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TE'SENG ACCOUNTING AS AN ALTERNATIVE IN REALIZING SUSTAINABLE DEVELOPMENT GOALS

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Abstrak - Akuntansi Te'seng sebagai Alternatif dalam Mewujudkan Sustainable Development Goals

Tujuan Utama - Penelitian bertujuan untuk menggali bagaimana akuntansi te'seng pada Suku Bugis Bone mampu mewujudkan SDGs.

Metode - Penelitian ini menggunakan etnografi sebagai metode. Peneliti melakukan penelusuran terkait budaya Suku Bugis Bone dan melakukan sintesis untuk menemukan akuntansi te'seng.

Temuan Utama - Akuntansi te'seng adalah konsep tradisional dari masyarakat Kabupaten Bone yang mampu menjawab tantangan global. Akuntansi te'seng dapat menjadi alternatif dalam mewujudkan tujuan SDGs.

Implikasi Teori dan Kebijakan - Praktik ekonomi tradisional te'seng dapat menjadi solusi dari permasalahan yang bersifat universal. Akuntansi te'seng hanya praktik tradisional, namun mampu memberi kontribusi dan menjadi alternatif pencapaian tujuan SDGs secara global.

Kebaruan Penelitian - Penelitian ini mengkaji praktik akuntansi te'seng dan kaitannya dalam mewujudkan SDGs.

Abstract - Te'seng Accounting as an Alternative in Realizing Sustainable Development Goals

Main Purpose - This study explores how te'seng accounting in the Bugis Bone Tribe can realize the SDGs.

Method - This research uses ethnography as a method. Researchers conducted searches related to the culture of the Bugis Bone tribe and synthesized them to find te'seng accounting.

Main Findings - Te'seng accounting is a traditional concept of the people of Bone Regency that can answer global challenges. Te'seng accounting can be an alternative in realizing the goals of the SDGs.

Theory and Practical Implications - Traditional te'seng economic practices can be the solution to a problem that is universal. Te'seng accounting is only a traditional practice but can contribute and become an alternative to achieving the SDG's goals globally.

Novelty - This study examines te'seng accounting practices and their links in realizing the SDGs.



In September 2015, United Nations (UN) general assembly was attended by 159 Presidents. It is included that Indonesia has agreed with SDGs, and it becomes 2030 global agenda (Hudaefi, 2020). The SDGs contain seventeen goals and one hundred and sixty-nine targets for the 2015-2030 implementation period. The development orientation is only directed towards Bruto Domestic Product achievement or higher without concerning sustainability aspect whether socially, economically, or environmentally (Gunluk-Senesen, 2021). Indonesia is the largest democratic country with 250 million inhabitants in 34 provinces and 514 regencies/cities. Since 2000, Indonesia has implemented a decentralization policy that gives regional governments autonomy to plan development in their regions. This phenomenon is important for research so that each region can realize SGDs. Each region has economic sociology in economic practice and cultural accounting, which is still well established in the community, for example, *te'seng* accounting in the Bugis and Bones community. Research results can contribute to the development of theories in accounting, especially the development of multiparadigm accounting studies. SDGs are the formulation of policies in the context of realizing human economic independence sustainably, aiming at realizing the sustainability of human social life, improving environmental health and realizing equality, and the realization of organizations that can control the improvement of the human standard of each generation (Lima, 2017). SDGs are global and national commitments in the attempt to prosper society covering 17 goals. The government's response to the SDGs is contained in Presidential Regulation Number 59 of 2017 regarding the steps to achieve the SDGs. Accounting studies correlated with sustainable and human development goals are economic activities as a bridge for interdisciplinary accounting research (Bebbington & Unerman, 2018). Siegel & Lima (2020) showed that the goals of sustainable development have been implemented in the practice of domestic politics and agricultural management. Three countries in South America that have issued regulations on the matter are Brazil, Paraguay, and Uruguay.

The preliminary analysis of the researchers shows that some of the SDGs goals can be realized with *te'seng* accounting approach, one of the economic practices that

have long been developed and implemented in Bugis and Bones, especially in Bone Regency. Accounting and culture studies are the development of multiparadigm accounting research, then institutionalized into the Indonesia Multiparadigm Accounting Society (MAMI). Accounting is a science that is believed to be a *socially constructed* branch of science. It means that social developments strongly influence the construction of accounting. The more advanced the social level of a society is, the more advanced accounting develops in that society, and *vice versa*. Efforts to bring accounting science closer to the realities of culture, religion, and spirituality align with the critical analysis of accounting in relation to spirituality and local wisdom (Mulawarman, 2010). This argument is also strengthened by many accounting research based on local wisdom to bring about the uniqueness of phenomena found in society (Efferin, 2015; Fülbier & Klein, 2015; Salampessy et al., 2018; Yamamoto & Noguchi, 2013)

In the review of *te'seng* accounting, it is almost impossible to trace when first *te'seng* accounting was initiated by Bugis and Bones if we look from the history. Hafid (2000) state that, many sources said that the emergence of *te'seng* originated from the king, because the ruler controlled agricultural rice fields, but the lands used to be thickets and could not be used as rice fields. This situation made the King order the lands to the people to be processed into rice fields. After planting in the rice cultivation, the cropped result will be divided into two parties if it is a success, one for the King as the landowner (*pappatte'seng*) and the People as the cultivator (*patte'seng*). It is considered the beginning of *te'seng* accounting practice, then developing to the cow from rice fields as the first object (Prabowo, 2018). Cows *mappatte'seng* is an Bugis and Bones economic practice where the cow becomes the economic object. Two people do it, the first party is the owner of the cow, and the second party is the one who does cows *matte'seng*. This practice does not need money for the transaction, but both parties will agree. The rule is not hard, the second party only needs to raise the cow from the first party until it breeds. The standard of profit-sharing in cows *te'seng* is based on an agreement (*assisamaturuseng*) between *pappatte'seng* and *patte'seng*. Therefore, the standard which is commonly used is 1:1. If the cow has bred two calves, it will be given

to *pappatte'seng* and *patte'seng*. The owner of the first calf and second calf depends on *assisamaturuseng*. It is different when it is bull, the profit-sharing is sales profit or as much as the increase of the cow price when delivered to *patte'seng*.

The principles of *te'seng* practice according to tox are as follows: *lempu* (Honesty), *sipatokkong* (mutual assistance), *sipakarennu* (Happiness), *pammase 'puangnge'* (God's Blessing). Honest and patient (*lempu na sabbara*) are the main principles of *mappatte'seng* of the cows because practically, they do not have any guarantees. *Lempu* is *patte'seng* only guarantee to *pappatte'seng*. According to Nugraha (2021), *Lempu* in Buginese is called integrity. According to its accent meaning, *lempu* equals being straight opposed to crooked. Sometimes, it can be interpreted as willing, trustworthy, appropriate, or objective. The opposite words are obscene, cheating, lying, treason, bad, deceit, persecution, etc. The practice of *mappatte'seng* of the cows applies the concept of complete trust to both parties, namely *pappatte'seng* and *patte'seng*. In addition to the *lempu*, *sabbara* is also part of the practice principle because it could be that the parent or calf dies to whichever *te'seng* is done, so both *pappatte'seng* and *patte'seng* must be *sabbara* to wait for the cow to give birth again. *Sipate'*, *sipatokkong pada-padata ru-pa tau* is a Bugis language expression that means helping each other. This expression is the background of the cows' *matte'seng* economic practice in the Bugis-Bone Tribe. *Sipatokkong* (helping each other) will result in *sipakarennu* (sharing mutual happiness) because *te'seng* will broaden the economy of both parties. This behavior will shape the nature of *sipakatau*. Furthermore, one of the reasons for the economic practice of cows *mappatte'seng* is to achieve the love of Allah SWT (*pammase' na puangnge*). All activities are servitude to Allah SWT (*massompa ri puangnge*). Kim et al, (2021) revealed that values substantially influence attitudes, personal culture, and social culture. Attitudes, personal culture, and social culture were found to affect contributions positively. Knowledge, extraversion, intimacy, and neuroticism have a fragmentary moderating impact on the value-attitude-behavior model. These results show a theoretical and empirical correlation for sustainability fund associations concerning sustainable development goals (Kim & Hall, 2021).

In general, *te'seng* accounting research has not been widely studied because knowledge only comes from limited history and economic practices that the Bugis and Bones community still carries out. Although ethnic groups in Indonesia also own a similar concept, for example, accounting for profit sharing at Padang Restaurant in the Minangkabai tribe of West Sumatra (Hanif 2017) but the research is not related to SDGs. Wang et al, (2020) found that the international maritime industry significantly affects participation in realizing global sustainable development goals by implementing a social entrepreneurship system. This phenomenon is a novelty as well as a limitation in this study. The new thing is that no research has been found that looks at *te'seng* accounting as an alternative in realizing the goals of the SDGs, and there is not even a study that discusses these two topics. Some studies focus on corporations and educational institutions, for example some researchers each trying to explore the participation of entities in realizing the SDGs (Goyal et al., 2021; Raub & Martin-Rios, 2019; Sonuc, 2020). They are different from Rant (2020) examines the concept of humanist and mystical leadership from India Jaggi Vasudev Sadhguru towards the achievement of the SDGs. In-depth research in future studies is expected to reveal the role of *te'seng* accounting on the SDGs comprehensively. Bebbington & Unerman (2018) argue that exploring accounting practices can work in realizing the goals of the SDGs through deepening studies, criticisms, and formulation of accounting standards, practices, and theories. Based on the description above, the research objective to be achieved is how the concept of accounting for the Bugis and Bones society can realize the goals of the SDGs. Especially in the development of accounting and cultural research, namely *te'seng* accounting and SDGs.

METHOD

This research will explore the concept of *te'seng* accounting in Bugis and Bones and how the system is in realizing the TPB/SDGs. The researchers will learn from B's social realities, especially for t who understand and have practiced *te'seng* accounting. Researchers can find, understand the reality and conclude that accounting in Bugis and Bones is able to realize the SDGs. Researchers who are also insiders of research subjects are in a research field situation. Thus the know-

Table 1. List of Informants (Pseudonym)

Informant	Annotation
Ambo	<i>PapPatte'seng & Patte'seng</i>
Maddu	<i>Patte'seng</i>
Laside	<i>Patte'seng</i>
Hammatang	Bugis and Bones
Amir	Humanist of South Sulawesi
Baso	Tribal Figure of Bone

ledge or novelty of the study is ultimately the result of the interaction between the author and the research subject and is supported by the researcher's own experience.

The data collecting method used is Spradley-style Ethnography. Ethnography is a knowledge building covering research techniques, ethnographic theory, and various cultural descriptions (Spradley, 1980). Ethnography is based on the assumption that knowledge from all cultures is of high value. Ethnographic could describe indigenous theories that have been examined in actual life situations over several generations. The researchers who understand the personalities of society and their environment from the perspective of professional, scientific culture will come to the epistemological attitude of humility (Abramson et al., 2018; Beach & Vigo-Arrazola, 2021). The scope of ethnographic research can cover language, rituals, economic and political structure, the stage of life, interaction, and communication style. To get data from the field, ethnographic researchers use most of their time to interview, observe, and collect the document of the social groups that will be researched. Research subjects are Humanist and Bugis and Bones who understand and ever realize *te'seng* accounting. Ethnography is a culture that studies other cultures in this context, namely Bugis culture, which is devoted to *te'seng* accounting. We collaborate between actors, cultural experts, and traditional leaders to get a comprehensive perspective on *te'seng* practices, especially in answering research questions regarding the contribution of *te'seng* accounting in realizing the SDGs. The informants did not specifically explain the contribution of *te'seng* accounting to realize the SDGs. Thus, researchers interpret the results of interactions with informants correlated with *te'seng* accounting in the SDGs.

Table 1 shows the list of informants. Based on Table 1, the interview process adapts to the cultural atmosphere in Bugis and Bones, and researchers try to interact with informants persuasively by prioritizing cultural values that are upheld by the community. The goal is for informants to be able to talk comfortably about *te'seng* accounting, which in the end, researchers can take a comprehensive picture of knowledge related to *te'seng* accounting. For example, researchers are directly involved in the daily activities of informants (*te'seng* actors) in managing rice fields, ponds, and livestock which are the objects of *te'seng* accounting. Specifically for cultural informants, traditional leaders, and ordinary people, it is the researcher's effort to confirm the interview results with the accounting actors to strengthen the findings so that the interview method can be formal or informal.

Interview data obtained from the six informants were integrated into two research sources: data from interviews from the perpetrators (*pappatte'seng* and *patte'seng*) and cultural observers, traditional leaders, and ordinary people. Furthermore, it is collaborated to take a comprehensive picture of Bugis and Bones' *te'seng* accounting and integrate it with the goals of the SDGs. The findings from the interviews of the six informants were analyzed by researchers with the meaning of cultural settings based on field notes. Researchers as ethnographers participated in various activities of informants (actors) and data in the form of lontara (Bugis and Bones literacy with Bugis script).

This research uses a distinctive method in a systematic, targeted, and effective way, according to Spradley (1980). This method is based on five principles, namely single technique, task identification, step-by-step progress, original research, and problem-solving. The stages are; determine informants by

grouping them into actors, cultural figures, traditional leaders, and ordinary people, then adjust the interview process and integrate data from informants based on field notes and lontara; extracting and analyzing data from informants by interviewing, making ethnographic notes, giving descriptive questions, ethnographic interviews, formulating domain analysis, then asking structural questions, making taxonomic analysis, asking contrasting questions, formulating component analysis, and finding the most critical role of accounting in realizing SDGs goals, lastly writing ethnographic findings.

Data collection also refers to research conducted by Hanif (2017); Permatasari et al., (2021), namely through participation in observations, in-depth interviews, and documentation review ument. Researchers who are also part of the Bugis and Bones act as participant observers. The roles as observers and participants make it possible to understand the realities of accounting in realizing the SDGs through the perspective of researchers (Bagheri & Sorkhabi, 2020; Berger, 2015). Researchers spent more than one month participating and observing the practice of good *te'seng* to the perpetrators, discussing with cultural experts and traditional leaders from Bugis and Bones. Participatory observation is allowed for researchers in the daily life of informants in carrying out *te'seng* accounting practices.

The researcher then created a domain for research data regarding *te'seng* accounting practices and the purpose of SGDs. The domain is chosen to find the relationship between *te'seng* accounting and the SDGs. Taxonomic analysis was performed by listing all the selected domains and linking them with 17 destinations SGDs. After that, the researcher obtained a component analysis to identify the characteristics of *te'seng* accounting practices with the goals of SGDs. Based on this analysis, the researchers succeeded in exploring and finding the cultural values of Bugis and Bones in *te'seng* accounting, which could be an alternative in realizing the goals of SGDs. This success can not be separated from researchers' information through humanists and traditional leaders. Based on this analysis, the researchers succeeded in exploring and finding the cultural values of Bugis and Bones in *te'seng* accounting, which became the driving force and alternative in realizing the goals of the

SDGs. This success can not be separated from the information researchers get through actors, cultural observers, and traditional leaders from Bugis and Bones.

RESULT AND DISCUSSION

Bugis Tribe, South Sulawesi Province, has a population of about 9.522.503 based on the Civil Registry Service Office of South Sulawesi. Consist of four main tribes, they are *To Ugi* (Bugis Tribe), *To Mangkasa* (Makassar Tribe), *To Raja* and *To Menre* (Mandar Tribe). *To Ugi tribe* (continued mention as Bugis) is the largest tribe in South Sulawesi consist of 16 regencies are: Bone, Soppeng, Wajo, Luwu, Luwu Timur, Luwu Utara, Palopo, Sidenreng, Rappang, Bulukumba, Sinjai, Polewali-Mamasa (At this time has separated and joined to West Sulawesi), Enrekang, Pare-pare, Pangkajenne Archipelago, and Maros. The two last regencies are changed areas that the residents use Bugis language or Makassar language. Enrekang regency is changed the area from Bugis-Toraja, which the residents frequently called as Duri people, and *Massenrengpulu* people, which have a special accent that Duri accent and Enrekang.

South Sulawesi has independent local Kingdoms, which famous are Tana Luwu, Tana Bone, Tana Wajo, Tana Soppeng, and Tana Sidenreng, and the kingdoms are Tana Ugi (Sahajuddin, 2018). Tana Ugi, in his history, was never united as one kingdom or administration. Moreover, fraternity or amity based on cognition of tribe united, which they named *sempugi*, is always magnificent. The Bugis tribe in Bugis countries constantly has matrimony relationships, especially in the king's line and their royal children. So, the kings in Bugis have a close filiation two and another (Fatma et al., 2020). Among Tana Ugi Kingdoms, Tana Bone becomes the standard of political-economic lifestyle and culture for another Bugis Kingdom.

Bugis and Makassar Tribe are famous as accomplished mariners. Their boat sailed through the archipelago from west to Madagaskar and from east to Irian and Australia. Bugis settlement is found in almost all the beaches in archipelago islands, then becomes residents while extending traditional culture. For example, Bugis-Pagatan in Kalimantan, Bugis Johor in Malaysia, et.

As mariner and fishers, Bugis Tribe also as a farmer which has fertile ground in some

districts like Sidenreng, Pinrang, Wajo, and Bone. Then, Tana Wajo is famous as a strong trader. Peoples believe that Bugis traders who succeed in their business certainly have consanguinity from Bugis Wajo. Bugis Wajo people is the founder of the service law system and commerce Amanna Gappa.

A brief history of Bone Kingdom.

There is not much we know about Bone Kingdom History, and nowadays become Administration Regency of Bone. Most of history is earned by various mythologies. Then the myth gives a piece of close information about tradition, faith, colony formation, cosmology view and various lead behavior, taboo, and female. Mythology is almost in all ethnic groups in Sulawesi, to function as one of the integration sources between ethnic (Kadril, 2018). Bone Kingdom is the association of subunits or political federation called “*anang*” in command of someone called “*matoa anang*”. After that, from this *anang* grow a “*kampong*” (Country), like *Kampong Ujung*, *Kampong Tibojong*, *Kampong T'a*, *Kampong Tanete Riattang*, *Kampong Tanete Riawa*, *Kampong Pонceng*, and *Kampong Macege*. From this, seven wanua are then called “*ade pitu'e*.” (Abdullah, 2017). Every formation group of Wanua is very motivated by a feeling of a hereditary bond from a similar ancestor and builds territorial alliances close to another territorial, in patrimonial life system (lineage, genealogy from father line).

The process of Bone inception as a Kingdom starts with a story about “*Tomanurung*” as a central power in Bone Kingdom. As an entity or nation, before “*Tomanurung*” is willing to lift become a king, there must be agreement from pledge or vow between “*Tomanurung*” with authority from seven Wanua regions. Appearance “*Tomanurung*” as a leader in Bone kingdom, narrated in Lontarak history, that before *tomanurung* came, there was a thunderstorm and thunderbolt around seven days and nights. After the rain subsides, a human in someplace wears a white cloak and stands in the middle of a large field. From that story, the residents do not recognize the origin of that person, so the residents call him “*Tomanurung*” (The person who comes from the sky or heaven). At last, the Bone residents negotiate an agreement and finally meet with *Tomanurung* to raise him as a King of Bone (Palloge, 2006; Poelinggomang, 2005).

After the people of Bone arrived in front of “*tomanurung*,” they requested that to-

manurung be willing to become the King of Bone. Nevertheless, the person whose willingness was asked refused to become king because he was just an ordinary person. However, the *tomanurung* also offered something, that if the people of Bone wanted a king as a leader, he could meet them directly with the prospective king. Then the people of Bone were met directly with the future King in an area called *Matajang*. Arriving there, a man was seen sitting in yellow clothes on a rock, whom the people of Bone called “*napara*” along with three of his followers, each of whom was tasked with fanning, carrying sunshade, and carrying a *betel basin*. The horde of the Bone people immediately begged the man sitting on the rock “*napara*” to be willing to become the King of Bone. So the man said, “*teddua nawananawaoo*” (meaning: loyal person), and “*temma'belleo*” (meaning: not denying all promises).

After the pledge or promise was pronounced, the man was officially appointed as King, so he was also “*malleke' dapureng'ni Manurung'e*”(meaning: moving *Manurung'e* to Bone) and then became King of Bone I there. He was arriving in Bone (precisely “*tanah bangkala'e*”), which is now the Merdeka Watampone field. In this place, the King's Palace for *Manurung'e* was built.

Geographical condition and livelihoods. Bone is located in the eastern part of the southern peninsula of Sulawesi Island, with a longitudinal position from north to south along approximately 100 km and a width of approximately 67 km. Its area is 4,530 km, with flat land, hills, swamps, and mountains. The condition of the soil is fertile, especially in areas located on the coast, which are generally flat land, such as the Barebbo, Tanete Riattang, Mare, Tonra, Salomekko areas, and some areas are flat and swampy.

Based on geographical location, the Bone Kingdom is bordered by the Wajo Kingdom in the north with the Cenrana River as its boundary; to the east is the Gulf of Bone; in the south by the Tangka River, in the west with Tabete, Mario, Soppeng, the Walanae River, and Lake Tempe. This limit was set in 1860 after the Bone war ended.

The Bone area is classified as tropical because it only knows the rainy and hot seasons. Then the rainfall is uneven. It is estimated that March to June has hefty rainfall, while July, August, September, and November have minimal rainfall. Most of the people

of Bone make a living as farmers and fishers. Its main products are rice, maize, and cassava, while plantation production includes breadfruit and candlenut. The people who live in the far inland are generally active in field, dry, and plantation agriculture, while the majority of the people who live in coastal areas work as rice farmers. This is because the area is flat and allows water from several rivers to flow so that irrigation can be easily obtained.

The area of rice fields in Bone Regency, both irrigated and non-irrigated, is 110,760 ha. Those that use irrigation cover 43,508 ha and a non-irrigated area of 67,252 ha. The largest rice field is in Libureng District, covering an area of 10,016 ha. Then Bengo District covers an area of 7,148 ha, followed by Dua Boccoe District with 6,491 ha. According to data from the Department of Food Crops and Horticulture in Bone, in 2015, 983,219 tonnes of rice were produced, 284,071 tonnes of maize.

Apart from agriculture, another potency is livestock. The majority of the cattle population in Bone Regency is cattle beef, with the most significant number of livestock in Libureng District. Meanwhile, from the poultry population, the number of organic chicken still dominates with the number of poultry as many as 3,062,248 in 2015. Based on data from the Bone Regency Animal Husbandry Service, the number of cattle beef shipments outside Bone Regency in 2015 was as many as 20,580 cows, 219 buffaloes, and 255 horses which include male and female cattle.

Economic sources. The Bone Kingdom is included in an agrarian kingdom with water areas that are less strategic for shipping and trading. Generally, the land is the main source of production, economic income, and wealth for agrarian empires. So control of land has a significant meaning and high position (Palloge, 2006; Rahmat, 2019). The idea of controlling the land was initiated by the third king of Bone, Lasaliu Kerampeluwa' who ruled in 1398-1470. The expansion of the Kingdom of Bone was pursued by means of war and the merger of areas from small kingdoms around the Bone Kingdom.

Then the production results of royal property cultivated by the people are given to Arumpone in the form of *passolo* (donations) to be distributed to the aristocrats who are royal officials, from the central to regional levels. Although in general, they have large

land areas, with agricultural land scattered in each area. The land is worked on by farm workers or their followers (*ata-atanna/taunna*) in it is called *patte'seng*, with a profit sharing system called *te'seng* (Prabowo, 2018). Submission of *passolo* to *arungpone* is done once a year at *soraja* (palace).

Another economic source is *sebbu-ka-ti* (tribute) and other contributions from the regions that lost the battle. The regions that joined voluntarily surrendered the *passolo* to the king as a sign of friendship and protection to the region. Besides, the kingdom made war regulations (*poada-ada passok-kang ribalie*) and market regulations (*pasa*) by moving the Pallakka market to Bone. 55. The market is one of the income sources for the Kingdom of Bone, regularly from *sessung* (tax/excise) on daily necessities traded. Furthermore, Bose stated that:

"Apart from *sessung*, tax/excise is also often referred to as *sima*. Namely, tribute for the produce of the community for the kingdom of Bone" (Boso).

Boso's statement is supported by the fact that in the Bone kingdom, a special official handles the taxation called *Anreguru Passessung*, in charge of several people consisting of *Passessung Pasa* and *Passessung Pabboto*. Tax is an obligation submitted by the community to the government, which is recognized as a source of state revenue regulated in law. Its implementation can be forced without any remuneration. The State intends this obligation in carrying out financing for public purposes (Darmayasa & Aneswari, 2016; Prajnasari, 2020).

The collection of *sessung* for the market is entirely up to the central government. The market schedule is carried out alternately, especially for Bone (central) market, it is held every day, but the peak is once every five days. The trading system in the market uses the barter system or uses money that is of the same type as metal, called *tali-tali*, *kette'-kette'*, *suku-suku* and *rella*. 57. In early civilizations, humans met their needs independently. They get their food from hunting or eating fruit. Because the types of needs are still simple, they do not need other people yet. Each individual fulfills his or her dietary needs independently. In the period known as pre-barter, humans are not familiar with

trading transactions or buying and selling activities (Byarwati & Sawarjuwono, 2019; Yuliana, 2013).

For the waters territorial, the Bone kingdom collects sessung and other donations from every fisher and trader who anchors. The official on duty at the port is called *sabennara* (*sahbandar*), in charge of several *Passessung* people.

Te'seng accounting. When it is viewed from the history of the kingdom of Bone, one of the sources of royal income is agricultural products. This was due to the vast ownership of the kingdom's land, in addition to the war spoils land and the division of the small kingdoms who joined under the power of the Kingdom of Bone. The kingdom officials then manage the land into rice fields and plantations. Regarding this matter, Amin stated that:

“Ownership of extensive land and geographical location, as well as limited Human Resources (HR) owned by the Kingdom of Bone, are the reasons why the practice of *te'seng* has developed as an economic system in the kingdom of Bone” (Amir).

This statement is supported by the fact that the land is given to the people to work on and plant rice, corn, tubers, and others. Then when the harvest time comes, the results will be divided between the kingdom as *pappatte'seng* (land owner) and the people as *patte'seng* (land cultivator). Researchers as *te'seng* accounting then call this system.

The profit-sharing tariff in *te'seng* accounting in the era of the Kingdom of Bone varied greatly, depending on the geographical location of the land, the availability of water irrigation, and land readiness, which could be 1:1, 1:3, 30:70. Sometimes it is not seen from that but is replaced by *assismaturuseng* between the kingdom and the people (Prabowo, 2018). Profit-sharing in the economic dictionary is defined as profit sharing. Definitively profit sharing is defined as: “the distribution of some part of the profits to the employees of a company (Antonio et al., 2020). The idea of profit-sharing has also been widely discussed in Islamic banking for a long time, marked by the many Muslim thinkers who wrote about the existence of Islamic banks.

Furthermore, a number that shows a benchmark between one measure and another relative is not a benchmark between two items in the financial statements and can be used to measure the entity's condition. The profit-sharing ratio is the percentage of income obtained by *shahibul mal* and *mudharib*, which is determined by agreement between the two of them (Hanif, 2017; Rahmawati & Yusuf, 2020). If the entity loses on business risk, the loss is borne based on a percentage of the invested capital. On the other hand, if all the capital comes from *Shahibul Mal*, then he bears all the losses. Thus, the profit-sharing ratio is referred to as the profit-sharing ratio (Antonio et al., 2020). Regarding this matter, Baso stated that:

“The tariff of *te'seng* in the Bone kingdom with the people is very flexible, it can be based on land conditions, *patte'seng*'s ability (economic situation), even *patte'seng* can give more to the Bone kingdom as a form of loyalty and gratitude to the Bone kingdom” (Baso).

Te'seng accounting is still developing and practiced in Bugis and Bones. Over time, the accounting of *te'seng* is being developed by the community in accordance with the current context and needs. In the process of interviewing and observing researchers with several informants, it was found that *te'seng* accounting has developed into several parts, namely *sandra* accounting and *paje* accounting.

First, accounting of *sandra* is an accounting practice that involves two people called *pappasandra* (land/rice field owner) and *passandra* (tenant, who can be a cultivator). *Sandra* accounting commonly uses rice fields as an object for rent, but it does not rule out using other objects as long as both parties agree (*simaturu*). *Sandra* in accounting is almost the same as leasing originally known in the United States in 1877. Furthermore, Ambo stated that:

“*Sandra* is a practice of profit sharing by using rice fields as the object for rent, there are times when *pappasandra* works on the rice fields (if so, the two will share the results later from the harvest), but

there are times that *passandra* works on the rice fields (if *passandra* does, it is just ordinary leases and *pappasandra* must return the rental fee according to the time that has met *assisamaturus*)” (Ambo).

This statement is supported by the fact that leasing activities were first introduced in Indonesia in 1974, derived from the word lease, which means rent. In the Qur'an, it is not found explicitly (explicitly) regarding the form of the leasing business, as well as in the Al-Hadith of the Prophet Muhammad SAW and *ijma'*. The right system to confirm the form of leasing business is the *ijarah* system. The *ijarah* system is an ordinary lease *ijarah*. The difference between *te'seng* accounting and *sandra* accounting is in the renting. If *te'seng* does not require a lease, it is enough with mutual trust, while *sandra* needs a certain amount of money as a tool to rent the object that *sandra* uses. *Sandra* can be interpreted as a rental. It is the traditional economic practice of the Bugis and Bones community, which is carried out between two or more people by using rice fields as an economic object (goods for rent). The first party is *passandra galung* (rice field tenant), and the second party is *pappasandra galung* (rice field owner/who rents out the fields). *Sandra* can occur when both parties need each other among the economic objects they have. From this practice, it is the Islamic economic behavior that occurs between both parties based on the principle of *ukhuwah*, justice, and a sense of responsibility to help each other and benefit between people who are *passandra* and *pappasandra*.

Second, *paje* accounting is a lease accounting practice usually carried out by the developer, then the object of the lease is a pond. Regarding this matter, Hammatang stated that:

“If *sandra*, returned is the rental fee and the rice field/object of the *sandra*, while the *paje*, returned is only the pond. The period of *sandra* is usually three years, while the *paje* is one year” (Hammatang).

This statement shows that this practice is usually most practiced in areas where ponds are sources of livelihood. Unlike *te'seng* and *sandra*, the rental fee for *paje*

is not returned by *pappaje* (the person who rents the pond) to *pappapaje* (the person who rents out the pond). After the *paje* agreement ends, only the pond from *pappaje* to *pappapaje* is returned.

***Te'seng* accounting as a sustainable economic concept.** The research results from data obtained from informants and observations in the field found that many Bugis and Bones still practiced *te'seng* accounting. Some of them mention that *te'seng* accounting is very helpful in their economy, such as the statements of Maman and Mimin below.

“*Te'seng* is very helpful, especially cows *matte'seng* (profit sharing with cows as an economic object) only requires physical strength in caring for the cows until they give birth to two calves then dividing the results. It only takes two years to get one cow from *te'seng*” (Maddu).

“Because of cows *te'seng*, I have one, until I finally own the cow” (Ambo).

These statements show that the application of *te'seng* accounting has long been carried out by Bugis and Bones until now only based on trustworthiness and *pappatte'seng*'s tendency to assess *patte'seng*'s character who holds fast to honesty in carrying out *te'seng* practices. The subject is not only male as the head of the family, but the research findings showed that accounting of *te'seng* is also practiced by women, both as *pappatte'seng* and *patte'seng*. There is no difference in the characteristics of the actors who practice *te'seng*. However, in the organization, it is necessary to have the ability and formulation of policies in the family to be determined by family leaders who are dominated by men. However, in practice, it sometimes involves female actors, even though the effectiveness and productivity of men's work are higher than that of women. Thus, proper treatment and placement of appropriate work positions can develop usability and creativity as a trigger for the successful practice of *te'seng*.

Besides cows, the object of *te'seng* also often uses rice fields, with the profit-sharing percentage of 70: 30, of which 70 is for *patte'seng* and 30 for *pappatte'seng*, provided that the one who pays for the maintenance of

rice until harvest is *patte'seng*. Furthermore, Laside stated that:

"Profit sharing (*matturi galung*) is another term for *te'seng* accounting with rice fields as the object) I often practice it so that I can buy rice fields. The rice field owners want to sell their fields, but because I work on them and when I did *te'seng* I shared them fairly. Moreover, honestly, so he sold his rice field to me, he even sold it to me on credit, and what I used to pay for was the yield of the rice field" (Laside).

Based on the Laside's statement, it can be concluded that accounting of *te'seng* has a very strategic role in the Bugis and Bones economy. *Te'seng* accounting is able to build Bugis and Bones economic independence, which initially Bugis and Bones did not have cows until could own cows and those who did not own rice fields could own rice fields. Even accounting *te'seng* was able to raise *patte'seng*'s position to *pappatte'seng*. Farmers who practice *te'seng* accounting are seen as positive in realizing the welfare of their families. In general, farmers who do *te'seng* accounting have experience in doing *te'seng* accounting which ranges from 5-10 years. Experience in doing *te'seng* accounting provides an excellent perception to stimulate the motivation of farmers to keep practicing *te'seng*. Even *te'seng* accounting is able to raise *patte'seng* position to *pappatte'seng*. An essential part of *te'seng* accounting that may not be found in capitalist accounting even in Islamic accounting is that there is no mutual domination behavior, even the capital owners. Both of them support each other to improve the economy, the principles of *te'seng* are upheld as explained by Prabowo (2018). *Te'seng* accounting which does not have mutual dominating behavior between *pappatte'seng* and *patte'seng* is a concept of a sustainable economy that is ideal to be developed, not only in Bugis and Bones but can be in various regions that have the same conditions as Bone Regency. According to Rohani et al. (2019), The agreement that was built in *te'seng*'s accounting practice was not made in writing between *patte'seng* and *pappatte'seng*, but only prioritizes a system of relationships or ties based on the previously described cultural values so that the

distribution of profits is often not beneficial for *patte'seng*. However, for *patte'seng* this is not something that is detrimental because they have the motivation and various things that affect it.

Realizing SDGs with *te'seng* accounting. To find out that *te'seng* accounting is able to realize the SDGs' goals, the researcher conducted comprehensive data mining for each informant. Another thing to do is watch and observing to the people of Bone Regency during the field visit. If it is observed from the previous description that *te'seng* accounting is able to encourage economic independence of the subjects, including being effective in economic empowerment.

It was stated that *te'seng* accounting was able to raise *patte'seng* position to *pappatte'seng*, and there was no mutual domination between the two. If so, *te'seng* accounting is indeed able to realize the welfare of the subjects if they are diligent and tenacious in undergoing *te'seng* accounting. The key of *te'seng* is kinship, justice, humanity principles and mutual assistance between human beings living in the village, and upholds *te'seng* principles. Regarding this matter, Laside and Hammatang stated that:

"Because of *te'seng*, I usually buy side dishes at the market, buy clothes, build a house, send my son to school, buy medicine if he is sick" (Laside).

"To be able to make a business of buying and selling grain, that is because of the capital that I got from the results of the *te'seng* that I saved" (Hammatang).

From *te'seng* results, Laside and Hammarang are able to initiate a business to buy and sell grain. Grain trading is a strategic business in Bone Regency, considering that most Bone people are rice farmers. Then Bone is one of the largest regencies in producing grain after Sidenreng Rappang (*sidrap*) and Pinrang Regency.

Although *te'seng* accounting is still carried out on a limited basis, that is, between one person and the others who need one another, it has been able to provide a substantial role for the welfare of the people of Bone Regency. The researcher believes that the impact of *te'seng* accounting will be even more massive if it is used as an economic

empowerment program by the Bone Regency Government. That is by changing direct cash aid (BLT), business aid in the form of cash, and other subsidies in the form of paddy fields and livestock assistance which are then processed using the accounting concept of *te'seng*. This concept allows for creating a business group, regional owned enterprises (BUMD) and/or village owned enterprises (BMDes).

Business institutions with the accounting concept of *te'seng* will produce sustainable economic empowerment and will be able to realize the goals of the SDGs. According to the researcher, *te'seng* accounting is a traditional concept from the people of Bone Regency that is able to answer global challenges such as realizing the goals of SDGs.

The following are the results of the analysis of the various descriptions above and the interviews from informants to answer the research objectives, namely realizing the goals of SDGs with *te'seng* accounting. The results of a comparative study between the goals of the SDGs and the accounting achievements of *te'seng*, show that *te'seng* in the Bone community can be an alternative in realizing the goals of the SDGs. At least 11 of the 17 SDGs goals can be achieved using a simple accounting approach.

Without poverty and ending all forms of poverty. The practice of *te'seng* can be a solution to get out of the cycle of poverty because it does not require capital in the form of money to access it, it only takes the ability and energy for *patte'seng* to cultivate the fields or livestock that are the object of *te'seng*. If the practice of *te'seng* has been completed, then *patte'seng* will have a certain amount of capital from the results of *te'seng* that they can maximize towards economic independence. One of the things that makes the practice of *te'seng* effective in alleviating poverty is that it only requires energy, and there is no domination between investors and employees, so that there is no domination between the two, which can make the rich richer the poor poorer. In fact, accounting *te'seng* was able to make *pattee'seng* build a business that would be economically independent. It is interesting that even though they have an established business, they still practice *te'seng*. His position has changed, which was originally as *patte'seng* now to *pappatte'seng*. Bugis cultural values have an important role in encouraging the Bugis and Bones community to continue practic-

ing *te'seng* to help each other, as the *te'seng* principle explained. According to (Lima et al., 2017) there are five targets that must be implemented to overcome poverty and correlate with the impact of *te'seng* in tackling poverty, First, tackle radical poverty for every human being who currently earns less than 17,950 thousand per day until 2030. Second, suppress at least 1/2 of the ratio of humans both adults and children, who live in deprivation on all fronts, according to the views of each country. Third, formulate domestic social security policies and measures for each community, including the most disadvantaged communities, and achieve significant outreach for poor and sensitive communities. Fourth, protect all human beings, especially the poor and sensitive, get an equal share of the welfare of life, as well as guarantees for public facilities, distribution of agricultural land and other resources, assets, natural resources, new technology, and financial services, including microfinance. Fifth, empowering poor people and people in sensitive conditions, and suppressing poverty against radical events related to climate and economic, community, regional and accident limitations.

Zero hunger means eradicating hunger, promoting food security and positive nutrition, and advertising sustainable agriculture (Jayanti et al., 2019). If *te'seng* can produce economic independence for the perpetrators, it can also meet the basic life needs. Moreover, the economic objects of *te'seng* practice are agricultural land, plantations, fisheries, and livestock. So, in addition to empowering the community economically, it can also achieve a level of food security for the Bugis and Bones community and even all Indonesian people. It has been explained that the Bone area is one of the rice-producing centers of eastern Indonesia. This is what makes *te'seng* accounting unique in the SDGs because it has two sides that can realize the goals of the SDGs, namely *te'seng* accounting as an economic practice and the economic object of *te'seng* accounting (agriculture, plantations, fisheries, and livestock). This then has implications for the second SDGs, including if it is seen from the targets that must be achieved. There are five targets that must be achieved (Lima et al., 2017), namely: First, eliminate hunger and pave the way for all people, especially the poor and every human being who has vulnerabilities, including infants, to healthy,

nutritious food and must be realized by 2030. Second, eliminating the potential for malnutrition and realizing the global goals for stunted and underweight children aged 1-5 years, and ensure the nutrition of young women, pregnant and breastfeeding, and the elderly. Third, growing agrarian results and the welfare of micro food producers, especially women, ethnic groups, farming families, breeders and fishermen, distribution of land, productive resources, knowledge, financial facilities, exchanges and profit opportunities and jobs other than agriculture. Fourth, produce sustainable food products and build reliable agricultural governance that encourages production and productivity, conserves ecosystems, builds adaptability from climate displacement, extreme climates, summers, floods, and other accidents, and maintains consistency of soil and land quality. Fifth, innovation in developing quality seeds, cultivated plants and domesticated animals and wild animals, including seed and plant innovations that are managed and diversified domestically, regionally and globally, as well as creating fair and balanced distribution of benefits. If the government contributes to the practice of *te'seng*, the resulting impact can be even greater. For example, social assistance is converted into productive assistance in the form of agricultural land, plantations, fisheries, and livestock distributed through *te'seng* accounting.

A healthy and prosperous life is realizing a healthy life and ensuring the independence of all human beings. There are nine targets for the SDGs, but what correlates with research is the eighth target, namely achieving health for all humankind, including ensuring security against financial risks, access to hospital services for good basic health, and access to health care services (Jayanti et al. 2019; Lima et al. 2017). Basic medicines and vaccines are safe, effective, quality, and affordable for everyone. *Te'seng* accounting can create economic independence. This independence opens access for Bugis and Bones to reach health facilities, including improving the welfare of life. Bugis and Bones income from *te'seng* becomes a source in accessing a healthy life, namely accessing proper health facilities. For example, in immunizing their children as a child to avoid diseases and malnutrition and proper treatment if they are sick.

Quality education encourages the advancement of open and fair education and

ensures the breadth of learning throughout human life. The economic independence that is able to be realized by *te'seng* accounting can also open access for Bugis and Bones in accessing education. Because basic education in Indonesia, namely elementary school to senior high school or the equivalent, has been made a mandatory program and is funded by the Government, the education referred to in the research findings is access to education at higher education. The role of *te'seng* accounting is not only to be able to open access for Bugis and Bones in higher education at the undergraduate level but also to master's education. Because *te'seng* Bugis and Bones is able to access various facilities in his life, including in higher education, they have an inner urge to preserve *te'seng*, because they feel that accounting *te'seng* has an important role in building their economy and is able to access education. So, the researcher observes that *te'seng* accounting is not only a practice for Bugis and Bones who live in villages or hinterlands.

Those who have higher education live in the city or outside of Bone Regency still practice *te'seng* accounting but as *Pappatte'seng*. Usually, the *patte'seng* are their family or neighbors in the village. This is why *te'seng* accounting still exists and is sustainable to this day. The fourth SDGs has seven goals. First, reduce gender gaps in knowledge, and provide equal pathways for all levels of education and capacity building, for every human being including persons with disabilities, ethnic groups and children in vulnerable situations by 2030. Second, facilitate the development and care of all infants, quality care, basic knowledge, so that every child is ready to continue his education. Third, pave the way for everyone to gain practical competence, expertise and affordable and quality further education in higher education. Fourth, build the capacity of youth and adults with appropriate competencies, including creativity and skills, for access to adequate careers and businesses. Fifth, build gender equality in knowledge, and everyone has equal opportunities for all levels of knowledge and professions, for poor and disabled people, ethnic groups, and underdeveloped children. Sixth, increasing the competence of all young people and the proportion of certain adult communities, both male and female, having literacy and numeracy competencies. Seventh, ensuring that all students understand the lessons and

competencies to access job opportunities in realizing access to knowledge, sustainable culture, equality, gender, socialization of peace, tolerance and respect for differences and the preservation of local wisdom.

Gender equality is achieving gender equality and empowering women. Gender equality in the practice of *te'seng* is found that the perpetrators are not only men but also women. The involvement of women in the practice of *te'seng* is not passive but becomes active actors, both as *patte'seng* and *pappatte'seng*. These findings confirm that there is proportional gender equality in *te'seng* accounting. Gender equality targets are divided into six, but what is correlated with this research are the first, fourth, and fifth targets, namely eliminating various forms of discrimination for women, identifying and appreciating unpaid caretakers and domestic helpers through the provision of public services, social protection rules, ensuring nationally appropriate shared responsibilities within the household and family, increasing the full and effective contribution, and equal opportunity for women to regulate at all levels of policymaking.

Decent work and economic growth are realizing sustainable prosperity, careers, broad and comprehensive employment opportunities. If it is seen from the research findings, the practice of *te'seng* is a decent job and can encourage economic growth for Bugis and Bones, especially when viewed from the aspects of culture, sociology, geographical location, and economic potential. *Te'seng* accounting is an economic practice that was born based on the cultural, sociological, and geographical conditions of Bugis and Bones, so the practice is still relevant and implemented today. As before, the practice of *te'seng* is a solution for Bugis and Bones to get out of the cycle of poverty, build economic independence, and create jobs for those who have innovation and creativity in managing finances. Bugis and Bones tends that even though they are outside of Bone Regency (nomads) and even their population is in another regency if they want to invest, they still return to their homeland, namely Bone. They have a philosophy of life passed down from generation to generation, especially those who go abroad that *lao sappa deceng, lisi mappade'ce'ng* (go for good, come back to improve). The relationship between the targets to be achieved in the SDGs and

te'seng accounting is one to seven out of ten. First, controlling individual economic growth according to the benchmarks of each country, at least 7% of the gross domestic product development per year underdeveloped regions. Second, realizing high quality economic productivity, through diversification, development and technological breakthroughs through sectors that increase high added value and are labor intensive. Third, innovation in development regulations that encourage useful activities, create employment, business, productive and novelty opportunities, as well as encourage the progress of small and medium enterprises, and provide financial facilities. Fourth, encourage responsible consumption and production resources, and welfare from environmental pollution, according to the objectives of sustainable consumption and production under the guidance of developed countries. Fifth, provide decent permanent work for everyone, including youth and persons with disabilities with the same salary. Sixth, reducing the ratio of youth who are unemployed, not taking education and training. Seventh, abolish slavery and human trafficking, protection against child labour.

Industry, innovation, and infrastructure, namely providing reliable facilities, encouraging an open and sustainable industry, and innovation. Of the several targets that must be achieved, but in line with this research, namely, realize classy, reliable, solid, and sustainable facilities in every region and border, to realize human welfare with available resources. The correlation of these SDGs with accounting *te'seng* is found in several keywords, namely industry, innovation, and sustainability. *Te'seng* accounting is an economic practice produced through cultural innovation and local wisdom of Bugis and Bones and has sustainability values in the community. The sustainability aspect in *te'seng* accounting is proven that the practice is still well established in the Bugis and Bones community. The cultural strength and spirit of Bugis and Bones in preserving local wisdom, which they consider to be inherited from generation to generation, has made *te'seng* accounting a Bugis cultural value, not just an economic practice. *Te'seng* accounting as a value, making it a sustainable economic practice in Bugis and Bones. When viewed from the historical aspect, *te'seng* accounting was the main economic system

used by the past kingdoms and is still used today, even though the work system no longer exists today.

Reducing inequality, namely reducing intra and inter-country disparities. If viewed in Bugis and Bones, which is a smaller scale, then *te'seng* accounting has a role in reducing inequality and becomes one of the alternatives in building economic empowerment. Previously, it was mentioned that *te'seng* accounting could encourage economic independence. Furthermore, there is no dominance between capital owners and employees or *pappatte'seng* and *patte'seng*. This is an important indicator in reducing the gap in Bugis and Bones' life. The gap in society can only be overcome if there is no domination and monopoly in the society and *te'seng* accounting can make it happen. The poor will get out of the cycle of poverty, and the rich will not have domination and monopoly. Among the targets that are correlated with this research are; To build information disclosure, welfare, and democracy for every human being; Opening equal opportunities and reducing disparities in results, including removing discriminatory rules, decisions, and practices and disseminating appropriate regulations, policies and decisions related to these regulations and policies; Taking regulations, especially fiscal, salary and social security policies, and intensively to achieve a high balance.

Responsible consumption and production, namely ensuring sustainable production and consumption patterns. The economic objects in *te'seng* are agriculture, plantations, fisheries, and livestock, then what is produced is grains (rice), spices, fish (side dishes), and beef cattle. This also encourages the production of basic needs in fulfilling consumption. In Bugis and Bones, rice, spices, and fish are the main consumption needs. It has been mentioned that *te'seng* accounting can realize economic independence as well as food security for basic consumption needs. Of the eight targets for the SDGs, points related to research: Realizing sustainable governance and appropriate use of natural resources; Handling waste by recycling and reuse.

Peace, justice, and strong institutions strengthen tolerant and harmonious human civilization for sustainable development, open adequate living space for every human being, and strengthen effective, accountable, and transparent organizations for all levels.

Te'seng accounting, as previously explained, can build economic independence and can be a solution to poverty, hunger, and inequality. This is correlated in creating formidable peace and justice for Bugis and Bones. The absence of domination and monopoly eliminates potential conflicts between capital owners and employees, or *pappatte'seng* and *patte'seng* makes *te'seng* accounting an economic practice that is able to encourage harmony, equality, and reliable organization in the midst of Bugis and Bones. Effective, accountable, and inclusive are implied in *te'seng* accounting principles, which have cultural values as glue in Bugis and Bones. Not written, but has very strong control and is equally upheld by the perpetrators of *te'seng*.

Partnership to achieve the vision and mission by building operating infrastructure and refreshing international partnerships for sustainable development. Several targets that must be achieved, namely efficiency in the organization of domestic resources through global collaboration with developing countries, to promote local competence for the collection of taxes and other income; Positive synergy between the government, private sector, and the people following competence and measurable cooperation plans. *Te'seng* accounting is an economic partnership between fellow Bugis and Bones' based on Bugis cultural values. In addition, the principles of kinship and mutual cooperation are the basis for partnerships in the practice of *te'seng*. This *te'seng* accounting is a collaboration pattern by including assets in the form of livestock to be bred by *pappatte'seng*, who has experience in the practice of *te'seng*.

Te'seng accounting has a significant contribution in realizing the welfare of society, social, and the environment. This includes economic growth, quality education, reducing inequality and unemployment, and eradicating poverty. Because of *te'seng* the community has its capital and becomes independent.

Te'seng accounting is local wisdom that aims to protect low-income families so that they also have access to sources of livelihood. Mutual benefit between owners of capital and managers of capital. For example, if a cow is an object, initially, the keeper does not own a cow and finally has a cow because of the profit-sharing from *te'seng* accounting.

Cows from *te'seng*, if raised properly, will breed and become a lot. These cows are

sold to meet needs and are used to pay for their children's education up to university level. Higher education will bring welfare to society, and poverty will be reduced, unemployment will be resolved, decent work will trigger economic growth and the creation of peace and justice.

The results of this study illustrate that SGD will be able to be achieved by developing accounting objectives. When viewed from the *te'seng* object consisting of land (rice fields/gardens) and agriculture, the findings are in line with Galli et al. (2018) and Rashid (2021), which investigates the relationship between insured agricultural land ownership between population growth, agricultural borrowing, and rice production capacity in Tanzania as an alternative to realizing the 2030 SDGs, in particular, the first and second goals. He found that conducive agricultural land ownership can access agricultural loans, impacting agricultural production capacity through investment in short-term and long-term agricultural practices. Investment as a trigger of high demand ultimately increases rice production.

Compared with research Rashid (2021), accounting *te'seng* has a very significant impact on the goals of the SGDs, because it can realize 11 of the 17 goals of the SGDs while Rashid only has two broads to SGDs. Galli et al. (2018) and Kosciejew (2020) stated that think universally, act locally to realize and implement sustainable development goals in Montenegro by promoting balanced socio-economic development in all communities and self-governing based on competitiveness, innovation, and employment, with special emphasis on disadvantaged areas.

It does not close the possibility that the other six can be achieved, although the researcher that the 6 goals of SGDs are not directly related to *te'seng* accounting practice. However, preserving the rice fields by continuing to work on it will indirectly maintain the availability of clean water due to green open spaces, water catchment areas are still available. At the same time, there will be clean and affordable energy available. One of the ways to achieve sustainable cities and communities is the availability of clean water and handling climate change. The synergy of various values will produce humanist economic behavior to create sustainable economic independence.

While the terrestrial ecosystem indeed has implications for sustainable rice field

processing and ocean ecosystems which will be related to the processing of ponds used as objects in *paje* accounting. The six goals of SGDs still need deepening of research to find a common thread in *te'seng* accounting practice.

Translating the global SDGs into local cultural contexts such as Indonesia requires a comprehensive understanding and review. The SDGs target must be supported by government regulations to be achieved in 2030. Policy synergy between various parties, from the center to the regions, will encourage the realization of the implementation of the SDGs. In addition, the support of community organizations (people, corporations, NGOs) is very much needed in determining regulations in achieving the SDGs (Reisch, 2020). Koehler (2016) and Sonuc (2020) fund that SDGs from the eco-social dimension finds destructive methods that develop progressive thinking and findings for economic, environmental, and social equality.

CONCLUSION

This research answered that *te'seng* accounting could become an alternative to creating SGDs. That result can still be improved by applying *te'seng* accounting in BUMD, BUMDes and enterprise groups. Another finding explained that although *te'seng* accounting is only a traditional economic practice, it can give a contribution and another solution that can be applied globally. This is as if giving a signal that traditional economic practice developed in a specific area is only suitable for that area. That practice is universal and can answer the global challenge.

This research contributes to the development of multi-paradigm accounting studies and cultural accounting, especially Bugisan accounting or *te'seng* accounting. In addition, the novelty of this research is the collaboration between global and traditional concepts, namely SDGs and *te'seng* accounting. These findings are expected to be input and recommendations to relevant stakeholders, especially the government, that *te'seng* accounting can help the government achieve the SDGs' goals. Therefore, the government's support in encouraging the progress of *te'seng* practice in Bugis and Bones is an effort to realize sustainable development at the regency, provincial and central levels. The character of Indonesia as an agrarian and maritime country allows *te'seng* accounting to be adopted and applied in other regions.

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