

Integrity and Commitment of Local Government: Perspective of the Value of Kalo Sara Local Wisdom

Tuti Dharmawati¹, Hasbudin², Andi Basru Wawo³, Muntu Abdullah⁴,
^{1,2,3,4}Department of Accounting, Economic and Business Faculty, Halu Oleo
University, Email: ¹tuti_balaka@yahoo.co.id

This article describes the integration between the salient values of Kalo Sara's local wisdom and internalisation in maintaining commitment and integrity. This paper provides an insight into the urgency of commitment and integrity found from the principles of local wisdom values. There are two principles of opinion on which to base it. First, the Tolaki people have a variety of local cultures that automatically bring out noble values in their lives. Second, the local government policy makers in a government. Unfortunately, based on statistical data, currently the commitment and integrity in governance still lacks understanding of the value of honesty, so that the implementation of local wisdom values is still lacking in the management of local government. And the steps must be started from reform and reorientation of education that is based on values.

Keywords: *Kalo Sara, Integrity, Commitment.*

1. Introduction

Southeast Sulawesi has various ethnic groups and cultures that live side by side. In particular, the Tolaki tribe has long lived in Sulawesi Island. This tribe spreads in several fairly wide areas, namely the cities of Kendari, Konawe, Konawe Utara, Konawe Selatan and Kolaka. The distribution of the Tolaki tribe brings with it social, political, economic and value system institutions. The source of value in the Tolaki Tribe, both those who live in the countryside as traditional farmers and those who live in urban areas as civil servants or entrepreneurs, until now still place the traditional instrument called Kalo as something sacred (Tarimana, 1993; Idaman, 2012). It can function as a unifying symbol and a means of solving various problems in people's lives.

Tolaki's socio-cultural-based knowledge, values and skills have grown in the midst of society. Not all of the traditional knowledge, values and skills possessed by the Tolaki community must

be abandoned, but some of them can be developed based on certain considerations, as summarised from Kalo Sara's four functions, namely: (1) Ideas (2) Focus and integration of elements cultural elements, (3) Guidelines for life and (4) Unifying (Tarimana, 1993).

In Tolaki society, there is a philosophy of education rooted in the expression Inae kosara ie pinesara; ie liasara ie pinekasara = who knows customs will be respected; anyone who violates adat will be punished. From this philosophy, it is concluded in the Kalosara symbol that regulates the relationship between humans and their environment (Tamburaka, 2004).

In the relationship between members of this society, there are elements that contain high philosophical values. They make it a stick to hold on to in their daily life. There are types of cultural works and creations that have high social values and are a manifestation of positive characters that are born through the Kalo Sara media.

In an effort to crystallise these values, the Konawe Kingdom government long ago established an educational institution for the cadre of a prospective leader named Inae Sinumo, based in Abuki, which is similar to the function of the College of Domestic Government. Through the Inae Sinumo institution, it is hoped that the internalisation of Kalo Sara values can be maintained and developed by all levels of society, who are always supported and spearheaded by leaders who truly understand and are committed to developing Kalo Sara in the life of the Tolaki people.

Kalo Sara functions as a medium in carrying out an activity / event in the Tolaki community. As an illustration, if there is an act of violating the rules that is detrimental to one party / group, then to solve the problem, Kalo Sara makes an apology by paying certain obligations (peohala) that must be fulfilled by the violator according to the agreed terms. If you are accepted and the obligations are fulfilled, then the problem regarding the violation is declared to have been resolved and is forgiven. Finally, whatever the activities of the Tolaki community, then Kalo Sara must exist, so that all activities of a person and group of people must always rely on Kalo Sara values. However, for the aforementioned problems, if using public law, apologies and compensation if they are fulfilled does not mean the problem will be solved completely.

2. LITERAURE REVIEW

a. Integrity

Integrity is a quality that underlies public trust and is a benchmark for accountants in examining all decisions they make. Integrity requires all accountants to, among other things, be honest and straightforward about the actual circumstances or facts without sacrificing the secrets of service recipients, services and public trust cannot be defeated by personal gain. Integrity can

accept unintentional mistakes and honest differences of opinion, but cannot accept fraud or negation of principles (Mulyadi, 2002)

Miller (2001: 2-8) cites several expert explanations regarding the meaning of integrity, including:

1. Integrity as coherence. Integrity is coherence or connecting the various components that exist in a person, so that people who have integrity can be said to be harmonious, not divided, wholehearted and can act in various ways (having many alternative actions that do not violate the norm at any time (Frankfur and Dworkin).
2. Integrity as a practical identity. Identity is a fundamental commitment that is useful for finding meaning and purpose in life, compromising the principles of other people, families and community or religious institutions. People who have identity / integrity will always maintain their commitment, even though there are many conflicts or situations that force them to violate their own commitments (Calhoun).
3. Integrity as a social policy. Calhoun argues that although integrity involves relationships with other people (social), self remains at the centre. A person who has integrity must stand on his own commitment and take appropriate actions or in accordance with personal principles and social policies. When what a person does is deemed inappropriate by society, then that person does not have integrity.
4. Integrity as rationality. Integrity accepts the concept of rationality or something that is considered reasonable and reasonable. A person with integrity does not always have to have very objective views and attitudes about a particular commitment or behaviour. For example, the executioner kills a person who has committed a crime. In moral teachings, killing is not allowed, but because the punishment for this criminal has reasonable and acceptable reasons, the executioner cannot be said to be a person without integrity (Cox et.al).
5. Integrity as an objective goal. Integrity is objectively aimed at achieving community justice (community values) and the maintenance of the commitments that have been formed (Nozick). Based on the above definitions, it can be concluded that someone who has integrity is someone who has inner harmony, is rational, can compromise the principles of others and has a clear purpose in life.

b. Commitment

The theory that underlies commitment is the theory of organisational commitment. Organisational commitment was introduced by Etzioni in 1961, this term has become increasingly popular since 1977 after being discussed by Staw & Salancik, who proposed two forms of commitment, namely attitudinal commitment and behavioural commitment. Attitude commitment is a condition in which individuals consider the extent to which their personal values and goals are in accordance with the values and goals of the organisation, and the extent

to which they wish to maintain their membership in the organisation. Behavioural commitment is based on the extent to which the employee determines the decision to be bound by the organisation in relation to the loss if he decides to take other alternatives outside of his current job.

Organisational commitment is one of the behaviours in organisations that is widely discussed and researched, both as the dependent variable, the independent variable, and the mediator variable. This is partly because organisations need employees who have high organisational commitment so that the organisation can continue to survive and improve the services and products it produces. According to Greenberg and Baron (1993), employees who have high organisational commitment are employees who are more stable and more productive so that in the end they are also more profitable for the organisation. Mowday, Porter, and Steers (1982) say that employees who have high organisational commitment will be more motivated to attend the organisation and strive to achieve organisational goals. Meanwhile, Randall, Fedor, and Longenecker (in Greenberg & Baron, 1993) stated that organisational commitment is related to a high desire to share and sacrifice for the organisation. On the other hand, high organisational commitment has a negative relationship with the level of absenteeism and turnover rate (Caldwell, Chatman, & O'Reilly, 1990; Mowday et al., 1982; and Shore & Martin in Greenberg & Baron, 1993), as well as with the level of inaction in work (Angle & Perry, 1981). Steers (1977) states that commitment is related to the intention to stay in the organisation, but not directly related to performance because performance is also related to motivation, role clarity and employee capability (Porter & Lawler in Mowday et al., 1982).

c. Perspective of Local Values of Kalo Sara



Pict. 1: *Kalo Sara*

Literally, Kalo Sara consists of two words, namely: Kalo means a piece of rattan with three circular turns; and Sara means customs, rules and symbols of law. As a circular object, it is

made from rattan, and some are made of other materials, such as gold, iron, silver, thread, white cloth, roots, pandanus leaves, bamboo and so on (Tarimana, 1993).

Based on history, the existence of the Tolaki Tribe cannot be separated from the Kalo / Kalo Sara as an object sacred to the indigenous peoples of the Tolaki tribe. If Sara is physically a circular rattan, the rattan is wrapped in three loops, and one end of the rattan is knotted and tied, so that the end of the rattan is hidden in a knot. The rattan is wrapped around clockwise, and one of the other ends of the rattan is left sticking out without being tied and hidden in a knot (Erens E. Koodoh, et. Al., 2011).

Based on this history, Kalo / Kalo Sara is a symbol of customary law, symbolically functions as a unifying tool, and serves as an identity for certain groups in the social stratification of the Tolaki Tribe legal community. Besides, it is based on the form and uniqueness of Kalo / Kalo Sara. There are values / meanings that are believed to be the philosophy of a good life for the Tolaki people which serve to resolve all conflicts that arise between the Tolaki Tribe community and resolve various daily affairs in the life of the Tolaki people.

In addition to Kalo / Kalo Sara, in everyday life it puts forward the principle of prudence (menombo) and the principle of consideration (meropo), as the basis for the implementation of daily life activities which then become the basis of various sources of Tolaki Tribe customary law, namely:

1. *O'sapa*, is a teaching that contains the teachings of peace, so that with this teaching it is prohibited for the Tolaki Tribe to do anything that can exacerbate the situation (cause problems).
2. *O'wua*, as one of the main principles of life for the Tolaki people is a set of laws/regulations governing the procedures for farming, seizing forests, planting rice, and these rules must be obeyed by all Tolaki people including the rules/King. If it is violated, the country/population can suffer from food shortages and experience a dry season, something that is very feared by the Tolaki people.
3. *Oliwi*, a source of law of this type, is a source of law based on advices and messages from ancestors, which must be obeyed by either an individual or a group of Tolaki people.
4. *Kukua / Hohowi*, is a source of law that teaches about lineage. Through this teaching, rules were born to determine and appoint a leader and / or traditional shop based on lineage and / or expertise.
5. *Saasara, Sunber*, this type of law teaches about the procedures that give birth to rules about the correct way of life.
6. *Kohanu*, this source of law teaches about self-respect or shame. Based on this teaching, it gives birth to rules for maintaining self-esteem, and the ability to respect others.

Kalo / Kalo Sara as a symbol and parent of the Tolaki tribe / sara owose / Sara Mbuuno Tolaki, gave birth to several customs which are divided into several groups of aspects of life, namely as follows:

1. *Sara Wanua / Sara Mombulesako*

Adat that applies internally, as well as externally, is related to the rights and obligations as well as the functions, roles and duties of the government towards the people, the relationship between the government and the Tolaki Tribe Country, and the relationship between the people and the people.

2. *Sara Mbedulu*

This type of custom regulates kinship and unity, regulates the relationship between members of the nuclear family as the smallest community unit, and regulates the relationship between groups, both aristocratic and non-aristocratic. Included in this type of custom is sara mberapu, which is a custom that specifically regulates marriage.

3. *Sara Mbe'ombu*

This type of custom is a custom that regulates the implementation of religious and / or belief activities, it also includes mombado.

4. *Sara Mandarahia*

It is a custom that regulates jobs that require expertise and / or skills.

5. *Sara Mbeotoro'a*

It is a custom which engages in farming (mondau), gardening (mombopaho), raising buffalo (mombakani), hunting (melabu and dumahu), and fishing (meoti-oti).

Besides the customs / habits as described above, there are also customs that have sanctions in them, or customs as described by Snouck Hurgronje which are then called the Tolaki customs which are also divided into several classifications of aspects of life. These customary laws include:

1. *Sara Wonua*, is customary law in the field of government;
2. *Sara Ine Wuta*, is customary law in the field of land;
3. *Sara Ine Tina*, is customary law in the field of marriage;
4. *Sara Merapu*, is customary law in the field of procedures for building and fostering households;
5. *Sara Ine Petiari'a*, is customary law in the field of inheritance;
6. *Sara Ine Pesambepe'a*, is customary law in the field of debt and credit;
7. *Sara Ine Pekakahi'a*, is the law in the field of disputes / conflicts and procedures for resolving them;
8. *Sara mbekindoro'a*, is customary law in the field of defamation and harming others.

According to Tarimana (1993), in the relationship between members of this society, there are elements that contain high philosophical values. They make it a stick to hold on to in their daily life. The types of cultural works and creations that have a very high social value include:

1. *Osara*

Osara is a set of basic rules governing legal relations between one person and another, between individuals and groups, and between groups and groups which, if violated, can result in sanctions in the form of physical punishment or public curse.

Osara, teaches each individual of the Tolaki Tribe to always obey all decisions issued by custom with the aim of inviting people to want to create a sense of peace and love in their lives. Especially when there are problems or disputes with other community members. The whole rules of community life are “unwritten”, but from generation to generation it is known, lived and obeyed by every Tolaki community from all elements including the ruler / Mokole (King).

2. *Osamu*

Osamu, often referred to as shame culture. Osamu, is a moral defence system for oneself. For example, there are people who are said to be lazy to work, so then they apply this kohanu culture in a way that is more diligent and diligent in working, so that the term lazy will disappear, changing to the title of hardworking, hard worker and persevering. Indirectly, this culture invites everyone to always maximise their energy and thoughts to advance themselves or other members of the tribe.

3. *Merou*

Merou, is a culture that invites people to always prioritise polite and courteous attitudes in their relationships, and want to pay respect to all members of the Tolaki tribe and others.

4. *Samaturu*

Samaturu, is a culture that prioritises life to always build unity, happily helping others who are in need of help. This is also a form of mutual cooperation which is the main way of life of the Tolaki Tribe.

5. *Taa Ehe Tinua-Tuay*

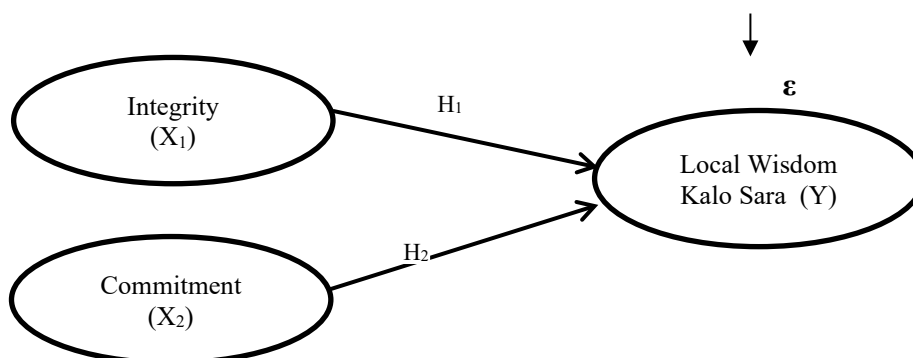
Taa ehe tinua-tuay, is an invitation to always feel proud of being part of the Tolaki people. In fact, this culture is a part of Kohanu. However, because of a difference that prioritises independence, this one culture is then separated into its own culture.

6. O'Sapa

The term O'sapa is a kind of set of classic rules governing the legal relationship between humans and animals. These relationships arise when humans hunt wild animals such as buffaloes, deer and anoa, using spears, dogs, traps, and other means of catching. O'sapa Rules are in the form of obedience. Obedience of each person / hunter takes part in the effort that does not violate the provisions of "O'sapa.," for example: If the game dies thanks to the help of spears and dogs, then a certain part of the buffalo or deer meat, must be dog (dog owner) and spear (who threw the first spear), apart from the specific part that is usually given / taken / controlled by the hunter (3/4 part) and the share for the ruler of the territory for certain meat and bones. If an animal is a wild animal but a former domestic animal, then the distribution rules have been certain for the hunter, for dogs, for spears and for the territory / pu'utobu or village head.

3. METHOD

Based on theoretical basis, research objectives, and the results of previous studies, as well as the formulation of the problem that has been raised, then as a basis for formulating hypotheses, the following are presented the framework outlined in the research model on the scheme. The framework shows the influence of integrity and commitment toward Kalo Sara local wisdom . To facilitate the discussion and hypothesis testing, the analytical tool used in this study is a simple linear regression method with the aim that the expected results can be achieved.



Research Hypothesis

The hypothetical model used in this research is as follows:

H₁: Integrity significantly affects Kalo Sara local wisdom

H₂: Commitment significantly affects Kalo Sara local wisdom

Data analysis methods used in this research are descriptive analysis and inferential analysis methods. The descriptive analysis that is used is a percentage descriptive analysis with the criteria of questionnaire score interpretation, which are 0%-20% = Very Weak, 21%-40% = Weak, 41%-60% = Enough, 61%-80% = Strong, and 81%-100% = Very Strong (Riduwan, 2008). Furthermore, the hypothesis testing is to determine the influence of the independent variable on the dependent variable which is to determine t_{table} value determined by 5% significant level, so: (1) If the t_{Count} value $> t_{Table}$ or significant value $< \alpha = 0.05$, it means that the independent variable has partial effect on the dependent variable; (2) If the t_{Count} value $> t_{Table}$ or significant value $> \alpha = 0.05$, it means that the independent variable has no partial effect on the dependent variable.

Because there is a connection between the integrity and commitment variable (X) and Kalo Sara local wisdom (Y), then it will use a simple linear regression analysis model as follows:

$$Y = a + bX_1 + bX_2 + e$$

Legends:

Y = Kalo Sara local wisdom

a = Constant value

X₁ = Integrity

X₂ = Commitment

b = Regression coefficient for X

e = Epsilon variable

4. RESULTS

From the research on the effect of local Wwsdom, integrity and commitment to the quality of financial statements and village government governance, the following discussion can be made:

In this study, it shows that integrity affects Kalo Sara's local wisdom. In this study the elements that make up local wisdom are the leadership element, the executing element / administering regional power (pamarenda/traditional stakeholders), and the elements of people's sovereignty. Implementation in work related expertise and skills is required in the preparation of financial reports and village governance as well as implementing good and clean governance, free from all actions that lead to collusion, corruption and nepotism. Integrity is a quality that underlies public trust and is a benchmark for accountants in examining all decisions they make. Integrity requires all accountants to be honest and forthright about the actual circumstances or facts without sacrificing the confidentiality of service recipients, services and public trust cannot be defeated by personal gain.



Organisational commitment is an attitude that shows employee loyalty and is a process of how an employee expresses their concern for the success and goodness of the organisation. Commitment means more than just passive loyalty, but involves an active relationship and the desire to make a meaningful contribution to the organisation, in this case the village government.

These results prove that when the village government work unit has a high commitment to what is the achievement of organisational goals, the better what is produced, and vice versa. With regard to financial reports produced by regional work units, with such a high commitment from all components involved in local government financial management, it will produce financial reports that are in accordance with Government Accounting Standards (SAP) so that they reflect the values of local wisdom, namely being able to create transparent governance so as to achieve good governance.

5. CONCLUSION

This study basically aims to examine the influence of local wisdom, integrity and commitment to the quality of financial reports and village government governance. Based on the research results, the following conclusions can be drawn:

1. Integrity has a significant effect on local harmony of Kalo Sara.
2. Commitment has a significant effect on village government governance.



REFERENCES

- Abdul Halim, et al, 2019. Regional Financial Management, Fourth Edition, Yogyakarta, UPP STIM YKPN.
- Adhi, Daniel Kartika and Yohanes Suhardjo, 2013. The Effect of the Implementation of Government Accounting Standards and the Quality of Local Government Officials on the Quality of Financial Statements (Studies in the Tual City Government). Accounting journal. Vol: 5, No. 3. October 2013 Stie Journal Semarang. Semarang.
- Amiruddin et al. 2017. Kalosara among the Tolaki Community in Southeast Sulawesi. MUDRA Journal of Cultural Arts Vol. 32 No. 1 thing. 209-219.
- Anderson, g. and r. c ellyson. 1986. Restructuring professional standards: the Anderson report. Journal of Accountancy, September, pp. 92-104.
- Arikunto, Suharsimi, 2015. Research procedure: A Practice Approach. Revised Edition IV, Jakarta: Rineka Cipta
- Ardiani, Susi. (2019). The Effect of Integrity on the Accountability of Village Fund Financial Management (Case Study in Rambutan District, Banyuasin Regency). Journal of Accounting Research. Vol. 3 No.2.
- Asna, Sugiarto Hery Gde. 2013. The Influence of Experience, Commitment and Ethical Orientation on the Ethical Sensitivity of Auditors at Transportation Offices in Bali. Udayana University Bali.
- Bastian, Indra. (2015). District and Village Accounting. Jakarta: Erlangga Publisher.
- Bline, D, M, Meixner, W, F and Aranya N 1992. The Impact Of The Work Sening On The Organisational & Professional Commitment of Accountants Resarch in Governmental & Non Profiling Accountin, Vol 7, pp, 79-96.
- Buchanan, b., 1974. Building organisational commitment: the socialisation of manager in work organisations administrative science quarterly, 533-546.
- Caldwell, David F. et al, 1990, building organisational commitment: a multi firm study. Journal of occupational psychology, 63: 245-261.
- Chinn, Menzie D and Eswar, Medium-Term Determinants of Current Accounts in Industrial and Developing Counties: An Empirical Exploration, International Monetary Fund (IMF), 2000
- Donaldson, L. and Davis, J.H. 1991. Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. Australian Journal of Management, Vol 16, No. 1.
- Erens E. Koodoh, Abdul Halim, Bachruddin, 2011, Customary Law of Tolaki People, Teras, Yogyakarta, p. 27.
- Ghozali, Imam. 2012. Multivariate Analysis Application with SPSS Program, Semarang: Diponegoro University. 82
- Hair et al., 1998. Multivariate Data Analysis, Fifth Edition, Prentice Hall, Upper Saddle River: New Jersey.



- Mardiasmo, 2018, *Autonomy and Regional Financial Management, Edition III*, Yogyakarta: CV. ANDI OFFSET.
- Melamba, Basrin, et al. 2011. *History of Tolaki in Konawe*, Yogyakarta: Teras, Caturtunggal Depok Sleman Yogyakarta
- Ping, H., Murmann, S.K. and Perdue, R.R. 2012. Management commitment and employee Perceived service quality: The mediating role of affective commitment, *Journal of Applied Management and Entrepreneurship*. Vol. 17, No. 3, pp. 79 - 97.
- Sugiyono. 2013. *Educational Research Methods with Quantitative Approaches, Qualitative, and R & D*. Bandung: Alfabeta.
- Sugiyono. 2017. "Quantitative Research Methods, Qualitative and R & D". Bandung: Alfabeta.
- Tarimana, Abdurrauf, 1993. *Tolaki Culture, Indonesian Ethnography Series No.3*. Jakarta: Balai Pustaka.
- Warren, C. S., Reeve, J. M., Duchac, J. E., 2012. *Principles of Accounting (24th ed)*. South-Western: Cengage Learning.
- Weygant. J. J., Kieso, D. E., & Kimmel, P. D., 2017. *Financial Accounting (IFRS edition)*. The United State of America: John Wiley and Sons.