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Ethical Organizational Governance: Understanding and Applying Local Wisdom in Creating the Organizational Climate

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Abstract: The objective of this research is to analyze the understanding and application of the local wisdom of Sipakainge', Sipakatau, Sipakalebbi in building climate and organizational governance in the Kadingeh village government that can contribute to ethical and sustainable governance practices. This research uses ethnographic methods with participatory observation, in-depth interviews, and qualitative analysis to explore the understanding and application of the local wisdom of Sipakainge', Sipakatau, and Sipakalebbi in building the organizational climate of the Kadingeh village government, with the aim of presenting an in-depth report on ethical organizational governance in that context. This article highlights the role of Sipakainge', Sipakatau, and Sipakalebbi in shaping a positive organizational climate in the Kadingeh Village Government. These three Bugis local wisdoms-Sipakainge' for open communication, Sipakatau for mutual respect, and Sipakalebbi for effective collaboration-have proven to have a positive impact. Consistent application of these values not only strengthens internal relationships within the village administration, but also expands co-operation between village officials and the community. Theoretical implications include conceptual thoughts on how local wisdom values can be integrated into organizational governance practices, with their impact on shaping an ethical organizational climate at the village government level. The novelty of this research lies in the incorporation of elements of ethical organizational governance, local wisdom (Sipakainge', Sipakatau, and Sipakalebbi), and organizational climate building of the Kadingeh village government, which provides deep insights into the integration of local values in governance practices and organizational culture at the village level.

Keywords: Ethical governance, Local wisdom, Village government

Introduction

Ethics is closely related to the values and norms of human behavior, with its main function in understanding the behavior of individuals, groups, and institutions that are considered good or bad, including in the public accounting profession. Ethical behavior has become the main focus that needs attention and has become an interesting topic of discussion, as discussed by Nugraha (2021). In the ever-changing global evolution of the world, recognition and understanding of the role of culture is crucial in the implementation of governance practices. Culture has a significant impact in shaping the values, norms and attitudes of individuals in society. However, cultural values that influence governance practices are not always fully represented in existing theories (Khlif, 2016; Kamayanti, 2018). Based on the values reflected in ethical beliefs and behaviors, there is a significant dependence on culture, which essentially acts as a foundation for developing and implementing communication and control systems to improve the ethical performance of organizations. With a deep understanding of culture, individuals can form strong ethical beliefs, which in turn will form a solid foundation for sustainable ethical behavior in an organizational context. (Jenkins et al.,2018; Okpara, 2014). In the era of globalization and rapid scientific development, ethical organizational governance has become a major focus in the context of village government. In line with this, many previous studies have revealed the complexities and challenges of implementing ethical organizational governance at the local level.

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Prabowo and Mulya (2018) explain that ethics and cultural values form a code of ethics in the behavior of each individual. Ethics and cultural values are two fundamental elements that are interrelated and together form the basis for the formation of a code of ethics in the behavior of each individual. Ethics, as a system of moral values and principles, provides a framework for a person to judge and make decisions about what is considered right or wrong. Ethics shape an individual's view of morality and responsibility, creating a basis for behavior that conforms to recognized moral norms. Meanwhile, cultural values also play a significant role in shaping an individual's code of ethics. These values refer to the beliefs, norms, and traditions accepted and internalized by individuals in the cultural context in which they grow and develop. Culture provides a social framework that leads individuals to understand the norms that are recognized and valued in their society.

When ethics and cultural values interact, they form a code of conduct that reflects the moral views and values of a group or society. This code of conduct guides individuals' behavior, helping them identify actions that are or are not in line with the norms and values they uphold. In this context, ethics and cultural values work together to shape the character of individuals and guide their behavior in various situations.

The importance of the harmony between ethics and cultural values lies in the formation of an individual's moral identity as well as the maintenance of harmony in society. When individuals understand and adopt a code of ethics that matches their cultural values, this not only creates consistency in personal behavior, but also contributes to the formation of a community based on shared moral principles. Thus, the integration of ethics and cultural values forms a solid framework to direct individual behavior, creating a balance between moral decisions and the norms upheld in a culture. Through a deep understanding of ethics and cultural values, individuals can build a solid foundation to act with integrity and appropriateness in various aspects of their lives. As knowledge, understanding, and determination in applying moral and ethical values increase, ethical violations can gradually decrease (Reraja & Sudaryati, 2019).

Government ethics is a guide to good behavior that is in accordance with the main values associated with human nature. Sumaryadi (2010) argues that government ethics includes a professional code of ethics intended for those involved in government activities. Government ethics involves a set of rules and guidelines that define the manner of conduct and behavior for various groups within government institutions, including elected leaders such as the president and cabinet of ministers, members of Parliament, as well as political staff and public servants. Furthermore, government ethics is not just a set of rules, but also includes moral norms that guide the actions and decisions of government officials. It emphasizes the need to adhere to the principles of integrity, transparency and responsibility in every step of government policy and execution. As such, government ethics is not only a practical guide for individuals in government, but also a moral framework that encourages them to act in the interests of society and protect fundamental human values. This includes all levels of government, from leaders to political staff and public servants, who are expected to uphold integrity and morality in every aspect of their duties and decisions. Government ethics, therefore, plays a crucial role in ensuring that government actions are aligned with the moral principles and values upheld in governance.

The government ethics described earlier are increasingly relevant to be associated with the local wisdom of Sipakainge', Sipakatau, Sipakalebbi. This local wisdom of Sipakainge', Sipakatau, Sipakalebbi comes from South Sulawesi and is a philosophy of the Bugis people which is local wisdom and has a meaning of mutual respect, mutual appreciation and mutual reminder (Amitra, 2019). Local wisdom includes values, norms, and traditions that have been acquired and passed down from generation to generation in a community. The integration of governance ethics and local wisdom is important to ensure that government actions not only conform to universal moral principles, but also take into account the cultural context and values that exist at the local level.

The local wisdom of Sipakainge', Sipakatau, Sipakalebbi can provide a strong foundation for understanding the needs and aspirations of local communities. In the context of government ethics, the application of local wisdom can help determine policies and programs that are in accordance with the uniqueness and diversity of the community. It can also increase the level of community participation and trust in government, as the resulting policies will be more responsive to local realities. The importance of integration between governance ethics and local wisdom also includes recognizing customary rights and local wisdom in decision-making. A deep understanding of local values can help avoid conflicts between government policies and local traditions. In addition, government ethics that integrate local wisdom can also make a positive contribution to the maintenance of cultural heritage and the environment.

By embracing the local wisdom of Sipakainge', Sipakatau, Sipakalebbi, governance can achieve more than just compliance with global moral norms. The application of governance ethics connected to local wisdom can

create a more inclusive, equitable and sustainable environment for local communities. Thus, the connection between governance ethics and local wisdom not only creates good governance, but also has a positive impact on the overall development and welfare of the community.

Some academics have discussed issues related to ethics in various ways through their writings and research, but there are still few who review the perspective of local wisdom values in Bugis culture in implementing a code of ethics. One study that includes a discussion of the code of ethics in the context of Bugis culture is the work of Azis et al. (2015), which aims to provide the meaning of auditor independence by looking at it through the lens of the local wisdom value of *siri na pacce*. The findings of this study reveal that the development of a code of ethics by considering the value of *siri na pacce* indicates that independence is interpreted as a sense of shame for self-esteem colored by high solidarity. Another study conducted by Prabowo and Mulya (2018). Carries the aim of exploring the relationship between culture and accounting, specifically in strengthening auditor ethics by considering the cultural values of Bugis Makassar. The results of this study indicate that the revision of the auditor's code of ethics by emphasizing Bugis ethnicity as part of the local culture is not only in line, but also does not conflict with the Public Accountant Professional Standards (SPAP). The researchers highlighted the importance of values such as *tonggeng* (right), *warani* (courage), and *reso* (effort) in understanding auditor independence in expressing opinions on audit reports. The involvement of Bugis culture in various instruments, such as *lontara*, becomes an accessible channel to further understand values and norms in the context of finance and accounting.

From some of these descriptions we are interested in conducting research to explore the close relationship between ethics, values, culture, and accounting practices. The integration of the local wisdom values of *Sipakainge'*, *Sipakatau*, *Sipakalebbi* with governance ethics provides insight into the complexity of this interaction at the village level. Researchers conducted research located in Kadingeh Village, Baraka Subdistrict, Enrekang Regency, South Sulawesi, Indonesia. The importance of local cultural values in shaping individual codes of conduct, particularly in the context of Bugis culture, demonstrates their impact on organizational governance and government policy at the local level. The research also highlights the role of local wisdom as a foundation for more responsive policies and increased community participation and trust. As such, this research provides an in-depth understanding of the complexity of interactions between ethics, values, culture and organizational governance at the village level, with the potential to contribute to the development of better and more sustainable policies at the local level.

The novelty of this research lies in the in-depth understanding of how local wisdom values can be integrated into ethical organizational governance practices, particularly in the village context. This research not only seeks continuity of the discourse on ethical organizational governance, but also broadens the horizon through the incorporation of local wisdom as a key factor in shaping culture and norms within village government organizations. As such, this research offers a new perspective and practical relevance to ethical organizational governance at the village level, bridging the gap of previous research and providing a more holistic view of managing local organizations.

Table 1. List of Informants

Informant Name	Description
Umar	Kepala Desa Kadingeh
Taslim	Sekretaris Desa Kadingeh
Cacci	Masyarakat Desa Kadingeh
Samperi	Masyarakat Desa Kadingeh
Nurlaila	Masyarakat Desa Kadingeh

Table 1 identifies informants who played a key role in providing an in-depth understanding of the Kadingeh village administration. The informants were purposely selected to cover diverse perspectives on the understanding and application of the local wisdom of *Sipakainge'*, *Sipakatau*, *Sipakalebbi*, as well as to assess the organizational climate of the village government. The village head and village secretary, as representatives of the village government, were interviewed to detail how local wisdom is integrated in government practices. In addition, local residents of Kadingeh village were selected as third-party informants to provide an outside perspective on the village government's organizational climate. Through interviews with these informants, this research seeks to gain a comprehensive understanding of how local wisdom influences village governance, and how the community perceives the village government's organizational climate. The data obtained from these various sources will form the basis for in-depth analysis and interpretation in answering the research questions.

Method

The ethnographic research method is an in-depth qualitative approach, designed to understand and record holistically the daily life, culture, and practices of a particular group or society. In the context of the research *Ethical Organizational Governance: Understanding and Implementing the Local Wisdom of Sipakainge', Sipakatau, Sipakalebbi in Building the Organizational Climate of the Kadingeh Village Government*, the ethnographic method is an effective tool to penetrate and explore the complexity of the relationship between local wisdom and organizational governance at the village level. There are several accounting studies that use ethnography as a method such as those conducted by Prabowo and Kalsum (2021), Suryani et al. (2021), Yamin et al. (2021), Akbar et al. (2023). Researchers conducted research located in Kadingeh Village, Baraka Subdistrict, Enrekang Regency, South Sulawesi, Indonesia.

First of all, this ethnographic research design required the selection of a research site that was considered significant and representative in the context of Kadingeh village administration. Careful selection of participants or respondents was made to reflect variations in village culture and organizational structure. This step ensured that the observations and interviews conducted included a range of perspectives and experiences from the local community government. The initial step that researchers took in collecting data for this study was semi-structured interviews. Interview, is a conversational data collection method to obtain certain information. The conversation is carried out by both parties, namely the interviewer, who asks questions and the interviewee, who provides answers to the interviewer's questions. Interviews are one form of data collection technique that is widely used in qualitative descriptive research (Sukmadinta, 2007).

Interviews are used when researchers want to conduct preliminary studies to find out the problems to be studied and when researchers want to deepen their research topics with a small number of respondents (Sugiyono, 2013). A data collection technique other than interviews is observation, which is a research method that provides detailed information related to incidents, plots, and informant characters. Bassani et al. (2021) and Rankin (2017) emphasize that observation can reveal behavior and situations directly, providing an in-depth understanding of the natural context. By involving observation, researchers can detail expressions, movements, and small nuances that enrich data interpretation, so observation is considered an effective approach to gaining deep insights in qualitative research.

Data collection in the ethnographic method includes participatory observation, where the researcher is actively involved in the daily life of the village community. Through these observations, researchers record behaviors, interactions, and events that reflect organizational dynamics and underlying local wisdom. In-depth interviews with village leaders, government members, and community leaders are important instruments in gaining a deep understanding of the values, policies, and organizational practices involving local wisdom.

The results of this ethnographic research are then presented in an in-depth and descriptive report, presenting a holistic picture of the culture, values, norms, and organizational practices in Kadingeh village government. By combining observation, interviews, and in-depth analysis, the ethnographic method provides a contextualized and comprehensive understanding of community life and organizational practices, making it an effective tool for understanding the interaction between local wisdom and organizational governance at the village level.

Results and Discussion

The Meaning of Local Wisdom Sipakainge', Sipakatau, Sipakalebbi

The Bugis community, in navigating their daily lives, bases their behavior on evolving social values, which then give birth to local wisdom reflected in daily habits and traditions (Rahman, 2016; Tol, 2020). This appreciation of values serves as the foundation for the social norms and customs applied in the daily life of the Bugis community, creating a distinctive heritage of local wisdom that is passed down from generation to generation. In daily activities, both in major events such as traditional ceremonies and in daily routines, this culture is applied with the aim of maintaining peace and honor in human interactions, strengthening community life, and building national identity (Sahril Buchori & Nurfitriany Fakhri, 2018). Sipakatau, sipakainge and sipakalebbi can be interpreted as mutual respect or appreciation, mutual advice or reminder, and mutual respect. Sipakatau, sipakainge and sipakalebbi can also be interpreted as the foundation of a person or group in behaving towards elders and fellow friends as well as to younger ones. (Yunus & Subhan Fadli, 2020). This is in accordance with what the head of Kadingeh village explained in his interview:

“Sipakatau is from the word tau which means human, so it means that we must be able to respect and humanize humans as we should.” (Umar)

The value of sipakatau in Bugis culture illustrates the view that humans are considered as God's noble creatures, and therefore, deserve to be respected and treated well. This principle encourages the growth of attitudes and behaviors that should be implemented and internalized in shaping the pattern of community social relations. The goal is to create a harmonious atmosphere with a relationship of mutual respect among fellow human beings. Respect for fellow human beings is the main foundation in building a balanced and harmonious relationship in society. In addition, this mutual respect is also the basis for understanding and appreciating the diversity and identity of each individual in a community group (Saidah et al., 2020).

Furthermore, the meaning of the sipakainge philosophy, refers to the concept of "inge" which means remember, the term "sipakainge" implies the meaning of reminding each other, respecting the advice and opinions of others, and accepting positive suggestions and criticism from anyone. This is based on the realization that as ordinary humans, we are not free from mistakes, so it is important to support each other and improve ourselves through constructive input (Qadaruddin, 2016).

“...sipakainge means we remind each other, if something is wrong we tell, we help straighten it out.” (Umar)

This statement is in line with the statement of Syarif et al. (2016). In their journal which explains that sipakainge culture reflects the nature of reminding each other. The undeniable reality in human life is the existence of mistakes and shortcomings. Although in essence humans are His most perfect creation on this earth, the reality is that imperfection is an inseparable part of human existence. Sipakalebbi represents a culture that emphasizes the value of mutual respect and appreciation of individual strengths by acknowledging the excellence of each person. This value teaches the importance of treating others well and seeing someone from a positive perspective, focusing on their strengths. In social interactions, we are expected to look objectively at an individual's strengths without overly considering the weaknesses they may have. Through this value, we are expected to always carry a positive view of each individual. (Khatimah, 2013). Sipakalebbi builds a foundation for creating a united community, where each individual is valued and recognized for the contributions and strengths they bring. A positive attitude towards the strengths of others also encourages personal growth and development, as each individual feels valued and motivated to give their best. By internalizing the value of sipakalebbi, communities can create an environment that supports positive growth, creativity and cooperation. The strengths of each individual become the potential to achieve common goals, and diversity in abilities and talents are valued as wealth for the community. Through mutual respect, sipakalebbi is not just a culture, but also a solid foundation for building an inclusive and empowered society.

The Ethical Philosophy of Local Wisdom Sipakainge', Sipakatau, Sipakalebbi in the Context of the Kadingeh Village Government Organization

The philosophy of local wisdom, which consists of Sipakainge, Sipakatau, and Sipakalebbi, is not only a set of ethical values that the people of Kadingeh Village hold dear. Moreover, in the context of the Kadingeh Village Government organization, local wisdom has become a cultural core that is integrated into policies, practices, and daily interactions. In this section, we will explore in more depth how each aspect of local wisdom is reflected in the organization's activities. Umar explained in his interview:

“Our village officials often communicate with each other and continue to cooperate with each other by always using the concept of Sipakainge, Sipakatau, and Sipakalebbi, so the attitude of mutual cooperation is stronger both between village officials and the community.” Umar

Sipakainge, which translates as reminding each other, forms the basis for open and constructive communication among members of the Kadingeh Village Government. Participants actively remind each other this can be a tool to voice positive opinions and provide constructive feedback. This not only improves individual performance but also creates an environment where each member feels valued and supported. Sipakatau, which refers to mutual respect, has become the basis for harmonious relationships among members of the village government. In daily practice, participants use Sipakatau as a guide to treating each other with respect and appreciation. Sipakatau encourages effective collaboration, creates strong teams, and mitigates potential conflicts. Sipakalebbi, which teaches mutual respect for differences, is the foundation for building diversity and inclusiveness within the organization. Participants practiced Sipakalebbi by recognizing diverse values and

views among members of the village government. This creates an inclusive environment, where each individual is respected and empowered to make maximum contributions.

The consistent application of Sipakainge, Sipakatau, and Sipakalebba had a significant positive impact on the organizational climate of the Kadingeh Village Government. There were improvements in open communication, mutual trust, and collaboration among members of the village government. The success of the project and the achievement of organizational goals reflect the effectiveness of the application of local wisdom. Successful implementation of local wisdom in this organizational context lies not only in understanding the concept, but also in the ongoing support and commitment of the organization's leaders (Rahmat et al., 2023). Leaders who advocate and show examples in applying local wisdom values are the key to success in building a positive organizational culture. The application of local wisdom is not just an aspect of local culture that is preserved, but has become a driving force in building a healthy and productive organizational climate (Irwandi et al., 2022). The philosophies of Sipakainge, Sipakatau, and Sipakalebba not only change daily interactions, but also permeate organizational policies and practices. A thorough understanding and integration of these values can provide a solid foundation for improving the performance and sustainability of the Kadingeh Village Government.

Positive Impact of Local Wisdom Implementation on Organizational Climate

The application of local wisdom, especially Sipakainge, Sipakatau, and Sipakalebba, in the Kadingeh Village Government, not only creates strong organizational norms, but also brings widespread positive impacts, contributing significantly to the overall organizational climate and will also have an impact on the performance of village officials and community welfare. This is in accordance with the statement of the local community in the interview:

"...Village officials have performed very well, several developments this year have been completed well, this village can also become a tourist village, all thanks to the efforts of village officials and mutual cooperation with the community." (Cacci)

In a broader context, the positive impact arising from the application of local wisdom, particularly Sipakainge, Sipakatau, and Sipakalebba, is not only limited to the creation of strong organizational norms, but rather permeates and exerts a positive influence involving the entire ecosystem of organizational life of the Kadingeh Village Government. This forms a profound basis for creating a dynamic and adaptive organizational climate, encouraging collective growth, and creating synergies that transcend traditional boundaries.

One tangible and significant aspect of this positive impact is the creation of an environment where open communication is upheld as a core value. Through Sipakainge, members of the village government are free to share their ideas, opinions and concerns without fear of criticism or rejection. This open communication is not just a one-way process, but an effective platform for the exchange of ideas and information. This creates a supportive working atmosphere, where better decisions can be reached through collaboration, consensus and synergistic teamwork. The application of Sipakatau not only creates individual honor, but also paves the way for a deep sense of mutual trust among members of the village government. Through the practice of Sipakatau, team members not only experience mutual respect, but also internalize these values in their every interaction. The solidity of the village government team is not only a result of inclusive cooperation and mutual support, but also a result of the emotional connection and trust that grows among team members. This trust is a vital key in overcoming challenges and obstacles that may arise in carrying out organizational tasks. Sipakalebba, with its focus on respecting differences, has had a striking impact by creating more effective collaboration among members of the village government. Openness to diverse ideas and perspectives creates synergy that not only results in innovation, but also more holistic and sustainable solutions to any problems faced by the organization. With an understanding of Sipakalebba, village government members are not only seen as individuals, but as integral parts of a harmonious team. Diversity is considered a strength, and synergy among team members creates an environment that not only supports, but also stimulates organizational growth and development in the face of complex dynamics of change.

In a broader scope, the application of local wisdom, particularly Sipakainge, Sipakatau, and Sipakalebba, not only affects the internal organizational dynamics of the Kadingeh Village Government, but also positively influences the mutual cooperation relationship between village officials and the community. By applying Sipakainge, an atmosphere of mutual reminder is created where village officials and the community jointly plan and implement development activities. The application of Sipakatau strengthens the sense of mutual respect

between village officials and the community. This practice creates a balance of equitable and respectful relationships in every aspect of village life. Members of the village apparatus are not only servants of the community, but also colleagues who honor the contributions and wisdom of each citizen. Inclusive collaboration between village officials and the community has a positive impact on formulating development policies and programs that are more in line with common needs. Sipakalebbi, which emphasizes mutual respect for differences, also forms the basis for more effective collaboration between village officials and the community. Openness to diverse ideas and perspectives from the community helps to create innovative and sustainable solutions to village problems. With Sipakalebbi, village officials and communities work together as partners in the decision-making process, improving the sustainability of development programs and strengthening shared prosperity.



Figure 1. Praying in congregation after mutual cooperation between the government and the people of Kadingeh Village to build a musholla at the tourist attraction.

Source: Documentation of Kadingeh Village Government activities

In this context, local wisdom values not only create a harmonious climate within the village government organization, but also permeate the positive interactions between village officials and the community. Good cooperation is a strong foundation that strengthens social solidarity and cohesion, creating an ecosystem that supports mutual growth and progress.

"The positive impact of implementing respectful and reminding communication is not only temporary, but has long-term implications for the sustainability and development of the Kadingeh Village Government as measured by the achievement of project success and the achievement of organizational goals." (Taslim)

The philosophy of local wisdom, far from being mere rhetoric, has become a compass that continues to illuminate every step taken by members of the village government. More than just spoken words, Sipakainge, Sipakatau, and Sipakalebbi permeate daily praxis, guiding decisions and actions towards a direction that fosters a dynamic and progressive organizational culture. The success achieved is a reflection of the effectiveness of the application of these three local wisdom values, forming a strong foundation for creating an organizational culture that not only supports but also empowers every individual in it. The organizational culture that emerges from the application of local wisdom is not just a concept, but a stage where sustainable growth, innovation, and effective problem solving are a daily sight. The application of Sipakainge opens space for open communication, Sipakatau inspires mutual trust and support, and Sipakalebbi celebrates diversity. These combine to become a dynamic force that encourages members of the village government to collaborate, innovate and overcome challenges with inclusive solutions.

The implementation of Sipakainge, Sipakatau, and Sipakalebbi goes beyond simply adopting local values, but rather becomes a catalyst for positive change that permeates the entire culture and organizational dynamics of the Kadingeh Village Government. It is not just about implementing traditions, but rather changing the way village government members interact, collaborate and innovate. The impact extends far beyond conventional norms, creating a wave of change that takes the organization to new heights. This confirms that local wisdom is not only rooted in traditional contexts, but also has a substantial impact in building and strengthening a positive organizational climate. It becomes a force that shapes organizational character, brings new directions for sustainable growth, and creates an environment that nurtures the spirit of innovation. This is evidence that local

values, when effectively applied, can form a foundation that is not only relevant, but also powerful in guiding the Kadingeh Village Government towards a better future

Conclusion and Recommendations

This research reveals that the application of the local wisdom of Sipakainge, Sipakatau, and Sipakalebba has become the main pillar in shaping a positive organizational climate in the Kadingeh Village Government. In-depth research into the application of these ethical philosophies shows that they are not just rhetorical values, but have become guidelines that are implemented in every step of village government members. The positive impact of Sipakainge is seen in the creation of an environment where open communication is upheld. Members of the village government feel comfortable to voice their ideas, opinions and concerns, creating an effective channel for the exchange of ideas and information. Sipakatau, which encourages mutual respect, builds a strong foundation for mutual trust among members of the village government. This creates a solid team, where cooperation and mutual support are key to overcoming organizational challenges. Sipakalebba, with its emphasis on respecting differences, catalyzes effective collaboration. Openness to diverse ideas and perspectives results in innovation and better solutions.

In an organizational context, local wisdom is not just rhetoric, but has become a guide integrated into policies, practices, and daily interactions. The consistent application of Sipakainge, Sipakatau, and Sipakalebba has had a significant positive impact on the organizational climate, as evidenced by increased open communication, mutual trust, and effective collaboration. Not only that, the local wisdom also permeates the cooperation relationship between village officials and the community. Sipakainge creates an atmosphere of mutual reminders in the planning and implementation of development activities. The application of Sipakatau strengthens the sense of mutual respect between village officials and the community, creating a fair and respectful relationship. Sipakalebba, which emphasizes mutual respect for differences, forms the basis for more effective collaboration between village officials and the community. Openness to accepting different ideas and perspectives helps create innovative solutions to village problems. In conclusion, the local wisdoms of Sipakainge, Sipakatau, and Sipakalebba are not just local values, but have become a driving force in building a positive organizational culture that supports collective growth.

Scientific Ethics Declaration

The authors declare that the scientific ethical and legal responsibility of this article published in EPESS journal belongs to the authors.

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