

PROCEEDING BOOK

The International Conference on Climate Change and Local Wisdom

**The Social Construction of Disaster Mitigation Design:
The Community, Locality, and Environment Response**

Swiss-Belinn, Makassar, 28th-29th August, 2019



Architecture Department
Science and Technology Faculty
Alauddin Islamic State University of Makassar
2019



PROCEEDING BOOK

The International Conference on Climate Change and Local Wisdom

The Social Construction of Disaster Mitigation Design:
The Community, Locality, and Environment Response

Supported by:



PROCEEDING BOOK

The International Conference on Climate Change and Local Wisdom

**The Social Construction of Disaster Mitigation Design:
The Community, Locality, and Environment Response**

Organizing committee

Chairperson	: Dr. Eng. Ratriana Said, M.T
Deputy chairperson	: St Aisyah Rahman. S.T., M.T
Secretary	: A. Eka Oktawati, S.T., M.Ars
Treasurer	: A. Hildayanti, S.T., M.T
IT and Website	: Sudarman, S.T., M.T Rasdyana, S.T., M.Ars
Publication	: Safruddin Juddah, S.T.,M.T Muhammad Attar, S.T.,M.T
Sponsorship	: Mayyadah Syuaib, S.T.,M.T Muhammad Ajwad Muzdar, S.T.,M.T
Secretariat division	: Nuryuningsih, S.T.,M.T Ahmad Ibrahim Rahmani, S.T.,M.Sc Lydia Megawati, S.Hum.,M.Hum

Steering Committee

Marwati, S.T., M.T
Irma Rahayu, S.T., M.T
Burhanuddin, S.T., M.T
Sriany Ersina, S.T., M.T
Zulkarnain. AS, S.T., M.T
Sutriani, S.T.,M.T

Reviewers

Dr. Ir. Ria Wikantari, M.Arch
Dr. Wasilah S.T.,M.T
Fahmyddin A. Tauhid, S.T., M.Arch.,Ph.D
Dr. Eng. Ratriana Said., M.T

Editorial Board

Prof. Florence Rudolf, Ph.D (INSA Strasbourg University, French)
Prof. Andrew Charleson, M.E (Victoria University Wellington, New Zealand)
Prof. Dr. Nangkula Utaberta, M.Arch.,IAI (Institute Universiti Putra Malaysia)
Prof. Ts. Dr. Zainal Abidin Akasah (Universiti Tun Hussein Onn Malaysia)
Prof. Yandi Andri Yatmo, M.Arch., Ph.D, IAI (University of Indonesia)
Prof. Dr. Ir. Josef Prijotomo, M.Arch (Sepuluh November Institute of Technology Surabaya)

Editor in Chief

Moh. Sutrisno. S.T., M.Sc

Editors

Rahmiani Rahim, S.T., M.T
Mukhlisah Sam, S.T., M.T
Annisa Gilang Yudhitya, S.T., M.Ds
Suci Qadriana Ramadhani, S.T., M.Sc
Muhammad Chaidar Febriansyah, S.T., M.T

Language Advisor

Andi Tenrisanna Syam, S.Pd., M.Pd

Setting/Layout

Sumarni Herman, S.Ars

Publisher

Architecture Department
Science and Technology Faculty
Alauddin State Islamic University of Makassar

ISBN: 978-623-91651-0-9

Editorial Staff

Jl. Yasin Limpo No. 36, Samata – Gowa
Telp: 0411-2093873, Fax 0411-841879,
<http://gloci.uin-alauddin.ac.id/>
e-mail: geniusloci2@uin-alauddin.ac.id

1st Publication on February 2013
© 2013. All rights reserved.

PREFACE

The effect of many disasters in Indonesia and all over the world recently caused enormous casualties with massive losses. Consequently, it becomes an urgent matter to be concerned about a whole part of the community regarding the disaster mitigation especially in the prone areas since it will affect our Community, the Locality, and the Environment where human should exist. The legacy from our Ancestors as the result of their trial and error in the past in the form of Genius Loci in the abundant form that even shaped the values in our nation, hence it should be explored to anticipate the threat of the disaster around us.

This proceeding contains scientific studies related to disaster mitigation from various parties, especially scholars of architecture that comes from a lot of campuses in Indonesia. Diverse concentrations produce many approaches to contribute indirect thoughts and direct design recommendations. This conference conduct with examines several issues as the subtopics of the discussion of local wisdom and technology, mitigation culture, and education, communities live, policies, and Islamic values.

Going after the success of the International Conference of Genius Loci Chapter One that held in 2013, this year the Department of Architecture of UIN Alauddin Makassar consider supporting the disaster mitigation especially from the subject of indigenous wisdom. This Department proudly presents the International Conference of Genius Loci Chapter Two 2019 with academic collaboration in the theme of "Social Construction of Disaster Mitigation Design: The Community, Locality, and Environment Responses."

Makassar, Oktober 2019

St Aisyah Rahman, S.T., M.T

Head of Architecture Department
Science and technology Faculty
Alauddin State Islamic University of Makassar

LIST OF CONTENT

	Pages
Preface	iii
List of Content	vi
 SUBTOPIC I	
LOCAL WISDOM AND TECHNOLOGY	3
DISASTER MITIGATION: IN NUSANTARA AND FOR NUSANTARA.....	1
Josef Prijotomo	
THE USE OF HYDRAULIC STAGE HOUSE AT TIDAL FLOOD AREA. CASE STUDY OF KEMIJEN SEMARANG.....	9
B.Tyas Susanti, Ety E. Listiati, IM. Tri Hesti Mulyani, Widija Soeseno	
THE VALUES AND SPIRITS IN GREEN BUILDING ARCHITECTURE AS THE NEW INDONESIAN LOCAL WISDOM.....	15
Yasmin Suriansyah, Anastasia Caroline Sutandi, Y. Karyadi Kusliansjah	
COLLABORATION ON <i>ASSITINAJANG NA GETTENG</i> PHILOSOPHY IN MITIGATION.....	24
CULTURE ACCOUNTING PRACTICE FOR MSMES	
Jamaluddin M, Marwah Gama, Memen Suwandi, Alfian Fani	
 SUBTOPIC II	
MITIGATION CULTURE AND EDUCATION	33
INDIGENOUS KNOWLEDGE FOR EARTHQUAKE RISK REDUCTION IN DUKUH KAMPUNG, WEST JAVA, INDONESIA.....	35
Andi Harapan	
INTERACTIVE "PALU EARTHQUAKE AND TSUNAMI MUSEUM" AS ARCHITECTURAL MITIGATION MEDIA.	47
CHRISTINE WONOSEPUTRO, CLARISSA HANDOYO ANGGRESTA	
OBSERVATION OF USER BEHAVIOR IN THE PUBLIC SPACE OF THE MANGGAR WATERFRONT SETTLEMENT.....	55
Nadia Almira Jordan, Mega Ulimaz	

LOCAL CULTURE-BASED FIRE SAFETY MANAGEMENT IN HERITAGE VILLAGE:
LITERATURE STUDIES..... 62
Meta Vaniessa Tampubolon, Lily Tambunan, Fauzan Alfi Agirachman

DISASTER MITIGATION BASED ON LOCAL WISDOM VALUES OF ARCHITECTURAL
HERITAGE AND HISTORIC CITIES IN PALOPO..... 70
Moh. Sutrisno, Sudaryono, Ahmad Sarwadi

SUBTOPIC III

COMMUNITIES LIFE 79

ACCESSIBILITY OF DIFFABLES AS A MEANS OF EVACUATION IN THE BUILDINGS
OF LARGE MOSQUES IN THE CITY OF SAMARINDA 81
Hatta Musthafa Adham Putra, Nur Husniah Thamrin

DISASTER VULNERABILITY MAPPING IN COASTAL AREAS OF WEST
KALIMANTAN DUE TO RISING SEA LEVELS..... 88
Nunik Hasriyanti, Andi Zulestari, Lestari Agustruhardaning, Ismail Ruslan

THE CHARACTERISTICS OF STRUCTURE AND CONSTRUCTION OF BARNES
(*LANDA'*) AS THE TRADITIONAL HOUSES OF DURI IN ENREKANG REGENCY..... 95
**Zulkarnain AS, Baharuddin Hamzah, Ria Wikantari, Moh. Mochsen Sir,
Afifah Harisah, Abdul Mufti Radja.**

STRUCTURAL MITIGATION OF COMMUNITY HOUSING IN THE POST-FLOOD
DISASTER AREAS..... 103
Andi Hildayanti

EVALUATION OF SHAPE OF BALCONIES IN FLATS OBSERVED FROM ASPECTS OF
BEAUTY AND SAFETY..... 109
Dyan Agustin, Erwin Djuni, Gayuh Budi Utomo, Niniek Anggriani

SUBTOPIC IV

POLICIES AND OTHER STUDIES FOR LIVE QUALITY IMPROVEMENT..... 117

OBSERVATIONAL LEARNING WITH AUDIO VISUAL MEDIA BASED
ON ANIMATION FOR PHYSICS LEARNING SLOW LEARNER. 119
Nurbaeti, Ulfiani Rahman, Suhardiman

THERMAL ANALYSIS OF THE INCREASE IN AMBIENT TEMPERATURE DUE TO
MOTOR VEHICLE ACTIVITIES..... 126
Mohammad Imran, Sangkertadi, Cynthia E. V. Wuisang

STUDY OF THE BUGIS ARCHITECTURE ON SUMATERA COAST BASED ON COMMUNITY SOCIAL LIFE IN CUNGKENG VILLAGE BANDAR LAMPUNG.....	132
A. Dwi Eva Lestari, Stirena Rossy Tamariska	
CORRELATION OF OUTDOOR CLASS AND STUDENT BEHAVIOR PATTERNS IN NATURE SCHOOL.....	140
Rasdyana, Afifah Harisah, Ria Wikantari	
EVALUATION OF BEDROOM TEMPERATURE AND AIR HUMIDITY IN THE HOTEL BUILDINGS CASE STUDY: ARYADUTA MAKASSAR HOTEL.....	154
Nasrullah, Ramli Rahim, Baharuddin Hamzah, Rosady Mulyadi	

Collaboration on Assitinajang na getteng Mitigation Culture Philosophy in Accounting Practice for MSMEs

Jamaluddin M¹, Marwah Gama², Memen Suwandi³ & Alfian Fani⁴

^{1,2,3,4}Alauddin State Islamic University Makassar, Indonesia
jamalmajid75@gmail.com

Abstract

This study aims to mitigate culture, accounting practices for Micro, Small and Medium Enterprises (SMEs) by the Financial Accounting Standards Entities of Micro, Small and Medium Enterprises (SAK EMKM) and internalize the values embodied in the concept of assitinajang na getteng to adjust SAK EMKM with entity perpetrator needs of micro, small, and medium enterprises. This research was conducted in Sinar Jaya Palia who still have a background in accounting is still minimal and not lead to the availability of current technology. The method used in this study is qualitative, ethnographic approach with interpretive paradigm. The results of this study Sinar Jaya Palia showed that there a variety of challenges and obstacles that still plagues the development of SMEs in accounting practices. The importance of the financial statements for SMEs as it will affect the sustainability of its business and can predict the extent to which the business can grow. The study also internalizes collaborative philosophy items, namely Bugis assitinajang na getteng in the sense that the SMEs shall cling to the rules of financial administration (SAK EMKM) and align the needs and obligations. The collaboration culture as a measure to mitigate the accounting practices of SMEs is Considered still not in line with the rules of financial administration. Barriers to this study are the lack of knowledge of SMEs in the existence of accounting and the use of technology that is still untapped.

© 2019. All rights reserved.

Keywords: Accounting Practices; Assitinajang na getteng; MSMEs; SAK EMKM; Technology

Background

Various challenges and obstacles still plagued Entities development of Micro, Small and Medium Enterprises (EMKM) in accounting practices. Things like this will impact on the quality of the resulting financial statements. The entity has a high business prospects in generating profits, but in terms of financial management is so simple and yet in accordance with the rules that apply financial administration. One problem that is often overlooked by businesses is financial management (Hutagaol, 2012). Most perpetrators of micro entities, small and medium enterprises do not understand the accounting and financial reporting as well as the urgency to use (Wahyuningsih et al., 2017). They assume that the accounting information is not important, in addition to difficult in practice also requires a lot of time and costs (Puspitaningrum et al., 2017). In fact, many small businesses do not organize and use of accounting information in managing their business. The low quality of financial reporting in general because the entity of micro, small and medium enterprises including family-owned businesses tend to ignore the separation between the administration of family finances with business finances. It has impacts on business continuity (going concern), because the owner can not know for certain benefits. The separation between personal and business finances is one of the fundamental weaknesses of the major diseases in the entity's accounting practices of micro, small and medium enterprises (Narsa et al., 2012).

Lack of human resources and infrastructure as well as the unreadiness in conducting financial records causal factors have not been applying the accounting records and preparation of financial statements in accordance with accounting standards. Impact waiver of financial management in accordance with the financial administration may not be clearly seen, but at the expense of effective accounting method that

businesses have prospects of success can accelerate the process of bankruptcy (Ediraras, 2010). One form of information that can be used to determine the condition and the development of an entity is a financial statement (Darmayanti et al, 2017). The preparation of financial statements is important and must be done in order to ensure the development and business continuity. Financial Accounting Standards Board (DSAK) Indonesian Institute of Accountants (IAI) endorsed the Exposure Draft (ED) Financial Accounting Standards Entities of Micro, Small and Medium Enterprises (SAK EMKM) which went into effect on January 1, 2018. These financial accounting standards intended to be used by entities that are not or have not been able to follow SAK ETAP. Seeing the condition or level of knowledge EMKM actors who have not been able to follow the accounting standards applicable in Indonesia it was issued SAK EMKM to simplify the financial reporting (Sulistiyowati, 2017). SAK EMKM more easily understood by employers and tailored to the needs of business so that these entrepreneurs can measure their performance in running the business.

The values embodied in the philosophy of culture known as ethnic Bugis with high mobility rates in order to meet their needs actually present as a breakthrough that has long been rooted in the social life especially in managing the business. However, the breakthrough will be associated with the accounting records were proclaimed as a major milestone in the implementation of financial accounting standards EMKM. Philosophy is then supported by the business entity concept and accrual basis. one of which is a reference to the conformity and harmony that reflects justice (Joseph, 2013). In addition, the value in Bugis cultural philosophy related to financial reporting, is presented as the establishment of a fixed or consistent belief and conviction tied to the positive sense (Rustan and Cangara, 2011). *Assitinajang na getteng* have meaning and value that characterizes the culture of bugis regarding the appropriateness and consistency of which must be upheld in the society, nation and state. Through the value investment philosophy, then the Bugis culture still able to show its existence and a culture that should be preserved. Performers EMKM expected to remain firm and consistent in presenting the financial statements that would have implications for the quality of financial reports and be able to solve all the problems of the existing financial records EMKM (Ningtyas, 2017).

The importance of accounting standards is able to accommodate the needs of employers EMKM, so as to help provide quality financial information (Rudiantoro and Siregar, 2012). Entities of Micro, Small and Medium Enterprises (EMKM) is expected to prepare its own financial statements in accordance with GAAP EMKM predetermined so that it can be audited and get opinions, in order to use financial statements to obtain funds in order to expand the business. This of course refers to the entity of micro, small and medium enterprises as one of the areas with a significant contribution to spur economic growth in Indonesia (Jauhari, 2010). As we know that the entity of micro, small and medium enterprises is one of the economic drivers that comes directly from the community (Arena et al, 2017). Based on these implications, the perpetrators EMKM required to be orderly in performing accounting records and preparation of financial statements in accordance with GAAP EMKM. Alignment between business entity concept and the accrual basis in the application of IFRSs EMKM which is then based on the values of cultural philosophy Bugis be a great challenge and very worthy to be studied in the face of state actors entity micro, small and medium enterprises in order to continue their business in the future (going concern).

Formulation of the problem

Gaps in the entity's accounting practices of micro, small and medium enterprises as evidenced by the tendency to neglect the rules of financial Administration, demanding its implementation through value investment philosophy based on the assumption Bugis cultural basis of accounting. Without it, the existence of the Financial Accounting Standards Entities of Micro, Small and Medium Enterprises (SAK EMKM) no longer matters. The essence of accounting practices at EMKM will be lost if it is still sticking to the principle of separation of kinship that assumes that an entity with private finance is not important for the future of the business, and rely on memory as a convenient way to manage finances. Referring to the background that has been described, the issues to be discussed is formulated as follows:

1. How the entity's accounting practices of micro, small, and medium-Sinar Jaya Palia?
2. How *assitinajang na getteng* in adjusting GAAP EMKM as culture mitigation practices in Sinar Jaya EMKM Palia?

Research purposes

1. To disclose the entity's accounting practices of micro, small, and medium-based SAK EMKM
2. To express *assitinajang na getteng* collaboration in adjusting GAAP EMKM as mitigation culture EMKM practices.

Literature Review

1. *Business Entity Concept.*

The concept of a business entity (business entity concept) is assuming an entity that refers to a unit that stands alone, acting in his own name, and position separate from the owner or other party to invest funds in an entity as well as the economic unity of the limelight or viewpoint accounting. Accounting applied to individual economic units, where each unit is considered separate and distinct from the other entity. Transactions should be separate entities from transactions made by business owners (Oesman, 2010).

2. *Accrual Basis,*

Accrual accounting (accrual basis) is a basic accounting records which economic transactions and other events are recognized, recorded, and reported in the accounting records. Accrual basis is generally recognized better than the cash basis method in both the business and government sectors (Motto et al., 2017). Accrual basis is one of the basic assumptions of accounting interpreted as a pairing of income and expense in the period when the occurrence of a transaction.

3. *Going Concern Concept,*

The assumption of business continuity (going concern) views that an entity is deemed to have a sustainable business shortly time. The financial statements intended to be made public based on sustainability. The concept of business continuity (going concern concept) is defined as a situation where a company can or has operated in a future period are caused by the financial and non-financial as well as free of liquidation in the short term. Going concern concept became one of the basic assumptions of accounting provides a forecast and estimate the business will take place in the period is not limited.

4. *SAK EMKM.*

Financial accounting standards as a guideline for anyone in preparing financial statements that would be generally accepted. Accounting standards into the conceptual framework covers conventions, regulations, and procedures that have been prepared and approved. In Indonesia, the agency with authority to formulate accounting standards, namely the Accounting Standards Board under the Indonesian Institute of Accountants (IAI) as the organization of the accounting profession. IAI has brought together the principle - the accounting principles used in the Indonesian financial reporting standards as outlined in the book of Financial Accounting Standards (GAAP). Currently, it has issued accounting standard specifically aimed at entities of micro, small, and medium known as SAK EMKM (Samsiah and Lawita, 2017). Based on the Law of the Republic of Indonesia No. 20 CHAPTER I Article 1 Entities of Micro, Small and Medium Enterprises is a productive economic enterprises owned by an individual and / or materials of individual businesses is not a subsidiary or not branches of companies owned, controlled, or be a part either directly or indirectly from a medium or businesses that meet the criteria of small businesses. Description in EMKM following criteria:

a. *Micro entities*

Criteria for micro entities is a productive enterprise owned by individuals and / or entities individuals who have a net worth of at most 50,000,000 or having annual sales of Rp300.000.000.

b. *Small entities*

Criteria for a small entity is economically productive activities that stand alone, performed by an individual or business entity that is not a subsidiary company or not branches of companies owned, controlled or become part either directly or indirectly from Enterprises Medium or large businesses who have a net worth between 50,000,000 and Rp 500,000,000 or having an annual sales turnover between Rp300.000.000 and Rp2.500.000.000.

c. *Intermediate entity*

Criteria intermediate entity is an economic enterprise productive stand-alone carried by an individual or business entity that is not a Adak companies or branches of companies owned, controlled or become part either directly or indirectly has a net worth between Rp500,000,000 and 10,000,000 .000 or have an annual sales turnover between Rp2.500.000.000 and Rp50,000.000.000.

5. *Assitinajang na getteng.*

Bugis community (South Sulawesi) since ancient times has a very cultural norms upheld and enforced consistently, so that the value of each individual person crystallize in Bugis. South Sulawesi culture has been recorded in ancient literature Bugis called "*Lontarak*" in which there are teachings on human life and behavior. In life, Bugis society has the social values that form the local wisdom (local wisdom) and has been embraced and become a part of everyday life (Sharif et al, 2016). The culture in question is *assitinajang* (propriety) and *getteng* (consistent) is a view of life in the Bugis community life as inspiration activator activity in the face of life's challenges. Integration concept Bugis culture as one of the local culture that grows and has an important element and is actually able to improve the quality of entrepreneurship (Sharif et al, 2016).

6. *Prior research.*

Ningtyas (2017) in a study of EMKM Evening Star, located in the village of Yosorejo, Pekalongan, Central Java to obtain primary data from these entities through data collection techniques interview, documentation and observation. Research results revealed that the owners have not fully comply with the IFRSs EMKM so that researchers in this case do the preparation of financial statements in several stages of the recording stage, summary stage, and the stage of financial reporting. at the reporting stage, researchers prepare income statements, balance sheets, and notes to the financial statements for the period ended April 30, 2017. Puspitaningtyas (2017) in his research which was conducted using qualitative descriptive method that is fundamental results on observation and interviews with informants held the batik sector Banyuwangi. The study concluded that accounting-based financial management can provide benefits to the entity perpetrators micro, small, and medium to determine the financial conditions for certain businesses, manage and control the overall financial transactions that occur along the continuity of business. Arena et al, (2017) at Tanjung Bumi Batik EMKM located in Bangkalan, Madura. This study utilizing ethnographic methodology in order to answer the question on the formulation of the problem. The results showed employers Batik-style accounting practices promontory Earth is "rote accounting." The philosophy is full of religious culture that "provision is not to be reckoned mathematics"; and accounting interpreted in the form of "mutual trust.

7. *Framework Thought.*

Planting of basic accounting assumptions such as business entity concept in the context that consists of elements of clarity (clarity), fairness (fairness), and accountability (responsibility). The third element would easily be applied if in practice the values supported by *assitinajang*. Then, an applied accrual basis, which would certainly lead to a transparent (Transparency), reliability (reliability), and responsibility (accountability). It is also the practice to be underpinned by the values of *getteng*. Therefore I too, *na assitinajang* concept *getteng* able to become a crutch in The preparation of financial statements (financial statement). The quality of the financial statements will be the determinant of going

concern and growth-oriented entity. Thus, creating a concept EMKM accounting practices following GAAP-based EMKM local wisdom Bugis *assitinajang na getteng*.

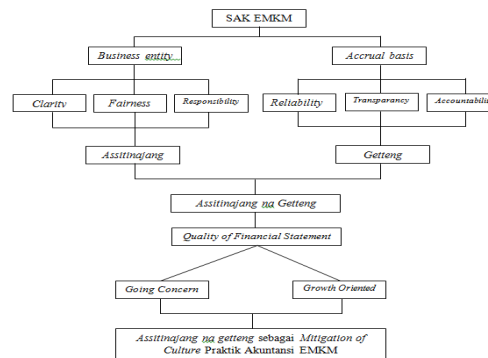


Figure 1: Framework Thought
 Source: (Processed Researcher, 2019)

Methodology

Methods in qualitative research method for this study, in principle, explain, describe critically, or describe a phenomenon, an event or an event of social interaction in the community to seek and find the true meaning in context. The approach used in this study is ethnographic. Is an ethnographic approach is a model of the development of qualitative research are well aware that human behavior takes place in the context of the social culture. Ethnographic research in this research is based on the behavior of the owner EMKM assessed based on the values of local wisdom in tribal Bugis associated with implementation of IFRSs EMKM through collaboration *assitinajang na getteng* so that it can optimize the application of technology in accounting as a step in mitigating the accounting practices EMKM are not in line with the rules of financial administration. In this study, the first step taken is to identify and electoral issues and focus of research will describe the person or group of persons and their transactions in the culture. Furthermore, the depiction related to Bugis culture by observing the values of local wisdom in EMKM offenders. Followed by designing a setting, activity and ethnographic questions related to the Bugis community perspectives. Then, collect data based on interviews in Sinar Jaya Palia located on Jl. Pole Baramuli, Pinrang related to accounting practices that collaborated with *assitinajang na getteng* ultimately be analyzed and used as a report.

Results and Discussions

1. Profile Sinar Jaya Palia

Sinar Jaya Palia is the criterion of micro businesses, located on Jl. Pole Baramuli, Pinrang. The business is run by a family with producing aluminum items such as cabinets, shoe racks, and so forth. The business was founded in 2004 and is still operational today.

2. Accounting practices of Sinar Jaya Palia

The obligation to keep records accounting for small and medium enterprises has been implicit in the SME Act No. 9 of 1995. It is then amplified in the Indonesian Government Regulation No. 17 Year 2013 on Implementation of Law Number 20 Year 2008 on Micro, Small, and medium. Article 29 paragraph 1 of Law No. 1 of 2013 on Micro Finance Institutions that microfinance institutions do and maintain records and / or financial accounting in accordance with GAAP applicable. Own Sinar Jaya Palia able to expand on its business. This is evidenced by the effort initially only as a home kiosk to be the only successful attempt at Palia aluminum. The sales revenue increased, too. Own Sinar Jaya Palia sometimes perform financial records when it has a chance. As it is believed that the financial records are not so important for business because that manage them are the owners themselves. In line with this, Sulistyowati

(2017) revealed that the majority of small business owners admitted that their business activities are kinship, so registration is not required for the transaction of its existence. Less he understood accounting knowledge owners will lead to indifference and neglect accounting practices in the business. So when confirmed related benefits, the owners are not able to outline the real profit but merely outlines the results of the sale. Limited knowledge of accounting books, the complexity of the accounting process, and the assumption that the financial statements is not important for small and medium businesses a reason for not doing bookkeeping accounting (Sari, 2013). Thus, business owners are not able to predict the future efforts. Predicted concepts used in the future business is a going concern concept which states that an accounting entity will continue to operate in implementing the project, commitment and ongoing activities. This will be the sight of the ultimate in the preparation of the financial statements present information about the situation as a company with certainty who remain in operation in the time period is not limited. Thus, the assumption of going concern lies in the success along with the ability to manage both the business and the implementation of business strategy.

Most of the small and medium entrepreneurs do not know the profits obtained, they answered not with a nominal rate of rupiah but with tangible objects such as motorcycle, car, or home (Kurniawati et al, 2012). Such assets obtained not only by funding entity but coupled with personal property that is mixed with the proceeds. Performers entity micro, small and medium businesses fall into the cash-based accounting (cash basis), which only recognizes revenue when the cash receipts and recognizes expenses when cash outlay. Things like this is what causes a business entity can not describe financial information appropriately. One concept which is relevant to the business scale transition from small to medium or large is a business entity concept or the concept of a business entity. This concept is ideal for micro entities, small and medium enterprises which resulted in the restatement of financial statements is not chaotic (Oesman, 2010). Thus, the application of this concept is the first stage in an effort to do a good accounting application by businesses are being developed into a medium scale businesses to large scale.

SAK EMKM a financial accounting standards that are applied to the perpetrators EMKM. This demand was presented as a step for my head EMKM to expand our business and predict the sustainability of its business. The importance of financial records that led to the financial statements can also be one of the requirements used by the offender EMKM in getting credit in the Bank. Entities of micro, small and medium enterprises tend to be difficult to expand the business well through the borrowing of funds from capital resources due to lack of relevant information related to the entity's financial condition. Access to capital resources are still fairly narrow, especially in the formal financial institutions such as banks (Sudiarta et al, 2014). Lack of knowledge of accounting practice entirely is not the fault of the actors EMKM but also a responsibility of the regulator to provide an understanding on a regular basis. Accounting training at EMKM is important to do as a form of responsibility of the regulator to the perpetrators EMKM. Sinar Jaya Palia in this regard have also taken the training financial records several years ago but continues to this day. As a result, what has been taught has now disappeared. IAI regulator in this case need to ensure that all entities of micro, small and medium businesses already know the standards that have been established through socialization, training and seminars (Samsiah and Lawita, 2017). In addition, the use of technology also needs to be exploited by the perpetrators EMKM for smooth and sustainability efforts.

3. *Collaboration Assitinajang na getteng in Initiating SAK EMKM*

Accounting information which is based on the rules that apply (*Assitinajang*) as in the preparation of financial statements performed by an entity organized by SAK EMKM. This standard is prepared in order to encourage and facilitate the entity's financial reporting needs of micro, small and medium enterprises (Badria and Diana, 2017). With the enactment of SAK EMKM, IAI in this case must have had a careful planning of the business continuity (going concern) EMKM obvious the good and totally destroy the perpetrators EMKM (Wahyuningsih, 2017). As the values contained in *assitinajang* greater emphasis on propriety, so it can be used as a reference for application of IFRSs EMKM. Accounting records and financial statements of entities micro, small and medium enterprises can be launched through the

getteng value is defined as the establishment of a fixed or consistent belief and conviction tied to the positive sense (Rustan and Cangara, 2011). It is based on reflection *getteng* that align responsibility and belief in a principle that has been set. Firmness in presenting the financial statements that would have implications for the quality of financial reports and be able to solve all the financial problems existing EMKM (Shonhadji et al, 2017). Thus, *assitinajang na getteng* can be used as an idea-based SAK EMKM local wisdom. *Asitinajang* value refers to conformity and harmony that reflects justice (Joseph, 2013).

Latif (2012) revealed that "*eppa'i gau'na gettenge iyanaritu tessalai'e jancie, ulu tessorosi there, telluka anu na teppinra assitruseng temple, mabbicarai naparapi na mabbiru'i tepupi napaja*" This phrase illustrates that people who have the determination, decisiveness, as well as loyalty to the faith who are able to appreciate three things: the dignity that is reflected in terms of valuing promise and honor the pledge, confidence which is reflected in the character that would not change the decision that has been agreed upon, and the responsibility which is reflected in the consistency to settle some business. *Assitinajang na getteng* into Bugis cultural collaboration that has a series of values and have been used since. As has been described above that *assitinajang na getteng* able to align the accounting basic assumption that business entity concept and accrual basis in compliance with the entity's accounting practices of micro, small, and medium enterprises. Value investment philosophy Bugis in accounting practices of entities of micro, small and medium enterprises a milestone firmly to compliance with IFRSs EMKM, basic assumptions of accounting and effort in improving the quality of financial reports can be run in parallel in accordance with the function and purpose of each.

4. *Assitinajang na getteng* as Accounting Practices Mitigation Culture EMKM

A financial report presented at least once a year that aims to meet the needs of most users of financial information. In the process of preparation of financial statements, there is a basic assumption or base used as a step in presenting financial statements following the actual circumstances or situations. One of the main steps in presenting the financial statements in accordance with accounting standards is the concept of separation of property known as business entity concept (Sari, 2013). Where this concept is seen as a form of fairness (fairness). Thus, integration of the values *assitinajang* (harmony) will be supporting the implementation of that assumption. Accounting records are then made to accrual basis as a step in creating a form of transparency in financial accountability. The presence accrual basis as an answer to its transparency is not a cash basis (Motto et al, 2017). Furthermore, when the second basic assumption is done well it will support the success of an entity and going concern is not in doubt. Therefore, *assitinajang na getteng* for support in implementing the basic assumptions SAK EMKM. To achieve this, the course should refer to business growth (growth oriented) that are aligned with business continuity (Shonhadji, 2017). Thus, everything expected in the goodness of an entity micro, small, and medium derived from the basic assumption of the existing accounting and aligned with financial accounting standards that have been set.

The existence *assitinajang na getteng* in an accounting practice-based SAK EMKM build a solid foundation in accounting practices EMKM cultural mitigate remaining. The importance of the use of technology through the application of GAAP in accounting practices EMKM be the answer to the unrest in the financial information generated by the offender EMKM. Culture EMKM accounting practices at Palia glorious rays need to be mitigated by implanting *assitinajang na getteng* philosophy as a form of harmony and firmness in applying a financial standards. Harmony in question in this case is Sinar Jaya Palia need to harmonize accounting practices conducted by financial standards applicable to EMKM. Similarly with embedded *getteng* philosophy that led to the determination, in this case Sinar Jaya Palia when it had applied SAK EMKM must remain steadfast in its implementation as a step in mitigating culture EMKM accounting practices are still not in line with the rules of financial administration.

Conclusion

Sinar Jaya Palia is one EMKM businesses that meet the criteria of micro enterprises. A successful effort to expand the business is still dilemma in conducting accounting records in accordance with the applicable rules of financial administration. SAK EMKM an accounting standard specifically designed for offenders EMKM. Own Sinar Jaya Palia perform accounting records during any spare time. Presence technology is considered able to facilitate the financial records are also not fully utilized. In its efforts, the Sinar Jaya Palia still adhere to the advice Bugis culture to manifest the values contained in the collaboration *assitinajang na getteng*. The existence of these values are expected to mitigate the accounting practices of culture is still far from the laws of financial administration. The existence *assitinajang na getteng* in an accounting practice-based SAK EMKM build a solid foundation in accounting practices EMKM cultural mitigate remaining. The importance of the use of technology through the application of GAAP in accounting practices EMKM be the answer to the unrest in the financial information generated by the offender EMKM. Culture EMKM accounting practices at Palia glorious rays need to be mitigated by implanting *assitinajang na getteng* philosophy as a form of harmony and firmness in applying a financial standards. Harmony in question in this case is Sinar Jaya Palia need to harmonize accounting practices conducted by financial standards applicable to EMKM. Similarly with embedded *getteng* philosophy that led to the determination, in this case Sinar Jaya Palia when it had applied SAK EMKM must remain steadfast in its implementation as a step in mitigating culture EMKM accounting practices are still not in line with the rules of financial administration.

Acknowledgment

Finally, thank you to us as researchers to the owner of Sinar Jaya Palia who have taken the time and are willing to become informants.

References

- Arena, T., N. Herath and AR Setiawan. 2017. "Accounting Affairs Head" and "Simple" style of Tanjung Bumi Batik SMEs that Sarat Value Religiosity and *Kesalingpercayaan* (An Ethnographic Study). *Infestations Journal*, 13 (2): 309-317.
- Badria, N. and N. Diana. Perception 2017. Actors SMEs and socialization SAK EMKM against enactment of GAAP-Based Financial Statements January 1, 2018. *EMKM Indonesian Financial Accounting Journal*, 2 (1): 55-66.
- Darmayanti, of a Naonal, NNT Herath, and IGA Purnamawati. 2017. Implementation of Financial Statements Based on SAK ETAP and Performance Assessment at Endek Craftsmen mastuli "Ayu Lestari" in the village of Kalianget Buleleng. 2017 E-Journal S1 AK Ganesha University of Education, 7 (1): 1-10.
- Edidasar, DT 2010. Accounting and SME performance. *Journal of Business Economics*, 2 (15): 152-158.
- Hutagaol, RMN, 2012. Application of Accounting in Small and Medium Enterprises. *Accounting Student Science Journal*, 1 (2): 57-62.
- Kurniawati, EP, PI Nugroho, and C. Arifin. 2012. Application of Accounting at the Micro, Small and Medium Enterprises (SMEs). *Financial Management Journal*, 10 (2): 1-10.
- Latif, S. 2012. Breaking Between Majority-Minority Relations in Perspective Rated Bugis. *Al-Ulum Journal*, 12 (1): 97-116.
- Motto, A., V. physical defect, and M. Kalab. 2017. Application of Accrual basis on SMEs Financial Reporting Based on SAK ETAP Employees Cooperative PT. Bank of North Sulawesi. *Going Concern Journal of Accounting Research*, 12 (2): 1151-1157.
- Narsa, IM, A. Widodo, and S. Kurnianto. Revealing 2012. Readiness of MSMEs in the implementation of Financial Accounting Standards Entities without Public Accountability to Improve Capital Access Banking. *Economy Magazine*, 22 (3): 204-214.
- Ningtyas, JDA, 2017. The Financial Statements of SMEs by Financial Accounting Standards Entities of Micro, Small and Medium Enterprises (SMEs Case Study in Pekalongan Evening Star). *And Journal of Accounting Research*, 2 (1): 11-16.
- Oesman, AW 2010. Entity Concept in Accounting Record in the Cooperative Program Credit and Microfinance Institutions. *Exist Journal*, 6 (1): 1314-1319.
- Puspitaningrum, T., SL Kurniawati, and NY Methane. 2017 Financial Reporting in SMEs in Surabaya (Studies on SMEs Diah Cookies). *Scientific Journal of Accounting and Business*, 2 (1): 1-10.
- Rudiantoro, R. and SV Siregar. 2012. The quality of the Finance Reports SMEs and Prospects of Implementation SAK ETAP. *Journal of Accounting and Finance Indonesia*, 9 (1): 1-21.
- Rustan, the US and H. Cangara. 2011. Behavioral Communication Bugis from Islamic Perspective. *Journal Communications Kareba*, 1 (1): 91-105.
- Samsiah, S. and NF Lawita. 2017. Review of the Reading of MSMEs in Indonesia Compliance with Accounting Standards Micro, Small, and Medium Enterprise (SAK EMKM). *Journal of Accounting and Economics*, 7 (2): 115-120.

- Sari, DP 2013. Entities search for the Treatment Theory Micro, Small and Medium Enterprises. *Journal of Accounting Multiparadigma*, 4 (2): 188-197.
- Shonhadji. N. 2017. Implementation of Financial Statements on SMEs based SAK EMKM. National Seminar on Community Services Results Madura Islamic University, 130-136.
- Sudiarta, IPLE, IK Kirya, and IW Notices. 2014. Analysis of Factors Affecting Performance of Micro, Small and Medium Enterprises (SMEs) in Bangli. *E-Journal Bisma Ganesha University of Education*, 2 (1): 1-8.
- Sulistyowati, Y. 2017. Commercial Registration of SME Financial Reporting (A Case Study in Malang). *Journal of Management Sciences and Accounting*, 5 (2): 49-55.
- Sharif, E., Sumarmi, A. Fatchan, and IK Astina. 2016. Integration of Ethnic Cultural Values Bugis Makassar in Learning Process as One Strategy Facing the Era of the Asean Economic Community (AEC). *Journal of Theory and Practical Learning Social Studies*, 1 (1): 13-21
- Wahyuningsih, ED, I. Setiawati, and TA Prasajo. 2017. Actors Empowerment, Micro to Provide Simplified Bookkeeping training in the village of the District Bangunrejo Patebon Kendal. *Proceedings of the National Seminar Publications Results Research and Community Service, University of Muhammadiyah Semarang*: 491-495.
- Joseph, M. 2013. Gender Bias in the Inheritance According to Ulema Bugis. *Al-Ulum Journal*, 13 (2): 321-344.



Published by:
Architecture Department
Science and Technology Faculty
Alauddin Islamic State University of Makassar

ISBN 978-623-91651-0-9

