

**MOSAIC VALUE OF ACCOUNTABILITY OF KING VII
LA TENRIRAWE BONGKANGNGE -
A CULTURAL LEGACY THAT WOULD NOT BE ATTEMPTED...!!**

MARWAH YUSUF
Stiem Bongaya Makassar, Indonesia

DARWIS SAID
SYARIFUDDIN
Hasanuddin University, Makassar, Indonesia

ABSTRACT

This study was conducted to gain an understanding of how the Accountability of Treasures and their forms in the Bone kingdom during the 7th King of La Tenrirawe Bongkangnge; how the accountability values of the treasures of that period; and into the learning of the value system for the present government. This research was conducted by using qualitative research with an interpretive research philosophy with ethnomethodology. Methodology of this study indicate that King to VII Latenrirawe Bongkange in doing accountability treasure always with honest. Not only does this on write down value, but it also tries to censure that value and says that accountability, transparency, and participation have existed for a long time. When the new NPM was discovered in the middle of the 21st century, King VII had implemented it in the 16th century with different values. So in terms of the value of asset accountability try to contribute to science, that is the current public management science, which here try to terminate with Bone Public Management (BPM).

Keywords: Property accountability, value system, BPM

INTRODUCTION

The ideals of Indonesian democracy not only promote emancipation and participation in politics, but also freedom in the economic field. The realization of the welfare state is greatly determined by the integrity and quality of the state organizers with the support of a sense of responsibility and a sense of humanity that is emanated in every citizen. In the vision of this country who want to realize social justice for all people of Indonesia, apply the principle of "the same weight bears, the same light portable". It is inappropriate for state officials to make a profit by letting the people continue to lose. State assets, local governments, and organizations in the form of assets must be under the control of the state, because the most important resource assets are needed in governance. In addition, its existence greatly affects the smoothness of the wheel of development and governance.

The disclosure of property must meet the accountability requirements for the reporting of the property to be communicated to the parties concerned. In addition, why a liability account of the property must meet accountability requirements, so that the report is beneficial to those who accept or have an interest in the report. The accountability attached to each of these public institutions can have several meanings. In the context of ethics and governance, meaning it is always juxtaposed with notions such as questionable (*answerability*), which can be accounted for (*responsibility*), which can be blamed (*blameworthiness*), liability (*liability*), and the fulfillment of the expectations on the reports provided (Wikipedia .org, 2014,).

Steel (2000) in Oxford Word power provides a record of the origin of the notion of accountability. Definition of accountability comes from the Latin word is *acomptare* (account) form the basis of words (take into account), which is derived from the (hold calculation).The notion of accountability is also confirmed in writing Seidman and Gary (2005), which requires four elements. The concept of accountability, which

means giving accountability, has a long history of recording activities related to the accountability of a government and a system of accountability for money within a country. Early development of the concept of accountability was first performed in Babilon by Urch and Edwin (1929). Furthermore, the concept of accountability are developed again in Greece by Roberts and Jennifer (1982).

Currently, the concept of accountability has become something that is mandatory and generally already a public demand in a country. Accountability that does not fulfill the element of accountability can have an impact on mistrust of the government, including in Indonesia. The people have been very critical of all government policies related to asset management. People have been very understanding and demanding accountability in every report conducted by government officials, both at the center and in the region and non-profit. Many phenomenon of asset management that does not meet the elements of accountability are widely published in online media, including:

Chairman of the State Financial Accountability Agency (BAKN), Sumarjati Arjoso, said a number of State-Owned Enterprises (SOEs) allegedly committed state financial irregularities. BAKN's review of BPK audit results found at least 510 cases of state financial irregularities, including 234 cases related to the weakness of the Internal Control System, and 276 cases of non-compliance with the provisions of legislation. Of the total 510 cases, as many as 93 cases are cases that resulted in state losses, potential losses of state, and lack of recipients of state-owned enterprises worth Rp2.60 trillion

Departure from the view and phenomenon of rampant corruption cases in Indonesia, there seems to be something wrong with the current asset accountability system. Therefore, researchers feel we need to reflect on the philosophies of life in the concept of accountability system in the past. This study seeks to re-envision and search for the meaning of missing values by seeing and learning how to account for the treasures of the Bone Kingdom, from the reign of the 7th King La Tenrirawe Bongkangnge,

which succeeded in bringing the Kingdom of Bone at the height of its glory in the 16th century.

View of the king to the presence of highly abundant royal treasure, that treasure which is a surrogate God (*God*) is only used for their designated purpose the benefit of people, not just for the family especially the king.

Researchers chose the former Bone kingdom and limited to the scope of the 7th king government in the 16th century as a research site, because there is something interesting that according to the researchers should be appointed that is a royal advisor named La Mellong Kajao Lolidong, A very large contribution of his thinking in managing the government and also in the management of property.

With the mirror of the wealth management system of the empire, we can take its value and apply it to our current government system. Values are the author meant, among other things, (*honesty*), (*firmness*), (*there* (commitment), and (courage).

The accountability of the Bone kings, including La Tenrirawe Bongkangnge, in the management of property, is reflected in the political contract of the king and the people. A king has an obligation to protect his people's property.

The concept of accountability should meet all accountability model proposed Stewart, because the model of information system serving both financial information and non-financial, such as *output* and *outcome* information. According to Stewart (1984), at a higher level of accountability, the system will be more concerned with qualitative information compared with quantitative information; it is also more concerned with strategic information than operational information. However, the most important of these relationships is accountability to the eternal ruler because "He is" as the absolute owner of what is in nature.

The research of wealth accountability is still rare, but many are trying to research for example, Cooper and Tinker (1994), regardless of the paradigm used, the accounting substance of the social aspect always culminates with an accountability. Seidman and Gary (2005) Is in the concept of accountability, which means giving accountability.

2. Problem Formulation

The 7thKing of La Tenrirawe Bongkangnge as king determines the pattern of social life prevailing within his kingdom. The royal system of society is very much oriented to what the ruling king does and does. Thus the advance or absence of a kingdom, very dependent on the background of the king figure like the background of good state understanding, and the formation of characters from an early age. King as a symbol of honesty, trust, openness, and justice in the management of property. However, king 7th La Tenrirawe Bongkangnge interact with the royal namely clean leaders and citizens in the running of government. The people of the kingdom in essence only follow what is said or what the king is ordering, let alone a king who becomes the role model of his people. Based on the description described earlier, the research formulated some major problems as follows:

1. How Accountability of Treasures and their form in the Bone kingdom in the time of the 7thKing La Tenrirawe Bongkangnge?
2. How are the values of accountability of the treasures of the period and the learning of the value system for the present government?

3. Research Objectives

The purpose of this research is based on the effort to obtain an accounting thinking in the era of the 7th King La Tenrirawe Bongkangnge. Based on the focus of the research study above, several research objectives are prepared as follows:

1. Gain an overview of property accountability and shape in the Kingdom of Bone in the Period King 7th La Tenrirawe Bongkangnge.
2. Obtained a description of the accountability values of the treasures of the 7thKing Period of La Tenrirawe Bongkangnge and became a study of the present value system of government.

Research Contribution

The specific contribution of this research is:

1. The results of this study are expected to be useful for the development of knowledge and knowledge in the field of accountability of property, especially about the management of property and its form in the kingdom of Bone in the 7th King Bongkangnge.
2. The results of this study are expected to be useful for the development of science and knowledge in the areas of accountability treasure, especially about the role of values accountability of assets held key actors and also contributes to the community in terms of how the property management of the past may have values different philosophical with accountability treasure at this point that causes people to believe at the time and not just the people at that time but also allies like Wajo and Soppeng.

RESEARCH METHODS

Typology of research

In this study, the type of research used is qualitative research. In qualitative research, there are various paradigms/ approaches. The

paradigm/approach. This study, using an interpretive approach with an etnometodological methodology.

Data collection

The steps prior to data acquisition, the condition of the research site, the stage of data collection, recording of information to the data storage are the steps that researchers must do in the data acquisition.

Analysis Method

The analysis used, that is in etnomethodology method, then the data analysis is done also by following the rules in etnometodologi research that is by paying attention to reflection and reflection are important concepts in conducting data analysis of etnomethodology.

Research Sites

Research sites are places or individuals targeted for assessment. In this research, the research site is the Bone kingdom located in Bone District, South Sulawesi Province

Informant Research

Informants in this study there are 6 people after previously obtained suggestions from the Department of Tourism, Business community leaders and coordinator of the Bone focused on 2 people only.

Validity of data

To ensure the validity of the results of the research, the researchers conducted several activities related to the process of credibility and transferability, dependability, and comfortable. Credibility of the process and results of research can be accepted or trusted.

Results and Discussion

Mosaic Values of King Accountability to VII La Tenrirawe Bongkange

In the model of accountability form shown by King to VII La Tenrirawe Bongkange, it contains some of the fundamental values contained therein. These values are implied and a driving force for the realization of King's accountability of La Tenrirawe Bongkange. The basic values in the King accountability scheme model VII La Tenrirawe Bongkange can be seen in the figure below:

From the above model, it appears that there are values that underlie the practice of accountability of King to VII La Tenrirawe Bongkange, among others as follows: in God or the gods as the spiritual value of this sent as earth's khalifah in the form of a king, if in Bone Called King. King then implements the values of culture value accountability; First, honesty. The value of light attached to all its actions.

Do not get bored as a poor person. Strong enough to maintain honesty. An honest man even drowned, he will appear again also.

The attitude of keeping the honest or honesty in the context of realizing accountability will certainly work if everything is based on right action. The manifestation of right speech and action affects King's behavior in interpreting their duties and responsibilities as human beings. Excerpts of the interview with Mr. Andi Yushand give a little description of it;

"... King to VII Latenrirawe Bongkange is a king who in running his kingdom or his government has a very honest and trustful nature so that people are very respectful and trust with him and very reluctant to King to this VII"

Argues that honesty in view by using principal-agent regulation, honesty is a matter of need for pre-commitment. Agents and principals must have ethics and honesty as a commitment in a job.

It is viewed that honesty as ethical " to a meta-ethical look competes with prevailing moral views. I assume that validity is given to a moral view by meeting the relevant meta-ethical criteria in maxima in a satisfactory way.

From the statement and the theoretical basis above, at least there is a meaning of indexing that the value of honesty be the value of the basic principles that form the accountability of property. The state or kingdom will be strong and prosperous with abundant harvest in the kingdom, if the king has an honest attitude because honesty is eternal and attached on all his deeds. People who dare are The sign of an honest person is a person who is guilty of his forgiveness; he is trusted and does not betray that belief, not greedy or do not want that is not his right. Honesty is a key element in shaping openness to reveal the information as it is and free manipulation. So Accountability is directly related to honesty that gives rise to openness that stems from the awareness that everything is a trust from the gods of SEE, which must be preserved and conveyed to interested parties in this case the people at that time.

Secondly, the value of honest. In the management of the Treasury of a kingdom, the words of a King, must always say the truth. Saying the truth is meant is that which keeps his mouth so as not to utter the words of a lie. People of the land are not scattered, not disputes. In order to keep the mother of wealth undamaged, the king must continually consider the good and prosperous of his country and people, the king should take careful consideration of all his policies and actions, and has the versatility to convey words, responding to words, according to *tell*, rules or ethics speechless and do not forget to convey the correct words.

Third, *right* value or firmness. This value is a must have a king or a leader. Because of the firmness and high commitment of a king in keeping his word and running his word, will give legal certainty to the people, so that the people will feel calm in carrying out their work to improve their welfare. (sound prove the words, the words that prove

deeds, actions that indicate someone is a human). As the statement of informants from interviews Andi Yushand as follows:

King to VII his attention is entirely directed to the interests of the people according to the trust entrusted to him, therefore in running his reign to the VII King very honest, intelligent, and courageous in making decisions without discriminating between one with the Others and also he is committed to his words that he once and will say so that people at that time strongly believe in him "

The views Kajao Laliddong in dialogue with King to VII in Latoa Based on the statement of the informant and the theoretical basis of the above meanings firmness, fast to the principle of truth by not break a promise, do not betray the pledge (interstate) and does not invalidate the law that has been fixed. Likewise, do not go beyond the dividing line/divider, not exaggerating behavior or reducing their words, or overestimate the experience of what he had seen. Attitude of law enforcement and the enforcement of the law regardless of feathers, in relation to the accountability of King VII's estate La Tenrirawe BongkangE, if the king wants or requires the property of the people, then the king's commitment may request, exchange, or buy it, strictly:

"... if there is anything you want from our possessions, you buy it worthy of your purchase, you replace what you naturally replace, you ask and we will give you, you do not control our possessions but we plead to protect and Keep our treasures so we are safe and comfortable "

Fourth, the value of the attitude of humanizing the whole person in any condition we should respect each other human beings without seeing him poor or rich or under any circumstances, which is the basic value of social dimension-horizontal. As the statement of Andi Yushand informant from interview result as follows:

"..... at the time of the bone against Gowa 1550-1557, when the king of, with a love of peace and humanizing human in any condition, officials to escort the body of the King of Gowa, the core of this is the King of bone without seeing the King of Gowa as an enemy with open heart as a human being respectful willing to do something good"

Matulada's view (1995) argues that the basic principle principles of principle, namely honesty, correct and humanizing words in the concept of political culture holds that in Bugis Makassar culture holds five handles, namely (say the right), (honesty), (firmness) on the right principle and (mutual respect for fellow human beings) (submitting to a single creator).

Based on the informant's statement and the theoretical basis, the meaning of indexicality understood by me is in social interaction, the value of requires one to treat others as human beings. The behavior of the highest is trying to humanize people who have fallen into tattoos, such as humans, dolls (animals). Humanize the person whose behavior and deeds show themselves as non-human because in the realization of the basic value of known as (remind each other), (mutual guidance). All actions and treatment to fellow human beings, in an effort to mutual humanizing. It is to interpret the phrase (*not* insulting fellow human beings). In relation to the accountability of King VII's treasury La Tenrirawe BongkangE, which principles humanize human beings and respect each other, it is unlikely to harm other human beings so that there will be no cheating practices, manipulation of agricultural products at the time.

Fifth, sense of camaraderie in which there is a sense of empathy. These two values are always juxtaposed to one another, because self-esteem is very closely related to honor, which sometimes drags emotionally out of control. Her handler is empathy.

When a person has an honor, then he will be ashamed to perform actions that are not commendable, including corruption. Similarly, (empathy), if a person has a sense of empathy then of course he will see others as his brother and will not harm or harm, or violate the rights of his brother of interviews Andi Yushand informant as follows:

"..... because his wisdom and wisdom goes back to the shy which is owned by the king if in running the trust is not true then it is shy for him, make us shy for him is not the self-esteem, is for embarrassment. If the king does not run his government Will be shy if the king cannot run his rule if the king himself, the king must have he will feel ashamed and he feels spicy, like sliced if not sworn and shame with himself and embarrassed at the same people, embarrassed at the extraordinary audience better beheaded I was shaded by the royal umbrella Bone was banished with a golden sash. It is a sacred thing that assures all oaths spoken of in his time when it is no better to commit suicide because of irresponsibility, wrong example with the bone king to VIII La Ica killed and sanctioned by his own grandmother because Breaking the oath "

On Siri's view, Susan Miller (1983) argues the concept of the birth and inner of the people in the countryside, which may be referred to by law of customary law which is also considered absolute along with shame and religion by the inland people. While has a view, for a bugis person there is no purpose or reason of life that is higher or more important than keeping culture or humiliated feel happier to die with a fight to restore his series Than life without shame. The view of argues that sometimes he is given the name of shame and in the development of the Indonesian language he may be given the name of self-esteem. Shy by him equated with abstinence in West Sumatra. Husain Ibrahim (1977: 161) culture a heart-wrenching feeling, melancholy cuts like a knife when fellow citizens, your family or friend's unfortunate, which leads to a push toward solidarity in various forms against those afflicted with misfortunes, slapped in public, raped, starved, and so on.

People who do not get the proper treatment from each other feel that their self-worth is violated.

During the Latenrirawe BongkangE King to VII, the king was regarded as the pedestal is obliged to keep and maintain all the people and the state *series*. As the foundation of *the series*, the king is considered the symbol of the people. Glorification to a given king is not due to his position or status as king, but rather because of the averting behavior he gives to all the people and his country, and his guarded and preserved behavior. That is, if we glorify the king, we ourselves are what we glorify. Kings who have behaviors that contradict the culture will lose legitimacy and will be descended from the throne, expelled, killed and abandoned.

In relation to property accountability, when a king or a person has honor and dignity in this *series*, of course, will not do anything embarrassing to make a deviation to eat up the property of the people to enrich themselves. And of course with a sense of empathy will not be willing to see his people humiliated and suffering, while the king had fun eating the people's property.

Placement value to human rights, the placement of people as holders of sovereignty I n the kingdom, as well as with the value honest or firmness adhered to the principle that to be true, and or self-esteem and empathy Hint that since ancient times in Makassar Bugis culture has been initiated and carried out the principle principles and the essence of the life of the state and democratic society.

These basic values are essentially moral and religious principles. *To pray God*, surrender to God almighty one, shows clearly that the political and economic culture Bugis Makassar rests on the basic moral and religious beliefs. The concept of power does not mean absolute mastery and absolute power. The king is the protector of the people. The king is obeyed when the king gives protection and protection to his people, nurtures and improves their welfare, as expressed in the agreement

between King VII The concept of power that is applied is that making authority as the umbrella, which leads people to prosperity and nourish the people obtain their welfare. Power is essentially a trust and a mercy. With regards to accountability, it is interesting to study and understand how the values of Accountability Treasure King La Tenrirawe BongkangEVII to interpret. In this regard, it appears that the kingdom of Bone, King to VII La Tenrirawe BongkangE not only serve the interests of keeping the "self" by reporting what they are doing without notice requirement "fill the sky", or what is needed by society.

"Bone" Public Management (BPM)

In the 1980-1990 period, in Europe have known the concept of *new public management* (NPM). At first introduced by Christopher Hood in 1991. When viewed from a historical perspective, modern management approach in the public sector, initially appeared in Europe as a reaction to the inadequacy of the traditional model of public administration. NPM emphasis at that time was for decentralization, devolution, and modernization of public service delivery. NPM has influenced the process of change in public sector organizations in a comprehensive manner in almost all over the world. The state is a community tool in order to maintain its existence, both internally and externally. While the state government is a tool that perform functions in the administration of the state. Therefore, the government is a community tool that serves to provide public services to the community.

The concept of *New Public Management* (NPM) can be viewed as a new concept which wants to eliminate inefficient monopoly services are carried out by agencies and government officials. With a concept like this that Christopher Hood of London School of Economic (1995) says that the NPM changed the ways and models of private business and market development. Ways legitimacy of public bureaucracy saving procedure of administrative discretion is no longer practiced by the NPM in the civil service. To further realize the concept of NPM in the public bureaucracy,

it is necessary that the leaders of the bureaucracy to improve productivity and determine alternative ways of public services based on an economic perspective. They are encouraged to improve and realize public accountability to customers, improve performance, restructuring of public bureaucratic institutions, redefine the mission of the organization, conduct streamlining bureaucratic processes and procedures, and to decentralize decision-making processes.

The central theme in public management is to reform the public sector for the objectives are achieved more effectively, efficiently and economically, merely shows us the relationship between the State (*the state*) and the market (*the market*) and the pressure is more explicitly aimed at domination individual preference to the provision of goods and services on collective preferences. We need to realize that the modern public was not simply achieve the objectives of efficiency, but about the relationship of accountability to the state with its citizens, that citizens ask to not be treated merely as consumers and customers., but they also have the right to demand the government be responsible for actions taken or failure to act / do something.

Citizens want an efficient service delivery, lower taxation and so forth, but they also want that their rights are protected, their voice heard, values and their preferences absolute which is in the hands of citizens to the low quality of services obtained, is rejecting and demanding retreat to those who are politically responsible for the provision of quality services is low and does not correspond to the needs of citizens. The provision of an adequate budget, competition, standard-setting quality of work and so forth, may be needed to foster good management and utilization of the when these improvement efforts result in services that do not correspond to the expectations of citizens, then citizens as voters in the election will rebelled and did not choose it again.

Although it has been successfully implemented in several countries, including in his native land, new public management paradigm in

reforming bureaucratic performance, still has some shortcomings and weaknesses that make it difficult to apply in the context of Indonesia. In the economic conditions of society not established evenly. Some of the weaknesses and shortcomings contained in this paradigm of bureaucracy. Bureaucracy concept promoted by the new public management is still impressed for himself. Because logic built by the new public management is a market-oriented logic that prioritizes profits for itself and not on the public and service, departing from existing logic and various structural bids offered by the new public management clearly revealed the existence of an effort to "market" the bureaucracy by applying the logic of the market. In this case, the public as an object of care will often be used as a consumer and bureaucracy as service providers become producers. The pattern of bureaucratic work ethic changed in a market mechanism to uphold its effectiveness and efficiency. Services described as the products that must be purchased by the society in which an economic transaction is created in which people are seen as the buyer and the bureaucracy as a manufacturer that provides services.

Stemming from this pattern became clear that people were then powerless economically, not be able to and will not have the power to access various public services available. Therefore, departed from the ideals of market mechanisms promoted by the new public management paradigm required a filtering process prior to this paradigm before being applied in the context of Indonesia. Due to various dream about trying to market mechanisms promoted by the new public management or bureaucracy market will only be able and may apply in conditions of established society, both economically and politically. If the dream of new public management is applied in the context of Indonesia, the conditions that created a context in which the service of money as the main parameter of service. Later in this position only those who have the power and the economic differences that will be able to easily access and receive various public services. While on the other hand that the parties

do not have the capital strength will be difficult to get services and subordinated in the process of service delivery.

This is certainly contrary to the role of the bureaucracy as a tool of the state duty to serve the public. Because what happens is the only country pay attention to those who have the economic capacity which logically has been living on the establishment and the poor will become increasingly marginalized. Thus it becomes clear how difficult this paradigm when applied in the context of Indonesia. Which if implemented would be braver still think about how complex the issue of the problems that will arise in the future.

Various implementation in many developing countries, including Indonesia, new public management also faced many problems similar to those attached above. Even further look at various phenomena that occur in Indonesia bureaucratic system associated with implementing the new paradigm of public management. Their neolib charge in organizing various public policies offered by the new public management paradigm. Where the capitalist spirit began to permeate the various measures taken by selling state assets traded, which has the most important role in the process of service to the community. Then what happens is dominating the market the entire range of existing policies and market mechanisms into a foremost demand in the service process.

Departing from the concept of NPM above, a model government in the era of New Public Management is a model of governance contained in its view known to the concept of reinventing government that lowers Good Governance with three pillars, namely: accountability, transparency and participation , In this case I tried to criticize the concept of NPM, with my writing that not only decrease the value, but I try to scrutinize the value or values that are mentioned above, and then lift up and say accountability, transparency, and participation, had been there since King to-VII in the 16th century. When he was found in the middle of the 21st century in Europe, in the 16th century already exist and are applied

by King to-VII in the Kingdom of Bone with a different value. Value of New Public Management is a capitalistic value as I described above, that the value of capitalist efficiency point is, if ten workers was reduced to two workers rest is done by machine. If the value King to-VII, La Tenrirawe Bongkangnge are spiritual values and culture that does not value human dismissed, so the three pillars of good governance that already he had with a different value. If in the 21st century people familiar with the paradigm of New Public Management (NPM), then in the 16th century term that did not exist, I named the Bone Public Management (BPM), which is already working on things that have been done NPM with three pillars earlier. Value Bone Public Management and has been used since the value of NPM is nothing new in the kingdom of Bone perspective on the welfare of the people. Bone Public Management has a different value to the New Public Management.

New Public Management oriented to *state welfare* (welfare state) in other words that would prosperous country, but the people remain poor, simple examples when people have not eaten while the budget eating and drinking regents and mayors are very high. While the Public Management Bone orientation to the *people welfare* (welfare of the people), which means that rich people richer countries take action automatically. So here I am trying to convince that Bone Public Management really exist there with the three pillars of the same with the New Public Management, is not something new is seen from the perspective of the kingdom of Bone. Only value they have is a different value described above. Impact values are also different between the welfare state and people welfare. State welfare will have an impact on the wealth that will be felt only a handful of people are entrenched in government. While the welfare people, of course, will feel a lot of people, including the impact on the welfare state. Because if the people prosperous, the country will prosper as a result of the amount of tax residents. Conversely, if only a prosperous country, not necessarily be perceived by the people. Especially if the people who run the government have a mental corruption.

CONCLUSION

Such philosophies of life are very influential in Bugis culture that needs to be raised to align with the values of life that comes from Western culture. In my view, the concept *honest* a local wisdom and values transcendental Bugis culture that can be used to rebuild the relationship of humanity, both between individuals and between groups of people, even in building accounting, and good accountability in local government. In this case can be seen at the site where the Royal Bone studies in conducting accountability. In this regard, it appears that King to VII Latenrirawe Bongkange not only serve the interests of keeping the "self" by reporting what they are doing without notice requirement "fill the sky" or what This article also does not just lower the value, but also trying to criticize the value it and then lifted and said that accountability, transparency, and participation has been used since, when a new NPM is found in the middle of the 21st century, King to VII have applied it in the 16th century with a different value. So in terms of asset value accountability tries to contribute to science, the science of public management at the moment, I am trying termed the Bone Public Management (BPM).

LIMITATIONS

This study succeeded in extracting meaning from the accountability of property values to VII Latenrirawe King that had been buried and the displaced for their other values at this time. Researchers observed that the context of the values of accountability that occurred in the former kingdom of Bone century - XVI can be a valuable lesson for leaders or local government today. Using the results of this study, accounting practitioners and researchers will be more apparent in appreciating how the values of accountability must be interpreted and carried out comprehensively. Disadvantages of this research is not to explore further trace events Accountability process property values King to VII Latenrirawe BongkangE then followed up into the shape of

Accountability at the moment. Besides research, yet steeped in meaning from the standpoint of the general public Selatan. Sulawesi also lacking from the study is the incapacity to understand the language lontara in deciphering its meaning that less exploring too far

Suggestions

Furthermore, based on these results and the limitations that I have found in this study gave birth to suggestions as follows: First, the limitations in terms of depth data obtained becomes the input for the next researcher to be able to dig much information as possible from a competent source. Second, the values are generally Bugis Bone uses only the views that are believed by King to VII Latenrirawe BongkangE with advisors Kajao Laliddong. Therefore, future studies could explore the values of the former kingdoms such as Luwu, Soppeng, Wajo Gowa and that certainly has a repertoire of values that are very valuable and rich in terms of meaning. Besides in-depth research could further explore the concept of accountability, which may not be, explored in this study that adds to the repertoire of knowledge in the world of research, especially with regard to accountability. Third, further research is recommended to use another paradigm to increase the repertoire of knowledge in the world of research.

IMPLICATIONS

From the above explanation is clear that there are changes in the concept of governance is very far off the mark. At the time of La Tenrirawe. Bongkange, oath of a king in high regard and no fear of abuse. As for today, the oath was seen as just a formality, so the break was considered not anything. That is why, the practices of corruption, abuse of power, is rampant found. crease the Commission, either in the crease

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