

THE ROLE OF THE "TARO ADA TARO GAU" PHILOSOPHY FOR BUGIS ACCOUNTANTS

Abdul PATTAWÉ¹, Muhammad DIN², Jurana JURANA³, Nurainun HABIBA⁴

¹,²,³,⁴Postgraduate Accounting Master's Program, Tadulako University, Indonesia

Corresponding author: Jurana

E-mail: jurananurdin@gmail.com

Volume: 6
Number: 6
Page: 1384 - 1394

Article History:

Received: 2025-09-17
Revised: 2025-10-23
Accepted: 2025-11-15

Abstract:

The philosophy of "taro ada taro gau" (determine words, determine actions) is part of Bugis culture. This philosophy is widely held by Bugis people in various professions they pursue. It also applies to Bugis accountants. This study aims to understand and interpret the meaning of the philosophy of "taro ada taro gau" in depth for Bugis accountants in carrying out their profession. This study uses an interpretive paradigm with a transcendental phenomenological approach. Data collection was carried out through interviews, observations, and documentation to achieve the research objectives. The results of this study found three research findings, namely: 1) taro ada taro gau is a self-consistent identity in interactions; 2) taro ada taro gau as a self-reputation; 3) taro ada taro gau as a moral foundation.

Keywords: Taro Ada Taro Gau, Self-Reputation, Moral Foundation

INTRODUCTION

Culture or culture means the results of human activities and inner creations (reason, spirit, and so on) (such as beliefs, arts, customs, and so on) and their continuation, such as Indian culture, history and Indonesian culture. The philosophy of life is a fundamental principle that humans and individuals must possess; without principles, the life of that person is like a ship tossed by the waves in the middle without a clear destination (Edi, 2015). Culture is the most important part of the identity of a nation (Jessica, 2023) and an individual. Through culture, each region is able to define its own diversity and uniqueness. This aspect is a priceless wealth that every person needs to interpret and apply so that the element of authenticity does not fade and remains sustainable. One of the Bugis cultural philosophies that is closely related to behavior in carrying out their daily profession is the philosophy of "taro ada taro gau". This philosophy has the meaning of determining words, determining actions.

The philosophy of "taro ada taro gau" (determine the word, determine the action), which originates from Bugis culture, is related to the behavior of the Bugis people in carrying out their daily lives in various professions they pursue. The influence of the philosophy of "taro ada taro gau" in the daily behavior of an accountant's profession can shape different views regarding the behavior they carry out (Tenriwaru et al., 2023). The Bugis people highly uphold these cultural values. In relation to daily professions, especially for the accounting profession, these values will have implications for individual behavior in attitudes and in the decision-making process.

The philosophy of "taro ada taro gau" also signifies consistency in one's words and abstaining from betrayal. The direct translation is "putting words into action." According to the Indonesian expression, it means "speech followed by action." From this explanation, we can see that the cultural characteristic of the Bugis people is saying what they mean or saying what they intend to do. This expression aligns with the saying "Iya ada', iya gau" or "ada'na gau," which means "what one says is what one does."



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

Consistency is carrying out a direct activity continuously, diligently, and meticulously, without deviating from established boundaries or in accordance with the discourse that has been initiated. Consistency is a human attitude characterized by adhering firmly to a principle or stance regarding any predetermined matter.

Previous research in the context of implementing the "taro ada taro gau" philosophy in the Bugis tribe has shown several interesting findings. Some of these studies include: Tenriwaru et al. (2023), who examined the "taro ada taro gau" philosophy as an indicator of the performance of female auditors in a public accounting firm. The results of this study indicate that the understanding of the "taro ada taro gau" philosophy among female auditors in the Makassar Public Accounting Firm proves that each auditor understands and applies and makes the principles held have an impact on auditor performance. Furthermore, research conducted by Syafriana (2020) related to how the "taro ada taro gau" philosophy is implemented in the household. It highlights that the value of this philosophy is very important in the Bugis tribe. Of these several studies, there has not been any research that examines the role of the "taro ada taro gau" philosophy for the accounting profession of the Bugis tribe.

Based on this, this research can be an interesting source of novelty for further research. This research was conducted by delving deeper into the meaning of the taro ada taro gau philosophy in its role in the daily behavior of accountants and its relationship to professional decision-making. Based on the background that has been described, the focus of this research is how the meaning of the taro ada taro gau philosophy plays a role in the behavior of accountants and in influencing decision-making. This research aims to understand and interpret the taro ada taro gau philosophy for the behavior of Bugis accountants in Palu. It involves an in-depth analysis of the role of this philosophy in decision-making and the interactions of accountants in carrying out their daily profession. This research contributes to broadening the understanding of the importance of cultural factors in accountant behavior. This research can be a reference in the development of behavioral accounting science. By providing new insights, this research can become a literature study of behavioral accounting, especially related to the behavior of accountants for practitioners, researchers, and academics in carrying out their daily profession. The output of this research will be published in a reputable international journal.

The Concept of "Taro Ada Taro Gau" in Bugis Society. Taro ada taro gau (responsibility) is, or more precisely, the carrying out of actions, as proposed by Basri et al. (2020). This phrase means that everything one does must be in accordance with one's words, demonstrating a person's responsibility in every action (Wahyuni, 2017). Without firmly held traditions, one's self-esteem will not meet the standards of the principle of "Taro Ada Taro Gau." Culture, with its diversity, shapes, strengthens, and changes attitudes and behaviors, both individually and socially, within the cultural environment in question (Syamaun, 2019).

Bugis people typically socialize within their environment about such advice, and it will grow from individuals into a community unit that implements the behavior of taro ada taro gau (Syafriana, 2020). This principle has become a positive philosophy in the Bugis community, which can be explained as if a promise has been made, then the promise must be kept, and it is absolutely forbidden to break it. The phrase 'taro ada taro gau' means that everything that is done must be in accordance with what is said, all of which proves the existence of responsibility from a person in every action (Wahyuni, 2017).

Taro is taro gau in general, or what is best known to the public, means "set words determine actions". Define words and deeds, meaning what has come out of the mouth of the Bugis in terms of words, so their actions are not permitted to violate them. Bugis people never say anything that is

not the same as or contradicts what they say. Words are commitments that cannot be denied (Tenriwaru et al., 2023).

Research results from (Riskayani et al., 2019). According to Rahim (2011:119), the main values of Bugis culture and related to the principle of taro are taro gau, namely alempureng 'honesty', amaccang 'scholarship', assitinajang 'propriety', agettengeng 'firmness', réso 'effort', and siriq 'price' depicting independence, firmness and effort in completing things on time, responsibility, and trustworthiness or being trustworthy.

The concept of taro ada taro gau (the principle of "Taro Ada Taro Gau") embodies ideal leadership values for household leadership, creating a harmonious family. These values are macca, malemppu, magetteng, and manini (Syafriana, 2020). Taro ada' taro gau means consistency in one's words and abstinence from betrayal. The direct translation is "putting down one's words." According to the Indonesian expression, it is "speech followed by action." From this explanation, we can see that the cultural characteristic of the Bugis people is saying what they mean or saying what they intend to do. This expression is in accordance with the expression "Iya ada', iya gau, or ada' na gau," which means that his words are what he does (Asiza & Irwan, n.d.).

For Bugis people, harmony between words and deeds (ada na gau) is the embodiment of themselves as tau (human). In other words, individuals who do not harmonize their words and actions violate ethics and human dignity. "He has ia gau, taro has taro gau" is an expression that emphasizes the Bugis people's stance to always harmonize between "words" and "deeds". The term "lempu, ada tongeng, getteng, taro ada taro gau" is not just a slogan but living proof. A sense of justice, honesty, and the implementation of a sense of trust have long been maintained by a law known as "Amanna GappaHukum" (Ansar; Latief, 2022).

Amin & Ali (2022) stated that the meaning of amalan in Bugis culture is a person's character in respecting everyone in front of us, as well as their words and actions (Taro Ada Taro Gau). Taro Ada Taro Gau literally and contextually means that in this life, a person must match their words with their actions.

Phenomenology in Philosophy and Methodology. Philosophical discussions always involve four core areas: ontology, epistemology, ethics, and logic. These four areas form the foundation of all knowledge. The following explains how phenomenology relates to these four areas of philosophy:

1. Phenomenology and Ontology. From an ontological perspective, phenomenology studies the natural properties of consciousness. Ontologically, phenomenology addresses the fundamental problem of the mind and body (the traditional mind-body problem). This problem of the mind and body is solved using the bracketing method, which questions the existence of everything around us. Therefore, phenomenology is inherently separate from the ontological world surrounding it (Case & Smith, 2013; Smith, 2013).
2. Phenomenology and Epistemology. Regarding epistemology, which is tasked with helping us discover knowledge, phenomenology primarily assists in defining phenomena. Phenomenology believes that knowledge resides within phenomena. On the other hand, phenomenology has claimed to be a tool for gaining knowledge about the natural properties of consciousness and specific types of first-person knowledge, through forms of intuition (Case & Smith, 2013; Smith, 2013).
3. Phenomenology and Logic. Smith (2013) (Case & Smith, 2013) interprets the logical theory of meaning as leading Husserl to the "intentional theory" that lies at the heart of phenomenology. Phenomenology states that the intentionality and semantic emphasis of ideal meanings and propositions are central to logical theory. Meanwhile, structured logic can be found in language,

both everyday language and in symbolic forms such as predicate logic, mathematics, and computer languages.

4. Phenomenology and Ethics. Levinas (1961) describes phenomenology as having a crucial role in ethics by offering an analysis of will, judgment, happiness, and concern for others (in the form of sympathy and empathy).

The following is an overview of the research framework:

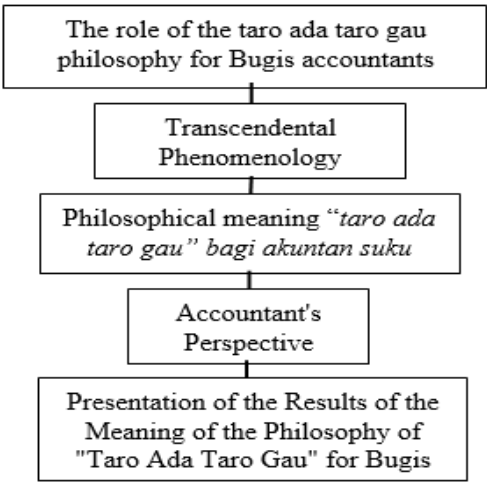


Figure 1. Thought Framework

The following is a description of the fishbone diagram of this research:



Figure 2. Fishbone Diagram

METHODS

To deeply understand the philosophy of taro ada taro gau for Bugis accountants, this study uses an interpretive approach or qualitative research with a phenomenological method. This approach is used to achieve the research objective, namely, to understand and deeply interpret the research informants. Phenomenology is the best method used to explain something; with this method, we will get a general and in-depth picture of the object we want to study or know based on the appearances of the object. The appearances referred to in this method are completely new appearances or new phenomena. In the sense that there are no barriers that prevent a reality from appearing, because the reality that appears is what makes us aware (Nuryana et al., 2019).

This approach was chosen because it helps researchers understand and deeply interpret the application of the taro ada taro gau philosophy for Bugis accountants. In this study, data collection



was conducted through participant observation and in-depth interviews, which are commonly used in qualitative research methods.

The names of the informants in this study will be disguised at their request to maintain confidentiality and to obtain natural research results. The informants are Ali (an accounting educator), Kamal (an auditor), and Lisa (a government accountant). One of the main reasons for selecting these informants is that they are Bugis accountants. The researcher chose Bugis accountants because she wanted to deeply understand the meaning of the "taro ada taro gau" philosophy in Bugis society, particularly in the behavior of accountants. By involving Bugis accountants, this study provides broad insight into the specific philosophical values that influence accountants in their daily work. The data collected by the researcher includes information on the basis of accountants' behavior in carrying out their daily work. The researcher collected data from interviews and carefully recorded interactions to document and analyze the information obtained.

Then, the researcher compared these findings with related literature to gain a deeper understanding of the topic. Phenomenological research has stages of data analysis, which are carried out starting from the time of data collection through the following stages (Kamayanti, 2016):

1. Noema. Noema analysis is an analysis based on how an object appears to the five senses.
2. Epoche. In conducting phenomenological research, the epoche is absolutely essential, especially when placing phenomena within brackets (the bracketing method). It separates phenomena from their everyday and physical elements and removes their inherent "purity." Therefore, epoche is a way of seeing and developing a free mental attitude.
3. Noesis. Noesis is the basic material of the human mind and spirit. Noesis also makes us aware of meaning when we perceive, remember, judge, feel, and think. Noesis analysis is subjective because meaning has already been assigned to it.
4. Intentional Analysis. With this intentional analysis, Husserl shows that creating meaning requires collaboration between the "I" and the world beyond the "I." Intentional Analysis also encompasses an understanding of the relationship between noema and noesis, enabling phenomenologists to gain a deeper understanding of how noesis shapes noema.
5. Eidetic Reduction. The task of eidetic reduction is to describe in linguistic terms how an object appears. The focus is on the quality of the experience, while the challenge lies in fulfilling the natural properties and meaning of the experience. Thus, this process occurs more than once. The following is a research flowchart:

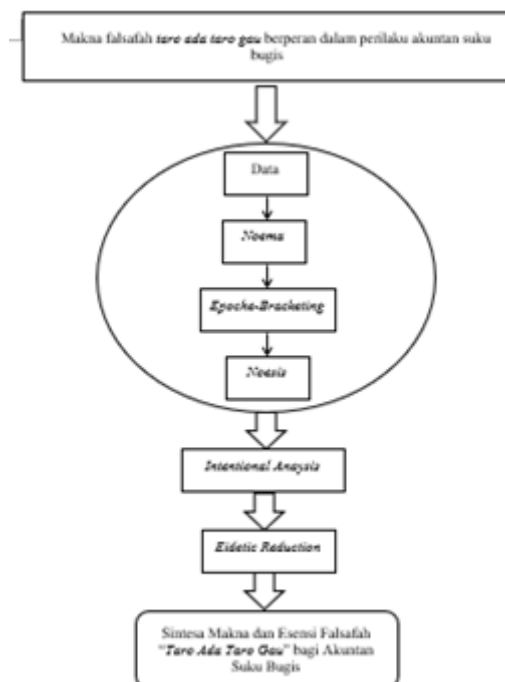


Figure 3. Research Scheme

RESULT AND DISCUSSION

Taro Ada Taro Gau as a Consistent Identity in Interactions. In Bugis culture, the philosophy of taro ada taro gau' is a fundamental principle. This philosophy emphasizes consistency between words and actions, a concept that may be simple but has a profound impact on how one lives their daily lives, including in professional contexts. To delve deeper into this philosophy, we interviewed an informant, whom we will refer to as Informant A.

Informant A is an accounting educator who teaches at the Faculty of Economics and Business, Tadulako University, Central Sulawesi. Informant A's Bugis cultural background provides a unique perspective in understanding how the taro ada taro gau' philosophy is applied, especially in the professional world, which is full of principles such as integrity, objectivity, and independence.

As someone who grew up in the Bugis cultural environment, Informant A has a deep understanding of the philosophy of taro ada taro gau'. When asked about the meaning of this philosophy, Informant A explained that:

"In Bugis philosophy, the term 'taro ada taro gau' is a principle of life, yes... (a principle of consistent living). In accordance with its meaning, this is what is said, this is also what is done. So, the unity of words and actions, that is the essence, yes... (the unity of words with actions)."

It demonstrates that for the Bugis, consistency between what is said and what is done is not merely an ethical or moral rule, but an integral part of one's identity and integrity. This philosophy teaches that one must maintain honesty and integrity, ensuring that what is said is always in line with what is done.

In everyday life, this philosophy translates into concrete actions. Informant A described how the principle of "taro ada taro gau" (behaving positively) is not only about guarding one's words, but also about how those words should be reflected in one's actions. According to Informant A:

"So, the principle is one language and one action... one word and one deed. If that is the case, it does not mean that if you say red, it has to be red... not really. (It will break before it passes, break rather than bend...) not really."

This explanation implies that the principle of "taro ada taro gau" also has flexibility. It means that, while consistency between words and actions is paramount, there is room for adjustment and adaptation to suit the situation and conditions faced. Informant A provided an example that, in some situations, it is better to be flexible or adjust actions rather than insist on something that could ultimately be detrimental.

In the professional world, especially as an accountant, the principles taught by the "taro ada taro gau" philosophy are very relevant. Accountants are required to possess a high level of integrity, with independence and objectivity being the primary foundations in carrying out their duties. Informant A acknowledged that applying this philosophy in professional practice is a challenge in itself. He stated:

"In the teaching process, this defeats theoretical principles (because accountants need strong independence). So, if an accountant is not strong in this philosophy, it is difficult for them to practice their independence and objectivity."

It demonstrates that the "taro ada taro gau" philosophy aligns closely with the principles of professionalism in accounting. When accountants must make decisions or submit financial reports, they must ensure that these decisions are based on facts and truth, without being influenced by external pressures or personal interests. Consistency between words and actions is key to maintaining professional integrity.

Furthermore, Informant A also stated that:

"All the principles an accountant needs are here, laid out in the 'taro gau'. Because it cannot be otherwise, what you say, what you do, is also different. So, he must be truly... if nowadays, his integrity must be truly high. It is something that is fading a bit now, yes... we found it."

This statement underscores the importance of the taro ada taro gau philosophy in maintaining professional integrity, especially in this modern era where challenges to integrity and consistency are increasing. According to Informant A, this philosophy teaches that integrity is not just about following rules or guidelines, but rather how one maintains honesty and consistency in every aspect of life, both personal and professional. Therefore, by referring to this philosophy in life, it will show our consistent identity to people in our interactions. Through this philosophy, it will form a self-identity or self-brand in society.

Taro Ada Taro Gau as Self-Reputation. The second informant we interviewed regarding their understanding of the Bugis philosophy of taro ada taro gau' was someone we will refer to as Informant B. Informant B is a Bugis accountant who, after retiring as an accounting educator, founded a public accounting firm called "Public Accounting Firm B" (the name of the firm has been changed). Informant B's experience and background provide in-depth insights into how the taro ada taro gau' philosophy is applied professionally, particularly in public accounting practice.

For Informant B, the "taro ada taro gau" philosophy is seen as an important rule in the professional world. Informant B defines this philosophy as a guideline governing how an accountant should act in their profession. This philosophy is seen as a set of rules, standards, and a code of ethics that must be adhered to in every professional action. According to Informant B, every job in



public accounting must comply with established rules and adhere to applicable standards and codes of ethics. In this sense, "taro ada taro gau" is defined as a rule that must be agreed upon and adhered to by all parties involved to establish trust. It means that what has been agreed upon in the form of rules and standards must be strictly implemented without deviation.

Informant B explained that:

"So, in terms of work... this job has its own rules. We do not want to... I want it this way... I do not want it that way... There are rules, there are standards, there is a code of ethics. Standards, if implemented, are called professional standards regarding what the public must do. Then there is a code of ethics, what is not allowed, what must be done is also there. In such a case, it is already there, there is already there, there is already there. What I mean is, there are rules that we must agree to obey. We are not allowed to promise something to the service user. Later, I will give this... Then later I have to do that. My service is independent, and the service users have different interests."

According to Informant B, the principle of independence is key in public accounting practice. Public accountants must avoid making promises to their clients that they cannot fulfill. It aims to maintain the firm's reputation and avoid potential detrimental sanctions. Maintaining independence and integrity is essential to prevent conflicts of interest and ensure that every action is taken with objective consideration. It is certainly done to maintain one's reputation as a public accountant and gain the trust of the public and stakeholders.

Informant B also emphasized the importance of confirmation at every step. In his view, this confirmation is part of the application of the principle of "taro ada taro gau." He explained:

"So confirmation. So we have to do the confirmation. Well, that is what implementing Gau is... It is called gau..... Because it is mandatory to implement it. If not, it means not putting gau is called.... Putting gau we are breaking. Well, this is the problem if putting gau.... if it is just what it is called.... like in what language is it..... It is just a matter of feeling.... Trust, this person does not believe.... I do not believe he said this..... it turns out he said that. If this is stricter, if you do not put it there is.... but if you do not put gau there are sanctions. The sanctions can be a warning..... it can be a suspension.... it can be revocation, depending on what it is called...., how strict it is. So there are sanctions. Well, it is like us.... So if we make the slightest mistake... we can be subject to sanctions. We also have to be careful..... Maybe it is also because we were careless... tired. In the end, we did not carry it out. Well.... that is considered not putting gau. Yes.... you know the sanctions. Well.... that is why putting gau in Bugis culture is.... Just a moral sanction, just."

Thus, based on the statements made by informant B, the "taro ada taro gau" philosophy serves as an unwritten rule, standard, and code of ethics for him, fostering his trust in society and the government. He will continue to uphold this to maintain his reputation as a trustworthy public accountant who adheres to the principles and code of ethics of accountants.

"Taro Ada Taro Gau" as the Moral Foundation of the Bugis. The final informant we interviewed regarding his understanding of the "taro ada taro gau" philosophy was someone we will refer to as Informant C. Informant C is a Bugis auditor who also teaches at the Faculty of Economics and Business. Informant C understands the "taro ada taro gau" philosophy as the principle that what one says must be in accordance with what one does, in accordance with the teachings received from one's parents. According to Informant C:

"From what was taught by my parents.... The philosophy of Taro Ada taro gau is.... by definition, Taro Ada means (a person's words or utterances). Then....Gau huh....That is the Bugis language. Gau...In



Indonesian, it means (action). So, in those two words, one is the word with the action. So, what is said is what is done. I play like that.

These parental teachings have become a guideline for Informant C in living his daily life. Informant C carefully emphasized the importance of this philosophy:

"Yes...it must be a guideline because if not, we can be called what is the term if that is what hypocrisy is, then others are said to be doing something else. Moreover, in Islamic teachings, it is also clear that if yes, so that life can be good and goals can be achieved, then the guidelines taro ada taro gau ini (become a guideline we must adhere to) like that...become a handle."

For Informant C, the philosophy of taro ada taro gau' is in line with Islamic teachings that teach against hypocrisy, namely that there should be no difference between what is said and what is done. In the context of his profession as an accountant and lecturer, Informant C adheres to the rules set by the faculty, especially regarding student assessments. Although sometimes feelings of pity arise, such as when students arrive late outside the agreed-upon hours, Informant C still tries to follow the rules as a form of implementation of the taro ada taro gau' philosophy. In his assessment of students, Informant C stated:

"In the lecture process. Then there are also assessment criteria. Assessment criteria. Yes....we must also follow that....So that yes....the assessment that we can give to the students is clear. So yes....that might be one form of life, yes....A form of implementation of that taroga. Moreover, yes....actually all activities, all activities, yes....should be implemented, can be implemented. There is a taro, there is a taro. And if this is produced, it can produce something good."

According to Informant C, implementing the "taro ada taro gau" philosophy in all activities and undertakings, including professional behavior as an accountant and lecturer, is a concrete manifestation of actions in accordance with applicable regulations. This philosophy is considered crucial for maintaining honesty and integrity in every action taken, including in the preparation of financial statements and audits.

Informant C also emphasized the importance of applying this philosophy within the accounting profession, both in preparing financial statements and in conducting audits. In his view:

"In my opinion, this 'taro ada taro gau' principle can also be applied in the accounting profession. For example, in preparing financial statements, we must follow guidelines, meaning in this case, financial accounting standards for preparing financial statements."

"Then, if it is related to, for example, an examination or audit, when conducting an examination, they must implement it. So, how do the established criteria become guidelines for conducting the examination? So, I think that criteria are written statements that must be followed, which must be followed, to criteria unwritten guidelines. So, an accountant must implement "taro ada taro gau" in whatever they do, whether as an accountant preparing financial statements or as an auditor; they must implement it."

From the statements above, it can be concluded that Informant C views the "taro ada taro gau" philosophy as a moral foundation that accountants must adhere to in carrying out their duties. This philosophy is not only relevant in personal life but also crucial in maintaining standards of professionalism and integrity in the workplace.

The targeted output of this research on the role of the "taro ada taro gau" philosophy for Bugis accountants will be publication in a reputable international journal. This article will be published in a Sinta 2-accredited scientific accounting journal.

This article will be submitted after the research team completes the research. By the end of the research year, the research team aims to have this research article submitted to the Accounting Scientific Journal as a mandatory targeted output of this study.

CONCLUSION

The philosophy of "taro ada taro gau" (determine words, determine actions) is part of Bugis culture. This philosophy is widely held by Bugis people in various professions they pursue. It also applies to Bugis accountants. This study aims to understand and interpret the meaning of the philosophy of "taro ada taro gau" in depth for Bugis accountants in carrying out their profession. This study uses an interpretive paradigm with a transcendental phenomenological approach. Data collection was carried out through interviews, observations, and documentation to achieve the research objectives. The results of this study found 3 research findings, namely: 1) taro ada taro gau is an identity of self-consistency in interactions; 2) taro ada taro gau as self-reputation; 3) taro ada taro gau as a moral foundation. The mandatory output targeted in this study is a scientific article published in a reputable international journal. This research has TKT 5, or in other words, it carries out validation in a relevant environment, namely, validation of the taro ada taro gau philosophy for Bugis accountants.

REFERENCES

- Amin, S. M., & Ali, M. (2022). The Impact of Google Classroom in Character Education Based on Tabe Culture in the Era of Industrial Revolution 4.0. *International Journal of Education and Humanities*, 2(4), 190–197. <https://doi.org/10.58557/ijeh.v2i4.128>
- Ansar; Latief. (2022). The Role of Cultural Values in The Transformation of Rice Business Strategy Management Among Bugis Entrepreneurs. 12.
- Asiza, N., & Irwan, M. (n.d.). La Pagala: Petuahnya Dalam Pengintegrasian Pembelajaran Bahasa Asing. 1.
- Basri, A., Martawijaya, M. A., & Haris, A. (2020). Pelaksanaan Kegiatan Kokurikuler Dalam Upaya Meningkatkan Karakter Taro Ada' Taro Gau' (Tanggung Jawab) Peserta Didik Pada Mata Pelajaran Fisika Kelas XI MIPA SMA Negeri 8 Maros. Seminar Nasional Fisika 2020 Program Pascasarjana Universitas Negeri Makassar.
- Case, S. S., & Smith, J. G. (2013). The Genesis of Integrity: Values and Virtues Illuminated in Judaism, Christianity, and Islam for Workplace Behavior. *Integrity in Organizations*, 307–344. https://doi.org/10.1057/9781137280350_16
- Edi, A. (2015). Belajar Sukses Dengan Falsafah Hidup orang Bugis Makassar. In Kompasiana Online.
- Jessica, M. (2023). Rahasia Guanxi Dalam Praktik Akuntansi Dan Bisnis Etnis Tionghoa. 14(2), 219–235. <https://doi.org/10.21776/ub.jamal.2023.14.2.16>
- Kamayanti, A. (2016). Metodologi Penelitian Kualitatif Akuntansi Pengantar Religiositas Keilmuan. Yayasan Rumah Peneleh.
- Nuryana, A., Pawito, P., & Utari, P. (2019). Pengantar Metode Penelitian Kepada Suatu Pengertian Yang Mendalam Mengenai Konsep Fenomenologi. *Ensains Journal*, 2(1), 19. <https://doi.org/10.31848/ensains.v2i1.148>



- Riskayani, Azis, & Sultan. (2019). Nilai-Nilai Budaya Bugis dalam Buku Pelajaran Sumangeqna Colliq Pujié Aqgurung Basa Ugi Kelas VII SMP / MTs merupakan keyakinan yang terkait dengan emosi, tidak obyektif dan ide yang belum. *Jurnal Universitas Negeri Makassar*.
- Smith, D. W. (2013). Phenomenology and Ontology, Epistemology, Logic, Ethics. <https://plato.stanford.edu/cgi-bin/encyclopedia/archinfo.cgi?entry=phenomenology>
- Syafriana. (2020). Nilai-Nilai Dakwah Dalam Lontara Taro Ada Taro Gau (Studi Kepemimpinan Rumah Tangga di Kabupaten Bone). *Jurnal Dakwah Tabligh*, 21(1), 71. <https://doi.org/10.24252/jdt.v21i1.10786>
- Syamaun, S. (2019). Pengaruh Budaya Terhadap Sikap Dan Perilaku Keberagamaan. At-Taujih: Bimbingan Dan Konseling Islam, 2(2). <https://moraref.kemenag.go.id/documents/article/98775960702162429>
- Tenriwaru, T., Yabanila, Y., & Ramdani, R. (2023). Taro Ada Taro Gau Sebagai Indikator Kinerja Auditor Wanita Di Kantor Akuntan Publik Kota Makassar. *Jurnal Buana Akuntansi*, 8(2), 168–185. <https://doi.org/10.36805/akuntansi.v8i2.5834>
- Wahyuni, R. A. (2017). Nilai Harga Diri Suku Bugis Makassar (Analisis Semiotika Budaya dalam Film Uang Panai). *Journal UIN Alauddin Makassar*. <http://repository.uin-alauddin.ac.id/id/eprint/14643>