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Meaning of Teseng Values in Constructing Farmer Accountability: A Phenomenological Study of Bugis Agriculture

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ABSTRACT

Purpose: *This research arises from the contrast between formal accountability in modern accounting and the local practice of the teseng system within the Bugis community, which is grounded in cultural values. The study aims to understand how the values embedded in teseng are interpreted in constructing farmer accountability.* ***Methodology:*** *A qualitative method with an interpretative phenomenological approach was employed, involving in-depth interviews and observations of farmers engaged in the teseng practice.* ***Results:*** *The findings indicate that accountability is not only constructed through formal mechanisms but also through cultural values such as lempu' (honesty), reso' (hard work), getteng' (steadfastness), and siri' (a sense of honor), which function as social and moral controls. This practice also reflects harmonious social relationships, mutual respect, and solidarity among actors.* ***Findings:*** *Teseng represents a form of culturally embedded accountability that emphasizes community involvement, trust, and moral values as the primary foundation for sustaining agricultural economic relationships.* ***Novelty & Originality:*** *This study offers novelty by integrating local Bugis cultural values into accountability discourse, a perspective rarely explored in conventional accounting research.* ***Conclusions:*** *The study concludes that teseng serves as a culturally grounded accountability model.* ***Type of Paper:*** *This paper is an empirical research paper.*

INTRODUCTION

In community life, the agricultural sector often serves as a domain rich in cultural practices and local wisdom. In the Bugis context in particular, agricultural activities are not merely understood as economic endeavors but also as social spaces embedded with cultural values, ethics, and beliefs (Wayan et al., 2021). One enduring cultural practice is *teseng*, a sharecropping system based on cooperative arrangements between landowners and tenant farmers.

Sirajuddin et al. (2022) demonstrate that *teseng* is typically based on verbal agreements that regulate the distribution of harvest yields and the responsibilities of each party. In contrast to modern economic systems, which rely on formal contracts and structured monitoring mechanisms, *teseng* operates without written documentation yet remains sustainable and is widely perceived as fair by its participants (Zainuddin et al., 2025). These findings suggest that cultural values function as effective behavioral control mechanisms, sustaining stable cooperative relationships in the absence of formal accountability structures.

This phenomenon is particularly compelling from an accounting perspective, especially in relation to accountability. In mainstream accounting, accountability is generally understood as the obligation to provide justification through financial reporting, record-keeping, and administrative procedures (Pathila & Adnan, 2023). However, the *teseng* practice offers an alternative view, where it is also constructed through cultural values and moral awareness. In this context, it is not expressed through written documentation but rather reflected in honesty in reporting harvest outcomes and a commitment to mutually agreed arrangements (Sari et al., 2022).

Managanta et al. (2022) rgue that agricultural systems grounded in local values such as honesty, trust, and reciprocal cooperation can serve as a foundation for sustaining long-term relationships. Therefore, it is necessary to broaden the perspective of accountability, not only as a formal mechanism but also as a socio-cultural practice embedded in the local context of communities (Sahrir et al., 2024). Accordingly, this study seeks to understand the meaning of *teseng* values within its practice and how these values contribute to the construction of farmer accountability.

In the Bugis context, *teseng* functions not only as a mechanism for sharing agricultural output but also as an economic system grounded in traditional norms and values, primarily practiced through oral agreements (Kurnia, 2024). Conceptually, it represents a reciprocal arrangement between landowners and tenant farmers, built upon trust and social norms (Prabowo dan Saenong, 2026). Moreover, this practice aligns with formal legal principles, as reflected in Law No. 2 of 1960 on sharecropping agreements (Sujana et al. 2020), indicating a harmonization between traditional values and formal systems.

Teseng also represents a form of reciprocal cooperation that is oriented not only toward economic gain but also toward sustaining mutually beneficial social relationships (Salle et al. 2024). In practice, it can be understood as a traditional institution with a strong normative dimension, where values such as honesty, responsibility, and respect for entrusted obligations serve as moral foundations in economic interactions (Mudadzir et al. 2025). This practice is further reinforced by social control mechanisms, including reputation, a sense of shame (*siri'*), and collective trust (Firdayantia et al., 2023).

In addition, Bugis cultural values such as *lempu'*, *passe*, *reso*, *getteng*, *amaccang*, *sipakatau*, *sipakainge'*, and *sipakalebbi'* function as ethical standards that guide individual behavior in the *teseng* practice (Kurnia et al., 2025). These values serve not only as moral guidelines but also as a framework for decision-making in agricultural activities oriented toward social justice and sustainability (Kara et al., 2023 & Ampa et al. 2023). Accordingly, the *teseng* practice reflects a moral economy perspective that prioritizes social balance and human relationships.

In agrarian societies, trust serves as a fundamental basis for sustaining cooperative practices. Such trust is developed through long-term social interactions, individual reputation, and culturally embedded values within the community (Yusuf et al., 2022). This mechanism functions as a form of social control, where violations of agreements affect not only economic outcomes but also social legitimacy and interpersonal relationships. Accordingly, *teseng* can be understood as a form of social capital encompassing trust, norms, and reciprocal relationships that sustain cooperative arrangements.

According to Bovens' theory, as discussed in G. Miller et al., (2021) accountability fundamentally refers to the obligation of individuals or groups to justify their actions and the use of resources to relevant stakeholders. It is not limited to formal reporting but also encompasses moral and social dimensions (Jabar & Frinaldi, 2024). n agrarian societies, accountability often operates through trust-based social systems, verbal agreements, and moral norms. Violations of agreements are more commonly sanctioned through social mechanisms, such as reputational damage and loss of trust (Tian lin et al., 2021). This indicates that traditional accountability relies more on social legitimacy than on formal instruments.

Although studies on accountability in the agricultural sector continue to expand, research that specifically examines the relationship between the cultural values embedded in *teseng* practices and the construction of farmer accountability remains limited (Prabowo & Kalsum, 2021). This condition indicates a gap between the concept of formal accountability in accounting and accountability practices grounded in local wisdom and social accounting. Based on this gap, this study addresses the following research questions:

1. How are the values of *teseng* interpreted in the practice of *ma'teseng* within the Bugis community?
2. How do these values contribute to the construction of farmer accountability in agricultural activities?

To address these questions, this study adopts an interpretative phenomenological approach to explore farmers' subjective experiences in interpreting the *teseng* practice. This approach enables a deeper understanding of accountability as a social construct that is not merely technical in nature but also encompasses moral, social, and spiritual dimensions.

Theoretically, this study contributes to the social accounting literature by introducing the perspective of Bugis local wisdom as a foundation for constructing accountability. It emphasizes that accountability does not always originate from formal systems but can also be shaped by culturally embedded values within society. Accordingly, this study offers an alternative understanding of accountability that is more contextual, culturally grounded, and relevant to the realities of social practices in the agricultural sector.

METHOD

Analysis Method

This study employs a qualitative method with a phenomenological approach. In this context, phenomenology is applied to explore how farmers experience and implement the *teseng* system, as well as how they interpret accountability based on Bugis cultural values. An interpretative phenomenological approach is chosen due to its relevance, as it focuses not only on what farmers directly experience but also on how these experiences are interpreted by the participants themselves. In this approach, the researcher plays an active role in interpreting the social meanings that emerge from interactions, symbols, and narratives shared by the farmers. This method enables a deeper understanding of the subjective dimensions underlying this traditional agricultural practice.

Research site and duration

This study was conducted in Pumbau Hamlet, Buntu Batu Village, Bupon District, Luwu Regency, South Sulawesi, an area characterized by a predominantly farming community. The residents are largely descendants of Bugis Bone who migrated to Pumbau during a period of conflict in Indonesia, and most of them are engaged in agricultural activities. The site was selected because the community continues to uphold Bugis cultural values, including social practices rooted in the concept of *teseng*, in their daily lives. In addition, the area is experiencing agricultural modernization, making it an appropriate context for examining shifts in the meaning of social accountability among farmers. The study was conducted over a period of three to four months, from September to December 2025, covering instrument preparation, field data collection, preliminary analysis, and verification of findings.

Research Infomans

The informants were selected using purposive sampling, a technique in which participants are chosen based on specific criteria aligned with the research objectives. A total of eight farmers were involved in this study, consisting of:

Tabel 1. Informant Details

No	Description	Total Informan
1	Landowners	3 People
2	sharecroppers	5 People

Source: Data Processed, 2025

The selection criteria for informants included:

1. having at least 10 years of experience as a farmer;
2. possessing an understanding of and actively practicing the values embedded in the *teseng* culture; and
3. willingness to participate in in-depth interviews and openly share their social experiences and moral values related to agricultural activities.

Tabel 2 Informasi Informan

No.	Name	Description	Farming Experience (years)
1	Nawa	Sharecroppers	60
2	Norman	Sharecroppers	47
3	Haidar	Sharecroppers	40
4	Syahrir	Sharecroppers	44
5	Ambo Tang	Sharecroppers	32
6	Tinya	Sharecroppers	53
7	Ruslan	Landowners	39
8	Kasmawati	Landowners	32

Source: Data Processed, 2025

In this study, the interview process was conducted iteratively and simultaneously with preliminary analysis. After interviewing the sixth informant, recurring response patterns began to emerge, particularly regarding the interpretation of *teseng* values such as *lempu'* (honesty), *reso* (hard work), *getteng* (steadfastness), and *siri'* (a sense of honor) in shaping farmer accountability. Interviews with the seventh and eighth informants did not generate new themes but rather reinforced and confirmed the earlier findings. This indicates that the data had reached saturation, meaning that additional informants no longer contributed significantly to data enrichment.

Furthermore, the variation among informants, consisting of both landowners and tenant farmers, represents diverse perspectives within the *teseng* practice, thereby enhancing the depth and comprehensiveness of the data. Accordingly, the inclusion of eight informants in this study is considered sufficient to capture the meaning of subjective experiences in depth, in line with the characteristics of phenomenological research

Data Collection Techniques

The primary data collection method consisted of in-depth interviews aimed at exploring farmers' lived experiences and their subjective interpretations of *teseng* values in constructing accountability. The interviews were conducted in a semi-structured manner and were complemented by participant observation to better understand the social context and farming practices. Documentation was also used as supporting data to strengthen the interview findings. In addition, the researcher employed a reflexive journal as a reflective tool to enhance self-awareness and minimize potential bias throughout the research process.

Data Analysis

Data analysis in this study was conducted qualitatively using a phenomenological approach, aimed at uncovering the meaning of farmers' lived experiences related to *teseng* values in the construction of accountability. The analytical process began with transcribing the interview data verbatim, followed by repeated readings of the transcripts to gain a comprehensive understanding of the participants' experiences. Subsequently, significant statements related to *teseng* values were identified, and their meanings were organized into essential themes.

The next stage involved thematic analysis to understand the meaning of farmers' social experiences, particularly how *teseng* values are interpreted and embodied in everyday accountability practices. To ensure data credibility, this study employed triangulation and member checking techniques. Source triangulation was conducted by comparing information obtained from different informants, namely landowners and tenant farmers, to assess the consistency of interpretations regarding *teseng* values. Meanwhile, methodological triangulation was applied by comparing data derived from in-depth interviews, participant observation, and documentation.

In addition, member checking was conducted by returning the interview results and the researcher's interpretations to the participants to ensure alignment with their lived experiences. This process was carried out during both the data collection and analysis stages. To maintain objectivity, the researcher utilized a reflexive journal to minimize potential bias throughout the research process.

RESULTS AND DISCUSSION

RESULTS

The findings indicate that the *teseng* practice within the Bugis community shapes farmer accountability through culturally embedded values in everyday life. Values such as *lempu'* (honesty), *reso* (hard work), *getteng* (steadfastness), and *siri'* (a sense of honor) serve as the foundation for fulfilling responsibilities in the working relationship between landowners and tenant farmers.

Farming is understood not merely as an economic activity but also as a form of moral responsibility and personal identity. One informant stated, "Farming is not only about making a profit; it is our way of life." This statement reflects how farming fosters a sense of dedication, commitment, and social responsibility among farmers.

In the *ma'teseng* practice, agreements between landowners and tenant farmers are made orally without written documentation. Nevertheless, these agreements are consistently upheld. As expressed by one informant, "Even without written rules, once an agreement is reached, trust must be maintained." This highlights that trust serves as the primary foundation for sustaining cooperative relationships.

Another informant stated, "Even when the results are not immediately visible, we must continue working, and regardless of how small the yield is, it must be reported honestly." This suggests that farmers interpret *teseng* as a form of responsibility, where the value of *reso* (hard work) encourages them to diligently manage the land, while *lempu'* (honesty) demands full transparency in reporting harvest outcomes. The value of *getteng* (steadfastness), in turn, reinforces their commitment to honoring agreements, even in the face of potential losses. Ultimately, *teseng* functions as a culturally embedded economic mechanism that sustains the continuity of sharecropping practices within Bugis agriculture.

Farmer accountability is also reflected in honesty when reporting harvest outcomes. One informant stated, "If the harvest is small, I report it as small; it cannot be exaggerated, nor can it be reduced." Honesty is regarded as a fundamental principle in maintaining working relationships and sustaining the *teseng* practice.

In addition, farmers' responsibility is demonstrated through diligence and perseverance in managing the land, despite various constraints. One informant explained, "The field must be constantly maintained; even when we are tired, we still have to go to the farm so the crops are not damaged and do not result in losses." This indicates that land management is perceived as a trust that must be upheld.

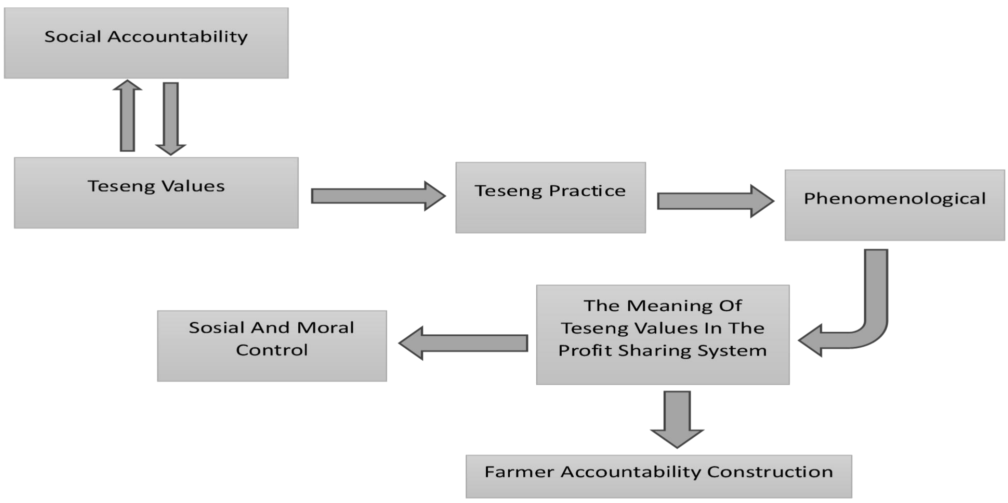
The relationship between farmers and landowners is also characterized by mutual respect. As one informant noted, "When we are treated with respect, we feel comfortable working and do not feel pressured." Such harmonious relationships reinforce a sense of responsibility in carrying out agricultural work.

Furthermore, a mechanism of mutual reminding exists among *teseng* actors. One informant stated, "If someone makes a mistake, they are usually advised gently so they do not repeat it in the future." This reflects the presence of naturally embedded social control within the community. A sense of shame (*siri'*) also motivates farmers to fulfill their responsibilities. As expressed by an informant, "If we are negligent, it feels uncomfortable; we feel ashamed before the landowner." This value functions as a behavioral control mechanism within cooperative practices.

In addition, solidarity among farmers is evident in everyday practices. One informant explained, "When someone is in difficulty, we usually help each other, and when we need help, it will be returned." This highlights that social relationships play a crucial role in sustaining the *teseng* practice. Overall, the findings indicate that farmer accountability within the *teseng* system is shaped by honesty, hard work, commitment to oral agreements, mutual respect, social control, a sense of shame, and solidarity.

Based on these findings, accountability in the *teseng* practice can be understood across three main dimensions. First, the personal dimension, reflected in values such as *lempu'* (honesty), *reso* (hard work), *getteng* (steadfastness), and *siri'* (a sense of honor), representing individual awareness in fulfilling responsibilities. Second, the relational dimension, characterized by trust, oral agreements, and mutual respect between farmers and landowners. Third, the collective dimension, demonstrated through mechanisms of mutual reminding and solidarity among farmers as forms of social control within the community. Thus, accountability in *teseng* is not solely individual in nature but is also constructed through social relationships and collectively shared values embedded in the community.

Figure 1. Conceptual framework



This study is grounded in the perspective of social accounting, which views accountability as being shaped not only through formal mechanisms but also through the social and cultural values embedded within society. In the context of the Bugis community, the practice of *ma'teseng* is carried out based on cultural values such as *lempu'*, *siri'*, *reso*, *getteng*, *ammaccang*, *sipakatau*, *sipakainge'*, and *sipakalebbi'*. These values form mechanisms of social and moral control that sustain trust, commitment, and responsibility among the parties involved in agricultural profit-sharing practices.

Through the lived experiences of farmers engaged in the practice of *ma'teseng*, these cultural values subsequently construct a form of farmer accountability that is social, moral, and culturally based.

And although Bugis cultural values are diverse, this study focuses on the values that most prominently emerged in the informants' experiences, namely *lempu'*, *reso*, *getteng*, and *siri'*. The selection of these values is based on how frequently they appeared in the interviews and their relevance to shaping farmers' accountability. Other values such as *sipakatau*, *sipakainge'*, and *pesse* are still present in social practices, but they are not the main focus because they did not consistently emerge as core themes in the informants' experiences.

DISCUSSION

This study shows that accountability in the *teseng* practice is not constructed through formal mechanisms such as record-keeping or written reporting, but rather through cultural values that function as a system of social control. In the accountability literature, Bovens distinguishes between two perspectives: accountability as a formal mechanism emphasizing reporting and oversight, and accountability as a virtue associated with moral values and individual responsibility (Utomo & Nawangsari, 2025).

Based on the research findings, the practice of teseng does not show any formal accountability typically used in modern accounting systems such as financial reports and other administrative activities. However, accountability is still manifested thru the honesty, commitment, and moral awareness of farmers in fulfilling agreements. Therefore, this finding supports the theory of social accountability proposed by Mark Bovens, where accountability is seen as a virtue that builds responsibility thru cultural values and social awareness.

These findings are also in line with the social capital theory proposed by Robert D. Putnam, which emphasizes the importance of trust, norms, and social networks in maintaining the sustainability of cooperation, as mentioned by (Sahbani & Nurhamlin, 2025). The high level of trust in the practice of teseng allows work relationships to continue without written contracts. That trust serves as a substitute for formal mechanisms in maintaining accountability. Furthermore, the practice of teseng demonstrates that economic activities are inseparable from social and cultural contexts, as explained in the concept of embeddedness by Mark Granovetter in the research (Tama et al., 2025). hus, the economic relationship between farmers and landowners is not only based on material interests but also on cultural values, social norms, and human relations.

his research is also in line with the concept of moral economy proposed by James C. Scott, which states that economic decisions are influenced by the values of justice and social solidarity (Rahman, 2023). This is evident from the farmers' attitude of upholding honesty and mutual assistance, even in conditions where the harvest is not always profitable.

On the other hand, the findings of this study do not fully align with the formal accountability theory, which emphasizes the importance of written reports as a form of accountability. Moreover, the results of this study also differ from the assumptions of agency theory proposed by Michael C. Jensen and William H. Meckling, which state that individuals tend to be opportunistic and therefore require contracts and supervision. Dahlan & History, (2025) this research shows that cultural values can change the way agency theory is operationalized. Therefore, in the practice of teseng, work relationships remain accountable even without formal control mechanisms, due to the values of honesty and shame (siri') acting as behavioral regulators for the farmers.

Thus, this research shows that accountability is contextual and does not always have to be manifested in the form of a formal system. In the context of Bugis society, accountability is built thru cultural values that integrate personal, relational, and collective dimensions. Overall, these findings expand the understanding of accountability by demonstrating that culturally-based agricultural practices like teseng contain forms of accountability rooted in values, trust, and social ethics, which, while different, remain relevant to the concept of accountability in modern literature.

CONCLUSION

This research shows that the practice of teseng shapes farmers' accountability in a cultural, relational, and contextual manner thru the internalization of the values of lempu', reso, getteng, and siri', which function as mechanisms of moral control without relying on formal recording systems; these findings reinforce the perspective of accountability as a virtue as proposed by Mark Bovens, and are in line with Robert D. Putnam's social capital theory and Mark Granovetter's concept of embeddedness, which emphasize that economic practices are embedded in social relations and cultural values. However, these findings should be interpreted with consideration of the research limitations, namely the location covering only one hamlet (Dusun Pumbau), the limited number of informants (8 people) despite reaching data saturation, and the potential for interpretative bias in the phenomenological approach due to the researcher acting as the primary instrument. In the future, it is recommended that research expand the geographical context and the variety of informants, as well as combine the phenomenological approach with ethnography or comparative studies to capture the dynamics of changes in the value of teseng amid the currents of agricultural modernization. Practically, these findings imply that policymakers need to integrate local wisdom into the design of community-based agricultural programs, agricultural extension officers can utilize trust values and social norms as more effective mentoring strategies, and accounting educators need to develop curricula that not only emphasize formal accountability but also incorporate social and cultural dimensions as part of contextual accountability practices.

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