



## Actualization of Pappaseng Lempu Values in Education Financial Management: An Al-Qur'an and Hadith Perspective

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Receive: 11/01/2024

Accepted: 11/02/2024

Published: 01/03/2024

### Abstrak

Pappaseng lempu (jujur) sebagai kearifan lokal yang mengakar dalam tatanan kehidupan masyarakat bugis menjadi suatu pijakan dalam melaksanakan pekerjaan khususnya dalam pengelolaan keuangan di lembaga pendidikan. Malempu (berperilaku jujur) juga dianjurkan dalam Al-Qur'an dan Hadits oleh karena itu penelitian ini bertujuan untuk mendeskripsikan perspektif Al-Qur'an dan Hadits dalam mengaktualisasikan nilai-nilai pappaseng lempu pada pengelolaan keuangan pendidikan. Studi literatur menjadi metode penelitian yang digunakan dengan mengumpulkan berbagai artikel ilmiah dan ayat-ayat Al-Qur'an serta tafsir-tasir Al-Qur'an dan Hadits yang berkaitan dengan penelitian kemudian dianalisis untuk memperoleh kesimpulan. Hasil penelusuran menginformasikan bahwa ada-ada pappaseng lempu (pesan-pesan berperilaku jujur) menjadi pengingat bagi pengelola keuangan pendidikan untuk senantiasa mengedepankan prinsip transparansi, akuntabilitas, efisiensi, dan efektivitas dalam kegiatan pengelolaan keuangan. Berperilaku jujur dalam aktivitas budgeting (penganggaran) untuk mengedepankan prinsip efisiensi dan efektivitas sudah dicontohkan dalam QS. Yusuf ayat 47-49 berdasarkan tafsir Al-Misan; aktivitas accounting (pembukuan) pada QS. Al-Infithar ayat 10-12 dan QS Al-Baqarah ayat 282 berdasarkan tafsir Al-Misan untuk senantiasa mengedepankan prinsip transparansi dan akuntabilitas; aktivitas auditing (pengawasan) pada QS. Al-Nahl ayat 90 berdasarkan tafsir Al-Muyassar dan HR. Tirmidzi No.2417 untuk senantiasa mengedepankan perilaku obyektif dan berani mengungkap kebenaran.

**Kata Kunci:** *Pappaeng Lempu*, Pengelolaan Keuangan, Tafsir Al-Qur'an dan Hadits

### Abstract

Pappaseng lempu (honesty) as local wisdom rooted in the order of life of the Bugis community is a foothold in carrying out work, especially in financial management in educational institutions. Malempu (honest behavior) is also recommended in the Qur'an and Hadith, therefore this study aims to describe the perspective of the Qur'an and Hadith in actualizing the values of pappaseng lempu in educational financial management. Literature study is the research method used by collecting various scientific articles and Qur'anic verses and interpretations of the Qur'an and Hadith related to the research then analyzed to obtain conclusions. The search results inform that ada-ada pappaseng lempu (messages of honest behavior) is a reminder for education financial managers to always prioritize the principles of transparency, accountability, efficiency, and effectiveness in financial management activities. Honest behavior in budgeting activities to prioritize the principles of efficiency and effectiveness has been exemplified in QS. Yusuf verses 47-49 based on Al-Misan's interpretation; accounting activities in QS. Al-Infithar verses 10-12 and QS Al-Baqarah verse 282 based on Al-Misan's interpretation to always prioritize the principles of transparency and accountability; auditing activities in QS. Al-Nahl verse 90 based on tafsir Al-Muyassar and HR. Tirmidzi No.2417 to always promote objective behavior and dare to reveal the truth.

**Keywords:** *Pappaeng Lempu*, Financial Management, Interpretation of the Qur'an and Hadith.

## Introduction

The Bugis community has a local wisdom called *pappaseng* or known as good advice that aims to shape the good character of its people. *Pappaseng* or advice is always delivered by parents to their children in the form of *warekkada* (words), *elong kelong* (songs), and *wicara* (talks). One form of *pappaseng* that is always preserved from one generation to another is *lempu* (honesty) (Nurhaeda, 2018). Honesty is one of the most important things owned by an individual because it becomes a benchmark in the community to give trust. Honest behavior is certainly needed in all aspects of life, especially in terms of doing work.

Some strategic positions in organizations and or educational institutions require people who can be trusted or behave honestly. Especially in educational institutions, the financial management department is expected to be able to implement the principles of transparency and accountability (Waluya & Mulauddin, 2020). Transparency in financial management is intended so that all funders and members of the organization can know specifically the use of funds. One of the procedures for transparency in the use of education funds is evidenced by recording the use of funds in accordance with actual expenditures. In this section, the people involved in financial management must be trustworthy and keep themselves from being tested to use funds that are not in accordance with their allocation (Simanullang, 2021).

Financial management that starts from budgeting, accounting, and auditing activities (Makhrus et al., 2022). Overall, it requires honesty from the members of the organization involved in these activities. In the budgeting section, honesty is needed to identify the principal's priority activities that support the achievement of the school's vision and the achievement of national education standards so that the budget entered is in accordance with the established cost standards. Honest behavior in accounting activities is needed in the process of

recording and bookkeeping income and expenditure reports as evidenced by expense receipts that are actually issued by the seller so that there is no nominal manipulation. In auditing activities, internal and external parties who examine financial reports must be able to convey and provide reprimands for forms of irregularities in the use of funds so that it becomes a lesson for financial managers regardless of the position of the party who committed the deviation.

Self-fortification not to commit dishonest acts certainly comes from oneself and others who are around the work environment. They will always give advice in the form of advice from parents or *pappaseng* that applies from generation to generation, where this *pappaseng* is usually in the form of figurative words that have a deep meaning and aim not to hurt the person being advised (SELMAN, 2017). In addition, *wejangan* of course also obtained from the commands contained in the Qur'an and hadith to always behave honestly which is usually exemplified by some history of the behavior of the prophet and his companions (Agustang, 2018).

The various *ada-ada pappaseng lempu* that are still preserved in the *lontara la galigo* manuscript become a foothold for the bugis community to always return to express *ada-ada* when encountering behavior that deviates from an honest attitude (Iskandar, 2016). The behavior of the Bugis people who still uphold their local wisdom is in line with the behavior of Muslims who guide the Qur'an and Hadith as rules in living life so that disclosure is needed to find out which arguments in the Qur'an and hadith can strengthen *pappaseng lempu*.

## Method

The research method used to answer research problems is literature study. Research data collection was carried out by collecting several scientific articles, verses of the Qur'an, hadith, and interpretation of the Qur'an & Hadith related to the actualization of the value of *pappaseng lempu* (honest advice) in financial

management. The collected data is then processed and sorted to get the right references to use. The right references are then quoted and abstracted with the aim of obtaining complete information after which the interpretation process is carried out to get conclusions (Darmalaksana, 2020).

The scientific articles used in the research are scientific articles of national repute while the tafsirs used are tafsirs from several competent interpreters such as Tafsir Al-Mizan by Husain Tabataba'i, tafsir Al-Misbah by M. Quraish Shihab, and tafsir Al-Muyassar published by the Ministry of Religious Affairs of the Republic of Indonesia in collaboration with Saudi Arabia.

### Result and Discussion

Literally pappaseng is a collection of messages/instructions, but according to some figures from the Bugis tribe, pappaseng can be interpreted as a will because it is a hereditary legacy from the ancestors to the next generation. Pappaseng essentially includes rules and instructions in carrying out community life. Pappaseng was originally delivered orally and then collected and written down in the form of a manuscript called lontara.

Lontara as a medium for collecting pappaseng implies that the ancestors had a desire for the Bugis community to always respect each other and not commit despicable acts. This is why the Bugis community uses pappaseng as a form of warning if one of them commits a despicable act. In addition, pappaseng is introduced by parents to their children starting from when the child is still small in the hope that they can behave in accordance with the norms that apply in society and cultivate them (Handayani & Sunarso, 2020). That is why Bugis parents often express the words *Enggarangngi Pappaseng to rioloe* (Remember the will of the ancients) when advising children, grandchildren, family, and people around them.

*Pappaseng* is interpreted as a medium of moral education which has the aim of building the personal qualities of an ideal society, namely bringing benefits to the universe based on the

beliefs of the Bugis community. This is a benchmark that pappaseng is very synonymous with character building. In addition, pappaseng also contains ideas in the form of noble thoughts, valuable soul experiences, and noble considerations about good and bad traits. Bugis people recognize pappaseng from *tomaccae' ri luwu*, *kajoa lallidong ri bone*, and *arung bila ri soppeng* who are known as wise and wise figures and can generally be found in *lontara attoriolong* in various regions of South Sulawesi (Rawe, 2020).

All the deeds and behaviors that have been experienced by the ancestors become a reminder for them so that they express the warning to others as a warning with various meanings implied in it. The meaning implied in the expression pappaseng can be situational because it requires special approaches to understand it. This is because the noble values in it aim not to bring each other down.

*Pappaseng* has several functions (Rahmi et al., 2017), as follows:

- a. As a tool and social criticism  
pappaseng is used by the Bugis community to criticize or insinuate the government system, kings, rich people, poor people, scholars, and law enforcers who commit fraud or commit acts that are not in accordance with the norms that apply in society
- b. As advice and source of value  
Bugis people when giving advice or criticism always use polite language or use figurative sentences so that the person being advised is not offended because if you use similes in your choice of words, especially to criticize, then someone is considered unethical and impolite.
- c. As a supervisor and maintenance of norms  
Bugis people believe that the rules that have been agreed upon, especially the norms and laws in the pappaseng text, are rules that have been mutually agreed upon so that they cannot be changed except by mutual agreement again so that this pappaseng becomes a means of monitoring and

maintaining norms in the life of the bugis community

The values contained in the pappaseng text if examined from its function, it can be seen that the Bugis community has a pattern of social interaction that upholds mutual respect for one another. One of the values in the pappaseng text that is upheld is the value of lempu which is related to the recommendation to always behave honestly, honesty behavior (*alempurung*) is related to the nature of a person who is sincere, not cheating, and khlas in interacting with fellow humans as revealed in some pappaseng tomatoa data (Teng et al., 2021). Bugis society has an ideology that honest behavior is born from the explanation of *adak na gauk*, meaning that what is said must be in line with what is done. This honest behavior must certainly be reflected in attitudes such as honesty towards oneself, honesty towards God, honesty towards others, honesty of the government towards the people and honesty of the people towards the government. In pappaseng it is expressed as follows:

*Sininna gauk-e iyapa namadeceng narekko mattaratek-I; 1) issengngi majak-e mutetengngi mupenessaiwi decengnge mupogauk, 2) issengngi tencajie namupenessaiwi jajie, 3) issengngi temmakkuae namupenessaiwi makkuwae, 4) issengngi macekkoe namupenessaiwi malempuk-e* (Mutmainnah, 2018)

Meaning: all actions will be good if they are organized; (1) know what is bad, then you hold on to it and understand what is good then you do it, (2) know what is impossible and understand what is possible, (3) know what is improper and understand what is proper, (4) know what is dishonest and understand what is honest.

In addition, there are also several pappaseng lempu that can be used as a foothold to always implement honest behavior in managing finances in schools/madrasas (Saleha & Kusumawati, 2022), as follows:

1. *Aja muala aju pura rette' walie nakotenna iko rette'i, aja to muala aju ripasanre'e, kotenna iko pasanrei*

Meaning: Do not take wood that has been cut off at the end and base, and do not take wood that is leaning if you did not lean it.

2. *Ngowa na kellae, broom ripale paggangkana*

Meaning: greed and covetousness result in emptiness

This message means that we are always encouraged to be grateful for what we have, even if it is only a little, but what is important is halal and does not take the rights of others.

3. *Naiyya olokolo'e tuluna riattenniang, naiyya tauwe adanna riattening*

Meaning: The animal is the rope that is held while the human is the word that is held.

This message means that if someone behaves honestly, they will gain the trust of others and can be given responsibility.

4. *Cicemmitu tauwe ma belle, tuli alena ni tuh riaseng*

Meaning: once a person lies, then he will continue to be accused.

This message means that when we have committed acts of dishonesty, then whatever truth is conveyed will not be easy to believe.

5. *Aja nasalaiko acca sibawa lempu naiyya riyaseng'e acca de namasussa napugau, de to ada masussa nabali ada madeceng mallema'e na mateppe'I ri padanna rupa tau. Naiyya riyaseng'e lempu makessingngi gau'na, patuju nawa-nawanna, madeceng ampena nametau ri dewata'e*

Meaning: never abandon intelligence and honesty because intelligence is easy to implement, no good words are responded to with harsh words when based on mutual respect for fellow human beings. Honesty means having a good prejudice, positive thinking, good behavior so that you are devoted to God Almighty.

This *pappaseng* means that honest behavior is very important to carry out because it has an impact on a calm life, good behavior, good character, and always avoids despicable actions.

*Pappaseng lempu* is used as a milestone in carrying out work because it is considered an oral heritage that takes root and continues to be preserved to the next generation. *Pappaseng* as

local wisdom characterizes the Bugis Muslim community because it collaborates with the Qur'an and hadith in living life.

The guidelines for Bugis people who are Muslim in living life apart from being sourced from *pappaseng* are also sourced from the Qur'an and hadith. The Bugis community combines these three things so that their lives are in accordance with the applicable norms and sharia. *Pappaseng* regulates various norms that apply in society while the Qur'an and Hadith regulate the sharia in practicing Islam, especially about muamalat, worship, jinayat, and also talk about social, political and economic issues (money management) (Najihah & Muhammad, 2021). Management in an Islamic perspective is known as *at-tadrib* (regulation) which comes from the word *dabbar* which means to regulate so that in its implementation in the financial section of educational institutions financial management can be interpreted as a procedure or financial arrangement.

Financial management in educational institutions is an important part because it functions as a material supplier to realize organizational goals and as a form of external motivation to increase the morale of organizational members. People who are given the trust to manage finances are those who are considered capable and can be given trust. This is because financial management must be able to apply the principles of transparency, accountability, effectiveness and efficiency. Therefore, the selection of people who are able to manage finances must be very careful and at least have a character that is guided by Islamic principles that can be prioritized. As in QS. Al-Baqarah (2): 5

أُولَئِكَ عَلَىٰ هُدًى مِّن رَّبِّهِمْ وَأُولَئِكَ هُمُ الْمُفْلِحُونَ

Meaning: it is they who are guided by their Lord and they are the fortunate ones.

The importance of honest behavior in financial management is also reinforced by *pappaseng lempu*, such as:

*Sininna gauk-e iyapa namadeceng narekko mattaratek-I; 1) issengngi majak-e mutetengngi mupenessaiwi decengnge mupogauk, 2) issengngi tencajje namupenessaiwi jajje, 3) issengngi temmakuae namupenessaiwi makkuwae, 4) issengngi macekkoe namupenessaiwi malempuk-e.*

Meaning: all actions will be good if they are organized; meaning (1) know what is bad, then you hold on to it and understand what is good then you do it, (2) know what is impossible and understand what is possible, (3) know what is improper and understand what is proper, (4) know what is dishonest and understand what is honest.

The norms that apply in *pappaseng* and sharia in the Qur'an that regulate honest behavior in financial management have become provisions that need to be carried out so that if the person who is given the mandate violates it, sanctions can be given. Educational financial management, which is generally practiced in schools/madrasas, is certainly based on the policies of the principal/madrasa, especially in entrusting people who can assist them in managing these finances. The financial management team that has been given the mandate must certainly carry out the work professionally, in the sense of carrying out work activities systematically and in accordance with school/madrasah procedures because the objectives of financial management are: (1) utilizing funds effectively and efficiently to improve the quality of education; (2) increasing financial accountability and transparency in schools/madrasas; and (3) minimizing the misuse of school/madrasa funds (Fauzi, 2017).

Financial management in educational institutions consists of four stages, all of which require honesty from the managers and the values of *pappaseng lempu* from the perspective of the Qur'an and Hadith become a perspective in its implementation, as follows:

### 1. Budgeting

This process is characterized by activities where financial managers consisting of principals and treasurers involve internal parties

(school leaders, teachers and staff) and external parties (school committees) to jointly identify the needs needed to realize the work plan of the principal and or madrasah to achieve organizational goals. The principles required in this section are transparency, effectiveness and efficiency. At this stage, it is expected that not only the principal, treasurer and some related people are involved and honesty is needed when the school has received the amount of funds received from the government, the community and or the private sector.

The principle of transparency in financial management was implemented by the caliph Abu Bakar Shidiq, as narrated as follows:

قالت عائشة رضي الله عنها: قال أبو بكر: "انظروا ماذا زاد في مالي منذ دخلت في الإمارة فابعثوا به إلى الخليفة بعدي، فنظرنا فإذا عبد نوبي كان يحمل صبيانه، وإذا ناضح كان يسقي بستاناً له، فبعثنا بما إلى عمر، فبكى عمر، وقال: رحمة الله على أبي بكر لقد أتعب من بعده تعباً شديداً"

Meaning: 'A'ishah said that when Abu Bakr Shidik was ill he said, look at what has increased in my wealth after I became leader, send the wealth to the caliph after me, then we saw two slaves, so we sent the two slaves back to Umar, then Umar cried and said may allah have mercy on Abu Bakr, the caliph after him had a very heavy burden.

The explanation of the managerial field that can be taken from the hadith is based on the narration by Al-Qanadily narrated by the wife of the Prophet Muhammad who was also the daughter of Abu Bakar As Shiddiq that a leader must be able to be a role model, especially in terms of honesty regarding the use of funds managed by the institution he leads so that the separation between personal property and institutional property is clear (Waluya & Mulauddin, 2020). The story is a reminder not to take something that is not right and always prioritize honesty because upholding transparency is a good start to foster public trust in providing funding assistance to schools/madrasahs.

Meanwhile, the principles of effectiveness and efficiency in financial planning are explained in QS. Yusuf: 47-49, as follows:

قَالَ تَزْرَعُونَ سَبْعَ سِنِينَ دَابًّا فَمَا حَصَدْتُمْ فَذَرُوهُ فِي سُنْبُلِهِ إِلَّا قَلِيلًا مِمَّا تَأْكُلُونَ  
ثُمَّ يَأْتِي مِنْ بَعْدِ ذَلِكَ سَبْعٌ شِدَادٌ يَأْكُلْنَ مَا قَدَّمْتُمْ لَهُنَّ إِلَّا قَلِيلًا مِمَّا تَحْصِنُونَ  
ثُمَّ يَأْتِي مِنْ بَعْدِ ذَلِكَ عَامٌ فِيهِ يُغَاثُ النَّاسُ وَفِيهِ يَعْرِضُونَ

Meaning: He (Joseph) said: That you should cultivate seven years (consecutively) as usual; then what you reap you should leave on the stalk except a little for you to eat. Then after that there will come seven (years) of great hardship, which will consume what you have stored for them (hard years), except a little of what you have stored. Then there will come a year in which it will rain (sufficiently) and they will press (grapes) during that time.

The explanation of the verse is based on the interpretation of Al-Mizan, that the interpretation of the Prophet Joseph's dream illustrates that in financial management, careful budget planning is needed, by prioritizing the principles of effectiveness and efficiency and always referring to the conditions of the organization in the future. Obtaining funds from various funding sources needs to be optimized in order to meet the needs of organizational development. In addition, the Prophet Joseph's answer also implies that there is a need for a fund investment strategy to answer the challenges and threats of the times so that the organization can still survive (Puspitasari et al., 2022).

## 2. Accounting

This stage relates to the treasurer's duty to record all income and expenditure of funds used no matter how small it is. This recording process requires the honesty of the treasurer so that in carrying out his duties he always has to apply himself that something that is not right should not be taken (Hasyim, 2022), as expressed in *pappaseng lempu*, as follows:

*Aja muala aju pura rette' walie nakotenna iko rette'i, aja to muala aju ripasanre'e, kotenna iko pasanrei*

Meaning: Do not take wood that has been cut off at the end and base, and do not take wood that is leaning if you did not lean it. and QS. Al-

Infithar: 10-12 which supports this statement, as follows:

وَأَنَّ عَلَيْكُمْ لَحُفَظِينَ - كِرَامًا كَاتِبِينَ - يَعْلَمُونَ مَا تَفْعَلُونَ

Meaning: (10) and indeed for you there are angels who watch over your work; (11) who are honorable (with Allah) and who record your deeds; (12) they know what you do.

The meaning of supervision referred to in the verse applies to all people who are mukallaf (intelligent and mature) without exception. However, the meaning is still a matter of disagreement according to the scholars, namely about angels watching over humans or every human being is likened to a supervising angel (Shihab, 2002).

The second advice is about the recommendation to record in terms of debt and credit or in other financial matters found in one of the *pappaseng lempu*, as follows:

*Cicemmitu tauwe ma belle, tuli alena ni tuh riaseng*

Meaning: once a person lies, he will continue to be accused.

This message means that when we have committed acts of dishonesty, then whatever truth is conveyed will not be easy to believe. It is highly recommended for people who are entrusted with the task of treasurer not to be lazy to record the use and income of the budget as a form of responsibility for the work and the mandate given. Based on QS. Al-Baqarah: 282 in the interpretation of Al-Misbah, budget activities that are recorded must be written neatly, regularly, orderly, and correctly. It is intended that financial reports can be accounted for and used as a reference for leadership decision making in institutional development.

### 3. Auditing

Auditing is one of the tasks of school/madrasah principals to maintain stability or balance between the use of funds and the agreed expenditure budget. Financial supervision procedures include monitoring, scoring, and reporting activities. In this process, the people who check finances should be able to

carry out their work responsibly so that they can uphold the truth and reveal when there are errors or indications of corruption committed by financial managers in schools/madrasas, as narrated in QS. Al-Nahl: 90

إِنَّ اللَّهَ يَأْمُرُ بِالْعَدْلِ وَالْإِحْسَانِ وَإِيتَاءِ ذِي الْقُرْبَىٰ وَيَنْهَىٰ عَنِ الْفَحْشَاءِ وَالْمُنْكَرِ وَالْبَغْيِ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ

Meaning: Verily, Allah enjoins (you) to be just and to do good, to give aid to relatives, and He forbids (doing) evil, wrongdoing, and enmity. He gives you instruction so that you may learn from it.

Based on the interpretation of Al-Muyassar, the verse can be seen that a person is required to be fair and objective so that the principal and or external parties who supervise financial management should be able to reveal the truth when there is budget fraud regardless of position and kinship with the person concerned (Al Tafsi, 2009).

The concept of muhasabah in Islam not only emphasizes on wealth but also on other things, such as knowledge, age, and physical members so that the concept of honesty in financial management in an Islamic perspective is not only on the use and receipt of funds but also looks at other aspects that become a management system. This is based on the words of the Prophet Muhammad SAW, as follows:

لَا تَزُولُ قَدَمَا عِنْدَ يَوْمِ الْقِيَامَةِ حَتَّىٰ يُسْأَلَ عَنْ عُشْرِهِ فِيمَا آتَاهُ وَعَنْ عِلْمِهِ فِيمَا فَعَلَ وَعَنْ مَالِهِ مِنْ أَيْنَ اكْتَسَبَهُ وَفِيمَا أَنْفَقَهُ وَعَنْ جَسَدِهِ فِيمَا آتَاهُ

Meaning: The feet of a servant will not move on the Day of Judgment until he is asked about: (1) where he spent his life; (2) where he practiced his knowledge; (3) how he acquired his wealth; (4) where he spent it; and (5) about his body where it was worn out (HR. Tirmidhi No. 2417, from the companion Abu Barzah Al Aslami. According to Shaykh Al-Imam Al-Albani, this is a saheeh hadeeth) (Waluya & Mulauddin, 2020).

The hadith provides a warning that what is entrusted needs to be done in accordance with procedures and not to commit fraud. If this has been carried out properly, then indirectly we

have avoided the desire to commit despicable acts. This is as mentioned and ordered by Allah SWT in QS. Al-Hasyr (59): 18, as follows:

يَا أَيُّهَا الَّذِينَ آمَنُوا اتَّقُوا اللَّهَ وَانْتَظِرُوا نَفْسَ مَا قَدَّمْتُمْ  
لِغَدٍّ وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ خَبِيرٌ بِمَا تَعْمَلُونَ

Meaning: O you who have believed, fear Allah and let everyone consider what he has done for tomorrow (hereafter). Trust in Allah. Verily, Allah is Exhaustive of what you do.

This is also corroborated by the statement of Umar bin Khatab who said that you should judge yourself before you are judged. He also once wrote a message to Musa Al Asy'ari, which is to judge yourself in good times before difficult times come (Shihab, 2002).

Based on some of these traditions, it can be seen that Allah SWT has warned his servants to always be careful in doing business. The main thing is to write the correct nominal in the financial statements and the principal/madrasah as the person responsible for determining and using the budget can reveal and or warn financial managers when they have indications of not behaving honestly in carrying out their duties.

The interpretation of the Qur'an and Hadith regarding the guidance to disclose the results of auditing by the examiner is also emphasized in the following *pappaseng lempu*:

*Aja nasalaiko acca sibawa lempu naiyya riyaseng'e acca de namasussa napugau, de to ada masussa nabali ada macedeng malemme'e na mateppe'I ri padanna rupa tau. Naiyya riyaseng'e lempu makessingngi gau'na, patuju nawa-nawanna, macedeng ampena nametau ri god'e.*

It means: never abandon intelligence and honesty because intelligence is easy to implement, no good word is responded to with harsh words if it is based on mutual respect for fellow human beings. Honesty means having a good prejudice, positive thinking, good behavior so that you are devoted to God Almighty (Sugirma, 2017).

Based on the *pappaeng*, it can be seen that having knowledge is easy, but knowledge is meaningless if you do bad behavior. When you

only have a lot of knowledge, but it is misused, the knowledge will decrease. The most important thing in working is to behave honestly, which the Bugis people call *lempu*.

## Conclusion

Pappaseng as the local wisdom of the Bugis tribe contained in the lontara is used as a guide for good behavior of the Bugis tribe. One of the pappaseng values that is always preserved is lempu (honesty) through ada (words) because this behavior is a milestone to be trusted in carrying out work, especially in the financial management of educational institutions. The philosophy of honest behavior of the Bugis community apart from pappaseng lempu is also guided by the Qur'an and Hadith where the interpretations explain related to this behavior.

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