

STRENGTHENING THE QUALITY OF GOVERNMENT AUDITORS IN SIRI' NA PACCE CULTURE (STUDY ON AUDITORS OF THE INSPECTORATE OF SUL-SEL PROVINCE OF MAKASSAR CITY)

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ABSTRACT

This research generally aims to find out whether the application of the Siri' Na Pacce Culture to the Inspectorate of South Sulawesi Province, Makassar City can strengthen the quality of an Auditor. The subject of this research is the Inspectorate of South Sulawesi Province, Makassar City. The data collection technique used is qualitative data by collecting data from interviews with auditors at the research location. The results of this research are that implementing the Bugis-Makassar culture, especially the Siri' Na Pacce culture in an auditor, will strengthen the quality of the auditor. The conclusion from the results of this research is that the environment and background of an auditor also influence the quality of the auditor, so it is very necessary to implement a culture of siri' na pacce in an auditor.

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I. INTRODUCTION

Abuse of authority is one of the problems often faced by government institutions, one of which is KKN (Collusion, Corruption and Nepotism). The large number of corruption cases that have occurred recently have become a big concern for the public. The public demands transparency and accountability in financial management by public sector institutions, including government institutions, state/regional owned companies and other public organizations in this country. This demand is reasonable for the public to make because in various studies conducted the causes of the large number of abuses of authority that occur are due to bad government management *and* poor bureaucracy in Indonesia (Sunarsip, 2001 in Sari, 2016).

According to Mardiasmo (2005:189) there are three main aspects that support the creation of good governance, namely supervision, control and inspection. Supervision is a monitoring activity carried out by parties outside the executive, namely the community and the People's Representative Council (DPR) to monitor government performance. Control is a mechanism carried out by executives to ensure that management systems and policies are implemented properly so that organizational goals can be achieved, while audits are activities carried out by parties who have independence and professional competence to check whether government performance results have been achieved. in accordance with established standards.

An auditor is someone who is professional and has certain qualifications in carrying out audits of financial reports and activities of an organization, office or agency. An auditor is someone who expresses an opinion on the fairness of all material matters, the financial position of business results and cash flows in accordance with generally accepted accounting principles in Indonesia (Arens, 1995). DeAngelo (in Deis and Giroux, 1992) defines auditor quality as the probability that the auditor will find and report violations in the client's accounting system. The probability of finding a violation depends on the independence of the auditor. This research aims to look for factors that influence audit quality, namely technical ability or expertise and auditor independence factors.

According to Widhi (2014:1), an auditor can be said to be professional, which can be seen from the performance he carries out in carrying out superiors' orders in accordance with organizational goals and in accordance with the auditor's code of ethics. Public demands for transparency in government finances are the responsibility of government auditors. The community as an assessor of government performance

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wants a good internal control system and government oversight function so that the implementation of activities is directed and in accordance with predetermined plans.

Quality internal audit results demonstrate good and responsible supervision and management of government finances. If the quality of internal audits is low, it will give government agencies leeway to make mistakes and irregularities in budget use which results in the risk of lawsuits against government officials. The audit must be carried out by one or more people who have sufficient technical expertise and training as an auditor. Apart from audit expertise, an auditor must also have independence in conducting audits so that he can provide honest opinions or conclusions without any influence from interested parties (BPKP, 1998 in Sari, 2016).

Siri' Na Pacce also greatly influences the quality of auditors. An auditor who has and applies a good siri' na pacce attitude will certainly not dare to commit acts of fraud in carrying out audits or presenting financial reports. Siri' na pacce itself means shame and responsibility which have moral values or norms that underlie human behavior, therefore an auditor must uphold the siri' na pacce. The Siri' Na Pacce culture is one of the cultural philosophies of the Bugis-Makassar Community which must be upheld. If a person does not possess siri' na pacce, then that person can surpass animal behavior, because he does not have shame, self-respect and social concern. They also only want to win for themselves and follow their desires.

Several previous studies have conducted research on the quality of auditors and Makassar Bugis culture in carrying out their routines as an auditor, such as Prabowo (2015) as well as Atifah (2017) with the research object of auditor quality. In line with this research, the research also analyzes Bugis-Makassar culture in auditor quality. And the results of these two studies show that to become a quality auditor, Bugis - Makassar culture will be very influential, but there are still many of them who are still weak in knowledge and lack awareness in implementing these cultures.

Because there is still a lack of awareness of the application of the siri' na pacce culture by auditors, the researchers are interested in re-raising this research with the title "Strengthening the Quality of Government Auditors in the Siri' Na Pacce Culture in Inspectorate Auditors of South Sulawesi Province, Makassar City". The problem formulation in this research is the role of siri' na pacce culture in strengthening the quality of government auditors. The aim of this research is to determine the role of siri' na pacce culture in strengthening the quality of government auditors.

Literature Review

Attribution theory explains a person's behavior as caused by internal factors or external factors. Where Robbins developed an explanation of different ways of judging people, depending on certain behavioral attributes, which are indicated by internal or external causes. Internal causes of behavior are believed to be under the individual's personal control. External causes of behavior are seen as a result of external influences, namely behavior that is formed because of the situation .

The concept underlying the theory of audit quality refers to behavioral accounting theory, especially attribution theory. Attribution theory is a theory that explains the process of how we determine the causes and motives of someone's behavior. This theory refers to how a person explains the causes of other people's or his own behavior, which will be determined whether it is internal, for example nature, character, attitude, etc. Or external, for example the pressure of certain situations or circumstances which will have an influence on individual behavior (Luthans: 2005).

Attribution theory explains understanding a person's reaction to events around them by knowing their reasons for the events they experience. Attribution theory explains that there are behaviors that are related to an individual's attitudes and characteristics, so it can be said that just by looking at their behavior you will be able to know the person's attitudes or characteristics and can also predict a person's behavior in facing certain situations (Hanjani: 2004).

The relationship between attribution theory and siri' na pacce culture and auditor quality is that, as attribution theory explains behavior related to a person's attitudes and characteristics and siri' na pacce culture is a high sense of shame, so if an auditor applies siri' na pacce traits in itself it will be able to strengthen or improve the quality of the auditor. In the thesis (Prabowo: 2015) An auditor is someone who expresses an opinion on the fairness of all material matters, the financial position of business results and cash flows in accordance with generally accepted accounting principles in Indonesia (Arens, 1995).

Viewed from the point of view of the public accounting profession, an auditor is an objective examination of the financial statements of an office or other organization with the aim of determining whether the financial statements present fairly, in all material respects, the financial position and

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business results of the office or organization . (Mulyadi, 2002). According to experts, the types of auditors are divided into:

1. Internal Auditor (*Internal Auditor*)
The definition of an internal auditor is an auditor who is employed by a business entity and works for that company. Internal auditors only examine internal financial documents provided by management within a limited scope. Internal auditors also help companies to improve the accuracy of their financial data and avoid legal or financial problems.
2. Independent Auditor (*Independent Auditor*)
The definition of an independent auditor is an external auditor who is generally a member of public accounting firm who provides professional audit services to each client. Abroad, the term independent auditor is CPA. Independent auditors must be truly independent and not influenced by any parties.
3. Government Auditor (*Government Auditor*)
Government auditors are auditors who work in government sectors. Government auditors generally review the finances and practices of government agencies. The results will be used as a reference in creating and managing several policies and budgets.
4. Forensic Auditor (*Forensic Auditor*)
Forensic auditors are auditors who specialize in financial crimes. Usually they examine several documents related to criminal acts such as banking crimes, fraud, money laundering, and track the money used to find out where the money came from and where the money is stored.

When becoming an auditor there are several responsibilities that must be taken care of so that the auditor can be said to be qualified. There are several auditor responsibilities, namely:

1. Planning, controlling and recording
2. Auditors need to plan, control and record their work
3. Accounting System, the auditor must know exactly the transaction recording and processing system and assess its adequacy as a basis for preparing financial reports.
4. Bukiti Audit, the auditor will obtain relevant and reliable audit evidence to provide rational conclusions.
5. Internal Control, if the auditor wishes to place reliance on internal control, should confirm and evaluate that control and conduct compliance tests.
6. Reviewing relevant financial reports, the auditor carries out a review of relevant financial reports as necessary in connection with the conclusions drawn based on other audit evidence obtained to provide a rational basis for the opinion regarding the financial statements.

The steps to become an auditor are:

1. Auditors must have sufficient technical expertise and training.
2. In matters relating to engagements, independence of mental attitude must be required by the auditor
3. Auditors are required to use their professional skills carefully and thoroughly.
4. In their work in the field, auditors have an understanding of internal control to plan audits and determine the nature, timing and scope of tests to be carried out.
5. report must contain a statement of opinion regarding the financial statements as a whole or an assertion that such a statement cannot be given.
6. The auditor must have competent evidence obtained through inspection, observation, inquiry and confirmation as an adequate basis for expressing an opinion on the audited financial statements.

According to Soemardjan, culture is a result of the work, taste and creation of society. Koentjaraningrat expressed his opinion regarding culture, namely an idea and feeling, an action and also a work which is a result produced by humans in the life of society which will later become their own through learning. Parsudi Suparian, argued that a culture can underlie all human behavior because a culture is a human knowledge that is used to understand the environment and also the experiences that occur to it.

Siri' is one of the important values in the cultural system of the Bugis tribe, phenomenally, this value has colored the culture of the ethnic countries in their society, because this value of siri' can not only be found in Bugis society but also in societies such as the Mandar and Toraja communities. . Siri' is a value system that has transformed into a cultural system and has animated all ethnic cultures in South Sulawesi. Following

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Siri' literally means shame or shame in the Bugis and Makassar languages. The cultural meaning of siri' is more in touch with cultural life. The Bugis tribe, for example, appreciates the cultural meaning of the concept of siri' in its essence as oneself. As a cultural expert in South Sulawesi (Farid: 2003), he said that siri' is a system of socio-cultural and personality values which is an institution for defending human self-esteem and dignity as individuals and members of society. Furthermore, the definition of siri' was rounded off by (Matulada: 1995), who said that siri' is a view of life that aims to maintain the dignity of individuals, other people, or groups, especially the State.

Pacce in its literal sense means "painful", in its cultural meaning pacce also means compassion, humanity, feeling of concern, desire to help, universal humanism. So, pacce is a feeling (statement) of solidarity that arises from within the heart which can stimulate action. This is the ethos (life attitude) of the Bugis-Makassar people as a moral statement. Pacce or in Bugis language it is called pesse which means poignant/spicy (hard, firm stance). So pacce means a kind of emotional intelligence to share the pain or distress of other individuals in the community (solidarity and empathy). Pacce (bugis: pesse) can mean not having the heart or pity or pity.

Pacce or Pesse is a system of values that was born and adhered to by the Bugis/Makassar people. Pesse was born and motivated by the cultural value of Siri' (shame). For example, if a child disobeys his parents (brings shame to the family) then the child who has caused shame (siri') is thrown away and crossed out of the family register. However, if one day, when the parents hear, let alone see their child suffering and living in limbo, they will take the child back. Ashamed and couldn't bear to see her child suffer. Punna tena siri'nu pa'niaki pacenu. This means that even though you are angry because your child has brought shame to your family, you will be even more embarrassed if you see your child suffering. If you are not ashamed, awaken pity in your heart (Paccanu). Children are God's trust, don't waste them.

Pacce' in its literal sense means "painful ", in its cultural meaning pacce also means compassion, humanity, a sense of concern, desire to help, universal humanism. So, pacce' is a feeling (statement) of solidarity that arises from within the heart which can stimulate action. This is the ethos (life attitude) of the Bugis-Makassar people as a moral statement. Pacce' is directed out of himself, while siri' is directed inward. Siri' and pacce' are what direct people's behavior in daily interactions as the driving force in manifesting cultural patterns and social systems.

Siri' na pacce' in Bugis society is highly respected as a philosophy in all aspects of life, and this also applies to the aspect of community obedience to certain rules (laws), with an understanding of these values (siri' na pacce') which greatly influences the community in legal life. Siri', which is a concept of legal awareness and philosophy of the Bugis-Makassar people, is something that is considered sacred. Siri' na Pacce (Makassar language) or Siri' na Pesse' (Bugis language) are two words that cannot be separated from the character of the Bugis-Makassar people in navigating life in this world. This word is so sacred that if someone loses his Siri'na or De'ni gaga Siri'na, then there is no longer any meaning in living as a human. Even the Bugis-Makassar people think that they are syrumpai olo' kolo'e (like animals). Bugis wisdom says: Siri'mi Narituo (out of shame we live).

A leader who has a culture of siri' na pacce within himself will be a leader who has courage and firmness, but remains wise in leading. A leader who adheres to this principle will lead this nation in a better direction, because they have a sense of sensitivity to the environment, are able to listen to the aspirations of the people they lead because it is in line with the concept of our country, namely Democracy.

The Siri' Na Pacce culture is one of the cultural philosophies of the Bugis-Makassar Community which must be upheld. If a person does not possess siri' na pacce, then that person can surpass animal behavior, because he does not have shame, self-respect and social concern. They also only want to win for themselves and follow their desires. The term siri' na pacce as a cultural value system is very abstract and difficult to define because siri' na pacce can only be felt by adherents of that culture. For the Bugis-Makassar people, siri' teaches moral morality in the form of recommendations, prohibitions, rights and obligations that dominate human actions to protect and defend themselves and their honor.

As for several previous studies relating to the title raised, it can be concluded that several previous studies in this writing are, 1. Nur Atifah, 2007 with the title: Accountant Ethics by Formulating the values of local wisdom of auditors based on the Bugis-Makassar tribe in Makassar City, The results of this research show that from the suitability of the general principles of the IAI code of ethics with the concept of siri' na pacce, several ethics have been found that can be proposed as complements to the general principles of the existing IAI code of ethics. And the second is Muhammad Aras Prabowo, 2015 with the

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title: Analysis of Bugis Culture in Strengthening Auditor Ethics in Makassar City, with research results showing that the environment and background of an auditor also influences auditor ethics and the Bugis-Makassar culture has a significant impact on influencing and strengthening public accounting ethics.

The difference between this research and previous research is the research of Muhammad Aras Prabowo (2015). Previous research conducted research on several auditors in Makassar City and discussed the issue of strengthening an auditor's ethics which, when linked to Bugis-Makassar culture and the background of an auditor, can also influence an auditor's ethics. Meanwhile, this research was carried out on several auditors at the Makassar City South Sulawesi Provincial Inspectorate Office and discussed the quality of auditors which is related to Bugis-Makassar culture, especially siri' na pacce culture.

2. METHODS

This research was conducted at the South Sulawesi Provincial Inspectorate Office in Makassar City. This research was conducted by means of Deep Interviews or in-depth interviews with respondents (Auditors) who understand the siri' na pacce culture. In this research, the number of respondents who were the focus of the research was 7 respondents (Auditors). The method used to collect data is by interview. The type of interview used by researchers is the Deep Interview/in-depth interview, which is a process of exploring information in depth, openly, and freely regarding the problem and focus of the research and is directed at the research center. In this case, the in-depth interview method is carried out using a list of questions that have been prepared beforehand. This deep interview was conducted with each respondent (Auditor) who understands siri' na pacce culture, who is at the South Sulawesi Provincial Inspectorate Office in Makassar City.

The type of data used is qualitative data, namely data that can include almost all non-numerical data. This data can be in the form of words or explanations to describe the observed facts and phenomena. And the data source used is Primary Data, namely data collected by the researchers themselves according to what happened or was obtained at the research location. This data comes from respondents directly. In practice, it is obtained from the interview process. Apart from that, from direct observation of the situation of the research location.

According to Sugiyono (2005:21), states that the descriptive method is a method used to describe or analyze research results but is not used to make broader conclusions. The analytical method used in this researcher's discussion can be stated as follows: "Descriptive analysis is an analysis that describes and analyzes the application of the siri' na pacce culture to the auditors of the South Sulawesi Provincial Inspectorate, Makassar City. In this research, the method used is a descriptive case study for analysis purposes.

Research Site

The main duties and functions of the South Sulawesi Provincial Inspectorate are stipulated in South Sulawesi Governor Regulation Number 31 of 2008 concerning the main duties, functions and details of the duties of the structure of the South Sulawesi Provincial Inspectorate, namely, Main duties of the South Sulawesi Provincial Inspectorate: Supervise the implementation of government affairs in the region province, implementation of guidance and supervision over the implementation of district/city regional government affairs and implementation of government affairs in district/city areas. And the functions of the South Sulawesi Provincial Inspectorate: Arrange planning for supervision programs, Formulate policies and supervision facilities, Carry out inspections, investigations, testing and assessment of supervisory tasks, Carrying out other tasks assigned by the Governor in accordance with the field of duties and functions.

3. RESULTS AND DISCUSSION

This research discusses how the culture of siri' na pacce is related to the quality of auditors based on the opinions of auditors who are informants for this research. According to Mrs. Ir. Hj. Suryani Halim, said that:

"Very related, an auditor must enforce the rules in carrying out duties in accordance with the siri' na pacce culture that we uphold" (Results of an interview with Mrs. Ir. Hj. Suryani Halim on June 4 2018)"

The role of siri' na pacce culture certainly has a big influence on the quality of an auditor. As said by Mrs. Erna A, that:

"The role is very large, especially in controlling the auditor's behavior when carrying out audit tasks" (Results of interview with Mrs. Erna on June 5 2018)"

In carrying out his routine as an auditor, every auditor must apply siri' na pacce. So we can see from the opinion of auditors who have conducted direct interviews with researchers. According to Mr. Syafri A, said that:

"The culture of siri' na pacce is not just about doing routine work as an auditor. But the culture of siri' na pacce is in everyday life or at least in the household." (Results of an interview with Mr. Syafri A, S.Sos., M.Si on June 4 2018)"

The values in the siri' na pacce culture according to auditors who have carried out the interview process with researchers can be summarized as follows: According to Mr. Jamal A. Mappeare said that:

" The values contained in the siri' na pacce culture include:

- a. Integrity is the ability and commitment to carry out duties well in accordance with applicable principles and regulations.
- b. Firmness is the principle of upholding the value of truth without injuring the auditee.
- c. Motivation, namely auditors must always motivate themselves to achieve success.
- d. Innovative means that auditors must always look for and find new ways and strategies in order to achieve success.
- e. Independent means that auditors must act independently, and not depend on the abilities of other people." (Results of an interview with Mr Jamal A.Mappeare on 31 May 2018)"

Strengthening the quality of auditors in the siri' na pacce culture can be seen from the results of interviews with 7 auditors at the Makassar City South Sulawesi Provincial Inspectorate office, including the following: By implementing the siri' na pacce culture in an auditor, his quality as an auditor will be strengthened. As Mr. Jamal A. Mappeare said :

" Yes , it should be so that siri' na pacce can encourage the implementation of quality audits. "Because the values of siri' na pacce, if implemented consistently in carrying out tasks, will produce quality performance." (Results of an interview with Mr Jamal A.Mappeare on 31 May 2018)

According to Mr. Irham Kamal regarding strengthening the quality of auditors in a siri' na pacce culture, that:

" If you apply siri' na pacce to someone, it will definitely be related to their own personal qualities, meaning that if they feel that their qualities are not good, they will try to improve those qualities. Whether it's education or through practice, ask seniors." (Results of Interview with Mr. Irham Kamal, SE., MT., Akt on May 31 2018)"

According to Mr. Asruddin Noer, the application of the siri' na pacce culture to an auditor is:
" It should be yes" can strengthen the quality of the auditor. Because, the quality of auditors is not only determined by competency from formal education, but is also determined by behavior, ethics and integrity." (Results of an interview with Mr Asruddin Noer on 31 May 2018)

According to Mr. Syafri A, he said that:

"as long as an auditor has a stance and implements the rules as a guide/reference in carrying out his duties. I admit that the quality of the auditors is reliable." Therefore, "if an auditor has a position, then whatever the policy/order from his superiors, he remains in his position." (Results of an interview with Mr. Syafri A, S.Sos., M.Si on June 4 2018)

According to Mrs. ir. Hj. Suryani Halim, said that:

"Yes , because by implementing the siri' na pacce culture, an auditor cannot intervene in making decisions but does not forget the sense of brotherhood." (Results of an interview with Mrs. Ir. Hj. Suryani Halim on June 4 2018)

According to Mrs. Erna A, said that:

" Yes , with this culture, auditors will be more careful if they carry out unethical practices or things." (Results of an interview with Mrs. Erna on June 5 2018)

Auditor quality is a reflection of the auditor's ability to apply the knowledge and experience he has in conducting audits so that auditors can carry out audits carefully, accurately, intuitively and objectively. Based on the Regulation of the Minister of State for State Apparatus Empowerment No.Per/05/M.PAN/03/2008, it is stated that auditors must have the knowledge, skills and other competencies needed to carry out their responsibilities well. The quality of an auditor is measured by how high an auditor's education is, because then the auditor will have more knowledge about the field he is working in. An auditor is measured by how high an auditor's education is, because then the auditor will have more knowledge about the field he is working in so he can know various problems in more depth, besides that it will be easier for auditors to follow increasingly complex developments. If an auditor has competence both in terms of audit and accounting knowledge and experience, this will improve the quality of the audit.

Auditors are responsible to the public or investors in the form of an ethical obligation to carry out audit tasks with objectivity, trust and independence. However, on the other hand, management employs and pays auditor fees. Therefore, auditors have a contractual obligation to carry out audits and provide opinions on the results of financial report audits to management. These contractual obligations will create a moral responsibility between the auditor and management.

Siri' na Pacce Local Wisdom Values. Siri' and pacce are the way of life of the Bugis-Makassar people in their life activities. If someone doesn't have siri' and pacce, it can result in that person behaving more like an animal (having no shame/siri') because they don't have the element of social concern and only want to win for themselves (not feeling sad/pacce). In siri' na pacce there is a philosophy of human values that is upheld; to act fairly to oneself and to others, how to live while still paying attention to the interests of others.

Moein (1990:17-18) noted five important things or messages contained in the Bugis-Makassar lontara regarding the siri' philosophy which is intended for the current and subsequent generations and is expected to always be upheld and upheld in all aspects of life, namely; 1) humans must always say the truth (ada' tongeng), 2) must always maintain honesty (lempu'), 3) adhere to the principles of belief and conviction (getteng), 4) respect fellow human beings (sipakatau), and 5) Surrender to the power of God Almighty (mappesona ri dewata seuwae). The five messages from the siri' philosophy emphasize the importance of ethics or manners in relationships and concern the issue of one's selfhood. Pacce, according to the term, is, among other things, a heart-wrenching feeling, sad as if being torn apart if a fellow member of the community or family or friend is struck by misfortune (disaster) (Moein 1990).

The concept of siri' has two value contents, namely the value of shame and self-esteem. Meanwhile, pacce means high social solidarity. The beauty of this value is highly respected in the traditions of the Bugis-Makassar community. Thus, it can be emphasized that the siri' na pacce culture in the Bugis-Makassar tradition is a source of inspiration and the core of cultural buildings that show a person's faith.

4. CONCLUSION

Based on the results of the research and analysis that has been carried out, it can be concluded that: Siri' na pacce culture can strengthen the quality of auditors, An auditor's environment and background also influence strengthening auditor quality. Apart from the role of the institution, awareness of each auditor is highly expected in improving the quality of auditors. Siri' na pacce culture can influence the quality of an auditor so that they do not commit fraud or manipulation. The siri' na pacce culture can be an inspiration for behaving and demonstrating quality work behavior. With the implementation of the siri' na pacce culture in every auditor in the South Sulawesi Provincial Inspectorate office, Makassar City, this can affect the quality of auditors.

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