

## CONCEPTUAL MODEL OF PUBLIC SECTOR FINANCIAL REPORTING BASED ON *SIRI' NA PESSE*

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### ABSTRACT

**Research Objectives** - This study aims to develop a conceptual framework for public sector financial reporting based on the local wisdom values of *Siri' na Pesse* to strengthen information integrity, accountability, transparency, and an orientation toward community welfare.

**Method** - This study employs a qualitative approach using a literature review and document analysis. The data are analyzed through thematic analysis and conceptual synthesis of relevant academic literature, previous studies, regulations, and public sector accounting standards.

**Research Findings** - The findings indicate that the values of *Siri' na Pesse* have the potential to serve as an ethical foundation for public sector financial reporting, rather than as a substitute for applicable accounting standards. The five conceptual elements of *Siri' na Pesse*-based budgeting—inner moral sensitivity, local wisdom values, budget performance, welfare, and human dignity—can be interpreted in terms of their relevance to government financial accountability. This synthesis produces a conceptual model that connects local values with information integrity, accountability and transparency, as well as the relationship between financial information, performance, and public benefits.

**Theory and Practical Implications** - Theoretically, this study extends the discussion of *Siri' na Pesse* from the contexts of budgeting and community participation to the perspective of public sector financial reporting. Practically, this framework may serve as a reference for local governments seeking to strengthen reporting ethics, information disclosure, and accountability for the use of public resources while remaining compliant with Government Accounting Standards.

**Novelty** - The novelty of this study lies in the development of a conceptual framework that positions *Siri' na Pesse* as an ethical foundation for integrating local wisdom with the principles of public sector financial reporting.

## INTRODUCTION

Public sector financial statements play a strategic role in promoting transparency, accountability, and government responsibility for the management of public resources. The development of public sector accounting research has extended beyond the application of accounting standards and reporting techniques to encompass budgeting, performance measurement, auditing, and the relationship between financial information and the values underlying public governance. A literature review of 2,187 publications by Sicilia et al. (2025) indicates that accountability, budgeting, and performance measurement remain central themes in public sector accounting research, while also emphasizing the importance of recognizing value diversity in accounting practices. Within the international framework, the International Public Sector Accounting Standards Board (IPSASB, 2014) emphasizes that public sector financial reporting aims to provide information useful for decision-making and accountability to report users. In Indonesia, Government Regulation No. 71 of 2010, which governs Government Accounting Standards, serves as the foundation for preparing and presenting government financial statements. Nevertheless, compliance with technical standards needs to be considered within the social and cultural contexts in which accounting practices are implemented. For example, Abdulkarim et al. (2023) identified connections between culture,

language, and the implementation of international public sector accounting standards. These findings demonstrate the relevance of culture in understanding accounting practices and create opportunities to examine how local wisdom values may offer additional perspectives for developing public sector financial reporting concepts.

In the Indonesian context, particularly among the Bugis community in South Sulawesi, *Siri' na Pesse* represents a local wisdom value system with the potential to provide an ethical foundation for public financial management. *Siri'* is associated with honor, self-respect, and dignity, whereas *pesse* embodies empathy, compassion, and sensitivity to the suffering of others. Tenrigau and Damayanti (2017) identified the values of *tongeng* (truth), *lempu'* (honesty), *getteng* (steadfastness), *adele'* (justice), and *lalambate tarantajo* or *siwolong polong* (cooperation) in the regional government budgeting process in East Luwu. Furthermore, Tenrigau (2017), in a study of the *Siri' na Pesse* budgeting concept, identified five interrelated elements: a sense of *Siri' na Pesse*, local wisdom values, budget performance, welfare, and human dignity. Tenrigau et al. (2021) also demonstrated how *Siri' na Pesse* values are reflected in participatory budgeting practices through the *turun* tradition in North Luwu Regency. Collectively, these studies provide a basis for understanding how local cultural values can inform the management of public resources and public budgeting practices. However, the primary focus of these studies remains on budget preparation, historical budgeting systems, or community participation practices. Consequently, there remains room for further investigation into how these values can be interpreted specifically within the context of public sector financial reporting, particularly in relation to information integrity, accountability, and the fulfillment of community interests.

This research gap needs to be understood by considering the relationship between accounting standards, organizational culture, and the social values that influence financial reporting practices. The conceptual framework for public sector financial reporting emphasizes the characteristics of information that are useful for decision-making and accountability, while Kloot and Martin (2007) demonstrate that organizational culture constitutes an important contextual factor in understanding public sector change and the use of accounting and financial information. Abdulkarim et al. (2023) also indicate that cultural and linguistic dimensions are associated with the implementation of international public sector accounting standards. Nevertheless, recognizing the importance of culture does not automatically explain how specific cultural values can be translated into ethical principles for financial statement presentation. In this regard, *Siri' na Pesse* can be examined not as a substitute for Government Accounting Standards, but as a value-based perspective that complements the understanding of the social and moral objectives of financial reporting. For instance, *tongeng* and *lempu'* can be interpreted in relation to the truthfulness and honesty of financial information; *adele'* can be examined in connection with justice and the orientation toward public interests; while *pesse* may provide an interpretive foundation for understanding concern for the consequences of public resource utilization. However, these relationships remain conceptual propositions that need to be developed through a systematic analysis of the literature. Accordingly, the academic issue addressed by this study is not merely whether cultural values are relevant to financial management, but how *Siri' na Pesse* values can be conceptually formulated to establish clear connections with ethics, accountability, and social orientation in public sector financial reporting.

The novelty of this study lies in its effort to develop a conceptual framework for public sector financial reporting based on *Siri' na Pesse* by integrating Bugis local wisdom with the principles of accountability, transparency, integrity, and community welfare. Unlike previous studies that have primarily examined *Siri' na Pesse* in budget preparation, the reconstruction of budgeting systems, and community participation, this study focuses on financial reporting as a mechanism for accountability in the management of public resources. The proposed conceptual framework draws on *Siri' na Pesse* values and examines their relevance to the objectives and qualitative characteristics of public sector financial information, without disregarding applicable accounting standards. The anticipated contribution is not the establishment of an alternative accounting standard, but the development of a conceptual perspective explaining how local wisdom can enrich the ethical foundation of government financial reporting. This proposed novelty represents a potential contribution based on

an initial comparison of the available literature and requires further confirmation through a broader review of previous studies.

Based on this discussion, this study aims to develop a conceptual understanding of public sector financial reporting based on *Siri' na Pesse* by identifying the core values of Bugis local wisdom, analyzing their relevance to public sector financial reporting principles, and formulating a conceptual framework that connects cultural values with accountability, information integrity, and community welfare. The study employs a literature review approach by analyzing academic books, scholarly journal articles, previous studies, accounting standards, and relevant regulatory documents. As a conceptual study, its limitation lies in the absence of direct empirical data collected from government financial statement preparers, auditors, or users of government financial reports. Therefore, the findings are directed toward developing conceptual arguments and propositions rather than demonstrating empirically that the application of *Siri' na Pesse* values improves financial reporting quality or changes compliance with accounting standards. Examining the application of this framework in government practice may constitute an avenue for future research.

## METHOD

Data collection was conducted through document analysis and a targeted literature search of sources relevant to the research focus. Primary sources in the form of conceptual and normative documents included Government Accounting Standards, the conceptual framework for public sector financial reporting, and regulatory documents relating to government financial accountability and transparency. Academic sources comprised scholarly journal articles, reference books, and dissertations addressing *Siri' na Pesse*, Bugis local wisdom, public sector budgeting, and financial reporting practices. Specifically, this study drew on Tenrigau's dissertation on the concept of *Siri' na Pesse*-based budgeting in East Luwu Regency and the article by Tenrigau, Dahlan, and Aida (2021) on *Siri' na Pesse*-based participatory budgeting practices in North Luwu Regency to understand the construction of cultural values and their application in resource management. Additional literature searches focused on relevant international journal articles, including publications accessible through Scopus, Web of Science, Google Scholar, and journal publishers' websites. Bowen (2009) explains that document analysis can be used to obtain contextual understanding from written documents, while Snyder (2019) emphasizes the need for a structured literature review process to ensure that knowledge synthesis does not merely consist of separate summaries of individual sources.

Documents were selected based on their relevance to the research objectives, the clarity of their source identity and provenance, publisher credibility, and their contribution to the development of the conceptual framework. The literature was classified into three categories: literature on *Siri' na Pesse* values and Bugis local wisdom; literature on public sector financial reporting theories and principles; and literature connecting culture, ethics, accountability, and government governance. Documents addressing budgeting were used to understand the conceptual foundations of *Siri' na Pesse*, whereas documents on financial statements were examined to assess the relevance of these values to financial information presentation and public accountability. The information obtained was recorded in a literature extraction matrix containing source identification, research objectives, theoretical approaches, methods, principal findings, cultural values discussed, and relevance to the article's focus. To ensure the accuracy of the synthesis, statements drawn directly from the literature were distinguished from the researcher's interpretations. The search process also considered the differences between empirical sources, conceptual sources, and regulatory documents to ensure that each source was used according to its function and evidentiary strength. This procedure is consistent with Snyder's (2019) perspective on the importance of transparency in the selection and synthesis processes of literature-based research.

The primary analytical tools in this study were a document analysis matrix and qualitative thematic analysis, which were used to identify, classify, compare, and interpret key concepts from the selected documents. Thematic analysis enables researchers to identify patterns of meaning emerging from the literature and subsequently organize them into conceptual themes relevant to the research questions (Braun & Clarke, 2006). The analysis was conducted in four stages. First, data reduction and organization involved selecting information related to *Siri' na Pesse* values, the qualitative

characteristics of financial information, accountability, transparency, integrity, and community welfare. Second, coding and categorization involved assigning codes to relevant statements or concepts and grouping them according to similarities in meaning. Third, interpretation and conceptual synthesis involved comparing findings from local cultural literature with public sector financial reporting theories to identify similarities, differences, relationships, and potential conceptual contributions. Fourth, conceptual framework formulation involved establishing argumentative relationships between *Siri' na Pesse* values, financial reporting principles, and accountability to the public. In this process, the five elements of the *Siri' na Pesse* budgeting concept identified in previous research—namely, a sense of *Siri' na Pesse*, local wisdom values, budget performance, welfare, and human dignity—were used as the starting point for analysis rather than as findings automatically assumed to apply to financial reporting. Each element was reassessed in terms of its relevance to the objectives and qualitative characteristics of public sector financial reporting.

Operationally, the research analytical framework began with a review of the literature and normative documents, followed by the identification of cultural values and financial reporting principles, the mapping of conceptual relationships, and the formulation of the proposed framework. The analysis also involved cross-source comparisons to examine the consistency of interpretations and identify potential conflicts between cultural values and formal accounting requirements. For example, the value of lempu', or honesty, was analyzed in terms of its relevance to information integrity, while *pesse* was examined as an ethical foundation for an orientation toward community interests. These relationships were treated as outcomes of conceptual interpretation that require support from arguments and evidence in the literature, rather than as empirically established causal relationships. The following analytical framework illustrates the research.

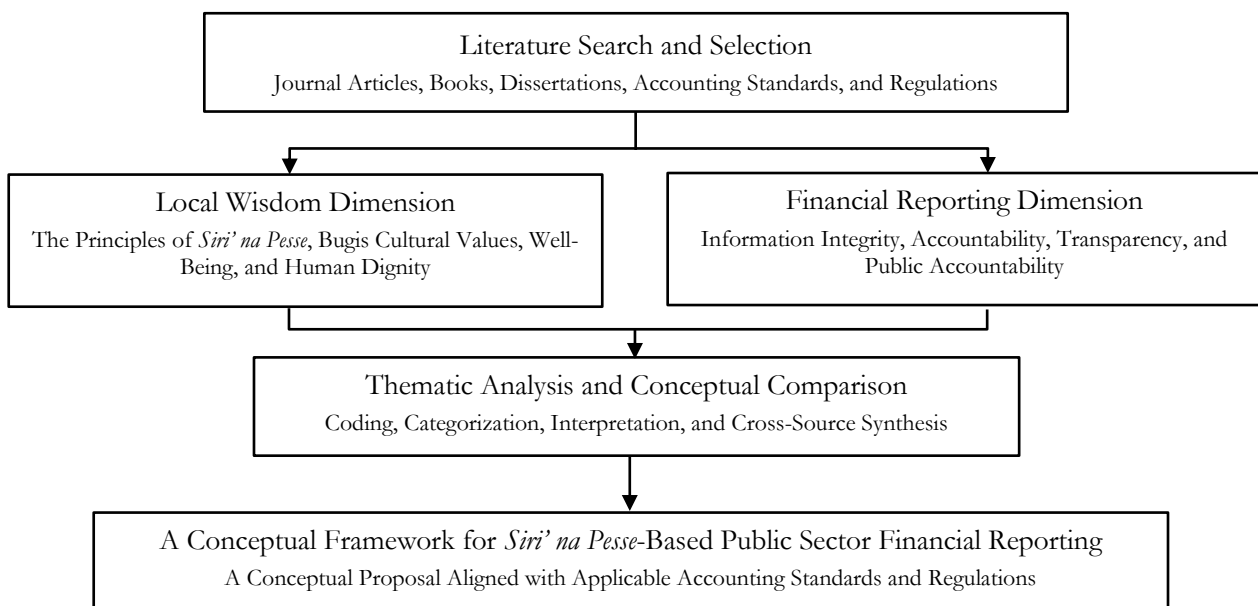


**Figure 1.** Research Analytical Framework

## RESULTS AND DISCUSSION

***Siri' na Pesse* as an Ethical Foundation for Public Sector Financial Reporting.** Based on document analysis and literature synthesis, the main conceptual finding of this study indicates that the values of *Siri' na Pesse* have the potential to broaden the understanding of public sector financial reporting. Government financial reporting is understood not merely as a process of presenting figures and complying with accounting standards, but also as a form of moral accountability for the resources entrusted by the public to the government. In The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities, the International Public Sector Accounting Standards Board (IPSASB, 2014) identifies accountability and decision-making as important objectives of public sector financial reporting. Financial statements should provide useful information for the public as service recipients and for those who provide resources. Accordingly,

the quality of reporting should not be assessed solely in terms of numerical accuracy and procedural compliance, but also in terms of its ability to support government accountability to the public.

In the Bugis-Luwu cultural context, *Siri'* is associated with self-respect, honor, and the preservation of dignity, whereas *Pesse* reflects empathy, compassion, and sensitivity to the suffering of others. Tenrigau, Dahlan, and Aida (2021) explain that these two values underpin community participation in the *turun* tradition in Baebunta, North Luwu Regency. This tradition demonstrates that community assistance involves not only the collection of money but also the provision of goods and resources to ease the burden of bereaved families. These findings indicate that resource management can encompass social and moral dimensions that are not fully reflected through monetary measurement. When contextualized within government financial reporting, *Siri' na Pesse* can serve as an ethical foundation that encourages honest information presentation, responsible resource utilization, and consideration of the benefits received by the community.

The relevance of this culturally grounded approach is also consistent with the study by Abdulkarim, Umlai, and Al-Saudi (2023), which identified relationships between culture, language, and the implementation of international public sector accounting standards. Their research demonstrates that accounting standards are not implemented in a cultural vacuum. Meanwhile, Norris, Kutubi, and Greenland (2022), through a literature review on accounting and First Nations communities, highlight the importance of understanding different cultural perspectives in accounting and accountability practices. This literature supports the argument that financial reporting needs to consider the social contexts in which public organizations operate. Nevertheless, the integration of *Siri' na Pesse* values in this study represents a conceptual development based on the literature, rather than evidence that these values have been systematically implemented in government financial statements.

**Conceptual Elements of *Siri' na Pesse* and Their Relevance to Financial Reporting.** The synthesis of Tenrigau's (2017) dissertation indicates that the concept of *Siri' na Pesse*-based budgeting comprises five elements: (1) inner moral sensitivity grounded in a sense of *Siri' na Pesse*; (2) local wisdom values; (3) budget performance; (4) welfare; and (5) human dignity. These five elements were originally formulated in the context of budgeting rather than financial reporting. Therefore, this study does not transfer them directly but instead interprets their relevance to the development of a conceptual framework for public sector financial reporting. This interpretation suggests that financial reporting can be positioned as a means of demonstrating how public resources are managed, whether their utilization reflects ethical values, and the extent to which the resulting outcomes support community welfare.

The first element, namely inner moral sensitivity grounded in a sense of *Siri' na Pesse*, can be understood as a moral foundation for the preparation and communication of financial information. In the reporting context, this sensitivity is reflected in a commitment to presenting information honestly and without misleading users, while also taking into account the circumstances of communities affected by government policies. The value of *Pesse* directs attention toward the needs and difficulties of the community, whereas *Siri'* encourages the preservation of honor through accountable conduct. Conceptually, these two values can strengthen the ethical motivation underlying compliance with accounting procedures. Nevertheless, cultural values do not replace the need for internal controls, transaction evidence, audits, and oversight mechanisms. Rather, they are expected to provide a behavioral foundation that supports the responsible implementation of formal mechanisms.

The second element, local wisdom values, concerns the alignment of reporting practices with the social and cultural values of the community. Tenrigau et al. (2021) demonstrate that the *turun* tradition is practiced through community participation in assisting families experiencing bereavement. This participation carries social significance because resources are pooled and utilized to meet shared needs. These findings indicate that accountability can have a relational dimension: resource providers expect not only information about the amounts received and disbursed but also assurance that assistance is used in accordance with the intended needs and objectives. In government, this principle can be translated into the presentation of information that is easily

understood by the public, explanations of budget utilization, and disclosure of activity outcomes relevant to service recipients. This interpretation is consistent with the study by Vidwans and De Silva (2023), which emphasizes the need to understand accounting practices through cultural contexts and community experiences rather than solely through technical frameworks assumed to apply uniformly.

The third element, budget performance, concerns the relationship between allocated resources, implemented activities, and the outputs produced. In Tenrigau's (2017) dissertation, budget performance is understood in terms of the outputs generated by budget allocations for programs and activities required by the community. Within the framework of public sector financial reporting, this element highlights the importance of connecting financial information with information about program implementation. Financial statements provide information on financial position, budget realization, and resource utilization in accordance with the applicable reporting framework, whereas performance information helps explain the outputs and outcomes of government activities. These two types of information complement each other but are not identical. Therefore, *Siri' na Pesse*-based reporting is not intended to transform financial statements into performance reports. Instead, it encourages connections between financial information and explanations of the objectives and benefits of public resource utilization. This approach is consistent with the IPSASB framework (2014), which positions reporting as a source of information for accountability and decision-making.

The fourth element, community welfare, is important because the success of public sector financial management should not be limited to budget absorption or the achievement of administrative outputs. In the concept described by Tenrigau (2017), welfare concerns the benefits experienced by the community as a result of the outputs produced. When applied as a conceptual perspective in reporting, this element encourages governments to explain the relationship between the resources utilized, the services provided, and the public needs they are intended to address. For example, reports on education expenditure would be more meaningful to the public if they could be considered alongside information about the educational facilities provided or improvements in services. However, the relationship between expenditure and welfare cannot always be inferred from financial statements alone. Assessing impacts requires performance indicators, non-financial information, and appropriate evaluations. Thus, *Siri' na Pesse* provides a value-based orientation for reporting, while evidence of benefits must still be supported by verifiable information.

The fifth element, human dignity, can be associated with public trust in government and the legitimacy of public resource management. Tenrigau (2017) relates this element to public trust and recognition of the use of outputs to meet public needs. In financial reporting, trust is not established merely by publishing financial statements, but also through information that is reliable, relevant, understandable, and communicated responsibly. Norris et al. (2023), in their study of annual reporting by First Nations community organizations in Australia, found that report narratives can communicate forms of cultural accountability associated with community aspirations. This study indicates that reporting can encompass dimensions of accountability beyond financial figures, although its organizational context differs from that of local governments in Indonesia.

Accordingly, human dignity in this study is interpreted as an orientation toward building a mutually respectful relationship between government and the community, rather than as a measure that can be assessed solely through budget size or audit opinions.

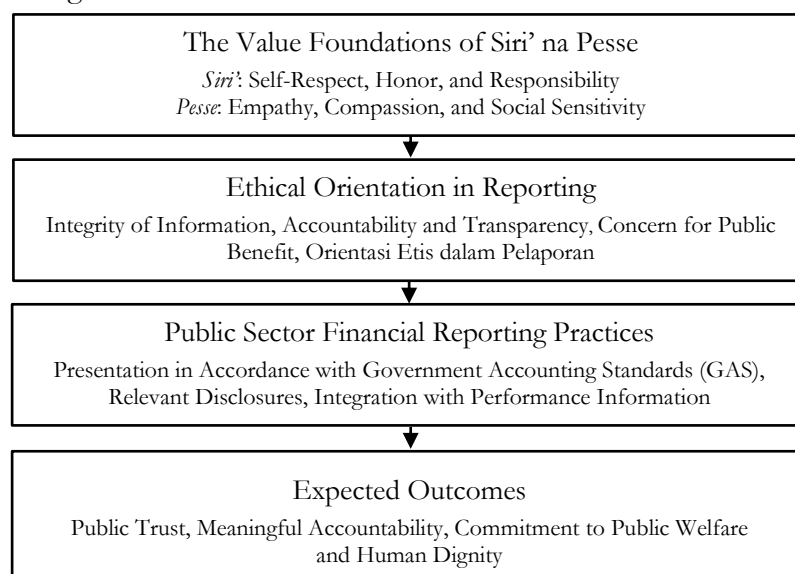
**Integrating *Siri' na Pesse* with Accountability and Transparency Principles.** A comparison of the literature indicates that *Siri' na Pesse* values share conceptual common ground with accountability and transparency, although the concepts should not be regarded as identical. Accountability concerns the obligation to explain and take responsibility for resource management, whereas transparency relates to the openness of relevant information. Under the IPSASB framework (2014), public sector financial statements are intended to support accountability and decision-making. Meanwhile, *Siri' na Pesse* provides a moral and social foundation for understanding why individuals or institutions should act responsibly. *Siri'* can strengthen the commitment to preserving honor through honesty and responsibility, while *Pesse* encourages consideration of the needs of parties affected by

government decisions. This conceptual integration positions local values as reinforcing ethical orientations rather than replacing formal accounting and governance principles.

This relationship can be understood through three dimensions. First, information integrity, which encourages the honest presentation of financial information, completeness in accordance with applicable requirements, and the avoidance of using information to conceal irregularities. Second, transparency and accountability, which encourage the provision of information that helps the public understand how public resources are managed. Third, concern for public benefits, which emphasizes the relationship between resource utilization and community needs. These three dimensions represent the conceptual synthesis developed in this study; they are not three established elements specified in Tenrigau's (2017) dissertation or in IPSASB standards. This formulation is consistent with Abdulkarim et al. (2023), who argue that cultural factors should be considered in the implementation of public sector accounting standards. However, culture must not be used to justify reduced transparency, disregard for standards, or practices that violate applicable regulations.

In Indonesia, the application of the *Siri' na Pesse* perspective must remain within the framework of Government Accounting Standards (GAS), as stipulated in Government Regulation No. 71 of 2010. Accordingly, the recognition, measurement, presentation, and disclosure of government financial information must continue to comply with applicable accounting requirements. Local values can enrich the ethical orientation underlying the preparation and use of financial statements, for example, by encouraging clearer explanations, greater attention to information users' needs, and a commitment to explaining resource utilization responsibly. This approach is important to ensure that the concept of local wisdom is not misconstrued as an alternative accounting system that replaces formal standards. Instead, local values are positioned as an ethical framework that can operate alongside accounting requirements and government oversight mechanisms.

**A Conceptual Model of Public Sector Financial Reporting Based on *Siri' na Pesse*.** Based on the synthesis of the five conceptual elements and the literature on public sector reporting, this study proposes a conceptual model connecting cultural values, reporting practices, and the orientation toward public benefits. The model positions *Siri' na Pesse* as an ethical foundation that guides how governments understand their responsibilities in managing public resources. This foundation is then translated into three reporting orientations: information integrity; accountability and transparency; and the connection between financial information, performance, and public benefits. These three orientations are expected to support the development of public trust and resource management that is more responsive to public needs. This model represents a conceptual development based on a literature review; therefore, the relationships among its components require further empirical testing.



Source: Researcher's synthesis based on Tenrigau (2017), Tenrigau et al. (2021), IPSASB (2014), and related literature.

**Figure 2.** Conceptual Model of Public Sector Financial Reporting Based on *Siri' na Pesse*

The model emphasizes that cultural values do not automatically lead to high-quality financial reporting. These values need to be translated into organizational behavior, control mechanisms, personnel competencies, and consistent information disclosure practices. If *Siri' na Pesse* values are used merely as cultural symbols without being incorporated into financial management practices, their contribution to accountability will be limited. Conversely, if these values are internalized as ethical guidelines, they have the potential to strengthen public officials' motivation to communicate information responsibly and consider community needs. Therefore, this model does not assume a proven cause-and-effect relationship; rather, it proposes a conceptual proposition that can be developed in future research.

### **Theoretical and Practical Implications and Limitations of Conceptual Development.**

Theoretically, this study extends the discussion of *Siri' na Pesse* from the context of budgeting to public sector financial reporting. Previous studies by Tenrigau (2017) and Tenrigau et al. (2021) provide a foundation for understanding local values in resource mobilization, participation, and the fulfillment of social needs. This study develops that perspective by positioning financial reporting as a means of accountability for the management of resources that have been utilized. This development also relates to international literature highlighting the relationship between culture and accounting (Abdulkarim et al., 2023), as well as the importance of considering culturally responsive accountability in reporting practices (Norris et al., 2023; Vidwans & De Silva, 2023). The main contribution of this study lies in its proposed conceptual framework connecting *Siri' na Pesse* values with information integrity, accountability, transparency, and an orientation toward community welfare.

Practically, this framework may serve as a basis for reflection for local governments, particularly those in the Greater Luwu region, in strengthening the ethical dimension of financial reporting. Its implementation could involve improving the quality of explanations regarding budget utilization, providing information that the public can readily understand, strengthening the integrity of government personnel, and linking financial information with public service performance. However, this proposal does not imply that financial statements must explicitly incorporate every cultural value or that the formats and requirements of Government Accounting Standards (GAS) should be changed. The application of local values must take into account reporting objectives, users' needs, professional principles, and applicable regulations. The use of cultural terminology without corresponding changes in behavior and accountability mechanisms is also insufficient to guarantee improvements in reporting quality.

This study has limitations because it employs a literature review and document analysis approach rather than collecting field data on government financial reporting practices. Consequently, it cannot yet establish whether *Siri' na Pesse* values have been internalized by financial statement preparers, how the public evaluates government financial statements, or whether the application of these values improves transparency and public trust. Furthermore, most of the local sources analyzed focus on budgeting and community participation practices, meaning that their application to financial reporting represents a conceptual interpretation that requires further investigation. Future research could employ qualitative case studies in local governments across the Greater Luwu region through interviews with financial managers, auditors, government officials, and community members; analysis of financial statement documents; and observation of accountability reporting mechanisms. These steps are necessary to assess the relevance, acceptance, and potential application of the proposed model without disregarding formal accounting standards.

## **CONCLUSION**

This study concludes that the values of *Siri' na Pesse* have the potential to serve as an ethical foundation for developing public sector financial reporting that emphasizes not only compliance with accounting standards but also information integrity, accountability, transparency, and concern for community welfare. The five elements of the *Siri' na Pesse*-based budgeting concept, namely inner moral sensitivity, local wisdom values, budget performance, welfare, and human dignity (Tenrigau, 2017), can be interpreted in terms of their relevance to financial reporting. *Siri'* encourages

responsibility and the preservation of honor through honest conduct, while Pesse fosters sensitivity to community needs. Integrating these two values can strengthen the significance of government accountability for public resource management while maintaining compliance with applicable Government Accounting Standards.

The novelty of this study lies in developing a conceptual framework that extends the discussion of *Siri' na Pesse* from budgeting and community participation, as examined by Tenrigau (2017) and Tenrigau, Dahlan, and Aida (2021), to the perspective of public sector financial reporting. Whereas previous studies focused on local values in budget preparation and resource mobilization, this study positions these values as an ethical foundation for connecting information integrity, accountability, transparency, and an orientation toward public benefits. Accordingly, *Siri' na Pesse* is positioned not as a substitute for accounting standards, but as a contextual perspective that can enrich government accountability practices. However, because this study employs a literature review and document analysis, the proposed framework remains conceptual and has not yet demonstrated the effectiveness of its implementation. Future research should examine its relevance and applicability through empirical studies in local governments, particularly across the Greater Luwu region.

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