

The Overall Effect of Local Wisdom Values of Bugis People (Lempu, Getteng and Awaraniang) in Anticipating the Event of Fraud on Financial Governance System in Tirta Regional General Company Karajae of Parepare

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Abstract. The problem of budget abuse or fraud is currently still in the public spotlight on the performance of government institutions, including BUMN or BUMD in the region, not to mention the spotlight on the low quality of services provided. Basically, there are many factors that cause this to happen, one of which is because moral values are currently running low, the character of government actors is starting to shift and the values of local wisdom that should be a filter are also increasingly being abandoned. This condition exacerbates the increasingly high deviant behavior of financial managers in the government. So it is deemed necessary to refresh the meaning contained in the value of local wisdom in order to change the character of government actors. Observing this, the goal to be achieved in this research is to find out the extent to which the values contained in the local wisdom of the Bugis (To Ugi) namely Lempu, Getteng and Awaraniang in anticipating the occurrence of Fraud against the Financial Governance System in Regional Public Companies (PERUMDA) Tirta Karajae City of Parepare. The number of samples in this study as many as 90 people taken from 125 people the total population or employees through Slovin calculations, while the sampling model used is probability model and random sampling. The type of research used refers to a quantitative research model, where data collection techniques are carried out by distributing questionnaires to respondents and then data analysis will be carried out using the Partial Last Square (PLS) application. The results of the Estimate for Path Coefficient after testing through Convergent Validity (Outer Loadings) Analysis and Compete Reliability Cronbach Alpha by paying attention to the suitability of the analysis value on the Average Variance Extracted (AVE) against the standard data processing on SmartPLS, the picture obtained from the results of this study shows that The noble values of Bugis local wisdom (ToUgi) contained in the Lempu and Getteng philosophies have a positive and significant influence in anticipating the occurrence of Fraud against the Financial Governance System at the Tirta Karajae Regional Public Company, Parepare City, the noble values of Bugis local wisdom (ToUgi) contained in the Getteng philosophy has a positive influence but is significantly considered to be able to anticipate the occurrence of Fraud in the Financial Governance System at Tirta Karajae Regional Public Companies, Parepare City.

Keyword: local wisdom; fraud; lempu; getteng; awaraniang; financial governance