

Revealing the Meaning of Accounting Practices in the Passolo Money Tradition of the Makassar Tribe

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Abstract

This research aims to reveal the meaning of accounting practices contained in the Money Passolo tradition of the Makassar Tribe in South Sulawesi. The Passolo Money Tradition is the practice of giving money donations mutually during various traditional ceremonies, especially weddings and deaths. Using an ethnographic approach, this research explores how the Makassar community interprets and manages money flows in this tradition from a social and cultural accounting perspective. The research method used is ethnography with data collection techniques through participant observation, in-depth interviews and analysis of cultural documents. Informants were selected using purposive sampling, consisting of traditional leaders, community leaders, traditional practitioners, and family members who actively carry out the Uang Passolo tradition. Data were analyzed using thematic analysis based on cultural phenomenology. The research results show that Money Passolo contains rich and complex accounting dimensions. There is an informal recording system based on collective memory and communal records that function as a social ledger. This practice contains the values of social accountability, reciprocity and solidarity. The accounting meaning of Passolo Money goes beyond mere financial calculations, but rather becomes an instrument for maintaining social relations, a marker of status, and an expression of the values of Siri' na Pacce which is the life philosophy of the Makassar people. This research contributes to the development of accounting science that is more inclusive of cultural diversity, especially in the context of Indonesia's indigenous communities.

INTRODUCTION

Accounting science has predominantly evolved within a Western paradigm that is positivistic, technical, and financially measurable. However, within broader social realities, practices embodying the essence of accounting have long existed across various cultural traditions, even prior to the emergence of modern accounting systems. This phenomenon serves as a foundational basis for the development of socio-cultural accounting studies, which seek to understand accounting as a social practice inherently embedded within the cultural context of a society. Indonesia, as a country characterized by remarkable cultural diversity, preserves numerous traditional practices that implicitly contain accounting dimensions. One such example is the Uang Passolo tradition practiced by the Makassar ethnic group in South Sulawesi. The term Passolo is derived from the word “solo,” meaning to give or to flow.

Uang Passolo refers to a structured yet voluntary practice of collecting and distributing money within the context of customary ceremonies, particularly weddings (both the marriage contract and reception), funerals, and other significant social events. What makes the Uang Passolo tradition particularly noteworthy is the presence of a unique system of recording, managing, and

accountability, despite the absence of formal accounting terminology. The Makassar community has developed its own mechanisms to document who contributes, the amount given, and to whom the social obligation should be reciprocated in the future. This reflects what Triyuwono (2006) describes as “soul accounting,” an accounting practice that transcends numerical measurement to encompass values and human relationships. An ethnographic approach is employed in this study due to its ability to explore the deeper meanings of cultural practices from the perspective of the participants themselves (emic perspective). Ethnography enables researchers not only to observe “what happens,” but also to understand “why it happens” and “what it means” for those who engage in it.

Therefore, this study is expected to contribute theoretically to the development of a more humanistic, inclusive, and contextual accounting paradigm. The urgency of this research is further driven by concerns over the gradual decline of the Uang Passolo tradition due to modernization, globalization, and shifting urban lifestyles. Comprehensive documentation and in-depth analysis of this tradition are increasingly essential, not only from the perspective of cultural preservation but also for the advancement of knowledge, particularly in accounting rooted in local wisdom. Based on the above background, this study formulates the following research questions: (1) How is the Uang Passolo practice implemented within the Makassar community? (2) What accounting dimensions are embedded in the Uang Passolo tradition? (3) What meanings do the Makassar people attach to accounting practices within Uang Passolo? (4) How does the Uang Passolo tradition contribute to maintaining social relationships and cultural identity within the Makassar community? This study aims to: (1) describe the mechanisms and procedures of the Uang Passolo tradition within the Makassar community; (2) identify and analyze the accounting dimensions embedded in the tradition; (3) uncover the meanings attributed by practitioners to accounting practices within Uang Passolo; and (4) explain the relationship between the Uang Passolo tradition and the Makassar cultural value system, particularly the philosophy of *Siri' na Pacce*.

Theoretically, this study is expected to enrich the body of knowledge in socio-cultural accounting and offer an alternative perspective to the predominantly Eurocentric understanding of accounting. Practically, it may serve as a reference for local governments in designing policies that accommodate local wisdom in community financial governance, as well as for academics interested in developing accounting frameworks grounded in Indonesian local values.

METHODS

3.1 Research Paradigm and Approach

This study is grounded in the interpretive paradigm, which views social reality as socially constructed through meanings attributed by individuals and social groups to their lived experiences. Within this paradigm, the objective of research is not to identify value-free universal laws, but rather to understand context-specific meanings that emerge within particular socio-cultural settings (Burrell & Morgan, 1979). The research adopts an ethnographic approach, a qualitative method that involves the researcher's immersion in the everyday life of participants over a certain period to gain an in-depth understanding of the insider's perspective (emic) of the phenomenon under study. Ethnography was originally developed within anthropology by Bronislaw Malinowski in the early 20th century through his fieldwork in the Trobriand Islands, and has since been widely adapted across disciplines, including accounting (Creswell, 2014).

3.2 Research Site and Duration

The study was conducted in several purposively selected locations based on the intensity of the *Uang Passolo* tradition and the accessibility for the researcher. The primary research sites include: (1) Bontomarannu District, Gowa Regency, recognized for its strong preservation of Makassar cultural traditions; (2) Mannuruki and Mangasa sub-districts in Makassar City, representing urban communities that continue to practice the tradition; and (3) Pallangga District, Gowa Regency, a peri-urban area characterized by dynamic cultural transformations.

3.3 Data Collection Techniques

The researcher actively participated in events where the *Uang Passolo* tradition was practiced. This involvement included attending the preparation, implementation, and post-ceremonial stages of customary events. During observations, particular attention was given to identifying key actors, documenting procedures of recording and monetary exchange, understanding social roles, and capturing interactions surrounding the *Uang Passolo* practice. In-depth interviews were conducted with ten purposively selected informants. The composition of informants included: three traditional leaders (customary leader, imam, and village elder); one housewife actively engaged in the practice; three third-generation Makassar youths; two record-keepers of the tradition (*Tukang Tulis Passolo*); and one individual who had hosted a major ceremonial event. Interviews were conducted using semi-structured guidelines, allowing flexibility to explore emergent yet meaningful insights.

In addition, the researcher collected and analyzed various relevant documents, including *Passolo* records (notebooks or written lists of contributions), informal receipts, guest books from ceremonies, and in some cases, audio-visual recordings produced by families during the events. These documents served as crucial data sources reflecting the recording system embedded within the *Uang Passolo* practice.

3.4 Data Analysis Techniques

Data were analyzed using a thematic analysis approach inspired by Geertz's (1973) concept of *thick description*. The analytical process involved several stages: (1) data transcription and organization; (2) open coding to identify initial themes; (3) focused coding to refine and integrate themes; (4) interpretation and development of analytical narratives; and (5) member checking by returning to key informants to validate the researcher's interpretations. To ensure the validity and credibility of the findings, the study employed data source triangulation (interviews, observations, and documents), methodological triangulation, and prolonged engagement in the field. Additionally, peer debriefing was conducted with academic colleagues possessing expertise in ethnography and socio-cultural accounting.

RESULTS AND DISCUSSION

Historical Origins and Context of *Uang Passolo*

Based on informants' narratives and available historical literature, the *Uang Passolo* tradition is estimated to have originated during the Gowa Kingdom era, which flourished between the 14th and 17th centuries. During this period, collective labor and mutual assistance in customary ceremonies were considered social obligations governed by customary law (*ade*). Contributions to rulers, whether in the form of labor, agricultural products, or valuable goods, symbolized both recognition of social status and adherence to feudal ties. With the decline of the kingdom system and the gradual monetization of the economy, forms of contribution shifted from goods and labor

to cash. Despite this transformation, the underlying values and social meanings have remained intact. As expressed by a senior informant, a 73-year-old customary leader in Bontomarannu, material forms have changed for practical reasons, yet the core purpose—mutual assistance and alleviating the burden of others—persists. This transformation aligns with Bowen's (1984) observation that monetization in Southeast Asian communal traditions does not necessarily erode collective values, but rather adapts them to modern economic contexts.

Mechanisms and Procedures of *Uang Passolo*

Pre-Ceremonial Preparation

Prior to the ceremony, the host family typically assigns relatives to visit extended family members, neighbors, and acquaintances to inform them about the upcoming event. During these visits, expectations regarding *Uang Passolo* contributions are communicated implicitly and tactfully. Informally established “rates” are commonly understood within the community, influenced by kinship ties and social status. Immediate family members often contribute the largest amounts, sometimes reaching tens of millions of rupiah in large-scale ceremonies. The closer the kinship relation, the higher the expected contribution, reflecting a structured social hierarchy within the Makassar community.

Contribution and Recording Process

During the ceremony, a designated table is managed by one or two individuals responsible for receiving and recording contributions. These individuals, commonly referred to as *Tukang Tulis* (record-keepers), document each transaction systematically. The process involves guests stating their names, submitting an envelope containing money, and having their name, origin, and contribution amount recorded. These records are maintained in notebooks or written lists that serve as essential documents for the host family. Beyond functioning as proof of receipt, these records act as a “ledger” that guides future reciprocal contributions. As noted by an experienced record-keeper, maintaining accurate records is crucial, as they determine the minimum amount to be reciprocated in future events.

Public Announcement Mechanism

A distinctive feature of *Uang Passolo* is the public announcement of contributions. During the ceremony, the names of contributors and the amounts given are announced through a loudspeaker. This practice serves dual purposes: recognizing contributors (especially those giving substantial amounts) and ensuring social transparency. This mechanism can be interpreted as a form of “social financial reporting,” where accountability is publicly demonstrated, and the community collectively witnesses each transaction. It represents a unique form of public accountability embedded within cultural practice.

Recording and Management System: A Social Ledger

From an accounting perspective, one of the most compelling aspects of *Uang Passolo* is its recording system, which closely resembles a traditional ledger. The *Passolo* records typically include informal columns such as contributor name, relationship to the host, place of origin, and amount contributed. What distinguishes this system is its bilateral nature: the records simultaneously function as a “social receivable account.” The host family is socially obligated to reciprocate each

contribution when the original contributor holds a similar event. Although no formal contract exists, the obligation is socially binding and strongly enforced through cultural norms. Moreover, these records accumulate over time, forming a historical archive of social exchanges between families and communities. In this sense, the *Passolo* record operates as a “social balance sheet,” reflecting each individual’s position within the network—whether they hold significant “social receivables” (having given more than received) or “social liabilities” (having received more than given).

Values Embedded in *Uang Passolo*

Reciprocity and Social Justice

Reciprocity—balanced giving and receiving—constitutes the ethical foundation of *Uang Passolo*. However, reciprocity in this context extends beyond material exchange to encompass relational values. Considerations include sincerity, presence, and demonstrated care, not merely the monetary amount. Importantly, reciprocity operates in a delayed and generative form rather than immediate exchange. Contributions made today are not expected to be repaid instantly; instead, they represent an investment in trust and solidarity that will be reciprocated in the future when needed.

Solidarity and Risk Sharing

Traditional ceremonies in Makassar, particularly weddings, often require substantial financial resources, sometimes reaching hundreds of millions of rupiah for high-status families. *Uang Passolo* functions as a mechanism of financial risk sharing, enabling families to host ceremonies without bearing the full economic burden individually. From a modern accounting perspective, this practice can be conceptualized as a form of communal insurance or a trust-based credit union system. It operates without interest, formal collateral, or financial intermediaries, relying instead on social trust and cultural values.

Social Status and Self-Representation

The amount contributed through *Uang Passolo* reflects not only economic capacity but also social status and relational proximity. Larger contributions are often interpreted as indicators of higher social standing and generosity, while smaller contributions may evoke a sense of shame (*Siri*). Thus, *Uang Passolo* extends beyond economic transaction into the realm of identity expression and social performance. Individuals communicate their social identity and relational positioning through the manner and magnitude of their contributions.

DISCUSSION

Dimensions of *Uang Passolo*

The analysis of the *Uang Passolo* tradition reveals at least five significant and interrelated accounting dimensions: (1) an informal yet systematic recording system; (2) community-based social accountability; (3) management of social assets and liabilities; (4) public reporting through announcement mechanisms; and (5) social auditing through collective memory. First, the recording system within *Uang Passolo* fulfills the fundamental functions of accounting, namely identification, measurement, and recording of transactions. Although utilizing simple media such as notebooks or paper-based records, the system effectively captures relevant transactional information, demonstrating that formality is not a prerequisite for functionality in accounting practices.

Second, social accountability is embedded in the practice through public recognition mechanisms. Each contributor is openly acknowledged, and ceremony organizers are held responsible for ensuring accurate recording and reporting. Social sanctions function as an enforcement mechanism, ensuring compliance even in the absence of formal regulatory frameworks. Third, *Passolo* records operate as a form of “social balance sheet,” reflecting individuals’ positions within networks of social exchange. These positions are conceptualized as “social receivables” (contributions made but not yet reciprocated) and “social liabilities” (contributions received that must be returned in the future), thereby extending conventional accounting concepts into relational contexts.

Uang Passolo as Value-Based Accounting

While conventional accounting is grounded in principles such as going concern, materiality, and monetary measurement, the accounting embedded in *Uang Passolo* is rooted in a richer set of cultural values, including humanity (*pacce*), honor (*siri*), trust (*ampe*), and social harmony (*sipakalebbi*—mutual respect). The concept of “debt” within *Uang Passolo* transcends its monetary dimension. It constitutes a relational obligation encompassing trust, honor, and solidarity. Repayment is not limited to financial equivalence but also involves presence, empathy, and social engagement. This aligns with the notion of humanistic accounting (Gray, 2002) and multidimensional accounting as proposed by Triuwono (2006), where accounting extends beyond numerical representation to incorporate ethical and social dimensions. From a theoretical perspective, *Uang Passolo* exemplifies Polanyi’s (1944) concept of the “embedded economy,” in which economic activities are inseparable from social relations. In contrast to market-based systems that dominate Western accounting thought, financial considerations within *Uang Passolo* are subordinated to social and moral imperatives.

Comparison with Similar Traditions in Indonesia

Uang Passolo shares similarities with other forms of mutual assistance traditions across Indonesia, while maintaining distinctive characteristics. For instance, *arisan* (rotating savings groups), widely practiced throughout Indonesia, is more structured and operates with fixed contribution cycles, whereas *Passolo* is event-based and need-driven. Similarly, *jimpitan* in Java involves routine small-scale contributions (typically rice or money) for communal purposes, whereas *Passolo* is organized around specific social events. Traditions such as *mapalus* in Minahasa and *pela gandong* in Maluku embody comparable values of solidarity, yet primarily emphasize labor exchange rather than monetary contribution. What distinguishes *Uang Passolo* is the integration of public announcement as a core mechanism, the central role of *siri* (honor) in enforcing compliance, and the relatively systematic and long-term oriented recording practices. These elements collectively position *Uang Passolo* as a hybrid system that bridges economic, social, and cultural dimensions.

Challenges and Transformation in the Modern Era

Modernization and urbanization present significant challenges to the sustainability of *Uang Passolo* in its traditional form. Several transformations were observed during the study. First, the digitalization of *Passolo* practices is emerging, with some families utilizing bank transfers or digital payment platforms and making announcements via messaging applications such as WhatsApp. Second, inflationary pressures have led to increasing expectations regarding contribution amounts, potentially imposing financial burdens, particularly on lower-income households. Third, a degree

of commodification has been identified, where *Passolo* is occasionally used as a means of displaying wealth rather than expressing genuine solidarity. However, alongside these challenges, adaptive preservation efforts are also evident. Some communities have begun digitizing *Passolo* records to facilitate future tracking and accessibility. Additionally, there is a growing movement among younger generations of the Makassar community to re-emphasize the core values of *Passolo* by promoting more modest, yet socially meaningful, contributions.

CONCLUSION

Conclusion

This study has successfully uncovered the accounting meanings embedded within the *Uang Passolo* tradition of the Makassar community through an ethnographic approach. Based on the findings and analysis, several key conclusions can be drawn. First, *Uang Passolo* constitutes a comprehensive form of social accounting, despite the absence of formal accounting terminology. The system encompasses core accounting functions—recording, measurement, reporting, and accountability—analogue to modern accounting practices, yet grounded in cultural values and social relationships. Second, accounting practices within *Uang Passolo* cannot be separated from the Makassar cultural value system, particularly the philosophy of *Siri' na Pacce*. These values provide the moral and motivational foundation that ensures adherence to reciprocal obligations, which form the core of the tradition. Third, the notions of “debt” and “receivables” in *Uang Passolo* extend far beyond monetary dimensions, encompassing relational, moral, and solidarity-based obligations. This challenges the narrow view of accounting as merely a tool for financial measurement. Fourth, the *Passolo* recording system functions as a “social ledger” that documents the history of social exchanges among individuals and families within the community. These records transcend financial documentation, serving as living archives of evolving social relationships. Fifth, despite the pressures of modernization, the *Uang Passolo* tradition demonstrates remarkable resilience and adaptability. This indicates that traditional practices need not be displaced by modern systems; rather, they can evolve while preserving their core values.

Theoretical Implications

This study offers several important theoretical contributions. First, it reinforces the argument that accounting is a socially embedded practice shaped by cultural contexts, thereby challenging the dominance of Western-centric paradigms in accounting research. Second, this study proposes the concept of “Reciprocity Accounting” as a novel theoretical framework for understanding accounting systems grounded in reciprocal social exchange. Reciprocity Accounting is characterized by: (a) non-exclusively monetary units of measurement; (b) long-term and intergenerational orientation; (c) embeddedness within social structures and cultural values; and (d) accountability mechanisms that are communal and publicly enacted. Third, the study contributes to the development of “Nusantara Accounting,” a contextualized vision of accounting rooted in Indonesian local wisdom, capable of addressing societal needs in a more humanistic and culturally sensitive manner.

Practical Implications

From a practical perspective, this study offers implications for multiple stakeholders. For local governments in South Sulawesi, the findings may inform the development of policies that integrate informal, tradition-based financial systems into more formal community financial

governance frameworks—for example, through microfinance programs inspired by *Passolo* mechanisms. For financial institutions, a deeper understanding of *Uang Passolo* may open opportunities to design financial products aligned with local values and practices, such as ceremony-based collective savings schemes or socially embedded insurance models inspired by *Passolo*. For academics and accounting educators, this study highlights the importance of incorporating cultural perspectives and local wisdom into accounting curricula, ensuring that graduates are not only technically proficient but also socially and culturally aware.

Limitations and Future Research Agenda

This study has several limitations that should be acknowledged. First, the geographical scope, limited to three areas in Gowa Regency and Makassar City, may not fully capture the diversity of *Passolo* practices across the broader Makassar community. Second, the research duration of eight months, while adequate for ethnographic inquiry, may not sufficiently capture long-term transformations of the tradition. Future research is therefore recommended to: (1) conduct comparative studies of *Passolo* practices across different regions of South Sulawesi; (2) undertake longitudinal research to examine the evolution of the tradition in response to socio-economic changes; (3) explore quantitative analyses of the economic impact of *Uang Passolo* on income distribution within communities; and (4) compare *Uang Passolo* with similar mutual assistance traditions among other ethnic groups in Indonesia.

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