

Implementation of *Siri'Na Pacce* in Countermeasure Fraud

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Abstract. *Countering fraud is important to reduce losses and respond to negative impacts. Various strategies and techniques have been developed to address fraud, such as the implementation of effective supervisory and audit systems, risk identification and fraud prevention. Therefore, handling fraud must be done proactively and continuously, taking into account new risks and developing innovative and effective solutions. The purpose of this research is to find out fraud prevention through the siri'na pacce value approach. This research uses ethnography as a method. Researchers conducted a search related to the culture of the Bugis Makassar Tribe and synthesized to find siri'na pace in relation to fraud prevention. The 15 informants each represent government, private, academic, local youth, and general public sources. With the condition that each informant is a Bugis Macassar tribe that is closely related to the local culture of siri'na pace. The results showed that indirectly there is fraud prevention through the implementation of siri'na pacce by the Makassar Bugis community. By making self-philosophy in every decision and action so that fraud can be prevented.*

Keywords: *Fraud, Fraud Countermeasure, Siri'Na Pacce*

Introduction

Fraud can threaten the sustainability of a country's economy (Dr.Gatot Trihago) According to the Association of Certified Fraud Examiners (ACFE, 2019), fraud is an unlawful act committed intentionally for a specific purpose (manipulation of fraud or providing false reports to other parties) committed by people from inside or outside the organization for personal or group gain that directly or indirectly harms other parties.

Fraud is not always the same as crime. Fraud that is not criminal is categorized as operational risk, while fraud that is also criminal is categorized as illegal risk. A criminal offense is defined as an intentional act that violates the Criminal Law under which no legal excuse applies.

Meanwhile, fraud is defined as any behavior by which one person gains or intends to gain a dishonest advantage over another. The act of fraud can be said to be criminal if the intention or action to gain dishonest advantage also violates legal provisions, such as corruption or tax evasion (Tampubolon, 2005).



Source : Fraud Survey Institute Indonesia. ACFE 2019.

Based on the results of a survey conducted by the Indonesian fraud survey institute in 2019, it shows that the most prevalent fraud in Indonesia is corruption with a percentage of 64.4%, the next type of fraud is misuse of state and company assets with a percentage of 28.9% while financial statement fraud is 6.7%.

Based on this, it is still a phenomenon where fraud can occur at any time and by anyone, but this is a question mark where Indonesia has very complex cultural values and it is time for the Indonesian nation to return to the nation's identity through socialization of the meaning and strengthening of national values. through socializing the meaning and strengthening the noble values of its culture. This effort is considered necessary because of the need to uncover the substantive meaning of local wisdom culture. Every tribe has cultural values that are respected, dignified and peaceful. High cultural values become the spirit that is embedded and applied in the



form of behavior by each community as one of the things that attracts attention is the local wisdom of tribes in South Sulawesi consisting of the Bugis tribe, the Makassar tribe, the Mandar tribe and the Toraja tribe but the focus is two of the four existing tribes, namely the Bugis tribe and the Makassar tribe.

Siri Na Pacce is one of the local wisdoms of the Bugis Makassar tribe. The values in the philosophy of Siri 'na pacce as the main capital of every traveler, is a book of life to uphold these values. As in the wisdom message: 'Kegasi sanree lopic kositu to tao sangereng' (Where the boat is moored, that is where we put our thoughts).

This sentence contains an ancestral message; every Bugis Makassar immigrant must be able to adapt and socialize with his new environment. They should take the values of Siri 'na pacce as their main guide in acting and behaving while remaining adaptive and tolerant of local culture and customs. The tendency of Bugis people to reflect the advice of their ancestors wherever they are, does not mean that they are allergic to change. Therefore, researchers are very interested in researching "the implementation of the value of local wisdom of Siri 'Na Pacce in fraud countermeasures".

Research Methods

Methods This research uses ethnography as a method. Researchers conducted a search related to the culture of the Bugis Makassar Tribe and synthesized to find siri 'na pace in relation to fraud prevention. The 15 informants each represent government, private, academic, local youth, and general public sources. The form of the framework of this research can be seen in Figure 1.

Frame Of Mind

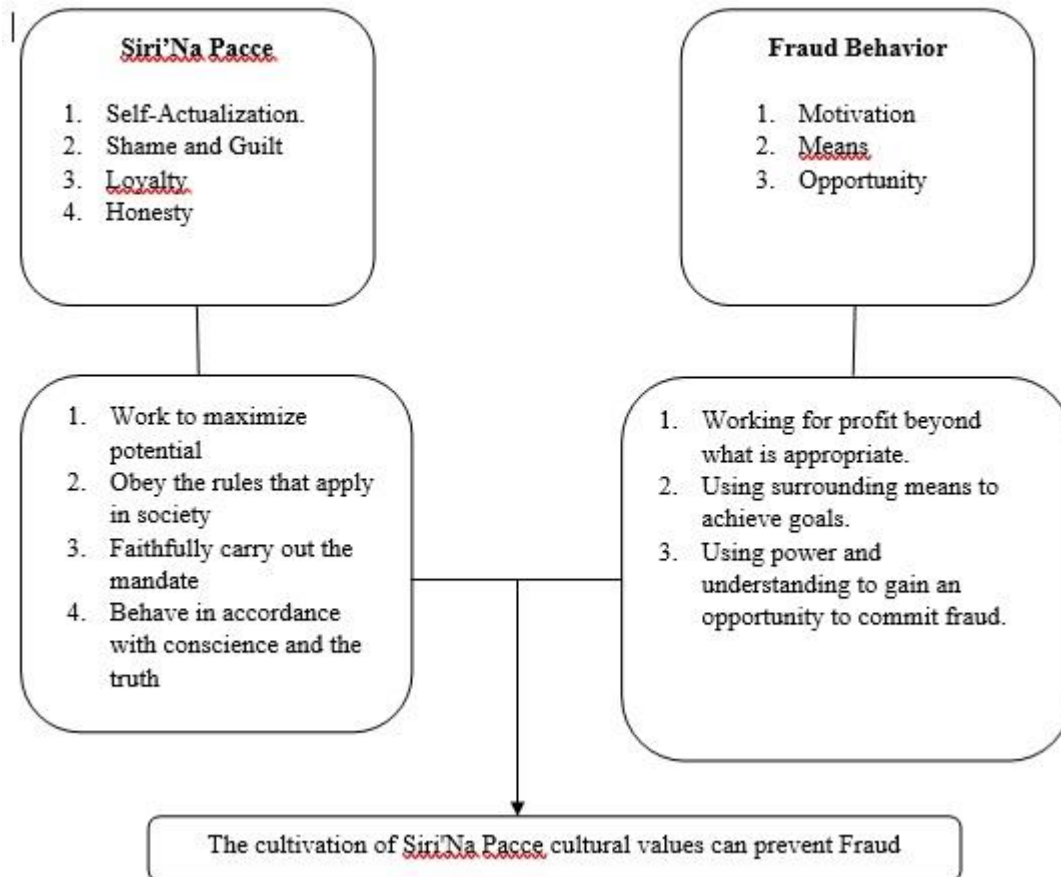


Figure 1. frame of mind

Results and Discussion

Siri'na Pacce

Hamid, et al (2007) mapped the indicators of the cultural value of siri'na pace. First, self-actualization is the seriousness of individuals in working optimally by using the potential that exists in themselves to the fullest. Second, the existence of shame and guilt, namely the existence of shame and guilt that is very deeply experienced by individuals because they are unable to obey the rules that apply in society, are unable to show their concern for others, and are unable to show a disciplined attitude in all their activities. The shame and guilt felt by individuals also greatly



affect their mood. Third, loyalty, a form of this loyalty is the ability to maintain the trust that has been entrusted and uphold the promises that have been made. Fourth, Honesty is the synchronization between mind, heart, words, and actions so as to make individuals behave according to conscience and truth.

Proven by the results of interviews with informants, when asked several things related to siri'na pace in everyday life in the environment both in the world of work and in decision making. The researcher asked Mrs. Nadriani, as an informant from the government sector, she works as an Auditor staff of the inspectorate of Gowa Regency and is of Makassar ethnicity. how do you think about siri'na pacce culture? Mrs. ND answered: "In Makassar customs, this culture is our flesh and blood as Makassar people where every behavior and decision making must be consciously or unconsciously we will act according to the custom of siri'na pace, but I am concerned about the younger generation where only a small part understands this culture, maybe because it is not taught in formal education so that the culture will be foreign to the current generation. If you think about it, this culture is one of the roots of the Makassar people to unite the Makassar people in every action and thought that will be taken. " She said.

Then the researcher continued the question, what is the mother's view as a Makassar tribe who adheres to the siri'na pace culture, in increasing self-potential? Mrs. ND answered: "Of course I must always keep up with the development of regulations sir, because thank God I am still an ASN in one of the government agencies so that we are required to always keep abreast of applicable regulations, especially those of us who are assigned to inspect other agencies. Regarding those of us who have the blood of the Makassar tribe, of course we will be embarrassed if we inspect and then it turns out that our understanding is not updated with new regulations, it feels like we are not working optimally to provide the best and maintain the integrity of the government."

The researcher asked again, what is the mother's view regarding social sanctions in society, especially the Makassar tribe related to siri'na pacce culture? Mrs. ND answered: "For us Makassar tribes, social sanctions are a cause and effect carried out by individuals or groups who are sanctioned for violating certain customs, such as humiliating the family and family dignity by

committing prohibited acts such as stealing, being sentenced by the police such as imprisonment will usually be a learning material for other communities so as not to do the same thing so that they are sanctioned such as being expelled from the village or village. But because it is now modern so that sometimes this culture is eroded and not done anymore, there is only shame for the Makassar tribe if they make mistakes and are known by the people of one village. "

Then the researcher asked again, what is the mother's view regarding the mandate given by superiors or people you respect? Mrs. ND answered: "Trust for us Makassar tribe is an honor, so if there is a Makassar person who does not keep the trust, it means that he has not fully studied his culture. That's why we will always keep the mandate until it is completed so that people's trust in us is not lost," she said.

Then the researcher asked, how did you respond to Jamal regarding the value of honesty in siri'na pacce? brother JM as a community leader answered: "In our village, the value of honesty in siri'na pace is one of the important values to maintain responsibility and trust of someone to us (me), because if we lose honesty, we will lose the trust of the surrounding community so that it will be ostracized by neighbors, especially since we work as farmers and sell agricultural products, if there is no trust, it will be difficult to sell vegetables. "

Then the researcher asked, how did you make a decision if there was a hunch that contradicted the evidence shown? brother AF as an inspectorate auditor answered: "I happen to work in a state-owned company in the field of financing, so to make decisions, I have to look at several aspects including aspects that are in accordance with the SOP and other supporting aspects, for example we will verify files to make disbursements. Previously, we would check and verify up to the prospective debtor's neighbors, but if at that time there was a conflicting hunch, I would postpone the delay and see the development of the prospective debtor's psychology, because those of us who have been in financing for a long time cannot ignore hunches. But still see the applicable SOP. Hunches are signs that are out of the ordinary but cannot be explained but I cannot ignore them."

It can be concluded that the siri na pace culture understood by the community has become self-actualization where it becomes the seriousness of the Makassar Bugis community in completing the work given, as well as a sense of shame and guilt if they make mistakes that are contrary to customs, such as theft, fraud and others because they can cause social sanctions. to prevent fraud, the Makassar Bugis tribe has a philosophy: 1. Work to maximize the potential that exists within oneself and the surrounding environment, 2. Obey the rules that apply in the community where he is, 3. Be loyal in carrying out the mandate given, and 4. Behave according to conscience and the truth that is believed and this is reflected in the makassar bugis tribe.

And if you want to take actions that are contrary to customs, the perpetrator must remember that it will have a big impact on the environment and society, especially for families who will be ostracized, resulting in a domino effect that is believed to be a sanction from God if you do things that are contrary to customs.

Fraud Behavior

The fraud indicator implies the presence of symptoms that refer to evidence of fraud. Fraud methods are the ways used to commit fraud. Meanwhile, the consequences of fraud are the effects of fraud that occur in the organization. First Motivation: is to gain benefits for himself and or an organization. Personal reasons such as financial problems can be a motivation to commit fraud. For an organization, fraud can also be committed to gain profit or to get positive appreciation even though the work done is not good, for example collusion between contractors / consultants and the goods / services procurement committee, second Means: includes all media that can be used to commit fraud, for example, arranged contract / auction documents, financial transactions are carried out in cash and do not use good records, and so on. Third, Opportunity: due to the lack of internal supervision and understanding of the rules, it can be a space for fraud to occur.

Proven by the results of interviews with informants, when asked several things related to fraud behavior Researchers asked, What do you think about someone who does additional work for profit but violates existing regulations? Mrs. ND answered: "If you do additional work but violate the rules, coaching or disciplinary sanctions will be carried out from us as the directorate,

but it is seen again the weight of the case what kind of profit is obtained, it will be analyzed first with superiors and related ranks. What is certain is that it is prohibited and action will be taken. she said"

Researchers again asked, what is your view regarding utilizing office facilities for personal gain? Mrs. ND answered: "It really does not reflect integrity and can bring down the dignity of the institution, things like this must be considered and for the government it is better to report or now it can be videoed and uploaded so that we can get reports and evidence to take firm action."

The researcher again asked, what is your view regarding the misappropriation of funds or other things due to opportunity? Mrs. ND answered: "I strongly agree with this if the individual does not have life principles. I think something like that will happen if there is an opportunity and there are means as well as encouragement from other parties. Whether it is a push from within or from the closest person. However, we always make improvements including finding a good formula to keep this from happening."

The community already knows that if there is an opportunity and is encouraged by the motivation from around to take deviant actions then there are means that support these actions, the possibility of fraud will occur in the agency or company.

Table 1. Finding results

Fraud Behavior		Finding Results
1. Motivation	Working for profit beyond what is appropriate	There is a sense of shame in making profits beyond what is reasonable because it will cause fear of social sanctions and punishment from God.
2. Means	Using surrounding means to achieve goals	There is a sense of shame and inappropriateness in using surrounding facilities for personal interests because it is embedded in the self to carry out activities that

are in accordance with their designation.

3. Opportunity Using power and always feel supervised in acting and making understanding to gain decisions so that abuse of power will be an opportunity to prevented.
commit fraud

source : data processed 2023

Conclusion

In the custom of siri na pace in the Makassar Bugis tribe, there is an understanding that is given since childhood in educating their children. By showing local wisdom in making decisions, it must consider the social impact around the family, and should make the family proud and avoid embarrassing the family with actions that are outside of the customs adopted by the Makassar Bugis tribe. these actions reflect self-actualization and pride in the culture and customs inherited from ancestors to become self-philosophy in taking action.

To be able to prevent fraud can be done by strengthening self-philosophy such as there is a sense of shame if you abuse authority for personal and group interests, there is a sense of pity if committing fraud will have an impact not only on individuals but to families, children, the surrounding environment so that it has a psychological impact.

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