

## REVEALING THE ACCOUNTABILITY KETADULAKOAN OF TADULAKO UNIVERSITY AS A STEP TO REALIZING SUSTAINABLE DEVELOPMENT GOALS

Volume: 5  
Number: 1  
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### Article History:

Received: 2023-11-21

Revised: 2023-12-01

Accepted: 2024-01-15

### Abstract:

This research aims to reveal the accountability of Tadulako University's 'tadulako-ness.' This research was conducted to reveal the accountability of the Tadulako University higher education institution for its various Tadulako activities in various fields related to achieving the goals and targets of the Sustainable Development Goals (SDGs). This research supports and aligns with the 17 Goals and 169 targets of the Sustainable Development Goals (SDGs). It is because the initial findings of this research are in the form of Tadulako University's concept of 'keadulakoan' accountability, which is the basis and value as a reference for carrying out its accountability and aligning it with the vision and mission of Tadulako University as a form of implementing sustainable development goals. This research uses a descriptive approach. Data collection is carried out by collecting various data available in various existing reporting forms. The data was then analyzed in the context of the ketadulakoan philosophy. The research results show that disclosures regarding the character of ketadulakoan have yet to be fully revealed. The University has reported on the condition of human resources, the efforts made by the University to improve the quality of human resources, recognition of human rights, and protection when working in the university environment. However, unfortunately, there has been no disclosure regarding Tadulakoan's values following the expectations of the character of the founding of Tadulako University.

**Keywords:** Accountability, Ketadulakoan, Mark, Leadership.



## INTRODUCTION

Tadulako University is a state university in Palu, Central Sulawesi, Indonesia. Tadulako University was founded on August 14, 1981, following Presidential Decree No. 36 of 1981 ([https://id.wikipedia.org/wiki/Universitas\\_Tadulako](https://id.wikipedia.org/wiki/Universitas_Tadulako)). The name Tadulako itself was given by Rusdi Toana, which means leader/warlord or patriotic, heroic, persistent, and never giving up (Abubakar, 2011). Giving this name has the hope that Tadulako University students will have this tadulako characteristic. This name was also given in line with the establishment of Tadulako University as a state university, which is no longer a branch of Hasanuddin University.

This research aims to reveal the accountability carried out by Tadulako University in the surrounding community during Covid 19. The accountability referred to in this research is the responsibility of a person or institution in various necessary contexts. The scope of accounting is not only limited to financial aspects but also various other aspects. It is because the accountability or responsibility of an accountant is not only limited to the financial sector (Molisa, 2010) but also to various aspects of life. Djamhuri (2011) revealed that accountability cannot be generalized in various contexts. Accountability is also likely influenced and shaped by the environment and religion (Randa, 2011; Widati et al., 2011). Therefore, this research aims to reveal the accountability that

Tadulako University has carried out during the COVID-19 pandemic. It is essential to consider the critical role that the largest University (Tadulako University) should play. Moreover, the name Tadulako Bears should be able to show Tadulako's involvement in involving 'self' in the surrounding community and as a form of implementing sustainable development goals.

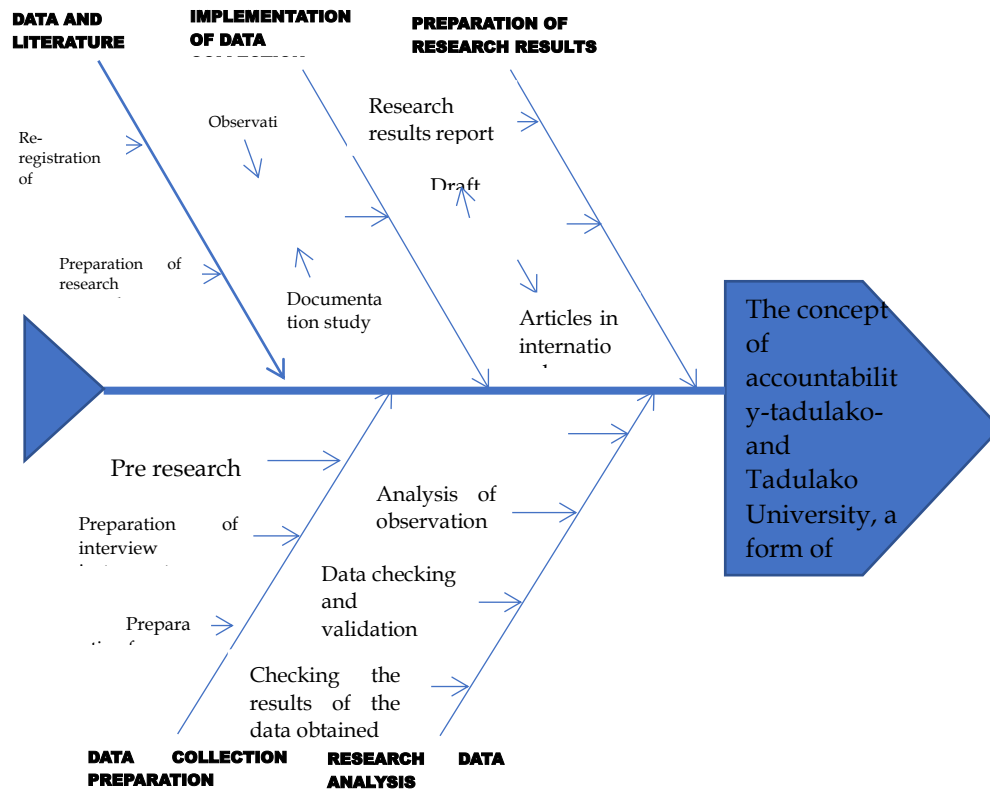
Based on the description above, this research is essential (urgent) to know and reveal the extent of accountability of the higher education institution Tadulako University towards various parties around it during the Covid 19 pandemic. The involvement of Tadulako University during this pandemic is essential. Considering that the philosophy of the name 'tadulako,' which is used, contains a significant and deep meaning, namely the foundation of the originator or leader, the involvement of Tadulako University is undoubtedly essential. This research is also helpful in finding out more deeply about the accountability that has been carried out as the basis for the existence of this University. It is done to implement the Sustainable Development Goals (SDGs). Sustainable Development Goals (SDGs) are global action plans agreed upon by world leaders, including Indonesia, to end poverty, reduce inequality, and protect the environment. This research aims to reveal the accountability of Tadulako University's 'keadulakoan' in the new average era as a form of implementing the Sustainable Development Goals at Tadulako University. These results certainly meet the specifications expected by this research scheme.

**METHODS**

The research method used was as follows: Research was conducted using a descriptive qualitative approach. The qualitative approach depends on the context and phenomenon to be studied. Qualitative research emphasizes understanding, explaining, and describing findings from the research location.

The researcher used a descriptive qualitative approach to uncover Tadulako University's tadulako accountability to achieve the research objective of uncovering Tadulako University's tadulako accountability. Data collection methods are carried out by documentation studies or collecting various data available in various available reporting forms. Data like this is collected to determine how Tadulako University's accountability follows the Tadulakoan values embedded in it. This approach seeks to explore practical activities linked to daily activities related to the methods used to actualize the rules that apply in Tadulako culture.

This year, research was conducted using in-depth interviews with relevant informants who knew the philosophy behind the name 'tadulako' to discover the function of 'ketadulakoan' from Tadulako University. The following is a fishbone diagram for this research:



## RESULT AND DISCUSSION

In the writings of Azhar Dg. Mawasa, through his presentation of the material presented at the PKKMB moment for the 2020/2021 academic year, explained that ketadulakoan comes from the word "Tadulako," which has the meaning and significance of leader or leader. He said Tadulakoan must be kept from the college's name, Tadulako University. As is known, Tadulako University was one of the first universities established in Central Sulawesi.

Tadulako University was born and established on May 8, 1963, on the initiative of educational figures and community leaders who care about education in Central Sulawesi. At that time, Tadulako University still had "private" status. Furthermore, August 18, 1981, became a critical historical moment for Tadulako University, which changed its status as an independent State University in Central Sulawesi.

The pioneers and initiators of the birth of Tadulako University included Rusdy Toana, Galib Lasahido, Kiesman Abdullah, Daeng Mangera Gagaramusu, and Lolontomene Lamakarate. They were supported by community leaders and Central Sulawesi education figures and with support from the Regent of Donggala (at that time, Mr. Daeng Maradja Lamakarate). Furthermore, the naming of Tadulako University was carried out by Mr. Rusdy Toana and agreed upon by other figures. At that time, Tadulako University was established with 5 (five) faculties, namely FKIP and Fak. Sospol, Economics Faculty, Agricultural Faculty, then followed by the birth of the Faculty of Agriculture. Law.

According to Azhar Dg. Mawasa, some of the meanings of Ketadulakoan can be summarized as follows: Ketadulakoan can mean virtue, example, leadership, honesty, devotion, and courage. "Tadulako" means leader, leader, head, or head (Leader). The word Tadulako comes from the regional language of Central Sulawesi, which is specifically for the Kaili ethnic group. The term Tadulako is also known among the Pamona and Mori ethnic groups. This ethnic group inhabits



several districts/cities, namely, Palu City, Donggala Regency, Sigi Regency, Parigi Moutong Regency, Poso Regency, Tojo Una-una Regency, Morowali Regency, North Morowali Regency, Banggai Regency, parts of Toli-Toli Regency and Buol Regency.

Almost all districts above know and understand Tadulako, which means leader or leader. Tadulako is not the name of an object or person or the name of a character. Tadulako is an adjective that means that a person has the characteristic "Tadulako" inherent in a person, both as a formal and informal leader. The word Tadulako is not translated literally and separately. Tadulako is a meaningful word as a symbol- a reference to people with the characteristics of tadulakoan.

The opinion is that the word Tadulako comes from 2 (two) syllables, namely: Tadu = Heel and Lako = walking; in other words, Tadulako is the heel used for walking. This opinion is close to the truth because a Tadulako does not just stay where he is; he must continue to walk to lead, control, and protect the people he leads. Based on this, Tadulako is a leader, meaning that Ketadulakoan can be interpreted as leadership.

From the explanations above, Azhar Dg. Mawasa defines tadulakoan or leadership as the qualities someone possesses as a leader, as tadulako. The qualities possessed by a tadulako leader include exemplary honesty, authority, patience, devotion, courage, and other virtues as a role model and superiority over his leadership. Azhar Dg. Mawasa gave ideas for the elements of the word tadulako: T=Exemplary, A=Trustworthy, D=Democratic, U=Tenacious, L=Flexible, A=Aspirational, K=Creative, O=Objective. Azhar Dg. Mawasa hopes that these words can become a guide in behaving, acting, and behaving in all aspects related to Tadulako University activities.

Meanwhile, Mattulada (1987) defines Tadulako with the meaning of "Primary Characteristics," which means that people who obtain the title Tadulako are those who have "primacy." From a historical perspective, several people deserve the title Tadulako: 1) Have been and always succeeded in winning wars both in attacking positions and when attacked by the enemy; 2) Those with leadership qualities that the King and the general public recognize.

The values of tadulakoan inherent in leadership from the perspective of the Kaili people include 1) The value of courage (Natona Nalanggai), namely someone who can defend and fight for justice and oppression and can bring about peace in his environment; 2) The value of supernatural powers (Nakayama), is someone who can show achievements through his intellectual intelligence and moral intelligence, thereby giving rise to pride and being a role model for the environment in which he is located; 3) Immunity Value (Nakaba), is someone who has high fighting power, never gives up and has mental resilience, is optimistic, tenacious, hardworking and has high motivation to achieve success; 4) Special Value (Nabaraka), is someone who has creative abilities (creator) so that he can create something that can make human life easier;

**The meaning of the Tadulako symbol.** The symbol of Tadulako University is a blood-red pentagon. This symbol means wholeness to achieve the nobility and dignity of life in devotion to God Almighty, truth and humanity per the Pancasila philosophy. The following is a picture of the Tadulako symbol:



Source: Regulation of the Minister of National Education of the Republic of Indonesia No. 16 of 2010 Article 7 paragraph 1

**Figure 1.** Tadulako University Logo

- There is a picture of a golden yellow frame bordered by black lines, and this picture means cultured and virtuous.
- At the top, there are eighteen (18) teeth. At the bottom are eight teeth, a sign of the establishment of Tadulako University as an independent State University in Central Sulawesi on August 18, 1981.
- In the middle of the frame is a rhombus with a circle, which means the four directions of the wind with the essence of science.

At the bottom are two-wheel coils (stacked legs) supported by the earth. This sign means the feet are kneeling.

**Tadulako University Accountability as a Step to Realizing Sustainable Development Goals.**

Based on existing concepts and theories, an organization with good sustainability performance tends to make extensive and complete disclosures (financial and non-financial) in its sustainability report. This research was carried out by document analysis of disclosures available in 2021. The disclosures carried out and disclosed in this research by Tadulako University consist of 5 dimensions. These dimensions consist of the following dimensions: 1) profile, which contains strategy and analysis categories, organizational profile, approach and management performance; 2) Economy, which contains the economic performance category; 3) Environment, which contains categories of materials, energy, water, emissions, waste, products and services; 4) Social which contains the categories of employment practices and decent work, human rights, and society; 5) Education dimension which includes curriculum, research and service categories.

Each indicator (category) is analyzed using the following guidelines:

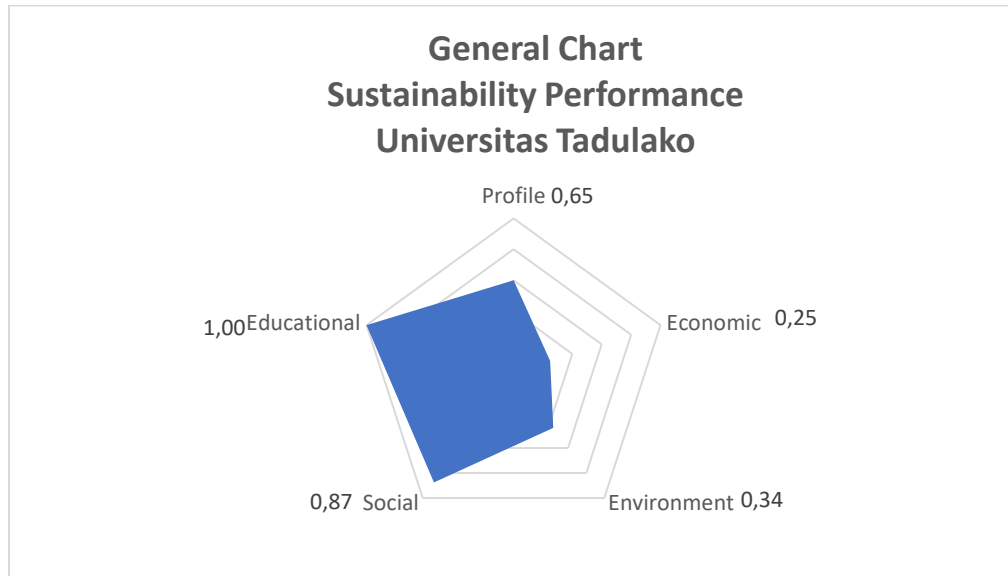
- A value of 0 is given if information related to the indicator is missing or not found in the university report
- A score of 1 is given if the information states poor performance. Information is general and needs to be more detailed.
- A score of 2 is given if the information states regular/fair performance. The information is general, still covers half of the topic, and still needs to be detailed.
- A score of 3 is given if the information states good performance. The information is detailed and includes the issues discussed.
- A score of 4 is given if the information states excellent performance. The information presented is complete and detailed for one indicator.

The following are the results of the analysis obtained:

**Table 1.** Tadulako University Sustainability Performance Analysis

<i>Kinerja Keberlanjutan</i>	<i>Presentase Informasi</i>	<i>Rasio Informasi</i>
<i>Profile</i>	65%	0,65
<i>Economic</i>	25%	0,25
<i>Environmental</i>	34%	0,34
<i>Social</i>	87%	0,87
<i>Educational</i>	100%	1,00

*Source: Data processed (2022)*



**Figure 2.** Tadulako University Sustainability Performance Analysis Results

Based on the analysis, the University has not disclosed much information regarding the university profile related to the concept of ketadulakoan sustainability. The ratio for the profile side gets a value of 0.65. The University has not explicitly explained plans related to the sustainability concept of Tadulako University and how the University will continue to be involved in efforts to promote the concept of sustainability, which shows the leadership character (ketadulakoan) of Tadulako University and the implementation that will be carried out. From an economic perspective, the University received a score of 0.25, which indicates that only a little economic information has been disclosed transparently by the University in official reports, especially economic information related to sustainability. In the field of environment, the University got a score of 0.34, which means there is only some information about the environment that the University has disclosed, but it still needs to be completed. In the future, the University may disclose specific information on environmental performance, for example, information regarding the University's policy on waste management and the preparation of guidelines for using natural resources within the University. In the social category, the University received a score of 0.87, indicating that the University has disclosed sufficient information on social performance but has yet to reveal the specific social character of the tadulakoan value. The University has reported on the condition of human resources, efforts made by the University to improve the quality of human resources, recognition of human rights, and protection when working within the University. However, unfortunately, there has been no disclosure regarding Tadulakoan's values following the expectations of the character of the founding of Tadulako University. The expressed values in question include the level of courage (Natona Nalanggai) in fighting for justice in realizing peace, supernatural values which express related supernatural values (nakarama) or the level of ability in achieving achievements through intellectual intelligence, mental or emotional, moral and spiritual intelligence so that creating pride and role models in the Tadulako Earth environment, the value of nakaba immunity or the level of fighting power in achieving success, the level of privilege (Nabaraka) of achievement in creating something that can make human life more manageable, related to the level of accuracy and caution (Nompangila) in every consideration before taking a decision or action, the level of obedience and loyalty (Natuvu No Sangata) to the leader with the principle that as long as the leader is able to carry out the mandate of those he leads, the level of democracy (Noepe Ntodea) the implementation of



various activities based on joint decision making and the values of nurturing and protecting (Nonjaliku Ntodea) applied in relation to the level of awareness in protecting and protecting the various interests of the community around the environment.

Based on the results of the analysis, it can be recommended that in the future, the University can add more specific information on Tadulako's economic, social and environmental performance so that overall, the University's sustainability performance will be better and more complete following what is contained in the Tadulako University logo, namely integrity to achieve nobility and dignity of life in devotion to God Almighty, truth and humanity following the philosophy of Pancasila.

## CONCLUSION

The results of this research indicate that Tadulako University has yet to disclose much information regarding the University's profile related to the concept of Ketadulako sustainability from the profile side. The University has not explicitly explained plans related to the sustainability concept of Tadulako University and how the University will continue to be involved in efforts to promote the concept of sustainability, which shows the leadership character (ketadulakoan) of Tadulako University and the implementation that will be carried out. From the economic side, universities indicate that there needs to be more transparent economic information disclosed to the general public by universities in official reports, especially economic information related to sustainability. In the field of environment, there is only some information about the environment that universities have disclosed, but it still needs to be completed. In the future, the University may disclose specific information on environmental performance, for example, information regarding the University's policy on waste management and the preparation of guidelines for using natural resources within the University. In the social category, the University has disclosed sufficient information on social performance but has yet to reveal the social character of the value of tadulakoan specifically. The University has reported on the condition of human resources, efforts made by the University to improve the quality of human resources, recognition of human rights, and protection when working within the University. However, unfortunately, there has been no disclosure regarding Tadulakoan's values following the expectations of the character of the founding of Tadulako University. The expressed values in question include the level of courage (Natona Nalanggai) in fighting for justice in realizing peace, supernatural values which express related supernatural values (nakarama) or the level of ability in achieving achievements through intellectual intelligence, mental or emotional, moral and spiritual intelligence so that creating pride and role models in the Tadulako Earth environment, the value of nakaba immunity or the level of fighting power in achieving success, the level of privilege (Nabaraka) of achievement in creating something that can make human life more manageable, related to the level of accuracy and caution (Nompangila) in every consideration before taking a decision or action, the level of obedience and loyalty (Natuvu No Sangata) to the leader with the principle that as long as the leader is able to carry out the mandate of those he leads, the level of democracy (Noepe Ntodea) the implementation of various activities based on joint decision making and the values of nurturing and protecting (Nonjaliku Ntodea) applied in relation to the level of awareness in protecting and protecting the various interests of the community around the environment.

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