

Research Article

The Use of Bhuppa' Bhabbhu Ghuru Rato Philosophy to Strengthen the Performance Accountability of Government Institutions

Nanda Widaninggar^{1,2*}, Eko Ganis Sukoharsono³, Lilik Purwanti³, and Yeney Widya Prihatiningtias³

¹Student of Doctoral Program, Department of Accounting, Universitas Brawijaya, Malang, Indonesia

²Institut Teknologi dan Sains Mandala, Jember, Indonesia

³Department of Accounting, Universitas Brawijaya, Malang, Indonesia

Abstract.

This study aimed to reveal the wisdom of the State Civil Apparatus (SCA) in charge of the Government Agency Performance Accountability System (GAPAS) organization in the Situbondo Regency, Indonesia. The research focused on individual accountability practices to strengthen the performance accountability of governmental institutions based on the Madura philosophy of *Bhuppa' Bhabbhu Ghuru Rato*. Ethnomethodology was conducted using four steps: indexicality analysis, reflexivity, contextual action, and common-sense presentation. The individuals involved in the GAPAS were not entirely Madurese; nevertheless, the Madura philosophy of *Bhuppa' Bhabbhu Ghuru Rato* had been internalized by everyone. It was found that this philosophical understanding was not only for individuals but also could be a role model for subordinates. This philosophy was believed to be one of the success factors in achieving the A rank for three consecutive years in the GAPAS. Regional leaders need to consider the strength of the philosophy of local wisdom and internalize it in organizational management since it can positively impact individual performance.

Keywords: performance, accountability, Madura philosophy, obedient, role model

Corresponding Author: Nanda Widaninggar; email: nanwiedha@student.ub.ac.id

Published 26 May 2023

Publishing services provided by Knowledge E

© Nanda Widaninggar et al. This article is distributed under the terms of the [Creative Commons Attribution License](#), which permits unrestricted use and redistribution provided that the original author and source are credited.

Selection and Peer-review under the responsibility of the ICASI Conference Committee.

1. Introduction

There is a Madura Tribe proverb says "mon kerras, pa-akerrès"[1]. This short saying has a profound meaning. Like the original Madura philosophy "Bhuppa' Bhabbhu Ghuru Rato," *Bhuppa* means father, *Bhabbhu* means mother, *Ghuru* means teacher, and *Rato* means leader [2]. For the Madurese, it is believed as a figure that must be obeyed. Furthermore, they believe that someone who has succeeded in being a father, mother, teacher, and leader, must be full of authority, far from individual arrogance, and become a person who is *andhap asor* (interpreted as a polite attitude). This is the elaboration of the saying "mon kerras, pa-akerrès."

 OPEN ACCESS

In the acquisition of high achievements, of course, there is synergy between the leader and the person being led. This research was conducted to interpret the conversation between the Government Agency Performance Accountability System (GAPAS) Team in Situbondo Regency (most of the Madurese). This regency was recorded as a district with the achievement of GAPAS scores that increased drastically in 2019 and managed to maintain it for three consecutive years.

1.1. Internalization of the Public Management Concept

New Public Financial Management (NPFM) has been recognized as a global movement that has positively impacted the development of accounting in the public sector [3]. Many countries have implemented NPFM reforms, such as Australia, New Zealand, Spain, Sweden, the UK, USA, Canada, Ireland, Italy, the Netherlands, and Eastern European countries, such as Bulgaria, Lithuania, and Romania [4]. NPFM is part of a broader movement of New Public Management (NPM), which concentrates on accounting and finance aspects. Olson, Guthrie, and Humphrey identified five elements that support NPFM, namely: (1) development of a market-oriented management system; (2) development of the budgeting system; (3) development of performance management systems in government entities; (4) reform of the government's financial reporting system; (5) reform of the public sector audit mechanism [4]. The budgeting system, especially capital expenditure budgeting, is one of the essential aspects of performance-based governance.

Public sector organizations can be encouraged to improve their performance through performance-based management. This is also the essence of the NPM reform. This performance-based management focuses on measuring the performance of public sector organizations that are oriented towards measuring outcomes (results) and not just measuring inputs and outputs [5]. This causes the best performance of the State Civil Apparatus (SCA) and high commitment from regional leaders to improve SCA performance.

1.2. Opinion on the Results of Examination of Regional Government Financial Statements (RGFS) and GAPAS

According to Government Regulation of the Republic of Indonesia No. 71 of 2010, local governments must compile their financial statements based on Government Accounting

Standards (GAS) [6]. This is the implementation of the provisions of Law No. 17 of 2003, Law No. 1 of 2004, and Law No. 32 of 2004 concerning State Finance. Those laws also stated that the regional government financial statements must be audited by the Audit Board of the Republic of Indonesia, which will then be given an opinion on the audit results. Furthermore, as the direction of NPM on performance measurement, there is an obligation to compile Government Agency Performance Accountability Reports (GAPAR) by all government agencies, both central and regional, to fulfill accountability requirements. This began in the reform era in 1999 and then strengthened with regulation through Presidential Instruction No. 7 of 1999.

The government has established a policy by implementing a clear, regular, and effective accountability system through bureaucratic reform to increase public accountability called GAPAS [7]. Through Presidential Instruction No. 7 of 1999, Presidential Regulation No. 29 of 2014 concerning GAPAS, Regulation of the Minister for State Apparatus Utilization and Bureaucratic Reform No. 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing the Performance Reports, GAPAS must always be carried out correctly. This is part of the Implementation of the GAPAS to encourage the realization of a good and clean government in Indonesia as mandated by the people through the Decree of People's Consultative Assembly Number XI of 1998. GAPAR is growing, and even then, an evaluation of the GAPAS, which refers to PermenPAN-RB No. 12 of 2015 concerning Guidelines for Evaluation of the Implementation of GAPAS, has been updated with PermenPAN-RB No. 88 of 2021.

NPM and New Public Service (NPS) are performance-oriented toward public sector organizations. Strengthening performance accountability is one of the programs implemented in the framework of bureaucratic reform to realize a clean and free government from corruption, collusion, and nepotism, increasing the quality of public services to the community and increasing the capacity and accountability of bureaucratic performance[8]. This accountability strengthening is carried out by implementing the GAPAS in Presidential Regulation No. 29 of 2014 concerning GAPAS . It is necessary to evaluate the implementation of GAPAS to determine the extent to which government agencies implement the GAPAS and encourage an increase in the performance of government agencies. This evaluation is expected to encourage government agencies at the central and regional levels to consistently improve the implementation of their GAPAS and realize their agencies' performance achievements (outcomes) as mandated

in the National and Regional Medium-Term Development Plan (NMTDP/RMTDP) [9]. The evaluation of the implementation of GAPAS in public sector organizations must be done as well as possible.

Developments over the nearly two decades since the introduction of regional autonomy in 2004 have shown a significant improvement in the accountability of local governments through opinions on local government financial statements. According to the press release of the Audit Board of the Republic of Indonesia on June 23, 2008, the RGFS for 2004 to 2007 were generally still poor [10]. The percentage of RGFS that received Unqualified Opinions and Qualified Opinions decreased. In the period after that, namely around 2008 and 2009, almost all local governments attempted to improve their efforts to obtain Unqualified Opinions. In 2004, 7% of local governments received Unqualified Opinions, 5% the following year, and 1% in 2006 and 2007. According to the Audit Board of the Republic of Indonesia regarding Summary of Semester Examination Results (SSER) I, in 2008, a total of 13 RGFS were given Unqualified Opinion of about 485 RGFS or about 3% of all local governments. Then, coupled with the release of the Audit Board of the Republic of Indonesia on December 17, 2010, for the 2009 financial year, 15 RGFS received Unqualified Opinions from a total of 504 local governments, or about 3% of the total. The number of RGFS receiving Unqualified Opinions is insignificant compared to the total number of local governments. In contrast, in 2020, according to the Audit Board of the Republic of Indonesia regarding SSER I, RGFS with Unqualified Opinions reached 90%, while RGFS receiving Disclaimer of Opinion are only 1% [11].

1.3. RGFS and GAPAS in Madura-Based Culture-Based Districts

The achievement of the RGFS opinion is usually in line with the achievement of the GAPAS score because the RGFS opinion is one of the indicators in the composition of the assessment of GAPAS. The performance of a region indeed cannot be separated from the individual performance of civil servants, the legislature, and the executive. This research is focused on revealing what has never surfaced in various discussions, both in the cultural and academic realms, especially in behavioral accounting in the public sector or government. The research focuses on the performance of individuals who support the performance of government institutions with Madura ethnic-based districts, which has an ever-increasing RGFS and GAPAS opinion (Situbondo Regency), along with the ethical, cultural, and religious values that follow.

The Madurese are known as people who are straightforward, brave, hardworking (high work ethic), conversational style, thrifty and disciplined [12]. Self-esteem is the most crucial thing in the life of the Madurese people, and they have a philosophy "ka tembheng pote mata, angok pote tolang"[13]. It is this nature that gives birth to the work ethic of some Madurese people. Some people view the ethnic Madurese with a negative nature. This view was then spread to the public so that a stereotype of ethnic Madurese was formed, such as the general assumption of Europeans in the colonial era, which stated that Madurese were rude, easily offended, had no manners, and stubborn. The Madurese impress outsiders with diligence, sincerity, and willingness to work hard [14]. It is widely recognized that they are tenacious workers who do not hesitate to work hard to earn their livelihood. Their work ethic includes: *Bhārenteng*, which means very active; *Kar-ngarkar colpě*, which means hard work; *Nyaroněn*, which means strive effort; *Badā Kettosanna*, which means make something; *Jhāk-Ajhāk* which means cooperation; *Ngowan Bākto* which means managing time, and *Songenpětā Abingker (bhumě)* which means traveling license[15]. Stakeholders from the Madurese should be able to apply the above attitudes in their work, including in the government sector, by using many proverbs relating to the work ethic and high self-esteem of the Madurese. In addition, the philosophy of the Madurese, namely "Bhuppa' Bhabbhu Ghuru Rato," must be implemented in their everyday works. Therefore, this research takes place at the regency government, where most people are Madurese, considering the development of the performance of RGFS and GAPAS in recent years, that is, Situbondo Regency.

1.4. Performance Accountability Achievement of Situbondo Regency

Situbondo Regency is a district with many Madurese dominating its territory. This district is known for its development in government management, which is getting better from year to year, often winning various awards at the national level, even as a reference in the fields of governance, public services, and bureaucratic reform, especially GAPAS. Situbondo Regency has made many improvements in the accountability of the RGFS [16]. According to the Audit Board of the Republic of Indonesia's opinion regarding SSER in 2008, Situbondo RGFS received an Unqualified Opinion. Meanwhile, from 2009 to 2013, it received Qualified Opinion. Then in 2014, the opinion of the RGFS of Situbondo Regency was Modified Unqualified Opinion but experienced a decline in opinion in

2015, namely Qualified Opinion. Finally, in 2016 it received Unqualified Opinion, followed by subsequent years until 2019. The achievement of the highest opinion means that the performance in preparing financial statements following GAS is increasing. In addition, there was an increase in the score in 2020, even though it remains in the A position [11].

On the other hand, measuring performance achievement is done by comparing the expected performance plan with the actual performance achieved. Furthermore, this study analyzed the causes of performance gaps and corrective actions needed in the future. It is beneficial to provide an overview to interested parties about the extent to which the implementation of the local government's mission is to realize the targets that have been set. The Situbondo Regency's performance is measured based on the Situbondo Regent Regulation No. 3 of 2021 concerning the RMTDP of Situbondo Regency for 2021-2026. The document has identified Regional Conditions, Regional Financial Management and Funding Framework, Strategic Issue Analysis, Vision and Mission, Strategy and Policy Direction, General Policies and Regional Development Programs, Indications of Priority Program Plans Accompanied by Funding Needs, Determination of Regional Performance Indicators, and Transition Guidelines and Implementation Rules [17].

It is exciting to make Situbondo Regency a research location since two of the six strategic issues of Situbondo Regency Development are Strengthening Economic Growth and Improving the Quality of Basic Infrastructure, which are the main aspects of RMTDP. It is expected that it will be able to bring up things that have not been raised to the surface related to the attitudes of stakeholders in the scope of Madurese culture in supporting the achievement of the regency government where they work. This research is based on knowledge about the characteristics of people from the Madurese who are famous as individuals with a high work ethic character, which illustrates that hard work is part of their self-esteem. There are countless success stories about the resilience of the Madurese; they have even achieved success elsewhere, regardless of the type of business they are in and in a wide range of specialized professions [18]. Through this study, the informants who became the source were not entrepreneurs but from the civil service profession or the Madurese community, often called the "alakoh kantor." It is very interesting to study, considering Madurese is often considered incapable of occupying strategic positions. In contrast, this assumption is not valid if it is mapped further. This research will also dig deeper into a civil servant in terms of integrity and

work ethic, manifested in the self-esteem of workers from the Madurese, shown through individual performance.

1.5. Accounting Practices Based on Religiosity and Cultural Wisdom

Research on business management practices and their "accounting" practices has been widely carried out in Micro, Small, and Medium Enterprises (MSMEs) [19]. For research on district government stakeholders, it has not been found that it takes explicitly problems in assessing individual performance to support the performance of government institutions. Exciting research on Madurese culture has been conducted by Nurhalimah, Setiawan, and Haryadi on the scrap metal business in Surabaya [20]. In addition, by taking a research site on a fishery business, Rohma found a form of financial management in which he claimed to inherit the values of *Pancasila* (the foundational philosophical theory of Indonesia) [21]. Meanwhile, Arena, Herawati, and Setiawan explored the "accounting" practice carried out by batik craftsmen in Tanjung Bumi in managing their business finances [22]. The two kinds of research gave rise to the phenomenon of financial management practices (including "accounting" in it) which are unusual in the face of modern business principles. A cultural element of these businesspeople makes their business management practices still "traditional" but economically sped up. Other business management practices that cannot be separated from the cultural aspects of the locality can be found in the study by Rizaldy which raises biological assets in apple farming [23]. Research related to the underlying cultural elements can be referred to from research by Amaliah; Amaliah and Sugianto; DeMoras; Velasquez, Suomala, and Järvenpää; and Venieris, Naoum, and Vlismas regarding determining the selling price in an entity-specific endeavor [24]. In addition, other references are research on honesty-based pricing [25], *Tri Hita Karana's* Philosophical Values [26], and *Meuramin* [27].

Based on the explanation aforementioned, this study aims to reveal the practice of individual performance accountability in supporting the accountability of the performance of the government institutions where the Madurese work, which is believed to be closely related to the Madurese cultural base, which prioritizes work ethic, self-esteem, and the strength of the philosophy of "Bhuppa' Bhabbhu Ghuru Rato" on stakeholders of the GAPAS Team of Situbondo Regency.

2. Method

A qualitative approach is the most appropriate choice to study and read phenomena that occur naturally and as they are. For this reason, ethnomethodology is employed as an analytical tool in this study. Ethnomethodology is one approach when conducting qualitative research closely related to interpretive [28]. Even though they look similar, each approach, such as phenomenology, ethnomethodology, and sociological research programs, is different and has its characteristics. However, all of them are based on the phenomenological tradition. Ethnomethodology refers to the subject matter being studied. Normatively, ethnomethodology can also be defined as:

... the study of everyday activities as member's method for making those same activities visibly-rational-and-reportable-for-all-practical-purposes, i.e., "accountable" as organizations of commonplace everyday activities ...[29]

Everyday activities mean that the focus of ethnomethodology studies is routine activities. *Member's method* refers to group members, not individuals, and their way of doing daily activities. *Visibly-rational-and-reportable-for-all-practical-purposes* refers to the search for rational justifications for why an activity is done. Ethnomethodology emphasizes finding rational and practical reasons, which are understood by members of the organization or institution so that they continue to reproduce certain activities in their daily lives. Activity will be *accountable* if the activity is understood as an activity that is experienced and can be observed by all group members and then reproduced because of the agreement. Even though when an activity is reproduced, the meaning of the activity is not necessarily the same as the previous meaning because the meaning of the activity is very much tied to a particular context of space and time.

In this qualitative research, a sampling technique with specific criteria is used. In the ethnomethodology study strategy, the subject's characteristics are homogeneous or the same as subjects with experience related to the phenomenon to be studied. The criteria for sampling are: (1) the research object is the executive of Situbondo Regency. The executive party is the Regional Secretariat and the Office and Agency with Type A Organization, considering that the organization has a maximum score; (2) The selected SCA is the one with a minimum rank of echelon four with a term of office of one year. The sampling was done considering that this period has allowed SCA to be involved in the program planning process, work program implementation, and performance reports. By following those, they are believed to be able to understand the situation and condition

of the organization and its environment [30],[31]. Informants involved in this study are government stakeholders involved in managing RGFS and GAPAS. The stakeholders in question are SCA with a minimum rank of Echelon IV and a minimum of one year in office, who are involved in achieving accountability performance targets in each regency government. Researchers conducted participatory observations by examining the subjects' daily activities and behavior among government stakeholders in the two districts. Researchers followed the informants' work activities while conducting unstructured and spontaneous interviews throughout their daily interactions for six months. Another technique is documenting several activities and other supporting documents in notes, pictures, or recordings.

In studying daily activities agreed upon with group members, Garfinkel and Bittner established four analysis stages [32]: (1) Indexicality Analysis: this index or theme is made through expressions or body language in everyday life. Ethnomethodologists understand that what we do cannot be separated from our environment. In other words, we need the approval of our group members to take specific actions, and the ethnomethodologist's first task is to look for themes or expressions of this indexicality; (2) The reflexivity that underlies the practical action that after the researchers observe and find the expression of indexicality, they must be able to examine the reflexivity of the expression. The reflection in question is not what has been explained before but "uninteresting essential reflexivity of account" [32]. Reflexivity, which means referring to the ability of researchers to question what they want to understand or not collecting people's views on certain things; Reflexivity, which means an "adult" form of reflexivity, where researchers must ask their role critically, for example, the change itself after the research is completed; (3) Achievement of contextual action that can be analyzed. Those stages were done by revealing daily activities of a practical nature that can be recognized and can be reported. The highest thing from this research is an explanation of the regularity and relationship between indexicality expressions, rationalization of indexicality expressions, and finally, ending in an indexicality action. This recognizable and reportable nature of action constitutes accountability; and (4) Presentation of common sense (taken for granted) knowledge of social structures.

Good ethnomethodology will provide an overview of the indices that are carried out in daily life and community agreements. Understanding the relation between index and reflexivity will reveal the indexical actions and how activities are carried out [33]. In the field of accounting, an ethnomethodologist can explain that accounting practice is a

"norm" that has been assumed to be approved and practiced by all members of society. This study will compare the results of interviews with daily activities that researchers can capture in this study. In addition, confirmation was also carried out on the statements of one informant with other related informants, confirming the statements of the informants with the suitability of the actions in general in the scope of the stakeholders of the two district governments.

3. Results and Discussion

In the interpretive paradigm, the researcher's background is also essential to void the "failure" of the potential emergence of a "wow-effect mindset" [34]. The researchers are from the Javanese tribe and are not bureaucrats. Meanwhile, the object of this research is in the district government environment, which is dominated by the Madurese, with the hope that essential findings will emerge that the informants consider unimportant. The informants in this study consisted of: (1) the Regional Secretary of Situbondo Regency; (2) the Head of the Social and Cultural Division of the Regional Development Planning Agency of Situbondo Regency, (3) the Head of Sub Division of Bureaucratic Reform and Performance; (4) Head of Planning Sub Division of Public Works and Settlement Housing Service; (5) Head of the Planning Sub-Section of the Tourism, Youth, and Sports Office; (6) Head of Planning Sub Division of Fisheries and Livestock Service; (7) Staff of the Department of Public Works and Residential Housing; (8) Staff of the Department of Tourism, Youth, and Sports; (9) Staff of the Department of Fisheries and Livestock. Interactions between informants occurred during discussions related to GAPAS, which were usually carried out by informants (1), (2), and (3). Assistance was provided by Informants (2) to Informants (4), (5), (6), (7), (8), and (9). A consultation was carried out by Informants (1) and (2). Meanwhile, coordination was done by Informants (2) and (3).

3.1. GAPAS Urgency to Encourage Individual Performance

GAPAS is a system implemented to encourage accountability in stakeholders of government organizations. Accountability management is vital given the obligation of accountability to the public, which is necessary to do. In Situbondo Regency government, it turns out that its use has gone further than that. GAPAS has become a guideline in working. Even like a system, GAPAS has made it easier for an organization to run. This was the

earliest important finding when the researcher observed the interaction of informants at the Regional Development Planning Agency office and within the Regional Secretariat, especially in the Organizational Section, while conducting interviews in an unstructured and more spontaneous nature. Informant (2) conveyed that:

In principle, GAPAS must be understood. GAPAS is a guideline for bureaucrats' work. The district government's goals and targets must also be understood so that the work of these bureaucrats can be focused, directed, and measurable. In addition, this can kind of commitment to perform well. Just check it out when the SCA wants to come in the morning. Just work like that. You should be aware and commit. GAPAS makes work more accessible, not tricky.

In addition, Informant (3) stated that:

GAPAS is enough to add work, but the benefits are enormous. It is complicated but only at the beginning, namely when organizing the organization, because it was formed based on needs and problems that must be overcome. However, the difficulty is that this organizational arrangement follows the central regulation through PP No. 18 of 2016.

Furthermore, Informant (1) strengthened the explanation about the importance of GAPAS as follows:

This can be efficient because this Regional Apparatus Organization will be reconstructed. How do you do that with an organization with a small amount of accountability? It is still good. Now it is A, which means there must be innovation. The weight of GAPAS was initially because the organization had to be reorganized. This requires a common perception of all, trained by us. Regional Leaders realize their commitments by preparing regulations and strengthening the budget, which must be accounted for. GAPAS is a crosscutting model that welcomes you to solve problems by being beaten up. This is called synergy. The impact is also considered with the existence of an activity or program. Once there was a culvert when it turned out that no water was running under it. After GAPAS was implemented, nothing happened, let alone overlapping programs nothing. This Regional Official Organization is in tanks, the Regional Secretary is burning, so that enthusiasm is awakened...

3.2. Success in Achievement of Performance Accountability

For other research purposes on the GAPAS Guidelines, the researcher visited the Provincial Government of East Java. The researcher received information that the most

dramatic increase in the GAPAS score in all of Indonesia was the Situbondo Regency. The effort was extraordinary to only increase by one point; at that time, the increase was 11 points. With this achievement, even the provincial government always recommends other districts to refer to Situbondo Regency. The researcher tried to find out what sentences were used by the informants when talking about the success story in achieving an increase in the score from BB to A, with an increase of 11 points. Regarding this, Informant (2) stated that:

Building an organization, as expected, cannot be done through staff, cannot come from the bottom, and you must hold on to the top leadership. The main thing is commitment. At that time, it was challenging to provide understanding to equalize the perception of all levels of the organization, especially the top leadership. However, the struggle would be successful if the top leadership was held. Suppose the Regional Head and Regional Secretary already have a high commitment. In that case, the Head of the Section, Head of Subdivision, and staff will share the commitment. The leadership's commitment is through equalizing perceptions in the vision and mission, placement of appropriate personnel, as well as role models for subordinates.

Informant (1) as the person who holds the highest responsibility within the district government (with an explanation that the Regional Head is a political office), conveyed the following:

Of everything, the leadership's commitment is the most essential. In short, keep on working, the Echelon II level is enthusiastic, Regional Secretary is enthusiastic, Regent is enthusiastic because the Regent explained the timing of the GAPAS assessment.

3.3. Bhuppa' Bhabbhu Ghuru Rato's Ethnicity and Philosophy in Improving Performance Accountability Achievements in Situbondo Regency Bureaucracy

The government of Situbondo Regency has personnel whose majority ethnicity is the Madurese. Regarding ethnicity, all informants stated that they disagreed if ethnic background became the motor in the performance of an organization. However, the leadership role model, a sense of justice through the reward and punishment system, and high commitment from the leadership are the keys to achieving GAPAS scores in Situbondo Regency. Regarding this, Informant (7) stated:

Outside the Madurese community, like in Yogyakarta, it is successful. However, I do not know if it is expected here. It is not as big as the enthusiasm of people outside the Madurese community.

Informant (2) conveyed brief comments:

If the tribe decides, the winner is Bangkalan or maybe Sumenep Regency since those are on Madura Island. This is the highest achievement of GAPAS. I am more suited if performance is commitment, character, and effort of everyone. Some Javanese people have a high work ethic. It is also Madurese whose performance is not in line with the expectations of the leadership. There is another essential thing, namely *Rato's* philosophy, obeying the leader is more fitting if interpreted as being like a leader being a role model, reward, and punishment. We term it the Tent Ceremony, whose performance is reasonable under the tent, the bad one is having hot ceremony outside the tent and wearing a vest like a prisoner...

Informants (4), (5), (6), (8), and (9) revealed the same thing, which is summarized as follows:

The leadership's commitment affects the enthusiasm of subordinates, for example, by intervening in prioritized programs. We need role models from leaders to encourage individual performance, as well as to provide a reward and punishment that is fair to all. The Tent Ceremony was very inspiring and fair...

The summary of the research findings is presented in Table 1. Based on the researcher's overall observations and if a common understanding is drawn from the various statements, the team is mutually supportive and understands each other's position. The commitment of the Regional Secretary and Regional Leaders is very high, as evidenced by factual statements to all informants. Regional leaders can be role models, so subordinates are obedient but do not feel hegemonized. That is the explanation of the *Rato* concept.

4. Conclusion

The implementation of GAPAS has changed the way SCA and Regional Leaders work. Through GAPAS, the organization is more focused, directed, and measurable. The management of performance accountability from the perspective of the district government, which is motivated by the culture unique to SCA, reveals the fact that ethnicity is not the primary motivation. However, it is the leadership's devotion, the reward and punishment

TABLE 1: Summary of analysis of findings.

Indexicality	Rationalization (Reflexivity)	Contextual Action
Guidelines	GAPAS has become a guide in work	Point of view of SCA towards GAPAS
Focus, Directional, Measurable	Through GAPAS, the way bureaucrats work becomes more focused, directed, and measurable	The quality of bureaucrats' performance is getting better
Aware	SCA should be able to be more aware to always perform better	GAPAS makes SCA more aware to perform better because the results of the work they do have an impact on the community
SCA Commitment	SCA should have a commitment to work	Through GAPAS, SCA's commitment to perform better has increased
Support	GAPAS implementation requires support from regional leaders	Through the support of regional leaders, the value of GAPAS that increases and can survive can be achieved
Organizational Arrangement	The process that must be initiated immediately at the beginning of the implementation of GAPAS is organizational restructuring	GAPAS makes organizations more effective and efficient
Role Model	The philosophy of <i>Bhuppa' Bhabbhu Ghuru Rato</i> does not hegemony subordinates to obey, but regional leaders who can become role models, subordinates will obey	The role model for regional leaders is an important aspect in obtaining GAPAS scores that are increasing and being able to survive
Perception Equation	At the beginning of the implementation of GAPAS, the important thing that must be done by stakeholders is to equalize perceptions	Equalizing perceptions of GAPAS makes GAPAS implementation more effective and efficient
Weight at Beginning	Opinions on the implementation of GAPAS	GAPAS is only heavy at the beginning of implementation
Leadership Commitment	GAPAS' key to success	The leadership's commitment is shown by regulation and strengthening of the budget, confirming Rato's philosophy in support the success of GAPAS' achievements
Personality	Individual character is the main factor in the quality of individual performance	Personality supports success in achieving GAPAS
Rewards and Punishments	<i>Reward and Punishment</i> is the key to success in achieving GAPAS	<i>Reward and Punishment</i> creates a sense of justice for SCA so that it supports success in achieving GAPAS
Ethnicity does not determine performance	Ethnic origin is not a major factor in the quality of individual performance	Ethnicity does not support success in achieving GAPAS

system, as well as the individual's commitment, character, and effort that contribute to an organisational progress. In addition, it was found that the understanding of Bhuppa' Bhabbhu Ghuru Rato's philosophy is not only a hegemonic individual to obey but also

a figure who can be a role model for their subordinates. This philosophy is believed to have brought success in achieving an A score for GAPAS in three consecutive years.

5. Disclosure Statement

The authors have no conflict of interest to declare.

References

- [1] Wiyata AL. Mencari Madura. Bidik-Phronesis Publishing; 2013.
- [2] Hefn MHM. Bhuppa'-Bhâbhu'-Ghuru-Rato (Studi Konstruktivisme-Strukturalis tentang Hierarkhi Kepatuhan dalam Budaya Masyarakat Madura), Karsa: Journal of Social and Islamic Culture. 2007;12–20.
- [3] Olson O, Humphrey C, Guthrie J. Growing accustomed to other faces: The global themes and warnings of our project. Asian Pacific Interdisciplinary Research in Accounting (APIRA). Conference; 1998.
- [4] Guthrie J, Humphrey C, Olson O. International experiences with new public financial management reforms: new world? Small world? Better world? Global warning: Debating international developments in new public financial management. Cappelen Adademisk Forlag; 1998. pp. 17–48.
- [5] Surianti M, Dalimunthe AR. The implementation of performance based budgeting in public sector (Indonesia case: A literature review). Research Journal of Finance and Accounting. 2015;6(12):198–210.
- [6] Government Regulation of the Republic of Indonesia No. 71 of (2010) concerning Government Accounting Standards.
- [7] State Administration Agency (2004)
- [8] Marzuki S, Laksmono BS, Subroto A. Improving government's performance management by using the balanced scorecard on stakeholders perspectives [JCDA]. Journal of the Community Development in Asia. 2020;3(3):29–47.
- [9] Haryani DS. Evaluasi implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Biro Hukum Pemprov Kepri. Jurnal Bangkit Indonesia. 2019;8(1):19.
- [10] Zeyn E. Pengaruh good governance dan standar akuntansi pemerintahan terhadap akuntabilitas keuangan dengan komitmen organisasi sebagai pemoderasi. Jurnal Reviu Akuntansi dan Keuangan. 2011;1(1):21–36.

- [11] Audit Board of the Republic of Indonesia regarding Summary of Semester Examination Results from 2004 to 2020
- [12] Rochmadi NW. Virtues of the Madura Society, in 1st International Conference on Character Education (ICCE 2020). Atlantis Press; 2021. p. 161–166.
- [13] Rahmah US, Sujinah S, Affandy AN. Analisis Semiotika Pierce pada Pertunjukan Tari Dhânggâ Madura [JSH]. *JURNAL SOSIAL HUMANIORA*. 2020;13(2):203–15.
- [14] De Jonge H. Garam, Kekerasan, dan Aduan Sapi; Esai-Esai tentang Orang Madura dan Kebudayaan Madura. *LKIS PELANGI AKSARA*; 2012.
- [15] Rifai MA. Manusia Madura: Pembawaan, perilaku, etos kerja, penampilan, dan pandangan hidupnya seperti dicitrakan peribahasanya. Pilar Media; 2007.
- [16] Purnamasari RD, Handayani N. Pengaruh Sumber Daya Manusia, Tekanan Eksternal, Komitmen Manajemen Terhadap Transparansi Pelaporan Keuangan. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*. 2015;4(2).
- [17] Situbondo Regent Regulation No. 3 of 2021 concerning the RMTDP of Situbondo Regency for 2021-2026
- [18] Nootboom G (Titus M, Burgers P, editors). *Through Turbulent Times; Diversity, Vulnerability and Resilience of Madurese Livelihoods in East Kalimantan., Rural Livelihoods, Resources and Coping with Crisis in Indonesia*. 2008. pp. 43–70.
- [19] Sedyastuti K, Suwarni E, Rahadi DR, Handayani MA. Human Resources Competency at Micro, Small and Medium Enterprises in Palembang Songket Industry, in 2nd Annual Conference on Social Science and Humanities (ANCOSH 2020), Atlantis Press; 202. p. 248–251.
- [20] Nurhalimah N, Setiawan AR, Haryadi B. Praktik Akuntansi Manajemen Bisnis Besi Tua Berbasis Budaya Persaudaraan Madura. *Jurnal Akuntansi Multiparadigma*. 2019;10(1):1–21.
- [21] Rohma FF. *Bercermin pada Usaha Perikanan UD Putra Baru: Pengelolaan Keuangan Berjiwa Pancasila (Masih) Ada*, Universitas Trunojoyo; 2015.
- [22] Arena T, Herawati NH, Setiawan AR. 'Akuntansi Luar Kepala' dan 'Sederhana' ala UMKM Batik Tanjung Bumi yang Sarat Nilai Religiusitas dan Kesalingpercayaan (Sebuah Studi Etnografis). *InFestasi*. 2017;13(2):309–20.
- [23] Rizaldy N. Menemukan Lokalitas Biological Assets: Pelibatan Etnografis Petani Apel. *Jurnal Akuntansi Multiparadigma*. 2014;3(3):404–23.
- [24] Amaliah TH, Sugianto S. Konsep Harga Jual Betawian dalam Bingkai Si Pitung. *Jurnal Akuntansi Multiparadigma*. 2018;9(1):20–37.

- [25] Alimuddin A, Triyuwono I, Irianto G, Chandrarin G. Konsep harga jual kejujuran: meraih keuntungan menggapai kemaslahatan. *Jurnal Akuntansi Multiparadigma*. 2011;2(1):70–90.
- [26] Amaliah TH. Nilai Budaya Tri Hita Karana dalam Penetapan Harga Jual. *Jurnal Akuntansi Multiparadigma*. 2016;7(2):189–206.
- [27] Hidayat S, Triyuwono I. Praktik Penentuan Harga Jual Berbasis Meuramin. *Jurnal Akuntansi Multiparadigma*. 2019;10(1):42–62.
- [28] Atkinson P. Ethnomethodology: A critical review. *Annu Rev Sociol*. 1988;14(1):441–65.
- [29] Kamayanti A. Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi). Penerbit Peneleh; <https://doi.org/10.52893/peneleh.2020.39.ak>.
- [30] Nurkhamid M. Implementasi inovasi sistem pengukuran kinerja instansi pemerintah. *Jurnal Akuntansi Pemerintah*. 2008;3(1):45–76.
- [31] Sihaloho FL, Halim A. Pengaruh Faktor-Faktor Rasional, Politik dan Kultur Organisasi terhadap Pemanfaatan Informasi Kinerja Instansi Pemerintah Daerah. *SNA VIII Solo*. 2005. p. 774–790
- [32] Garfinkel H, Bittner E. *Good organizational reasons for 'bad' clinic records*. Englewood Cliffs; 1967.
- [33] Fontdevila J. Indexes, power, and netdoms: A multidimensional model of language in social action. *Poetics*. 2010;38(6):587–609.
- [34] Osipkov V et al. Intelligent transport systems: Revolutionary threats and evolutionary solutions. *SAE Technical Paper*