

**BUGIS CULTURAL PHILOSOPHY MALEMPU NA MAPACCING IN  
REALIZING FRAUD-FREE VILLAGE FUNDS****Sahriani Saleha<sup>1\*</sup>, Haliah<sup>2</sup>, Andi Kusumawati<sup>3</sup>**<sup>1,2,3</sup>Universitas Hasanuddin, Indonesia[1sahriani.saleha.ik@gmail.com](mailto:sahriani.saleha.ik@gmail.com) [2haliah\\_feuh@yahoo.com](mailto:haliah_feuh@yahoo.com), [3andiuma88@gmail.com](mailto:andiuma88@gmail.com)

**Abstract,** Budget allocations that do not correspond to the priority level of needs and reflect only slightly the level of activity, efficiency and economy. This study aims to review the cultural philosophy of bugis malempu na mapaccing in realizing fraud-free village funds. This research is a literature review, descriptive analysis. The result of this study is that managing finances in accordance with the Principles of Good Governance is a sign that the agency has carried out management in accordance with the rules set by the government. The principle of Good Governance has 3 basics, namely transparent, accountable and participatory and carried out according to the budget discipline rules. Behaving malempu na mapaccing is the right way to be applied in managing finances. Malempu na Mapaccing can be useful for suppressing fraud that can harm yourself and society. In addition, cheating is also an act that is contrary to the truth, because it is carried out deliberately by parties who want to obtain profits that are not their right.

**Keywords: Village Funds, Fraud, Culture, Malempu na Mapaccing**

**Abstrak,** Alokasi anggaran yang tidak sesuai dengan tingkat prioritas kebutuhan dan hanya sedikit mencerminkan tingkat kegiatan, efisiensi dan ekonomi. Penelitian ini bertujuan untuk meninjau falsafah budaya bugis malempu na mapaccing dalam mewujudkan dana desa bebas fraud. *This research is a literature review, descriptive analysis.* Hasil dari penelitian ini yaitu Mengelola keuangan yang sesuai dengan Asas Good Governance merupakan suatu tanda bahwa instansi tersebut telah melakukan pengelolaan yang sesuai dengan aturan yang telah ditetapkan oleh pemerintah. Asas Good Governance memiliki 3 dasar yaitu transparan, akuntabel dan partisipatif serta dilakukan sesuai tata tertib disiplin anggaran. Berperilaku malempu na mapaccing merupakan cara yang tepat untuk diterapkan dalam mengelola keuangan. Malempu na Mapaccing dapat berguna untuk menekan tindak kecurangan yang dapat merugikan diri sendiri dan masyarakat. Selain dari itu, kecurangan juga merupakan suatu perbuatan yang bertentangan dengan kebenaran, karena dilakukan secara sengaja oleh pihak yang ingin memperoleh keuntungan yang bukan merupakan haknya.

**Kata Kunci: Dana Desa, Kecurangan, Budaya, Malempu na Mapaccing****INTRODUCTION**

Domestic government regulation No. 113 of 2014 concerning village financial management guidelines because it includes various village financial management procedures ranging from planning, implementation, administration, reporting to accountability. In addition, permendagri No.113 of 2014 requires that village financial management be carried out in a transparent, accountable and participatory manner as well as orderly and disciplined budget, but until now there are still many cases of misappropriation of village funds carried out by village officials and even with the interference of local governments, a way is needed to minimize misappropriation of the use

---

**\*Koresponden**Artikel Ini Tersedia di <https://journal.uin-alauddin.ac.id/index.php/isafir/index>

of village funds (Widiyarta et al, 2017). In the research of Seputro et al, 2017 said that village financial management has recently become an interesting phenomenon to be studied, this is because the government through the ministry of Villages and Disadvantaged Regions is focusing on building Indonesia from the periphery.

(Putri et al.,2021) says that fraud is briefly stated as a false presentation or concealment of material facts that cause someone to have something. One form of fraud that we often get even every year there is always corruption. The provision of funds to the village by the government has a very high risk of managing village finances, namely the occurrence of fraud committed by the person who takes care of the village's finances. In research of Fauzanto, 2020 said that the realization of the village fund goal was not achieved easily, there were problems with the management of the Village Fund, namely corruption of village funds, based on the monitoring results of the Indonesia Corruption Watch (ICW) from 2015 to semester 1<sup>st</sup> of 2018, cases of village fund corruption have increased from rahun to year recorded at least 181 cases of village fund corruption with 184 corruption suspects and a loss value of Rp 40.6 billion.

Budget allocations that do not match the priority level of needs and only slightly reflect the level of activity, efficiency and economy (Alfaruqi and Kristianti, 2019). In Indonesia, fraud is better known as corruption. Law Number 20 of 2001 concerning corruption, corruption is an act that harms the public or the wider community for the benefit of individuals or certain groups, this fraud usually occurs because if the existing control system is very weak and lacks supervision in financial management (Babulu, 2020). Meanwhile, in research Hariawan et al (2020) said that fraud is an act carried out by sesoramng or groups intentionally which has an impact on financial statements and can result in losses for other entities or parties.

Related to the management of village funds should be managed in an orderly manner, obeying the provisions of laws and regulations, efficient, economical, effective, transparent and responsible by observing a sense of justice and propriety and prioritizing the local community (Alifka.R et al, 2020). National Development Must be oriented towards the development and empowerment of rural communities so that it is hoped that village independence will emerge, including in village financial management (Bawono and Erwin, 2019). Fraudulent actions against the management of village funds are caused by the absence of clean, honest and upright attitudes and ethics that are instilled in individual government officials so that fraud can be reduced and even prevented by instilling bugis pinrang cultural values related to Malempu Na Mapaccing. As the meaning of Malempu Na Mapaccing in Indonesian Malempu is Straight or Honest while Mapaccing is Clean or Holy (Alifka.R et al, 2020). The philosophy of Malempu Na Mapaccing or Honest and clean is honesty and cleanliness in every individual heart or goodwill in a person in carrying out an action (Susetya, 2019). The philosophy of Malampu na Mapaccing is interrelated which is a reference in acting, with the actions of subordinates of a good heart with sincerity, the ethics of honesty as it is will appear then with it a consistent nature arises to maintain its straightness so that financial management can be done without fraud (Alifka.R et al, 2020).

## **LITERATURE REVIEW**

### **Philosophy of Malempu na Mapaccing**

Philosophy according to the Big Indonesian Dictionary (KBBI) is the most basic budget and mental attitude possessed by people and or outlook on life. Local wisdom in foreign languages is often conceived as local wisdom or local intelligence (Local genius). The local term genius was coined by Quattritch Wales which was formulated as the sum of the cultural characteristics which the vast majority of a people have in early life. local wisdom can also be said to be the effort of a human being who uses his mind to engage and behave towards something, object or event that occurs in a certain space (Abbas, 2017). The involvement of local wisdom values is very necessary as a means of supporting in an effort to create social solidarity, preserve, and switch cultures so as to minimize social conflicts (Yunus, 2020). The characteristic of the Melempu value or honesty value based on the findings of the data refers to prosocial behavior, which is an action that aims to benefit the oragn lian or do something good for others and society in general. The first characteristic of the malempu (honesty) value is trustworthiness. This can be seen in their behavior that does not deceive and disgrace people who trust them.

### **Theory of Symbolic Interaction**

The theory of symbolic interaction begins with the interaction of symbolic onism initiated by George Herbert Mead (1863-1931), a sociological perspective developed in the middle range of the 20th century that became the focus of attention, namely human actions, both without and those without or hidden. So the whole is obtained from relations between people (Alifka.R, 2020). This theory attaches importance to the process of human social interaction which has two stages, namely non-symbolic interaction and symbolic interaction. Non-symbolic interaction is human interaction that does not act directly on the gestures or actions of others (Basir et al, 2020). The basic characteristics of this theory is a naturally occurring relationship between human beings in society and the relationship of society with the individual. The interactions that occur between individuals develop through the symbols they create. Symbolic interactions are also related to gestures, including sounds or vowels, physical movements, body expressions, all of which have a meaning and are called symbols (Harwanto, 2021). Symbolic Interactions are widely also associated with social issues, cultural studies, feminnists and neo marxism. Symbolic interaction is the activity that is the basic human characteristic—communication and exchange of symbols that are given meaning. Symbolic interactionism emphasizes the analyst's focus on the individual, especially the way the individual perceives himself and his environment (Suri and Irwansyah, 2021).

### **Village Fund Management**

Village funds are defined as budgets disbursed by the government to villages that are sourced from the State Budget which has been regulated in the government regulation of the Republic of Indonesia No. 8 of 2016 concerning the second amendment to government regulation Number 60 of 2014 concerning village funds sourced from the regional revenue and expenditure budget (Islamiyah, 2020). The occurrence of disbursement of village fund budgets is caused by various factors. A person who commits an act of cheating is caused by the opportunity and intention to get something desired. One of them is the love for money (Muhaimin, 2021). The Indonesian corruption management service (ICW) considers corruption in villages to be one of the fundamental problems. This problem arises from the management of large budgets, but implementation at the village level does not involve the principles of transparency, participation, and accountability in village politics, development, and finance. In 2018, the year of the 2018 regional elections and the 2019 simultaneous regional elections, there were concerns about various misuses of the Village Budget (Handi et al., 2021).

## **RESEARCH METHODS**

This research is a qualitative research with a literature review method. Literature research is research that critically examines or reviews the knowledge, ideas, or findings contained in the body of academic-oriented literature, as well as formulates theoretical and methodological contributions to certain topics (Ridwan et al., 2021). The nature of this study is descriptive analysis, which is the regular decomposition of the data that has been obtained, then given understanding and explanation so that it can be understood well by readers. This literature study focuses on the realization of fraud-free village funds.

## **RESULT AND DISCUSSION**

### **Creat a Fraud-Free Village Fund**

Finance is any activity or activity carried out by financial managers (government officials) related to how to obtain funds, use or allocate funds, and manage funds owned to achieve government goals. Management is the process of carrying out certain activities by mobilizing the energy of others, processes that help formulate the wisdom and goals of the organization, processes that provide supervision on all matters involved in the exercise of wisdom and the achievement of goals. Village Finance is all rights and obligations in the context of implementing village government that can be assessed with money including all forms of wealth related to rights and obligations.

Villages have privileges over their origins and traditional rights in managing finances and allocating village funds as well as regulating and taking care of the interests of their village communities (Chomariyah et al, 2016). Therefore, village financial management

must be managed in accordance with the established rules. Managing finances in accordance with the Principles of Good Governance is a sign that the agency has carried out management in accordance with the rules set by the government. The principle of Good Governance has 3 basics, namely transparent, accountable and participatory and carried out according to the budget discipline rules.

The village government in terms of carrying out village financial management is required to carry out tasks in an accountable and transparent manner, which includes planning, implementing, managing, reporting, and accounting for village finances, as well as being carried out in an orderly and disciplined manner (Alifka.R, 2020). According to the research of Fitri et al., (2020) Honesty is a milestone in the life of a civilized society. Honesty means that what a person says is in accordance with his conscience. Honesty can also be interpreted as a person whose heart is clean, and acts that are prohibited by religion and law. Everyone should be able to be honest because honesty can bring peace of mind, eliminate fear, and bring justice. In the research of Rahmi, et al, 2017 said that the value of honesty itself in Strong's social influence theory refers to the characteristics of trustworthiness (trustworthiness), namely the view (trust) of counselors that counselors do not have a motive to hurt or hurt counselors. So intention is also good faith which means sincere, benevolent clean heart and wishful thinking and good thoughts (Alifka.R, 2020).

Khairani, 2015 stated that the ethical and moral key to business lies in the business person himself, if the behavior of business ethics and business morals, namely honesty, trust and tolerance, is firmly held by a manager or official in government and believes that all behavior carried out with an element of fraud will not get blessings and will receive threats from God. Then a business person will be afraid of committing fraudulent practices in any case.

### **Bugis Cultural Philosophy of Malempu na Mapaccing in Realizing Fraud-Free Village Funds**

Local wisdom is a truth that has become a tradition in an area. The value of local wisdom is human wisdom that relies on a philosophy of values, ethics, methods, and behaviors that institutionalize traditionally. As local wisdom is a combination of sacred values and various existing values (Pappaseng). The Pappaseng (Admonition) of the Bugis people is the same as the observance of its customs which still refers to the admonitions of the earlier people.

Malempu or Honest is the presence of true words in a person and what undermines honesty is the words of lies or the nature that likes to say lies. Whereas Mapaccing or clean means good intentions in a person to perform an action. Maintain a heart to always be clean in doing everything. On the contrary, individuals who have a dirty heart, that is, want ugliness about something, will actually receive the bad consequences. Therefore, there is no reason for an individual to think about bad things, especially in managing village finances, because every bad deed done will have an impact on themselves. When manipulating the recording of financial statements, the impact will also have an impact on him, thus the implementation of the value of "malempu na mapaccing" is very important to control every action that will be carried out by the apparatus and must defend its heart from deviations or fraud.

Fraud is a crime that violates islamic laws and regulations. Fraud is built from three elements which include, first, conversion (cheating, engineering, lying, manipulation, etc.). The second element is concealment (hiding through the presentation of information that does not match the actual facts) and the third element is theft (unlawfully taking wealth to enrich oneself, others or corporations).

Based on these three elements, it has encouraged someone or management to commit various frauds by prioritizing their personal desires in managing village financial statements for profit. The fraud committed is: creating a fake balance sheet by hiding the budget and adjusting it in the recording. The cheating that often occurs in the present time is caused by opportunities and strong encouragement so that a person does not hesitate to justify all means in obtaining more profits.

The fraud is carried out by pressure (Incentive), opportunity (Opportunity) and justification for its actions (Rationalization). The types of fraud committed by various people include financial statement fraud where in the financial statements is the key to

committing fraudulent acts (manipulation). This action was carried out, because of weak faith and lack of understanding of cultural values, namely malempu na mapaccing so that they were unable to maintain their behavior and heart in doing something undesirable.

Behaving malempu na mapaccing is the right way to be applied in managing finances. Malempu na Mapaccing can be useful for suppressing fraud that can harm yourself and society. In addition, cheating is also an act that is contrary to the truth, because it is carried out deliberately by parties who want to obtain profits that are not their right.

### **CONCLUSION**

Honesty means that what a person says is in accordance with his conscience. Honesty can also be interpreted as a person whose heart is clean, and acts that are prohibited by religion and law. Therefore, village financial management must be managed in accordance with the established rules. Managing finances in accordance with the Principles of Good Governance is a sign that the agency has carried out management in accordance with the rules set by the government. The Bugis Malempu na Mapaccing (Honest and Clean) philosophy plays a very important role in preventing fraud or manipulation that is sometimes carried out by village officials as is rampant today, fraud committed in managing village finances that has harmed the government.

### **REFERENCES**

- Abbas, I. (2017). Pappaseng: Kearifan lokal manusia bugis yang terlupakan. Unhiversitas Khairun Ternate.
- Afika.R, D., Herminawaty, A., Indah, S., & Firman, M. (2020). Analisis Falsafah Budaya Bugis “Mapaccing, Malempu Na Magetteng” Dalam Pengelolaan Dana Desa Untuk Mencegah Kecurangan. *Economic Bosowa Journal*, 36(1): 144-157.
- Alfaruqi dan Kristianti, 2019. Analisis Potensi Kecurangan dalam pengelolaan keuangan Dana Desa (Studi: Desa Kesongo, kecamatan Tuntang, Kabupaten Semarang, Jawa Tengah ). *Jurnal Akuntansi Maranatha* , 11(2) 199-210.
- Babulu. (2020). Faktor-faktor yang mempengaruhi Akuntabilitas Dalam Pengelolaan Dana Desa dan Dampaknya Terhadap Pencegahan Fraud. *Jurnal ekonomi Pembangunan* Vol: 5 No. 2.
- Basir, et al., (2020). Analisis Tingkah Laku Sosiologi Masyarakat Berasaskan Teori Interaksionisme melalui Perangkaan Data kes Covid-19 di Malaysia. *Jurnal of Malay Language*, education and literature jilid 11 edisi Khas,.ISSN 183-6812.
- Bawono, I. R., & Erwin, S. (2019). *Panduan Penggunaan dan Pengelolaan Dana Desa*. Jakarta: PT. Grasindo.
- Chomariyah., Nurul. H., Bambang, A. (2016). Participation Principle on The 2014 Village Law in Coastal Village. *International Journal of Bussiness, Economics and Law*, 10(4): 33-40.
- Fauzanto, 2020. Problematika Korupsi Dana Desa pada Pelaporan dan Pertanggungjawaban Keuanga Dana Desa Berdasarkan prinsip Transparansi, Akuntabilitas dan Praktisipatif. *Jurnal Hukum* Volume 3 Nomor. 1 E-ISSN:2620-5556
- Fitri S, A. S., Seta, M. C.W., Niniek, M. S. R., Muhammad, T. S., & Gemala, D. (2020). Implementasi konsep Religius (Diniyah) dan jujur dalam Perdagangan. *Jurnal hukum ekonomi Islam*, 4(2): 136-149.
- Handi, A., Ikhsan, B. R., & Wahidahwati. (2021). Determinsn Kecurangan Akuntansi Dalam Pengelolaan Dana Desa. *Jurnal Studi Manajemen dan Bisnis*, 8(1): 1-10.
- Hariawan., Sumadi.,Erlinawati, 2020. Pengaruh Kompetensi Sumber Daya Manusia, Whistleblowing System, Dan Moralitas Individu Terhadap Pencegahan Kecurangan (Fraud) dalam penelolaan keuangan Desa.
- Harwanto, D. C. (2021). Kesenian Kentrun di Kabupaten Jepara: Kajian Interaksionisme Simbolik. *Jurnal Penelitian dan Pengkajian Seni* Vol.4 No.1.
- Islamiyah. (2020). Pengaruh Kompetensi Aparatur Desa, Moralitas, Sistem Pengendalian Internal, dan Whistleblowing terhadap Pencegahan Fraud dalam Pengelolaan Dana Desa di Kecamatan Wajak. *Jurnal Riset Mahasiswa Akuntansi*, 8(1): 2715 – 7016.

- Khairani, H. (2015). *Etika Bisnis Islam Tentang Manajemen Laba*. Skripsi UIN Syarif Hidayatullah, Jakarta.
- Muhaimin. (2021). Pengaruh love of money dan Relegiusitas terhadap fraud Acoounting Anggaran dana desa pada kecamatan sinji tengah. *Jurnal of Management*, 4(2): 1221-133.
- Putri, R. D., Nurhayati., & Mekar, M. A. (2021). Pendeteksian Fraud Laporan Keuangan Perusahaan Perbankan dalam Masa Pandemi Covid 19. *Jurnal STIE Semarang*, 13 (2): 1-22.
- Rahmi., Mappiare., & Muslihat. (2017). Karakter ideal konselor dalam budaya bugis kajian Hermeneutik terhadap teks Pappaseng. *Jurnal pendidikan: Teori, Penelitian, dan Pengembangan*, 2(2): 228-237.
- Ridwan, M., Suhar, AM., Bahrul, U., & Fauzi, M. (2021). Pentingnya Literature Review pada Penelitian Ilmiah. *Jurnal Masohi*, 2(1): 42-51.
- Seputro, H., Ismail., H. Chang, S. 2017. Superplasticity of Bottom Ash Reinforced Alumunium Metal Matrix Composite. *Materials Physics and Mechanics*. 37(2018): 205-211
- Suri & Irwansyah. (2021). Kampanye kesehatan Covid 19 di Media Sosial Pespektif Interaksionisme simbolik. *Jurnal Ilmiah Indonesia*, 6 (2): 578-587.
- Susetya, W. (2019). *Falsafah Asthagina Makna, Simbolisasi dan Konteks dalam Kehidupan*. Jakarta: Gramedia.
- Widiyarta, et al, (2017) Pengaruh Kompetensi aparatur, Budaya Organisasi, Whistleblowing dan sistem pengendalian internal terhadap pencegahan Fraud dalam pengelolaan dana desa. e-Jurnal S1 Ak. kUniversitas Pendidikan Ganesha Vol:8 No: 2 Tahun 2017.
- Yunus, 2020. Model Tudang Sipulung Dalam pembelajaran Islam dan Kearifan lokal. *Indonesian Journal of education management*. Vol 2. No.3 hlm 293-308.