



ORIGINAL

Business ethics of te'seng in the agricultural sector in Indonesia

Ética empresarial de Te'seng en el sector agrícola de Indonesia

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ABSTRACT

Objective: this study aims to examine the concept of ethics and accounting in the te'seng business in Bugis culture in the agricultural sector in Indonesia as a profit-sharing system based on trust between landowners and cultivators.

Method: a qualitative ethnographic approach, influenced by Spradley's methodology, was adopted to explore *te'seng's* accounting and ethical practices. The researcher conducted participatory observations and interviews with stakeholders, including practitioners, cultural experts, and community members. The study's focus was on capturing the interplay of cultural values and practices, supported by direct involvement in agricultural and livestock management.

Results: the study finds that te'seng, which prioritizes moral and social values, can serve as an alternative model for a more equitable and sustainable economy. With its emphasis on solidarity and sustainability, the *te'seng* business presents a critique of neoliberal economics, which tends to foster inequality and environmental degradation. Core values of Bugis culture, such as *lempu*, *pacce*, *reso*, and *siri*, along with acceptance of divine will, constitute the ethical foundation of this business practice.

Conclusions: these findings suggest that a culture- and morality-based approach can strengthen stakeholder relationships and promote socio-economic sustainability.

Keywords: Accounting; Bugis Culture; Business Ethics; Socio-Economic Sustainability; Sustainable Agriculture; Te'seng Business.

RESUMEN

Objetivo: Este estudio tiene como objetivo examinar el concepto de ética y contabilidad en el negocio te'seng en la cultura Bugis en el sector agrícola de Indonesia como un sistema de participación en las ganancias basado en la confianza entre propietarios de tierras y cultivadores.

Método: se adoptó un enfoque etnográfico cualitativo, influenciado por la metodología de Spradley, para explorar las prácticas éticas y contables de los *te'seng*. El investigador realizó observaciones participativas y entrevistas con las partes interesadas, incluidos profesionales, expertos culturales y miembros de la comunidad. El estudio se centró en captar la interacción de los valores y las prácticas culturales, respaldada por la participación directa en la gestión agrícola y ganadera.

Resultados: el estudio concluye que el te'seng, que prioriza los valores morales y sociales, puede servir como modelo alternativo para una economía más equitativa y sostenible. Con su énfasis en la solidaridad y la sostenibilidad, el negocio te'seng presenta una crítica a la economía neoliberal, que tiende a fomentar la desigualdad y la degradación ambiental. Los valores fundamentales de la cultura Bugis, como *lempu*, *pacce*, *reso* y *siri*, junto con la aceptación de la voluntad divina, constituyen la base ética de esta práctica

empresarial.

Conclusiones: estos hallazgos sugieren que un enfoque basado en la cultura y la moral puede fortalecer las relaciones con las partes interesadas y promover la sostenibilidad socioeconómica.

Palabras clave: Contabilidad; Cultura Bugis; Ética Empresarial; Sostenibilidad Socioeconómica; Agricultura Sostenible; Negocios Te'seng.

INTRODUCTION

The profit-sharing system in Indonesia is known by various names in different regions, depending on the local languages of each ethnic group. For example, in Java, it is called *maro*; in Periang, *nengah*; in Sumatera, *pardua*; in South Sulawesi, *tesang*; in Minahasa, *toyo*; and in Bali, *plais*.⁽¹⁾

The term is referred to differently in various regions: in Aceh, it is called *mawaih*; in Bugis, *tiseng*; in Java, *maro/marao*; in Sukabumi, *ceblok*; in Minangkabau, *memperduai*; in Priangan, *jujuron*; in Minahasa, *tojo*; and in Bali, *mandi*.⁽²⁾ The term *maro* in Central Java, *mertelu* in East Java, *nengah* or *jejuron* in West Java, *memperduai* in West Sumatra, *toyo* in Minahasa, *te'seng* in South Sulawesi,⁽³⁾ and *peparon* or *gegaden* in Banten.⁽⁴⁾

Profit-sharing practices are debated for their roles in economic justice, efficiency, and accountability, with scholars divided on whether they oppose neoliberalism or align with capitalism.^(5,6,7) While seen as a movement against inequality and overconsumption,⁽⁸⁾ evidence of its broader community benefits remains limited.⁽⁹⁾ Polanyi⁽¹⁰⁾ notes a shift from its alternative roots to a capitalist focus on individual incentives.⁽¹¹⁾

Profit-sharing systems are often exploited by entities with superior financial, legal, and technological resources, causing socioeconomic disparities and environmental degradation.⁽¹²⁾ These systems, shaped by capitalist frameworks, emphasize formal contracts and accountability mechanisms to protect economic interests.^(13,14,15,16,17,18)

Moral repair, grounded in recognition theory, advocates for negotiation and rebuilding trust after breaches in stakeholder relationships.^(19,20) However, multi-stakeholder initiatives face criticism for failing to equitably balance diverse interests in business regulation.⁽²¹⁾

Modern profit-sharing accounting systems address distrust and information asymmetry through standardized, formal frameworks.^(22,23) In contrast, the *te'seng* system among the Bugis ethnic group in Indonesia operates on trust and cultural values, diverging from these normative models. While promoting shared governance, it highlights systemic biases and neglect of marginalized groups, influenced by institutional power dynamics.^(24,25,26)

Behavioral and ethical studies in business underline the importance of care—relational, organizational, and as a virtue—in fostering well-being and improving management practices.⁽²⁷⁾ This focus on care is seen as a strategic advantage for addressing challenges like employee retention, economic crises, and environmental degradation, exemplified by organizations like Ernst & Young LLP and Patagonia.^(28,29,30)

Most business ethics studies are normative, focusing on practical outcomes but often neglecting value-based dimensions.^(31,32) This gap in profit-sharing arrangements highlights the need for alternative perspectives, as diverse methodologies can enrich the field of business ethics.⁽³³⁾ This research not only aims to contribute to practice but also to illuminate how the Bugis community's cultural and ethical dynamics inform business ethics. By integrating value aspects into accounting research, it bridges theoretical gaps while maintaining the social realities underlying knowledge creation.⁽³⁴⁾ Taylor's philosophy underscores the importance of ethical leadership, behavior, and pedagogy.⁽³⁵⁾ Additionally, Roy et al.⁽³⁶⁾ emphasize exploring leadership styles in fostering organizational ethical culture, as demonstrated in the *te'seng* tradition of the Bugis community.⁽³⁷⁾

METHOD

This study explores the *te'seng* accounting system and its ethical practices in the Indonesian agricultural sector through qualitative methods with an ethnographic approach based on Spradley's methodology.⁽³⁸⁾ Focusing on Bugis cultural values, data collection includes observations and interviews with stakeholders, emphasizing trust and cultural sensitivity.

Informants consisted of *te'seng* business actors (land owners/*pappatte'seng* and cultivators/*patte'seng*), Government (Village Head, Head of Neighborhood Association, Head of Citizens Association), Traditional Leaders and Community Leaders who understand *te'seng* practices. The study was conducted in Bone Regency (Bugis Tribe), South Sulawesi Province, Indonesia for 1,5 years from April 2023 - August 2024.

Guided by Hanif et al.⁽³⁹⁾, this study documented daily practices in managing agriculture and analyzed cultural values using domain and structural analysis. This method is based on 5 principles, namely: single technique, task identification, step-by-step progress, original research, and problem solving. The stages are; determine informants by grouping them into *te'seng* business actors (land owners/*pappatte'seng* and cultivators/

patte'seng), Government (Village Head, Head of Neighborhood Association, Head of Citizens Association), Customary Leaders and Community Leaders who understand *te'seng* practices, then adjust the interview process and combine data from informants based on field notes; extract and analyze data from informants by interviewing, making ethnographic notes, providing descriptive questions, ethnographic interviews, formulating domain analysis, then asking structural questions, making taxonomic analysis, asking contrasting questions, formulating component analysis, and finding *te'seng* business practices and ethics, finally writing ethnographic findings.

The findings, which are supported by Permatasari et al.⁽⁴⁰⁾, highlight *te's* dependence on trust, mutual agreement, and Bugis ethics, which distinguish it from formal accounting systems.

RESULTS

In the realm of accounting within the context of *te'seng*, the focus is on the contractual agreement model between parties involved in a contract for the allocation of economic resources or between *pappatte'seng* (capital owners) and *patte'seng* (agents). Its practice is grounded in trust, equality, and the broader public interest, thereby not requiring contracts in the manner typical of substantive economic characteristics and social accounting concepts.^(10,41) Therefore, the profit-sharing of *te'seng* has a different accounting formulation compared to modern accounting, due to differing perspectives.

The profit-sharing system known as *te'seng* in the agricultural sector of Bone Regency, Indonesia, is extensive, encompassing rice cultivation, livestock, and fisheries. Based on data⁽⁴²⁾, Bone Regency is the region in South Sulawesi with the largest harvested area. Annually, Bone ranks highest with a harvested rice area of 165 260 hectares, followed by other regions such as Wajo with 133 500 hectares, Pinrang with 91 600 hectares, Sidenreng Rappang with 89 430 hectares, and Luwu with 53 900 hectares. The data for the five regencies with the largest harvested rice areas in South Sulawesi is presented in figure 1.

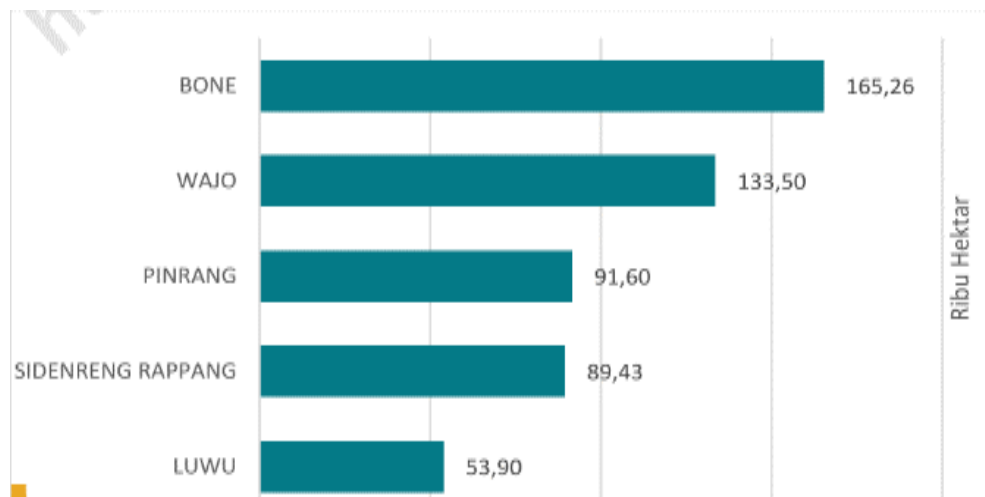


Figure 1. The Five Regencies/Cities in South Sulawesi with the Largest Harvest Area (thousand hectares) in 2021

Source: BPS Kabupaten Bone⁽⁴²⁾

In general, all districts/cities in South Sulawesi experienced fluctuations in rice production during the years 2019-2021. In 2020, rice production decreased by -1,43 thousand tons of Milled Dry Grain (-0,18 %), from 772,87 thousand tons to 771,45 thousand tons. In 2021, rice production increased by 36,84 thousand tons (4,78 %) to reach 808,28 thousand tons of Milled Dry Grain.⁽⁴²⁾ When compared to other regencies/cities in South Sulawesi, Bone remains the regency with the largest rice production in the region. The following is a graph depicting rice harvest productivity in Bone for the quarterly periods from 2019 to 2021, as shown in figure 2.

In the livestock sector, Bone Regency is one of the largest livestock producers after Pinrang, Makassar, and Palopo. The cattle production in Bone Regency reaches 2,152 head, placing it in the 4th position in South Sulawesi. Buffalo production is not recorded in Bone Regency, thus it is dominated by Luwu Timur and Luwu Utara with 613 and 120 head respectively. In terms of horse production, Bone Regency is only below Jeneponto with 341 heads, which is a difference of 678 heads from Jeneponto.⁽⁴³⁾ The data above indicates that Bone Regency has significant livestock production potential in South Sulawesi, consistent with the data on livestock slaughtering and the types of cattle, buffalo, and horses in South Sulawesi for the year 2021, as presented in table 1.

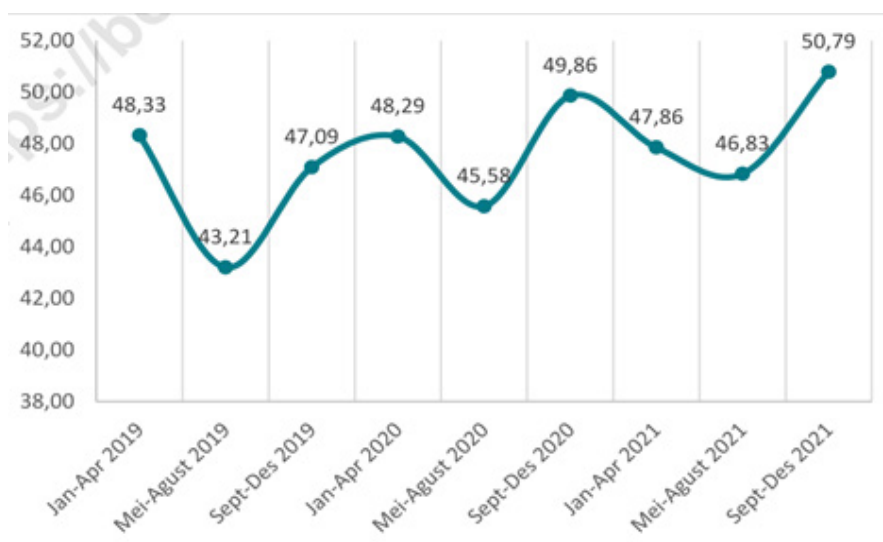


Figure 2. Rice Harvest Productivity (quintals/hectare) in Bone by Quarterly Period for 2019-2021

Source: BPS Kabupaten Bone⁽⁴²⁾

Table 1. Data on Livestock Slaughtering and Types of Livestock (Cattle, Buffalo, Horses) in South Sulawesi for the Year 2021

Regency/Municipality		Cattle		Buffalo		Horse	
		Total Slaughtered Livestock	Livestock from Other Provinces	Total Slaughtered Livestock	Livestock from Other Provinces	Total Slaughtered Livestock	Livestock from Other Provinces
(1)		(2)	(3)	(4)	(5)	(6)	(7)
1	Kepulauan Selayar	132	-	30	-	-	-
2	Bulukumba	2 029	-	1	-	12	-
3	Bantaeng	490	9	27	22	77	-
4	Jeneponto	-	-	-	-	1 019	411
5	Takalar	755	-	-	-	-	-
6	Gowa	1 938	-	-	-	2	-
7	Sinjai	1 570	-	-	-	2	-
8	Maror	1 288	-	-	-	-	-
9	Pangkep	1 666	-	-	-	-	-
10	Barru	674	-	-	-	-	-
11	Bone	2 152	-	-	-	341	-
12	Soppeng	1 782	-	1	-	4	1
13	Wajo	1 377	6	-	-	-	-
14	Sidrap	1 078	-	-	-	-	-
15	Pinrang	2 291	-	59	-	-	-
16	Enrekang	200	-	16	-	-	-
17	Luwu	833	-	-	-	-	-
18	Tana Toraja	104	-	-	-	-	-
19	Luwu Utara	2 001	120	18	-	-	-
20	Luwu Timur	1 617	613	-	-	-	-
21	Toraja Utara	7	-	43	-	-	-
22	Makassar	3 203	-	-	-	-	-
23	Parepare	1 414	-	19	-	-	-
24	Palopo	3 991	-	-	-	-	-
South Sulawesi		32 592	748	214	22	1 457	412

Source: BPS Sulawesi Selatan⁽⁴³⁾

In the field of fisheries, it is an integral part of the life and economy of Bone Regency. According to the 2020 South Sulawesi capture fisheries production data, table 2 shows that Bone Regency is in the second position after Bulukumba in terms of capture fisheries potential. Bone Regency's capture fisheries production amounted to 49 604 tons, a difference of 4 256 tons from Bulukumba's 53 860 tons.⁽⁴⁴⁾ The 2020 South Sulawesi capture fisheries production data is presented in table 2.

No	Regency/City	Marine Capture Fisheries	Inland Capture Fisheries	Total Capture Fisheries
1	Bulukumba	53 860	-	53 860
2	Bone	49 479	125	49 604
3	Wajo	20 710	24	44 442
4	Sinjai	36 885	-	36 885
5	Barru	19 570	-	19 570
6	Palopo	19 508	-	19 508
7	Makassar	18 761	-	18 761
8	Kepulauan Selayar	18 729	-	18 729
9	Pangkep	18 149	-	18 149
10	Luwu	17 975	7	17 982
11	Takalar	17 210	-	17 210
12	Jeneponto	16 092	-	16 092
13	Pinrang	14 977	269	15 246
14	Maros	9 893	3	13 052
15	Luwu Timur	9 922	270	10 191
16	Bantaeng	6 056	-	6 056
17	Pare Pare	3 031	-	3 031
18	Soppeng	-	3	2 958
19	Sidrap	-	3	2 804
20	Luwu Utara	1 722	187	1 909
21	Gowa	459	603	1 062
22	Enrekang	-	34	34
23	Toraja Utara	-	20	20
24	Tana Toraja	-	19	19
Total	352 988	1 567	387 174	

Source: BPS Sulawesi Selatan⁽⁴⁴⁾

Studies explore the relationship between motivation, competence, and entrepreneurship in *te'seng* or partnership systems but lack focus on accounting and business ethics, leaving a research gap.^(45,46,47) This study addresses the gap by examining accounting practices and business ethics within *te'seng*, a profit-sharing system rooted in Bugis culture.

Historically tied to the Bugis ethnic group, *te'seng* emerged during the Bone Kingdom era, where the king allocated land to subjects for cultivation, sharing the harvest. This system applies to agriculture, plantations, livestock, and fisheries, reflecting longstanding traditional economic principles.^(48,49) This practice predated formal Islamic economics in Indonesia and reflects longstanding traditional economic principles within Bugis communities.^(50,51)

The Bugis also developed leasing (*sandra*) and land-use rights (*paje*) to adapt *te'seng* to modern contexts. Sandra typically involves short-term agricultural leases, while *paje* focuses on fish pond agreements with longer terms and non-refundable fees. These practices underscore the integration of traditional economic systems into Bugis social and cultural dynamics.

DISCUSSION

Accounting *Te'seng* Business Ethics

Accounting *te'seng* relies on trust and verbal agreements between tenant farmers and landowners or

livestock caretakers and livestock owners, with trust serving as the primary foundation.⁽⁵²⁾ These agreements outline the rights and obligations of each party regarding agricultural land or livestock, including a typical 50-50 profit-sharing arrangement. The duration of the agreement is flexible, based on mutual understanding, and no formal contracts are required. This approach positions *te'seng* as both a deliberative economic system and a model of cooperative trust.

Based on interview results, the underlying factors that lead both parties to reach an agreement in the *te'seng* accounting system include trust between the two parties (the landowner and the cultivator), which is characterized by (a) Long-term acquaintance, where both parties have known each other well enough to understand each other's characteristics; (b) Honesty, which is highly valued in customary law societies; (c) Proximity, as being neighbors can foster trust due to a sense of security; and (d) Kinship, where familial relationships can enhance trust due to a sense of mutual support and assistance.

Verbal agreements, frequently used in social life, are simple agreements made through oral communication or mutual consent. They are typically used in contexts with minimal legal complexity or risk. Unlike written agreements, they lack formal documentation, which can pose risks in cases of disputes or significant potential losses due to the absence of tangible proof. However, verbal agreements hold legal validity unless specific legislation mandates written documentation. If breached, they can serve as the basis for legal claims of non-compliance.⁽⁵³⁾

Cultural values and local wisdom are integral to the foundation of *te'seng* accounting. According to Harefa⁽⁵⁴⁾, these values include customary laws, norms, and ethics.⁽⁵⁵⁾ Customary law serves as the legal basis for profit-sharing, traditionally implemented orally and rooted in familial support and mutual assistance.⁽⁵⁶⁾ Norms act as binding behavioral guidelines, ensuring adherence to agreed rules in verbal agreements.⁽⁵⁶⁾ Ethics is guide moral decisions through reason and objectivity, emphasizing the correctness of actions and interpersonal behavior.^(57,58)

Te'seng Business Ethics

Accounting *te'seng* is related to the social and cultural aspects of the Bugis ethnic group in Indonesia, which are quite extensive and play a role in the practices and ethics of *te'seng* accounting business. The researcher simplifies Bugis cultural values into four main values: *lempu*, *pacce*, *reso*, and *siri*, as well as *appesona ri dewata sewwae*. *Lempu* is divided into several values, namely: *taro ada taro gau*, *ada tongeng*, *getteng*, *warani*, *sugi*, and *macca*. *Pacce* includes: *sipakatau*, *sipakalebbi*, *sipakainge*, *sipakarennu*, and *sipatokkong*. These two values are actualized through *reso*, leading to the attainment of the ultimate value, *siri*.

In the Bugis cultural context, *lempu* refers to integrity, honesty, justice, and sincerity. It signifies the importance of carrying out all actions with sincerity. *Lempu* represents a deeply ingrained and profound value among the Bugis people related to honesty. The concept of *lempu* is multifaceted; at times, it can mean sincerity, correctness, goodness, or fairness. Consequently, its antonyms include deceitful, fraudulent, falsehood, betrayal, corruption, wrongful, and similar negative traits.⁽⁵⁹⁾ In the context of economics, honesty is described as *sukeku upake massuke, iyyare ga kemmoku upake makkemmo*, which translates to I use my scales to weigh; what is even I will make equal, what is high will rise, and what is low will remain low (Researcher Analysis Results, 2024). This means that in the context of fairness, the results should be made equitable according to reality, in accordance with the proportion of each party's investment. Similarly, in a social context, *upatudangngi ri tudangen na, u patettongngi ri tetotonganna*, means I sit in my position and stand by my principles, signifying that Bugis honesty is what fosters harmony in societal customs (*pangadereng*) as outlined in the rules (*wari*) (Researcher Analysis Results, 2024).

The principle of *lempu* is deeply tied to the concept of *taro ada taro gau* (alignment of words and actions), which underscores the importance of maintaining trustworthiness (Researcher Analysis Results, 2024). This principle is essential for leadership, as consistent alignment between statements and actions builds trust, the foundation of effective leadership (Researcher Analysis Results, 2024). Beyond leadership, *taro ada taro gau* is also used to evaluate individuals in roles like *te'seng*, *sandra*, and *paje*, ensuring they are suitable for their responsibilities. In contemporary contexts, such as e-commerce platforms, the principle remains relevant, highlighting discrepancies between modern business practices and the Bugis values of *ada tongeng* (integrity and reliability) (Researcher Analysis Results, 2024).

The concept of *tongeng*, or honesty, emphasizes that words give birth to actions, and actions reflect a person's character. In Bugis tradition, adherence to verbal agreements is paramount, and violating one's word brings deep shame (Researcher Analysis Results, 2024). *Ada tongeng* serves as a measure of integrity, especially for those managing *te'seng*, *sandra*, and *paje*.

Getteng (steadfastness) reflects a resolute commitment to honesty and fairness in activities like trade and caretaking roles (Researcher Analysis Results, 2024). It also involves empathetic actions, such as providing extra support when needed, reflecting a spirit of mutual aid. This steadfastness softens attitudes rather than hardening them. Bugis traders often go beyond expectations, offering additional help during hardships, reflecting principles akin to bonuses in economic practices (Researcher Analysis Results, 2024).

Gift-giving in Bugis culture involves concepts such as *mappasidekka*, *pakkamase*, *canning ati*, and *tandra rennu* (Researcher Analysis Results, 2024). These reflect generosity and social responsibility, such as providing for those in need, rewarding community service, or maintaining familial bonds. Specific terms like *massekke* (similar to zakat) and *pakkamase* (aid for the poor) demonstrate empathy and compassion for the less fortunate (Researcher Analysis Results, 2024).

Finally, *warani* (courage) is linked to honesty, while *sugi* (true wealth) refers not just to material riches but to generosity. A truly *sugi* person embodies both material wealth and a giving spirit, emphasizing the Bugis cultural values of integrity, generosity, and social responsibility (Researcher Analysis Results, 2024).

Pacce embodies empathy and solidarity, fostering a commitment to assist those in need, forming a core principle in *te'seng* accounting ethics (Researcher Analysis Results, 2024). This principle is supported by the values of *sipakatau* (mutual respect), *sipakalebbi* (honoring), *sipakainge* (reminding), *sipakarennu* (creating happiness), and *sipatokkong* (mutual assistance). Rooted in Bugis cultural values, *te'seng* accounting emphasizes humanity and community well-being over individual gain, aligning with *sipakatau*, which includes ethical norms and societal interactions (Researcher Analysis Results, 2024).

The practice of *te'seng*, *sandra*, and *paje* reflects these values, aiming to balance organizational and personal goals while fostering respect and harmony. Scholars like Haarjärvi and Laari-Salmela⁽⁶⁰⁾ highlight how these values shape business ethics in Bugis society, ensuring positive impacts on all participants, such as landowners, cultivators, and caretakers.

Key values include: *Sipakalebbi*: Promotes respect to reduce animosity and nurture relationships, essential in agreements within *te'seng*; *Sipakarennu*: Ensures mutual happiness and harmony among participants, aiming for outcomes beneficial to all parties; *Sipakainge*: Serves as a control mechanism through regular monitoring and mutual guidance to ensure adherence to agreements; *Sipatokkong*: Highlights cooperation, ensuring mutual benefit and productivity in practices like *te'seng*, *sandra*, and *paje* (Researcher Analysis Results, 2024).

Bugis wisdom, such as the proverb *cedde genne mato, maega cappu mato* ("even a little is enough"), emphasizes resourcefulness and the value of human expertise over capital in endeavors like *te'seng* (Researcher Analysis Results, 2024). This perspective aligns with the principles of effectiveness and efficiency, vital for business success, while fostering ethical collaboration and sustainability (Researcher Analysis Results, 2024).

The Bugis ethos of *reso* in economics emphasizes that success is attainable through persistence and hard work (Researcher Analysis Results, 2024). According to this belief, poverty can be avoided by adhering to *reso*. In Sidenreng Rappang Regency, the Bugis people excel in agricultural production and mastering the sea to facilitate inter-island transportation. Renowned as skilled landowners, they produce abundant agricultural yields while ensuring efficient sea-based logistics (Researcher Analysis Results, 2024).

The Bugis saying *reso temmangingngi namalomo naletei pammase dewatae* reflects their philosophy of life: diligence, persistence, and an unwavering spirit, guided by divine blessings, lead to success (Researcher Analysis Results, 2024). They firmly believe that hard work and perseverance bring them closer to success, with challenges and failures seen as integral parts of the journey. Just as physical strength is developed through training, the human spirit is strengthened by overcoming failures. Success, they assert, is only achieved through relentless effort, as God favors those who work hard (Researcher Analysis Results, 2024).

This ethos is particularly evident in the practices of *te'seng*, *sandra*, and *paje*, where hard work and skill development are integral. By mastering these activities, practitioners achieve optimal results, exemplifying the Bugis commitment to diligence and excellence (Researcher Analysis Results, 2024).

In Bugis, the term *appesona ri dewata seuwwae* translates to surrendering oneself to God. In Islam, this concept of surrendering oneself is known as *tawakkul*, which is to entrust everything to a higher power (Researcher Analysis Results, 2024). Thus, surrendering oneself is not merely about having faith and piety, but about placing complete trust in a higher authority. Therefore, it is futile to perform rituals such as *te'seng*, *sandra*, and *paje*, or to pray and strategize effectively within these rituals if we attempt to override destiny or the will of God. Such actions undermine the potential for blessings. When we embrace the concept of *appesona ri dewata seuwwae*, the five principles and business ethics within *te'seng*, *sandra*, and *paje* will be truly alive and effective (Researcher Analysis Results, 2024).

CONCLUSIONS

This study successfully explores the concept of ethics and accounting in *te'seng* business in Bugis culture in the agricultural sector in Indonesia. The *te'seng* business model is a profit-sharing system based on trust between landowners/*pappatte'seng* and cultivators/*patte'seng*, emphasizing honesty, long-term relationships, and Bugis cultural values such as *lempu* (integrity), *pacce* (compassion), *reso* (diligence), and *siri* (honor). *Te'seng* business is different from the contract-based capitalist system, this business is based on an unwritten agreement rooted in customary ethics and the principle of *appesona ri dewata seuwwae* (surrender to God).

Te'seng business ethics emphasize sustainability, shared responsibility, and efficient use of resources, which shows the relevance of cultural heritage in ethical entrepreneurship consisting of the ethics of *lempu* (integrity),

pacce (compassion), *reso* (diligence), and *siri* (honor).

Then, *te'seng* accounting practices are different from modern accounting which does recording. The accounting concept relies on trust and verbal agreement between the landowner/*pappatte'seng* and the cultivator/*patte'seng*, with trust as the main foundation. Profit sharing in the *te'seng* business is very flexible, according to the agreement. Sometimes 50:50, 60:40, 40:60, 70:30 or 30:70, the *te'seng* business ethics play a major role in controlling the distribution of profits between the two.

Further research is needed to integrate *te'seng* into Islamic and conventional accounting systems, which offers insights into culturally based business practices in Indonesia.

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