

Humanist Profit In The Perspective Values *Pappasang Tau Toa Mangkasara*

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Abstract

This research aims to reveal the meaning of humanist profit in the perspective of *pappasang tau toa mangkasara* values. The informants in this study were 5 informants, consisting of 2 businessmen, 1 official and 2 traditional leaders. The research used a qualitative method with an ethnomethodological approach with data analysis techniques: (1) organising data, (2) grouping based on categories, themes, and patterns of answers, (3) testing assumptions or problems that exist against the data, (4) finding alternative explanations for the data. The results showed that by applying the four values of *pappasang tau toa Mangkasara*, namely: (1) *Sopanna ellu*, (2) *Madiri pangnea ri awakku*, (3) *Sakbala na ri pappasang*, (4) *Sipakatau sipakainge* created humanist profits as follows; first brings good luck (*dalle*), second builds good relationships or builds good relationships (*dekkeng*), third financial support in the form of money (*doe*), fourth is getting opportunities or opportunities (*kapasang*). Translated with DeepL.com (free version)

1. Introduction

The world of capitalism has dominated the business process from the beginning of its development until now, capitalism has controlled all aspects of life both in the economic and non-economic fields. Capitalism is believed to be able to bring human life to a better direction, but the adverse effects of capitalism exceed the benefits that capitalism provides for humans. The positive impacts of capitalism include: (1) The existence of a free market mechanism will encourage economic activity and growth significantly; (2) Free competition will realise production and prices to a reasonable and rational price level; (3) Economic actors will be motivated to achieve the best performance, because actors who do not provide the best performance will be eliminated (Khobir, 2010). Capitalism is an understanding where capital is the basis of social life. Humans as labour in business activities are positioned as a means of production. Profit is the result of capital owned by capital owners (capitalists).

Capitalists accumulate profits into new capital to create new profits and so on, so that capital develops rapidly to dominate human life

(Priyono, 2007). Capitalism has developed over centuries. Due to its adaptive nature to the needs of the environment, both economic and socio-political environments, capitalism can survive and continue to take root in human life. This is what gave rise to the phrase "Capitalism is dead, long live capitalism" (Kaletsky, 2010). capitalism" (Kaletsky, 2010). Capitalism initially emerged in 1776 when Adam Smith published his writing entitled "The Wealth Of Nation". In the book, it is believed that there is an "invisible hand" power that can regulate the economy. The government should get out of business and let trade and the free market guide the economy. Thus the economy and prosperity are left entirely to market mechanisms. Capitalism has been criticised because: (1) Capitalism causes various kinds of harm and injustice.

Capitalists think that their ownership rights to a resource that can be connected to the free market are reasonable and they do not want to recognise that many people lose and suffer as a result of the free market; (2) Capitalism causes environmental damage. In the pursuit of profit, many parties cause environmental damage and then charge the



damage to other parties. Therefore, capitalism is called an irrational ideology because it can harm and hurt others; (3) Capitalism perpetuates poverty and unemployment. Unemployment is something that will continue to exist in a profit-driven society. Production activities are aimed at producing cheap goods (in large quantities) in the fastest way possible. This allows capital owners and firms to maximise their profits. When there is an overabundance of goods and firms cannot sell their goods, firms will reduce production, which means reducing the number of labourers, which results in unemployment and poverty (Dunne, 2012). Translated with DeepL.com (free version).

When a company is faced with an economic crisis problem, the first thing the company does is to maintain its profits by laying off workers, the influence of capitalism is that profit and economic growth are the main priorities, and competition between companies is a key feature of this system. Capitalism can provide incentives for innovation and efficiency, but it can also result in economic inequality and an excessive focus on profit over social interests (Suyatna, et. al., 2018). While on the other hand, it is not always the case that when a company has a profit problem, it has to be with the termination of employment that makes the company not apply humanist profit, because one of the attitudes of an entrepreneur refers to a business and economic approach that places more emphasis on social and humanitarian aspects. This includes consideration of human welfare, human rights, the environment, and the social impact of business.

Humanist profit principles try to combine economic profit with ethical considerations and social interests. This could include sustainable business practices, responsiveness to community needs, protection of labour rights, and environmental preservation (Adriyanto, 2022). By looking at the positive and negative impacts of capitalism above, it can be said that capitalism is like an endless trap. Those who can enjoy the positive impacts of capitalism are certain classes of

society, namely the owners of capital, while those who feel the negative impacts of capitalism are people and social classes who do not have capital. Where the number of people who do not have capital is greater than the number of capital owners and they need work from the owners of capital.

Referring to the development of business and economics, the concept of profit has changed and adjusted from year to year, the concept of profit has turned into a capitalist concept, meaning that when seeking profit, it does not think about the long-term damage in the future, whereas both organisations, companies and individuals should pay attention to the long-term aspects, thereby implementing a socialist system to reduce social and economic inequality. There is a fundamental difference between the two dominant paradigms that have emerged as the main foundations of thinking, namely capitalism and socialism. Both have very different principles in organising the economy and wealth distribution.

This research will compare and analyse key aspects of these two paradigms, helping us to understand the contrast between a capitalist profit-based economy that bases its economy on profit and competition, and socialism that pursues the goals of equality and social welfare. Capitalism at its core, gives control to private individuals and companies making them responsible for production and distribution. Meanwhile, in socialism there is a greater role for the government or collective society in the ownership and control of economic assets. This aims to reduce inequality and ensure that resources are used for the benefit of all citizens (Alan Maass, 2010). Speaking of social interests, in South Sulawesi, there is an indigenous community that still strongly maintains its culture of socialism.

They select technology that enters the customary area, believing that living peacefully, living in harmony with others, is the most important part of their society. They believe that living in peace, living happily, in harmony with the environment is an advantage. Kajang



sub-district is famous for its strong customary law that is still in effect today. They keep away from everything related to modernisation, economic activities and the government of Bulukumba Regency. This is due to the indigenous people's relationship with their forest environment, which always relies on the customary worldview they believe in.

Kajang Bulukumba Community Perspective. In this community, money is not the main factor in measuring their level of happiness. This view can be understood through various cultural, social, economic and environmental factors present in the region. Culture and Traditions Kajang has a rich culture with deep roots in tradition and strong values. These traditions often emphasise the importance of togetherness, solidarity and strong social relationships in achieving happiness. In Kajang culture, people often participate in social events such as kenduri or community gatherings. This is a time where they can gather, share stories and strengthen their social bonds. Happiness in this case is often measured by the extent to which one can feel connected to others, not by how much money they have. In this context, money may be considered a means to an end but not the main goal in life.

A simple lifestyle is characteristic of the Kajang people. They tend to live in a less consumptive manner and prioritise their basic needs. This reflects the philosophy that true happiness cannot be found in material possessions, but in simplicity and inner peace. In daily life, Kajang people may enjoy simple things such as relaxing with family and friends, savouring local cuisine, or undergoing religious or cultural activities. They feel happy with what they have and are not overly fixated on material achievements. This view reflects an understanding that true happiness is not the result of material wealth, but rather deep social connections and a meaningful quality of life. One of the defining characteristics of the Kajang community is its strong social solidarity. When there is a difficult situation or a significant event in someone's life, the Kajang community often

comes together to provide support. This could be in the form of material assistance, moral support or collective labour. This high level of social solidarity gives the Kajang people a strong sense of happiness. They feel safe and protected by their community, and this provides far greater satisfaction than material wealth. In their view, having a lot of money may not provide the same feeling of security and social support as they feel in their community that keeps the human connection intact.

Andryani (2018), profit not only contains elements of materialism, not only as a form of capitalism, but profit also contains elements of humanism. The accountant's reality creates the perception that profit is a match between income and expenditure. The non-accountant reality actually shows more aspects of humanism. These perceptions all have their own truths. Initially, profit was only seen as the profit earned by a government or company after reducing production and operational costs. However, with the many events that occur, the increasing complexity of business, and the demands of stakeholders, the concept of profit has evolved to become broader.

In the modern era, profit is not only considered in financial terms but also in social and environmental terms. The concept of sustainable profit is becoming increasingly important and is used as a benchmark to evaluate business success in the long term. In addition, technological developments also influence the concept of profit. Technology-based businesses have different characteristics and require different methods in calculating profits. Therefore, the concept of profit continues to evolve and is adjusted to current business needs.

Ekasari (2014), the history that continues to develop shows that until now profit is still the main goal and main focus in establishing a business. In principle, business objectives have three aspects, namely: (1) profitability and growth; (2) creating jobs; and (3) customer satisfaction. One of the indicators to assess business success is how much profit is generated. In this case, accounting plays a



crucial role in evaluating the company's performance in achieving profit or profit. Subiyantoro and Triyuwono (2004), differences in interpretation of the concept of profit make the interpreted profit different from the profit referred to in a number of literatures. This difference in interpretation can also be influenced by the company's environment, both related to the internal environment and the external environment. By understanding the interpretation of profit, it can be seen to what extent profit at the concept level is implemented at the practical level, namely: (1) the discussion is focused on the exposure of the concept of profit based on some thoughts about the theory of profit; and (2) by describing an empirical experience of two management accountants in interpreting and applying profit in the company.

Subiyantoro and Triyuwono (2004) said "the discussion of the concept of earnings is based on several thoughts of accounting theorists, namely Tuanakotta (1984), Hendriksen (1993), Widodo (1995), and Belkaoui (2001). These four accounting theorists make no less important contributions to their depiction of accounting theory that has been developing: (1) discussion of the concept of accounting profit; (2) discussion of the three levels in the concept of accounting profit, namely structural (syntactic), interpretive (semantic), and behavioural levels; (3) discussion of the elements that need to be included in the calculation of profit; and (4) discussion of profit users. The concept of profit is the main discussion in almost all economists. The concept of profit is important because this concept not only concerns short-term needs (management welfare), but also has predictive value.

Belkaoui (2000) states that the first economist Adam Smith defined profit as an increase in welfare, and many of the classical economists, especially Marshall, followed Smith's concept of profit and linked the conceptualisation to business practices. Belkaoui (2001) explains that the development of the dynamics of the global economic system provides an increasingly complex

understanding and interpretation of the concept of profit. Von Bohn Bawerk, an economist in the 19th century, realised that profit is not only in the form of cash. In his theory of capital and profit, Bawerk tried to develop the concept of non-monetary profit even though economic analyses at the time were dominated by the movement of money. In the 20th century, ideas about profit provided a new look at the nature of the economic concept of profit.

Belkaoui (2001), describes a series of profits and their occurrence in relation to different conditions in three ways: (1) Inner Satisfaction Profit, is profit that arises from the actual consumption of goods and services that produce inner pleasure and satisfaction of desires. Inner satisfaction profit is a psychological concept that cannot be measured directly, but can be proxied by actual profit; (2) Actual Profit, which is profit that results from an event that provides increased inner satisfaction. The best measure of this profit is the cost of living. Satisfaction is created by the inner satisfaction of profit as measured by the monetary payments made to acquire goods and services before or after consumption. Meanwhile, the third gain is financial gain; and (3) Money Gain is the gain that indicates the income received and aims to be used in expenditure to fulfil the needs of life. Although non-material profit is the most basic level of profit, financial profit is the most commonly recognised profit. Because Belkaoui (2001), states that the real profit is the most practical profit which is money.

Hendriksen (1993), understanding and interpreting the concept of profit based on the concept of welfare improvement as described, requires a conceptual framework that is able to provide certainty to realise the desires of each individual. This conceptual framework is expected to be able to provide information regarding its certainty of satisfaction and interests. at this stage responded as a form of the need for accounting profit reporting.

Belkaoui (2000), basically accounting profit conceptually has five uses in accounting

practice, namely: "(1) earnings are the basis of the taxation system and individual welfare returns; (2) earnings are considered a guide to the company's dividend policy and savings where recognised earnings are an indicator of the maximum amount that can be distributed as dividends and retained for expansion or reinvested in the company; (3) earnings are seen as a guide to investment and decision making in general which means that investors will maximise the return on invested capital, commensurate with the level of risk received; (4) earnings are believed to be a production that helps in predicting future profits; and (5) earnings are believed to be a measure of efficiency".

Belkaoui (2000), states that the efficiency of management and management of corporate resources is a key indicator in measuring corporate management. The FASB report explains that the effective use of corporate resources is the key to achieving the main objectives of the company. The earning process includes efforts and performance aimed at achieving the company's main goal, which is to return as much cash as possible to the company's owners. Management aims to maximise earnings per share, but this goal can conflict with the goal of management welfare maximisation. The management welfare maximisation model means that managers seek to increase their salaries by maximising sales or assets, firm growth, or managerial utility.

There are several profit concepts that need to be known which come from various perspectives and different scientific disciplines, such as the concept of accounting profit in multiparadigm, the concept of economic profit, the concept of business profit, the concept of welfare profit, the concept of social and political profit, and the concept of profit from a cultural perspective. Hidayat (2019), states that the concept of profit in accounting can be understood from several perspectives or points of view, namely: (1) Positivistic paradigm, which views profit as the result of objective measurements of economic transactions and events in the company. Profit is measured using

logical and consistent accounting principles and measurement methods; (2) Interpretive paradigm, which views profits as the result of a process of interpretation and meaning formation carried out by decision makers in the company. Profit is measured by considering the social, political and cultural context that influences decision making; and (3) Critical Paradigm, which views profits as the result of the process of distributing profits obtained by the company, this process is influenced by the social and political structures that exist in society. Profit is measured by paying attention to the welfare of all company stakeholders, not just shareholders.

Mankiw (2014) and Taylor (2017), the concept of profit according to economics can also be seen from several types of paradigms or points of view, namely: (1) Classical Paradigm, this paradigm sees profit as a reward for the risk and capital invested in the business. Profit is obtained from the difference between production receipts and expenditure; (2) Neoclassical paradigm, this paradigm sees profit as a reward for production factors, namely labor, capital and land. Profit is obtained from the difference between production receipts and expenditure including compensation for production factors; (3) Keynesian paradigm, this paradigm sees profits as part of national income, where profits are generated from consumption and investment in the economy; and (4) Monetarism paradigm, this paradigm sees profit as a reward for the risk and time invested in business. Profits are generated from the supply and demand for money as well as the economy's interest rates.

Brigham (2013), the concept of profit from a business perspective can be divided into several types: (1) Financial Profit. This concept of profit refers to the financial profit generated by a company after reducing all production, operational and other costs. Financial profit is often used as a parameter in evaluating a company's financial performance; (2) Operational Profit, this profit concept refers to profits generated from the core business operations of a company without considering

external factors such as investment and taxes; (3) Net Profit, this profit concept refers to the profit generated by a company after deducting all production, operational and other expenses, including taxes and loan interest; and (4) Economic Profit, this profit concept refers to the profit of a company which is calculated by considering the capital costs incurred. Economic profit reflects the level of return on investment required by shareholders.

Stiglitz (2012), views regarding the concept of profit in the context of welfare can be viewed from two aspects, namely: (1) the concept of profit as an economic result, this refers to profits obtained by companies or individuals as a result of investments or risks taken in activities economy. Profit is considered an indicator of success in achieving economic goals, namely obtaining profits and improving economic welfare; and (2) the concept of profit as social welfare, this point of view sees profit as a factor that influences social welfare or society in general. Profits are considered to contribute to producing products or services that are beneficial to the wider community, provide employment opportunities, and increase state income.

Elkington (1997), the concept of profit in a social and political perspective arises from various different ideological and philosophical views: (1) Capitalist Profit, this concept of profit originates from the perspective of capitalism which sees profit as the main goal in economic activities. Profit is considered as a reward for the capital invested and the risks taken in the business, and the main goal is to maximize the profits of the capital owner; (2) Humanist Profit, this profit concept comes from a humanist perspective and sees profit as a result obtained through the joint efforts of all members of the organization. Profit is considered a goal that needs to be achieved by all members of the organization and it is important to pay attention to humanitarian and welfare aspects in achieving this goal; (3) Socialist Profit, this concept of profit comes from a socialist perspective which sees profit as a result of

production that must be distributed fairly to all members of society.

Profit is considered a product of cooperation between all members of society and it is important to pay attention to social justice in the distribution of production results; and (4) Modernist Profit, this profit concept comes from a modernist perspective which sees profit as the result of technological and management innovation. Profit is considered a goal that needs to be achieved through the efficient and effective use of technology and management as well as paying attention to aspects of sustainability and social responsibility in economic activities. Inglehart and Baker (2000), the concept of profit from a cultural perspective can be divided into several types: (1) Individualist Profit, this concept of profit comes from an individualist cultural perspective which sees profit as the main goal in economic activities. Profit is considered as a reward for the capital invested and risks taken in the business and the main goal is to maximize individual profits; (2) Collectivist Profit, this concept of profit comes from a collectivist cultural perspective which sees profit as a result of production that must be shared fairly among all members of a group or society.

Profit is considered a product of cooperation between all members of a group or society and it is important to pay attention to social justice in the distribution of production results; (3) Ethical Profit, this profit concept comes from a cultural perspective that prioritizes ethical values in economic activities. Profit is considered a goal that needs to be achieved by paying attention to justice, truth, honesty, and balance between material and spiritual aspects; and (4) Cultural Profit, this profit concept comes from a cultural perspective which sees profit as the result of activities that enrich and maintain cultural diversity. Profit is considered a goal that needs to be achieved by paying attention to aspects of local wisdom, art and cultural heritage.

Based on several profit concepts that have been stated above, we need to look at and accommodate alternative concepts that exist in

society, especially Pappasang Tau Toa Mangkasara. In Indonesian, Pappasang Tau Toa Mangkasara means advice. According to the Big Indonesian Dictionary (KBBI), advice is a mufti's decision or opinion (on Islamic religious issues), a fatwa, advice from a pious person, a good lesson (advice), in a meeting the advice of elders is expected. Sudana (2021), companies must not only prioritize profits without considering the social and environmental consequences resulting from their business activities. Therefore, companies must also pay attention to the principles of social and environmental responsibility Corporate Social Responsibility (CSR) in managing their profits and business as a whole. In this case, human profit plays a broader role in measuring the success of an organization, involving not only financial factors, but also positive impacts on welfare and humanity. Draft Humanist profit is more related to the company's social obligations and the resulting positive impact on the environment, society and workforce.

Based on the explanation above, we need to know the differences between profit in general and humanist profit as follows: (1) Focus on Sustainable Value: humanist profit places more emphasis on creating long-term and sustainable value for all parties involved (stakeholders), including the workforce, consumers, society and the environment. Profits in general with business concepts tend to focus more on achieving financial profits alone without considering social and environmental impacts; (2) Social Responsibility: Humanist Profit recognizes corporate social responsibility and strives to optimize social benefits for society as a whole. This involves fair business practices, community development, sustainability contributions, and engagement in relevant social issues.

Profit in general with a business concept tends to focus more on achieving financial gain and perhaps less consideration of social responsibility; (3) Quality of Employee Life: humanist profits recognize the importance of employee quality of life and strive for a work

environment that is healthy, fair, and allows employees to develop. This can include fair pay policies, work-life balance, career development opportunities, and job security. Profit in general with a business concept tends to focus more on the productivity and profitability of the company without paying attention to the quality of life of employees; and (4) Environmental Impact: humanist profits recognize the importance of environmental protection and efforts to reduce adverse impacts on the environment. This can be done by utilizing energy efficiently, reducing waste, managing resources responsibly, and developing environmentally friendly products. Profit in general the business concept may not consider the environmental impact of business activities.

Researchers chose humanist profit as the main topic in conducting a series of research because the humanist profit approach considers non-financial factors such as environmental sustainability, social justice, human rights, employee happiness, and positive contributions to society in general. The goal of humanist profit is to create broader and more sustainable long-term value, not just focus on financial gain. This research is entitled Humanist Profit in the Perspective of Pappasang Tau Toa Mangkasara Values with the hope that researchers will be able to reveal the meaning contained therein.

2. Literature Review

2.1 Humanist Profit Concept

The general definition of profit is the difference between income and costs within a certain period of time. Simamora (2000), states that profit is generally defined as the difference between income and costs in a certain time period. Profit is the difference between income and profit after deducting expenses and losses. If income is greater than expenses, then net profit will occur as a result.

Wild,et,al., (2005), profit is an indicator of operating activities and is calculated based on the accrual accounting principle. Therefore, it can be concluded that profit is the difference between total income (revenue) and expenses



(expenses) that arise within a certain period of time.

Statement of Financial Accounting Standards 46 (PASK 46, 2021) states that accounting profit is the profit or loss that occurs during a certain period before deducting tax costs. In this case, profit is the excess of income over expenses resulting from the entity's operational activities in a certain reporting period. Profit reflects the financial performance of an entity in generating revenues that exceed the costs and expenses associated with its operations.

2.2 Pappasang Tau Toa Mangkasara (Tips/advice from previous people)

Pappasang tau toa Mangkasara in Indonesian Pappasang tau toa Mangkasara means advice. According to the Big Indonesian Dictionary (KBBI), advice is a mufti's decision or opinion (on Islamic religious issues), a fatwa, advice from a pious person, a good lesson (advice), at the meeting the advice of parents is expected. The advice or what in Makassar is called pap put tau toa or pap put turiolo is a text containing a testament which is full of reflections on the way of life and cultural heritage as well as the way of thinking of humans at that time. This Pappasang was generally uttered by a nobleman or king who was in power at that time. There are also those that come from intelligent people, teachers, and parents to their children which contain moral norms (Enre, 2003). In the social world, this pap put turiolo can be used as a guide in cultivating moral values and character within oneself.

The reason is, there are various values contained in the pap put tau toa which can be in the form of religious values, honesty values, responsibility values, discipline values, hard work values, independent values, social care values, and environmental care values. The existence of Pappasang tau toa which is instilled in the wider community will produce people who have determination, views and behavior that are always maintained. Pappasang tau toa comes from the Makassar language. Makassar

language is one of the regional languages in Indonesia.

Dola (2005: 1), Makassar language is one of the languages of the Indonesian language family and belongs to the Oceania language family which is under the Austronesian family. Makassar language is classified as a semivocalic language. The central location of Makassar language speakers is in South Sulawesi, including: Pangkajene Islands (Pangkep) Regency, Maros Regency, Makassar City, Gowa Regency, Takalar Regency, Jeneponto Regency, Bantaeng Regency, Bulukumba Regency,

Selayar Regency, and Sinjai Regency. Research on the Makassar language was first carried out by Matthes in 1858, marked by his work entitled *Makassarche Spraakkunst*. The content is a pioneering Makassar grammar. The next researcher is Kern. The results of Kern's research entitled *Boeginesche en Makassarche Taalkundige Bijdragen* were only published in 1940, long after the research was carried out. The results of Kern's research, which contained a comparative description between the Bugis language and the 14 Makassar languages, were published in the magazine "*Bijdragen tot de Taal an Volkenkunde*" (Dola, 2005: 3).

3 Research Method

This research design carries a qualitative approach which aims to understand social phenomena and the social environment in a natural context. Qualitative research requires basic questions such as what and how an event occurred, who was involved, when and where it occurred. Researchers chose ethnomethodology as a research methodology because it focuses on understanding the methods, patterns and techniques used by individuals in daily activities. Ethnomethodology allows understanding of regular social patterns, which are not only influenced by agreed rules, but also by shared expectations and norms that apply in society.

The presence of a researcher in qualitative research is very important because the researcher is the main instrument in collecting and analyzing data. The selection of



informants was carried out based on consideration of certain criteria, such as relevant experience and knowledge, involvement in the practice being studied, and diversity in background. This research will be carried out in Makassar City, South Sulawesi, with research subjects consisting of traditional leaders, successful entrepreneurs and officials from the Mangkasara Tribe.

Data collection techniques include in-depth interview methods, observation and documentation. The data obtained will be analyzed in stages which include organizing data, grouping based on categories and themes, testing assumptions, searching for alternative explanations, and writing up research results. The validity and rigor of the research will be tested through four criteria, namely construct validity, internal validity, external validity and rigor. The research stage consists of pre-research, research implementation, and data analysis before writing the research report.

4 Results and Discussion

4.1 Humanist Profit from the perspective of Pappasang or Toa Mangkasara Values

Based on the results of the interview, the informant said that a person's success is influenced by several factors, one of which is applying the values of Pappasang tau toa mangkasara. Based on interviews conducted by researchers with 5 informants with professions/occupations including traditional shops, traders, and officials (acting as informants from the other side), the humanist profit from the perspective of Makassar society was found to be the following statement by pap Pasang Tau Toa Mangkasara;

The first is Sopanna'Ellu in Indonesian which means ethics, which is an important principle in Makassar culture that teaches mutual respect and treating other people well, including in business relationships. Informants said that good ethics have a big positive impact in creating relationships, Makassar people call itdekkeng or in Indonesian healthy relationships in Makassar cultural life, good relationships not only provide social benefits,

they can also open up business opportunities, cooperation and Sustainable career support is the key to opening the door to fortune. Makassar people call it dalle. By applying the Sopanna'Ellu Pappasang values well, it will produce the humanist meaning of profit, dalle,dekkeng, doe, cottonang.

The second Pappasang value is Madiripangae ri crewu in Indonesian Helping each other). Traders view madiripangae as a form of assistance in the form of doe. Doe in Indonesian means money which is interpreted as a form of assistance, an expression of humanity and empathy. In Makassar society, providing assistance is not just a mechanical act, but a symbol of concern for the suffering of others. It reflects moral values applied in everyday life, where kindness is valued as an integral part of individual and societal character. Economic assistance is not only considered as a way to reduce the financial burden on families or individuals receiving assistance, but also as a strategy to achieve success in running a business. In difficult situations, aid can act as a balance and ensure that economic disparities are not too detrimental to the less fortunate. By applying the values of Pappa Madiripangae ri Kruku well, it will produce a humanist meaning of profit,dekkeng and doe.

The third is Sabbala ri Pappasang in Indonesian support. Informants stated that the meaning of support in Makassar society includes aspects of close kinship. Makassar culture refers to it asdekkeng. Family is considered the main pillar in an individual's life, and support from family members, especially in difficult situations, is considered a must. Family involvement in providing moral, emotional, and often financial support, creates a strong social network within the community. Families in Makassar are often a place to share happiness, sadness and the burdens of daily life. By applying the values of Pappas Sabbala ri Pappasang well, it will produce a humanist meaning of profit,dekkeng and doe.

The fourth Pappasang value is Sipak or sipakainge in Indonesian, respecting each other



and reminding each other. The meaning of mutual respect in Makassar society includes mutual cooperation, social norms, togetherness, open communication and values education. This reflects society's determination to maintain harmony, build strong communities, and form individuals with integrity. Through mutual reminders, the people of Makassar form a rich cultural foundation and live up to the values

that are passed on from generation to generation. By applying the value of pap put Sipak or sipakainge well, it will produce a humanist meaning of profit, dalle, dekkeng, kapang.

Based on the explanation above, the following is a table reflecting the meaning of humanist profit in the perspective of the values of Pappattau Toa Mangkasara:

Table 7.1 The meaning of humanist profit in carrying out the values of Pappasang tau toa mangkasara

No.	The values of Pappasang Tau Toa Mangkasara	The Humanistic Meaning of Profit	Source/Informant
1	Sopanna' Ellu (Ethics)	- Dale - Dekkeng - Doe - Kapatta	- Trader - Cultural practitioner - The other side's informant
2	Madiripangae ri crewu (Help each other)	- Doe - Dekkeng	- Trader
3	Sabbala ri Pappasang (Support)	- Dekkeng - Doe	- Trader
4	Sipakatau sipakainge (Mutual respect)	- Dale - Dekkeng - Kapatta	- Trader - Cultural practitioner - The other side's informant

Based on the results of the research above, the following conclusions are drawn: by applying the following pappata tau toa mangkasara values: (1) Sopanna ellu, (2) Madiri pangnea ri crewu, (3) Sakbala na ri Pappasang, (4) Sipakatau sipakainge. Then it will produce the humanist meaning of profit dalle, dekkeng, doe, and cotton.

5. Closing

5.1 Conclusion

Of course, here are the sub-chapter numbers for each section:

1. Humanist profit from the perspective of pappata tau toa mangkasara values:
 - a. Sopanna ellu
 - b. Madiri pangnea ri awakku
 - c. Sakbala na ri pappasang
 - d. Sipakatau sipakainge
2. The values of pappasang tau toa mangkasara produce dalle, dekkeng, doe, and cotton.

3. Dalle in Indonesian means fortune, namely factors including aspects of luck and fate that influence a person's success.
4. Dekkeng in Indonesian, relationships or social networks are connections with other people that can open doors to new opportunities, advice, support and assistance.
5. Doe in Indonesian means money or financial resources are also an important factor in achieving many goals.
6. Kapasang in Indonesian means opportunity, which means the path of freedom to success, the opportunity to achieve something.

5.1 Recommendations

1. For future researchers, it is necessary to carry out in-depth research regarding the relationship between entrepreneurs and officials, how they utilized dekkeng (relationships).
2. It is hoped that future researchers will need to carry out in-depth research regarding one



of the meanings of humanist profit in the perspective of the values of the papair.

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