



Integrating Sipakatau, Sipakalebbi, and Sipakainge with Islamic Business Ethics: A Model of Ethical Entrepreneurship among Micro and Small Enterprises

Samsuriadi^{1*}, Mukhtar Lutfi², Abdul Wahab³, Abdul Wahid Haddade⁴
Universitas Islam Negeri Alauddin Makassar

Corresponding Author: : Samsuriadi samsuriadibone11@gmail.com

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ABSTRACT

Local wisdom and religious ethics can provide culturally grounded foundations for responsible entrepreneurship. This study examines how the Bugis philosophies of sipakatau, sipakalebbi, and sipakainge are understood and internalized alongside Islamic business ethics by micro and small pesticide entrepreneurs in Bone Regency, Indonesia. Using a qualitative ethnographic design, data were collected through field observations, guided in-depth interviews with entrepreneurs and customers, and documentary analysis. Participants were selected purposively, and data collection continued until informational saturation was reached. The data were analyzed through reduction, thematic organization, interpretation, and verification using multiple-source triangulation. The findings reveal uneven internalization of the three Bugis values. Sipakatau was the most strongly practised through equal customer treatment, responsible product recommendations, patience, and concern for customer welfare. Sipakalebbi was reflected in polite communication, humility, and relationship maintenance, although competitive pressure sometimes weakened its application. Sipakainge was widely recognized but applied selectively because direct correction was perceived as potentially damaging to social and commercial relationships. Bugis cultural values and Islamic business ethics were experienced as mutually reinforcing rather than separate systems. Their integration connected human dignity, mutual respect, and moral correction with divine accountability, justice, responsibility, benevolence, falah, and maslahah. The study proposes a value-practice-goal model of culturally embedded ethical entrepreneurship

INTRODUCTION

Micro and small enterprises (MSEs) are central to local economies because they generate livelihoods, absorb labor, and sustain regional trade. Their ethical quality is therefore a public concern affecting consumers, partners, and community cohesion. In smaller firms, ethical conduct is often shaped less by formal compliance than by owner-managers' values and social expectations. Ethical norms may influence responsible business orientation more strongly than legislation, while owner-managers substantially determine strategic and ethical practices ("Carroll's CSR Pyramid: An Empirical Investigation of SME CSR Orientation," 2021; Handayani et al., 2024). MSE transactions also depend on trust and long-term regional relationships (Sejfijaj et al., 2024). From an Islamic perspective, business is part of muamalah and must remain within the moral boundaries established by the Qur'an and Hadith (Harahap, 2020).

Local wisdom offers a culturally legitimate foundation for ethical conduct. It encompasses indigenous knowledge, inherited philosophies, communal norms, and shared understandings of appropriate behavior. These resources can produce social capital by strengthening trust, cohesiveness, altruism, and coordinated action (Susanto et al., 2022). Community-based enterprises show that altruism and responsible use of local resources support sustainable entrepreneurship (Zainal et al., 2024), while Indonesian creative social enterprises use local wisdom to build trust and align innovation with community expectations (Gumulya et al., 2022). Among Bugis communities, sipakatau, sipakalebbi, and sipakainge form an ethical triad: sipakatau requires humanizing others, sipakalebbi emphasizes dignified treatment, and sipakainge encourages moral reminders and correction. These values support character formation and social harmony (Herlin et al., 2020), while local culture can strengthen competitiveness and well-being (Juliana Jaya et al., 2020).

Despite this potential, MSEs in developing economies often operate under conditions that increase ethical vulnerability. Limited resources, survival pressures, and weak bargaining power may increase tolerance for corruption and questionable practices (Minh et al., 2021). Opaque regulations and weak institutions may normalize pragmatism and reduce transparency (Kása et al., 2023), whereas information asymmetry restricts access to reliable ethical guidance (Suriyankietkaew et al., 2022). These constraints create tension between financial survival and ethical obligation. Although MSEs must remain viable, intense competition may encourage deception, opportunism, and immediate gains over long-term legitimacy (Handayani et al., 2024; Solehudin et al., 2024). A credible solution therefore cannot depend exclusively on regulation; it must also activate values that entrepreneurs recognize as morally authoritative and socially meaningful.

This tension is evident among pesticide traders in Bone Regency, South Sulawesi. The number of micro and small enterprises recorded in Bone was 2,998 in 2022, increased to 6,398 in 2023, and stood at 5,068 in 2024 (BPS Kabupaten Bone, 2025). However, this expansion has not necessarily improved service quality or ethical relationships. Preliminary observations identified misleading product explanations, false claims concerning prices and profits, product

modification, withholding promotional items, disparagement of competitors, and collusive conduct disadvantaging customers. Some entrepreneurs understood cultural and religious norms but did not consistently apply them because of competitive pressure and profit seeking. Such behavior reflects the normalization of unethical practices and the perception of ethics as an obstacle to commercial gain (Ningsih & Ilmi, 2022). It also contradicts Islamic prohibitions against fraud and wrongful appropriation, as emphasized by Shihab (2005) and Alu Syaikh (2008).

A general response lies in reconnecting economic conduct with religious ethics and locally legitimate moral systems. Islamic business ethics advances tawhid, honesty, justice, trustworthiness, responsibility, benevolence, mutual consent, *maslahah*, and *falah*, positioning business as socially and spiritually accountable. In plural societies, traditions consistent with Islamic principles may be retained and ethically refined (Nor, 2018). Earlier research supports this approach. Bugis local wisdom in *pallise' balu'* has been interpreted through divine reliance, although certain practices retain contested meanings (Muis, 2020). The internalization of *macca na malempu* has been associated with product safety, honesty, customer involvement, and responsibility (Jannah et al., 2020). Similarly, integrating *siri' na pacce* with Islamic business ethics connects divine consciousness, truthfulness, solidarity, distributive balance, and *sipakatau* with locally grounded behavior (Abdullah et al., 2019).

More specifically, the three Bugis values provide complementary mechanisms for addressing relational failures. *Sipakatau* can restrain exploitation by affirming the dignity and rights of customers and competitors; *sipakalebbi* can guide respectful communication and fair service; and *sipakainge* can operate as collective ethical control through constructive correction. These values have supported tax compliance among MSEs (Ramadani et al., 2021) and ethical character formation through education (Zahro et al., 2021). Comparable research shows that local philosophies can be integrated with Islamic ethical attributes to control entrepreneurial behavior and advance material, social, and spiritual welfare, as demonstrated by *pobinci-binciki kuli* among Buton entrepreneurs (Tamsir et al., 2020). Indigenous business systems promote cooperation and community-oriented definitions of success (Sharma et al., 2021), suggesting that culturally embedded ethics can supplement weak institutions through trust-based relationships (Cumming et al., 2021).

Nevertheless, the literature remains fragmented. Prior studies have examined Bugis values in taxation, education, customer satisfaction, ritual practice, and local-wisdom-based business, but rarely investigate how *sipakatau*, *sipakalebbi*, and *sipakainge* are jointly understood and enacted by MSE owner-managers. Research integrating Islamic business ethics and local wisdom also remains more conceptual than empirically grounded, creating demand for hybrid frameworks linking indigenous knowledge with contemporary entrepreneurial challenges (Haneesha, 2023; Aluko et al., 2025). Local-wisdom-based responsibility research remains underdeveloped (Susanto et al., 2022), while mainstream management scholarship marginalizes non-Western contexts and indigenous theory building (Wickert et al., 2024). Entrepreneurship, ethics,

and indigenous studies also remain separated across disciplinary boundaries (Stefanidis et al., 2022). Consequently, little is known about how a Bugis-Islamic ethical configuration operates in pesticide businesses, where customer safety, competition, and commercial survival generate distinctive tensions.

Accordingly, this study examines how micro and small pesticide entrepreneurs in Bone Regency understand sipakatau, sipakalebbi, and sipakainge; how these values are internalized alongside Islamic business ethics; and how their integration can be conceptualized as an operational framework for ethical enterprise development. Rather than testing formal hypotheses, the study adopts an interpretive qualitative scope appropriate for exploring cultural meanings and context-dependent practices. Its novelty lies in developing a local-wisdom-based Islamic business ethics model that treats the three Bugis values not merely as symbolic identities but as practical mechanisms for humanizing market relationships, protecting dignity, enabling moral correction, strengthening trust, and balancing economic, social, and spiritual objectives. Empirically, the study is bounded to pesticide-trading MSEs in Bone Regency; theoretically, it contributes to Islamic economics, indigenous entrepreneurship, and business ethics by explaining how cultural and religious norms can jointly support fair, responsible, and sustainable business conduct.

LITERATURE REVIEW

Local Wisdom and Indigenous Knowledge in Ethical Business Behaviour

Local wisdom refers to the accumulated knowledge, values, norms, beliefs, and practices developed by communities through long-term interaction with their social and natural environments. It functions not merely as inherited tradition but as a normative framework through which communities interpret problems, regulate conduct, and maintain collective order. Local wisdom has therefore been described as knowledge that is locally situated, socially accepted, ethically meaningful, and transmitted across generations (Sibarani, 2023; Pettalongi, 2012). It includes local knowledge, skills, resources, social processes, ethics, and customs that guide individuals in responding to practical challenges (Kholidah, 2019; Ismail, 2018; Yusuf et al., 2022).

Indigenous Knowledge Systems extend this understanding by emphasizing oral transmission, traditional work ethics, environmental adaptation, cultural memory, and intergenerational learning. Such knowledge is not peripheral to entrepreneurship; it can directly influence innovation, operational efficiency, resilience, and competitiveness (Aluko et al., 2025). Irjayanti and Lord (2024) similarly show that locally embedded norms and collective knowledge can shape how entrepreneurs organize work, manage relationships, and respond to uncertainty. Local wisdom consequently provides both an ethical framework and a practical resource for business activity.

Institutional theory helps explain this influence. Business behaviour is constrained not only by formal laws but also by normative expectations embedded in the environment in which enterprises operate. Cultural values can function as informal institutions that define legitimate conduct, discourage opportunism, and establish sanctions through reputation, shame, or social exclusion. Where formal institutions are weak, trust and culturally embedded

social capital may substitute for regulatory deficiencies (Cumming et al., 2021). Social capital theory further explains how shared norms, trust, cohesiveness, altruism, and social networks facilitate coordinated action and responsible business relationships (Susanto et al., 2022). Thus, local wisdom may shape ethical behaviour by defining what entrepreneurs consider appropriate, honourable, and socially acceptable.

Bugis Cultural Philosophy and the Pangadereng System

The Bugis constitute one of the major ethnic communities in South Sulawesi, with a long-established cultural system reflected in language, oral traditions, historical manuscripts, and social institutions. Bugis identity has historically been expressed through Lontarak texts, customary teachings, and philosophical messages transmitted through paseng and pangaja (Mattulada, 1995; Pelras, 2021; Kapojos & Wijaya, 2018). These sources contain guidance concerning leadership, social relationships, economic conduct, responsibility, and personal dignity.

A central element of Bugis social organization is pangadereng, a normative system governing individual and collective behaviour. It originally incorporated *ade'* or custom, *bicara* or judicial rules, *rapang* or precedent, and *wari'* or social classification. Following the Islamization of Bugis society, *sara'*, representing Islamic law, became an integral component of this system (Riady L, 2004; Al & Asrul, 2023). The incorporation of *sara'* indicates that Bugis customary values and Islamic teachings developed through interaction rather than complete separation.

The moral foundation of pangadereng is closely connected to *siri'* and *pesse*. *Siri'* refers to honour, dignity, and moral shame, whereas *pesse* expresses solidarity, compassion, and sensitivity to the suffering of others. These concepts encourage individuals to protect their dignity while recognizing obligations toward the community. Bugis cultural values therefore regulate both personal integrity and social responsibility. In commercial settings, they can discourage deception, humiliation, and exploitation because unethical conduct damages not only economic relationships but also the entrepreneur's honour and social legitimacy.

This cultural framework is relevant to contemporary business because micro and small enterprises remain socially embedded. Their transactions commonly depend on interpersonal trust, reputation, kinship, and repeated interaction. The Bugis system consequently provides a culturally recognizable basis for evaluating how entrepreneurs treat customers, competitors, suppliers, and employees.

Sipakatau, Sipakalebbi, and Sipakainge as an Ethical System

Within Bugis philosophy, sipakatau, sipakalebbi, and sipakainge – often described collectively as the 3S or trisipaka – form an integrated ethical system governing relationships. These values are not independent moral expressions; together they regulate recognition, interaction, and accountability.

Sipakatau means mutually humanizing or treating one another as fully dignified human beings. It requires recognition of equal human worth regardless of economic position, social status, age, or physical condition (Bakri, 2020; Ariana, 2016). Contemporary studies interpret it as a value with horizontal and spiritual dimensions, combining mutual respect, honesty, proper speech, determination, and submission to God (Tikson et al., 2023; Ningsih et al., 2024). In business, sipakatau requires entrepreneurs to recognize customers and competitors as persons whose rights, safety, and dignity must not be sacrificed for profit.

Sipakalebbi refers to mutually honouring, appreciating, and treating others with courtesy. It promotes praise, affection, cooperation, and recognition of others' achievements (Tikson et al., 2023; Kamila & Astuti, 2024). Commercially, this value discourages disparagement, humiliation, manipulative communication, and discriminatory service. It encourages respectful interaction, fair treatment, and the maintenance of harmonious stakeholder relationships.

Sipakainge means mutually reminding, advising, and correcting one another. It reflects the understanding that individuals may make mistakes and therefore require constructive criticism and moral guidance (Pradana et al., 2023; Nur et al., 2023). In entrepreneurship, sipakainge can operate as an informal accountability mechanism through which unethical conduct is questioned and corrected. It is particularly relevant when formal monitoring is limited.

Previous studies demonstrate that these values influence character education, tolerance, religious moderation, public service, organizational citizenship behaviour, whistleblowing, corporate social responsibility, and conflict management (Herlin et al., 2020; Zahro et al., 2021; Zubair et al., 2022; Pradana et al., 2023; Sidin et al., 2023; Ningsih et al., 2024). Bugis-based CSR studies further suggest that sipakatau, sipakalebbi, and sipakainge can orient companies toward respect for rights, cooperation, community welfare, spirituality, and environmental responsibility (Burhan et al., 2022; Rayyani et al., 2023). However, their intergenerational transmission is weakening, and cultural terminology is not always accompanied by practical understanding (Anwar et al., 2023).

Islamic Business Ethics

Islamic business ethics positions economic activity within a comprehensive religious and moral order. Business is permitted and encouraged, but commercial freedom is bounded by accountability to God and obligations toward other human beings. Islamic economics is therefore not value-free; it connects production, exchange, and consumption with justice, lawful conduct, social welfare, and spiritual responsibility (Karim, 2007; Nasir, 2020; Harahap, 2020).

The dissertation's framework identifies seven interconnected principles: unity or tawhid, equilibrium, free will, responsibility, benevolence, falah, and maslahah. Tawhid places all business activity under divine accountability. Equilibrium requires fairness and proportionality among stakeholder interests. Free will recognizes entrepreneurial choice but limits it through moral responsibility. Responsibility requires entrepreneurs to accept the consequences of their decisions. Benevolence extends conduct beyond minimum contractual duties toward compassion and generosity. Falah defines success in worldly and spiritual terms, while maslahah emphasizes benefits for individuals and society (Hamdi, 2017).

These principles are operationalized through truthfulness, trustworthiness, sincerity, brotherhood, competence, and justice (Susanto et al., 2022). They are also reflected in the prophetic attributes of siddiq, amanah, tabligh, and fathonah. Ethical business therefore demands truthful product information, fulfilment of promises, transparent communication, adequate knowledge, fair pricing, lawful products, and avoidance of harm. Spiritual entrepreneurship extends this framework by integrating faith, morality, empathy, consistency, and social care into business management (Sejfijaj et al., 2024). Profit remains legitimate, but it must not be pursued through fraud, exploitation, or the denial of others' rights.

Integration of Bugis Values and Islamic Business Ethics

Bugis philosophy and Islamic business ethics share important normative foundations. Sipakatau corresponds with human dignity, justice, and brotherhood; sipakalebbi reflects benevolence, respectful communication, and stakeholder care; and sipakainge supports accountability, responsibility, and the obligation to encourage proper conduct. Their convergence is historically supported by the inclusion of sara' within pangadereng and by the compatibility of Bugis values with Qur'anic principles (Suparji, 2019; Hamzah et al., 2023). Empirical research has demonstrated comparable forms of cultural-religious integration. The internalization of sipakatau, sipakainge, sipakalebbi, and pammali has been associated with tax compliance among micro and small enterprises (Ramadani et al., 2021). Macca na malempu has been connected with innovation, honesty, product safety, customer participation, and Islamic business responsibility (Jannah et al., 2020). The integration of siri' na pacce with Islamic ethics emphasizes truthfulness, solidarity, divine consciousness, and distributive balance (Abdullah et al., 2019). Similar patterns have been identified in the integration of pobinci-binciki kuli with siddiq, amanah, fathonah, and tabligh among Buton entrepreneurs (Tamsir et al., 2020).

Recent models reinforce the relevance of this integration. The Sustainable Indigenous Entrepreneurship Model argues that hybrid entrepreneurial logics combining ancestral knowledge and sustainability practices can strengthen resilience and competitiveness (Aluko et al., 2025). Social entrepreneurship research likewise identifies culture, networks, leadership, social institutions, and social ethics as foundations for collective enterprise development (Winarno, 2023). Indigenous values among Minangkabau entrepreneurs also demonstrate

how Islamic principles and local culture jointly support entrepreneurial orientation and community networks (Diapepin & Febrina, 2024).

Conceptual Synthesis and Research Gap

The literature establishes that local wisdom can operate as an informal institution, a source of social capital, and a practical framework for ethical decision-making. It also shows that Bugis values are relevant across education, governance, social responsibility, organizational behaviour, and religious moderation. Nevertheless, their application to everyday ethical practices in micro and small enterprises remains insufficiently examined.

Existing studies tend to investigate individual cultural values, specific institutional settings, or broad conceptual relationships. Limited research explains how sipakatau, sipakalebbi, and sipakainge function together in commercial decisions involving customer treatment, product information, competition, trust, and moral correction. The integration of local wisdom and Islamic business ethics also remains more conceptual than empirically grounded (Haneesha, 2023). This limitation reflects a broader Western orientation within management scholarship that has marginalized indigenous theoretical development (Wickert et al., 2024).

Accordingly, the present study conceptualizes the three Bugis values as culturally embedded mechanisms through which Islamic business ethics may be internalized. Sipakatau provides the humanizing foundation, sipakalebbi regulates dignified interaction, and sipakainge enables corrective accountability. Their integration with tawhid, equilibrium, free will, responsibility, benevolence, falah, and maslahah offers a contextually grounded framework for examining ethical business conduct among micro and small pesticide entrepreneurs in Bone Regency.

METHODOLOGY

Research Design and Approach

This study employed a qualitative research design with an ethnographic orientation to investigate the internalization of the Bugis philosophies of sipakatau, sipakalebbi, and sipakainge and their relationship with Islamic business ethics among micro and small pesticide entrepreneurs in Bone Regency. A qualitative approach was selected because the research sought to understand meanings, experiences, social interactions, and culturally embedded business practices rather than quantify relationships among predetermined variables. The principal concern was how entrepreneurs understood inherited cultural values, how these values became embedded in their daily conduct, and why their implementation varied across business situations.

Ethnography was appropriate because it enables researchers to capture cultural distinctions that shape individual and organizational activities through contextualized observation, interaction, and in-depth interviewing. Unlike approaches primarily concerned with determining how much or how many, ethnography is particularly suited to answering questions concerning how and why cultural meanings influence behaviour. This is important in entrepreneurship because entrepreneurs' understandings and practices are often learned through the process of conducting business rather than through

standardized formal socialization. Their ethical assumptions may consequently remain implicit and can be identified only through close engagement with their everyday activities.

Research on cultural entrepreneurship also indicates that entrepreneurs do not merely receive cultural values passively but interpret, reproduce, and transform them within organizational practices. Historical and ethnographic research has shown, for example, that cultural narratives and family principles may translate abstract religious or institutional values into practical scripts regulating business conduct. The present design therefore treated Bugis philosophy as a living system of meaning negotiated through interactions with customers, competitors, family members, and the wider community.

Participants and Sampling

The primary participants were owners or owner-managers of micro and small enterprises engaged in pesticide trading in Bone Regency. Loyal customers, primarily farmers who had repeatedly purchased pesticides from the participating businesses, served as supporting informants. Customers were included because they had direct and sustained experience of the entrepreneurs' communication, product recommendations, treatment of buyers, handling of complaints, and consistency between expressed values and actual behaviour. Participants were selected purposively. The selection criteria for entrepreneurs included direct involvement in managing the business, experience in pesticide trading, continuing interaction with customers, and sufficient familiarity with local commercial relationships. The entrepreneurs represented businesses of different durations and operating arrangements, including independently managed and family-assisted enterprises. Several had operated for between five and more than twenty years, allowing the study to examine relatively stable and recurrent practices.

No predetermined statistical sample size was imposed. Data collection continued until informational saturation was achieved, defined as the point at which additional interviews and observations no longer generated substantially new themes concerning cultural understanding, ethical practices, or barriers to internalization. This principle was consistent with the interpretive purpose of the study, which prioritized the depth, credibility, and contextual relevance of information rather than numerical representation.

Data Sources and Collection Procedures

The study used primary and secondary data. Primary data were obtained through field observation, guided in-depth interviews, and a supporting question instrument administered to entrepreneurs and customers. Secondary data consisted of books, scholarly articles, Qur'anic sources, local cultural documents, government records, photographs, field notes, and other materials relevant to Bugis philosophy, local wisdom, Islamic business ethics, and the economic context of Bone Regency. Primary and secondary evidence were compared during interpretation, although empirical field data remained the principal source.

Observation was conducted before and during intensive fieldwork. The researcher observed commercial interactions, communication styles, customer service, product explanations, conflict management, and relationships among entrepreneurs. Attention was directed to the extent to which behaviour reflected or departed from *sipakatau*, *sipakalebbi*, *sipakainge*, and Islamic ethical principles. Ethnographic observation was important because values internalized as habits may not be fully articulated during interviews. Contextual data included the physical business environment, routines, interactions, and non-verbal behaviour.

Individual guided interviews were conducted face to face with entrepreneurs and customers. The interview guide contained questions concerning participants' understanding of the three Bugis values, their sources of cultural knowledge, their experiences of ethical dilemmas, relationships with customers and competitors, and interpretations of Islamic business responsibilities. Guided interviews provided consistency across participants while allowing follow-up questions when significant experiences emerged. Interviews were recorded for transcription and analysis with participants' permission. Interviews are central to qualitative entrepreneurship research because they reveal subjective meanings and dynamic features of entrepreneurial processes that cannot be inferred from observable behaviour alone (Saat & Sitti, 2020).

Documentation supplemented observations and interviews. Materials included field notes, photographs, business-related documents, local records, and relevant archives. Documentary evidence helped contextualize participant accounts and trace the relationship between inherited cultural principles and contemporary business practices. Such multiple forms of evidence are important because the internalization of culture occurs through both expressed beliefs and repeated organizational practices.

Researcher Role and Instruments

The researcher served as the principal research instrument. This role involved defining and refining the research focus, identifying informants, collecting data, evaluating the quality of evidence, interpreting meanings, and developing conclusions. The researcher was supported by an observation guide, a semi-structured interview guide, a question instrument, a recording device, field-note formats, and documentation records.

The researcher's interpretive role required reflexivity. Field interpretations were continuously compared with participant statements and observed practices to minimize the imposition of assumptions external to Bugis culture. Flexibility was maintained when new themes emerged, but this did not replace systematic planning. Methodological changes in qualitative research design or data collection should be transparently reported rather than concealed, and flexibility should operate within a coherent data collection strategy.

Data Analysis

Data analysis was conducted before, during, and after fieldwork, following the qualitative procedures described by Sugiyono (2016) and the interactive model of Miles et al. (2014). Before entering the field, the researcher reviewed preliminary observations and secondary materials to establish an initial

focus. This focus remained provisional and was refined as field evidence developed.

During fieldwork, interview responses were assessed immediately to determine whether clarification, elaboration, or comparison with other participants was required. Audio recordings were transcribed, field notes were organized, and documentary evidence was catalogued. Analysis then proceeded through data reduction, data display, and conclusion drawing and verification. Data reduction involved selecting, coding, simplifying, and grouping information relevant to cultural understanding, ethical practices, customer relationships, competition, and internalization. Thematic coding combined inductive themes emerging from the field with sensitizing concepts derived from sipakatau, sipakalebbi, sipakainge, and Islamic business ethics. Data displays were developed as structured narratives, thematic matrices, and conceptual relationships. Conclusions were progressively formulated and repeatedly checked against interview transcripts, observations, and documentary evidence. This process was consistent with qualitative thematic content analysis, which has been used to explain how cultural norms shape entrepreneurial motivation and behaviour.

RESULT

Research Context and Characteristics of the Participants

The field findings were situated within the agricultural and sociocultural environment of Bone Regency, South Sulawesi. Bone covers approximately 4,559 square kilometres and is characterized by coastal, lowland, and hilly areas that support agriculture, trade, and micro and small enterprise development (BPS Kabupaten Bone, 2025). Pesticide traders occupy an important position in this local agribusiness system because they connect farmers with agricultural inputs and frequently provide informal advice regarding product selection, dosage, application, and crop suitability. Their role therefore extends beyond selling products and includes a practical advisory function that may directly affect crop yields, farmer income, occupational safety, and environmental conditions.

The participating entrepreneurs managed micro or small pesticide businesses with relatively simple organizational arrangements and limited capital. Most businesses were operated directly by their owners, sometimes with assistance from family members. The entrepreneurs had generally been active for between five and more than twenty years. Senior entrepreneurs tended to maintain broad customer networks and long-standing community relationships, whereas younger participants were more adaptive in using contemporary communication channels. Nevertheless, both groups operated within broadly similar Bugis cultural and Islamic moral environments.

Relationships between entrepreneurs and customers were rarely purely transactional. Many customers were relatives, neighbours, long-term acquaintances, or farmers from nearby communities. These relationships encouraged informal consultation, small-scale credit, flexible payment, and repeated purchasing. At the same time, entrepreneurs faced price fluctuations, limited working capital, seasonal demand, changing consumption patterns, and

increasingly intense competition. The findings consequently reflected a business environment in which ethical decisions were inseparable from social embeddedness, commercial pressure, and community reputation.

Entrepreneurs' Understanding of Sipakatau, Sipakalebbi, and Sipakainge Sipakatau as the Strongest Internalized Value

Among the three philosophies, sipakatau displayed the strongest and most visible level of internalization. It was reflected in equal treatment of customers regardless of purchasing volume, social status, personal closeness, or economic capacity. Muhammad Arsyad stated that customers purchasing either large or small quantities should receive the same respectful service because each person possessed dignity.

The value was also expressed through patience when customers repeatedly asked questions, negotiated prices, or submitted complaints. Entrepreneurs who considered themselves guided by sipakatau attempted to avoid harsh language and acknowledged the economic vulnerability of many farmer-customers. Several participants provided more detailed explanations to customers with limited pesticide knowledge, allowed payment flexibility in trusted relationships, or recommended less expensive products when these were sufficient for the customer's needs.

Internalization also appeared in product communication. Some entrepreneurs refused to recommend a pesticide when it was unsuitable for the customer's crop or problem. Nurdin explained that forcing an inappropriate product sale would ultimately harm the farmer. This conduct indicated that customers were not viewed only as sources of revenue. Nevertheless, the practice was not universal. Some participants acknowledged occasional impatience, incomplete information, or excessive attention to short-term profit. Arman explicitly stated that he understood sipakatau but sometimes deviated in implementation. Thus, sipakatau functioned as the principal moral reference, although its behavioural expression remained vulnerable to situational pressure.

Sipakalebbi in Communication and Relationship Management

Sipakalebbi was internalized relatively strongly, particularly in communication and customer relationship management. Participants commonly used polite language, controlled their tone, listened to complaints, and accepted bargaining as part of local commercial interaction. Zulkarnain explained that even when a customer offered an unreasonably low price, the entrepreneur should respond properly rather than react angrily or dismissively.

The value also influenced how entrepreneurs presented themselves within the community. Participants avoided appearing arrogant because business ownership was not considered a justification for treating others as socially inferior. Hj. Atis stated that entrepreneurs should remain humble so that community members would not feel unappreciated. Within relationships among competing traders, sipakalebbi encouraged the avoidance of public humiliation, personal attacks, and disparagement of competitors.

However, the findings also revealed clear limits. Price competition and attempts to capture customers sometimes weakened mutual respect. Participants reported circumstances involving negative comments about rival businesses, excessive price reductions, and efforts to undermine competitors. Sultan

distinguished legitimate competition from conduct intended to damage another trader or dominate the market through destructive pricing. Therefore, sipakalebbi occupied an intermediate position: it was widely recognized and frequently practised, but remained context-dependent and less stable under intense competition.

Sipakainge as Selective and Indirect Moral Correction

Although participants considered sipakainge important, it was the least openly implemented philosophy. Most entrepreneurs were reluctant to directly correct customers or competitors because they feared offence, conflict, customer loss, or damage to social relations. Hj. Atis explained that direct reprimand could cause resentment; consequently, it was preferable to explain matters gradually and carefully.

The practical expression of sipakainge therefore took indirect forms. Entrepreneurs used gentle explanations, personal stories, product education, behavioural examples, self-reflection, or advice delivered through respected third parties. Direct correction was more likely within close family, friendship, or long-standing customer relationships. With new customers and less familiar entrepreneurs, participants prioritized sipakatau and sipakalebbi, while suppressing direct moral criticism.

The evidence revealed a distinction between recognition and enactment. Participants possessed a high level of awareness regarding sipakainge, but implementation was selective and restrained. The value also operated internally: entrepreneurs described feelings of discomfort, self-evaluation, or regret that encouraged them to correct their own conduct. Overall, the three philosophies formed a spectrum: sipakatau was the most strongly internalized, sipakalebbi was moderately and contextually implemented, and sipakainge was strongly acknowledged but weakly expressed through direct action. This adaptive pattern was consistent with the contextual character of Bugis ethical values identified by Ramli (2023) and with evidence that indigenous entrepreneurs negotiate rather than mechanically apply cultural and commercial imperatives (Manganda et al., 2022; Stefanidis et al., 2022).

Integration with Islamic Business Ethics

Participants did not generally separate Bugis cultural values from Islamic ethics. Both were experienced as mutually reinforcing guides for proper business conduct. This integration was visible across the principles of unity, equilibrium, responsible free will, responsibility, benevolence, falah, and maslahah.

Unity or tawhid appeared through the belief that Allah observed all commercial actions and that business was an entrusted responsibility. Sugirman stated that remembering divine observation prevented arbitrary treatment of other people. Expressions such as “Allah sees,” “sustenance has already been arranged,” and “I would not feel at peace” indicated that tawhid was practical rather than merely conceptual. Sipakatau, sipakalebbi, and sipakainge translated this vertical consciousness into horizontal conduct.

Equilibrium was understood as maintaining proportion between profit and social relationships. Participants recognized that maximizing short-term gain could reduce trust and undermine business continuity. Responsible free will was expressed through the freedom to select products, determine prices, and choose competitive strategies, but this freedom was constrained by conscience, culture, and religion. Zulkarnain stated that a smaller profit felt more peaceful when the decision did not harm others. H. Salewangeng similarly emphasized his choice not to imitate harmful practices adopted by competitors.

Responsibility had social and spiritual dimensions. Because pesticide advice could affect farmers' crops and livelihoods, entrepreneurs recognized an obligation to provide accurate information. Sugirman explained that incorrect recommendations could harm farmers and their plants. Responsibility also involved honouring agreements concerning price, payment, and service quality. Benevolence appeared in voluntary assistance, flexible payment, non-commercial advice, and patient education.

Participants defined *falah* as sufficient income, business continuity, inner peace, and harmonious relationships rather than profit alone. *Maslahah* referred to tangible benefits for families, customers, workers, agriculture, and the local economy. Sukman regarded employing three local residents as a meaningful social contribution. Entrepreneurs also described educating farmers on correct pesticide concentrations as a means of preventing waste and harm. These findings correspond with evidence that Bugis spiritual entrepreneurship integrates faith, *amanah*, *siddiq*, empathy, and responsible conduct (Thamrin et al., 2021).

Barriers and the Emergent Internalization Model

The findings identified several barriers to consistent internalization: economic pressure, uneven religious and cultural understanding, limited technical knowledge, emotional conflict, destructive price competition, and fear of damaging social relationships. These conditions produced a gap between normative understanding and actual conduct. Some entrepreneurs continued to provide incomplete product information, speak negatively about competitors, or prioritize immediate profit despite acknowledging that such behaviour contradicted cultural and Islamic values.

From the evidence, an internalization model emerged through three interconnected dimensions. The value dimension comprises *sipakatau*, *sipakalebbi*, and *sipakainge* integrated with *tawhid*, justice, honesty, *amanah*, responsibility, and benevolence. The practice dimension includes equal service, accurate product information, fair dealing, respectful communication, fulfilment of promises, constructive advice, customer education, and restraint in competition. The goal dimension consists of economic viability, social harmony, customer trust, spiritual peace, *falah*, and *maslahah*.

The model indicates that culture and religion did not operate as separate ethical systems. Bugis philosophy supplied an accessible cultural language through which Islamic business ethics became embedded in everyday conduct. The resulting business orientation was neither exclusively profit-driven nor uniformly ethical. Instead, it represented a continuously negotiated process in

which entrepreneurs attempted to balance commercial survival, human dignity, cultural identity, social relationships, and spiritual accountability

DISCUSSION

The findings demonstrate that the internalization of sipakatau, sipakalebbi, and sipakainge among micro and small pesticide entrepreneurs in Bone Regency is neither uniform nor mechanically determined by cultural membership. Entrepreneurs generally recognized the three philosophies as inherited Bugis values, yet their ability to explain and enact them differed according to family socialization, religious understanding, business experience, interpersonal relationships, and economic circumstances. This result confirms that local wisdom operates as a living and contextually interpreted moral system rather than a fixed collection of traditional rules. It also supports the view that indigenous entrepreneurs actively negotiate cultural and commercial imperatives instead of passively reproducing tradition (Manganda et al., 2022; Stefanidis et al., 2022). The findings consequently extend earlier descriptions of Bugis values by showing that cultural understanding exists along a continuum ranging from basic recognition to sustained behavioural internalization.

The relatively strong internalization of sipakatau indicates that recognition of human dignity constitutes the most accessible foundation of Bugis business ethics. Entrepreneurs commonly associated this value with equal service, respectful communication, patience, and avoidance of direct harm to customers. This finding is consistent with the conceptualization of sipakatau as mutual humanization across social positions (Ningsih et al., 2024; Suma et al., 2024). It also supports earlier evidence that Bugis values can strengthen ethical behaviour in taxation, public service, education, organizational relationships, and corporate social responsibility (Ramadani et al., 2021; Pradana et al., 2023; Zahro et al., 2021; Burhan et al., 2022). In the pesticide sector, however, mutual humanization has a distinctive practical meaning. Because inappropriate product recommendations may damage crops, reduce farmers' income, and create safety or environmental risks, respecting customers requires more than politeness. It requires sufficient technical information, responsible recommendations, and restraint from exploiting customers' limited product knowledge.

The implementation of sipakalebbi was also visible but more sensitive to competitive conditions. Entrepreneurs generally sought to maintain courtesy, humility, and respect for customers and other traders. This supports previous research describing sipakalebbi as mutual appreciation and recognition of others without excessive emphasis on social differences (Tikson et al., 2023; Kamila & Astuti, 2024). The finding further corresponds with social capital theory, which argues that trust, norms, and networks facilitate coordinated and responsible behaviour (Susanto et al., 2022). Respectful communication helped preserve repeat transactions, customer loyalty, and community reputation. Nevertheless, disparagement of competitors and destructive price competition occasionally weakened this value. Thus, sipakalebbi functioned simultaneously as a moral obligation and a relational resource, but its implementation became unstable

when entrepreneurs perceived that business survival or market position was threatened.

The most significant differentiation concerned sipakainge. Although entrepreneurs understood the importance of mutual advice and correction, they rarely implemented it directly outside close relationships. This does not necessarily indicate rejection of the value. Rather, it reveals a tension within the 3S system itself. Correcting another person may fulfil sipakainge but violate sipakalebba when delivered in a manner perceived as humiliating. Entrepreneurs therefore employed indirect language, personal examples, private advice, or respected intermediaries. This finding supports Ramli's (2023) argument that the three Bugis philosophies are adaptive and relationally negotiated. It also clarifies why sipakainge, although normatively recognized, may become the weakest accountability mechanism in commercial practice. The value requires not only moral awareness but also communicative competence, interpersonal trust, and confidence that correction will not destroy the relationship.

The uneven application of the three philosophies illustrates an attitude-behaviour gap. Cultural knowledge alone did not guarantee ethical consistency. Economic pressure, price competition, emotional reactions, limited technical knowledge, and fear of customer loss sometimes overrode ethical intentions. Similar tensions have been reported among indigenous and religious entrepreneurs who attempt to balance cultural commitment with commercial demands (Husted, 2021; Manganda et al., 2022; Stefanidis et al., 2022). Ningsih et al. (2024) further demonstrate that Bugis cultural values can influence ethical intentions, but contextual conditions remain important in translating intentions into action. The present findings therefore suggest that internalization should be understood as a continuing process involving knowledge, emotional commitment, repeated practice, social reinforcement, and self-correction. Entrepreneurs may sincerely value ethical principles while implementing them selectively when commercial and relational risks become salient.

The findings provide strong support for institutional theory by showing that Bugis values act as informal institutions that define legitimate conduct and constrain entrepreneurial decisions. Siri', community reputation, parental advice, and religious accountability operated as normative pressures even where formal business monitoring was limited. This is consistent with the argument that trust and cultural norms may partially substitute for weak formal institutions (Cumming et al., 2021). However, the results also reveal the limits of such substitution. Informal norms cannot consistently prevent unethical behaviour when competition is intense, cultural transmission is superficial, or accountability mechanisms are socially difficult to activate. Consequently, local wisdom should not be treated as an automatic or complete alternative to regulation. It is more appropriately understood as an informal ethical infrastructure that requires reinforcement through education, business associations, consumer protection, technical training, and institutional support.

The integration of Bugis philosophy with Islamic business ethics represents the central theoretical contribution of the study. Participants did not experience culture and religion as competing systems. Sipakatau corresponded

with human dignity, justice, and responsibility; sipakalebba reinforced ihsan, brotherhood, and respectful treatment; and sipakainge reflected moral accountability and the obligation to encourage proper conduct. This convergence is consistent with the historical incorporation of sara' into the Bugis pangadereng system and with findings that the 3S values are compatible with Islamic teachings (Gani & Gani, 2024; Hamzah et al., 2023; Zubair et al., 2022). It also supports previous studies integrating siri' na pacce, macca na malempu, and other local values with Islamic business ethics (Abdullah et al., 2019; Jannah et al., 2020).

More specifically, the findings suggest a three-dimensional ethical architecture. Sipakatau provides foundational ethics by establishing human dignity as the minimum condition of legitimate business. Sipakalebba provides relational and aspirational ethics by requiring entrepreneurs not merely to avoid harm but to honour and appreciate stakeholders. Sipakainge provides corrective ethics by creating a mechanism for reflection, advice, and behavioural adjustment. When combined with tawhid, equilibrium, responsible free will, responsibility, benevolence, falah, and maslahah, these values form a dual accountability structure. Entrepreneurs are horizontally accountable to customers, families, competitors, and the community, while also being vertically accountable to God. This cultural-religious reinforcement helps explain why some participants rejected harmful practices even when competitors adopted them.

The entrepreneurs' interpretation of business success also challenges models that reduce entrepreneurship to growth or financial return. Participants associated successful business with sufficient income, continuity, peaceful relationships, inner calm, customer benefit, and social contribution. This conception resembles indigenous entrepreneurship models in which relational success, cultural continuity, collective welfare, and employee well-being are central outcomes (Gumulya et al., 2022; Vunibola & Scheyvens, 2023). In the present study, falah without maslahah was implicitly incomplete because personal prosperity achieved through customer harm or social conflict lacked moral legitimacy. Conversely, social benefit without economic continuity could not sustain the enterprise. The resulting value-practice-goal model therefore connects culturally embedded values with observable practices and multidimensional outcomes.

Practically, the findings indicate that cultural preservation alone is insufficient. Entrepreneurship education should translate the 3S philosophies into concrete scenarios involving product disclosure, pricing, competition, complaints, environmental safety, and customer advice. Structured learning is particularly important because cultural values may be transmitted as slogans without sufficient guidance on their application (Anwar et al., 2023; Amiruddin et al., 2023). Local government, universities, religious institutions, agricultural agencies, and business associations could jointly develop culturally grounded ethical training and technical pesticide education. Such interventions would strengthen the ability of entrepreneurs to convert moral knowledge into consistent conduct while preserving the contextual flexibility that gives Bugis local wisdom its practical relevance.

CONCLUSIONS AND RECOMMENDATIONS

This study examined how micro and small pesticide entrepreneurs in Bone Regency understand and internalize the Bugis cultural values of sipakatau, sipakalebbi, and sipakainge, and how these values interact with Islamic business ethics in everyday entrepreneurial practice. The findings demonstrate that the three cultural values remain recognizable and morally significant among the entrepreneurs, but their internalization is neither uniform nor consistently translated into behaviour. Cultural knowledge was primarily acquired through family socialization, community interaction, religious instruction, and accumulated business experience rather than through formal cultural education. Consequently, participants generally understood the practical meanings of the values but differed in their ability to articulate their philosophical foundations and apply them under changing commercial conditions.

Among the three values, sipakatau was the most strongly internalized. It appeared in the equal treatment of customers, respectful service, patience, concern for customer welfare, and efforts to avoid recommending unsuitable pesticide products. Sipakalebbi was also evident in polite communication, humility, appreciation of customers, and the maintenance of harmonious relationships. However, its application became less stable under intense price competition and efforts to secure customers. Sipakainge was widely recognized as an important obligation to remind and correct others, but it was the least directly practised. Entrepreneurs frequently avoided open correction because they feared causing offence, damaging relationships, or losing customers. They therefore expressed sipakainge indirectly through careful advice, personal examples, private communication, and self-reflection.

These differences show that cultural internalization should not be understood as the simple possession of ethical knowledge. It is an ongoing and context-dependent process in which inherited principles are interpreted, negotiated, and sometimes compromised. Economic pressure, limited working capital, competitive behaviour, emotional reactions, uneven religious and technical knowledge, and concern for interpersonal harmony all influenced the consistency of ethical conduct. The study therefore identifies a clear gap between normative understanding and behavioural implementation. Entrepreneurs may sincerely recognize the moral importance of local and religious values while applying them selectively when faced with commercial risks or relational tensions.

A central finding is that Bugis cultural philosophy and Islamic business ethics were not experienced as separate or competing moral systems. Instead, they reinforced one another. Sipakatau provided a culturally grounded expression of human dignity, justice, and responsibility. Sipakalebbi supported benevolence, brotherhood, respectful treatment, and relational excellence. Sipakainge provided a mechanism for moral correction, accountability, and the encouragement of proper conduct. These values were further strengthened by Islamic principles such as tawhid, equilibrium, responsible free will, responsibility, ihsan, falah, and maslahah. Cultural accountability operated horizontally through family expectations, community reputation, and siri', while

religious accountability operated vertically through consciousness of responsibility before God.

Based on these findings, the study proposes a local-wisdom-based Islamic business ethics model consisting of three interconnected dimensions. The first is the value dimension, which integrates sipakatau, sipakalebbi, and sipakainge with honesty, trustworthiness, justice, responsibility, benevolence, and divine accountability. The second is the practice dimension, expressed through equal service, accurate product information, fair transactions, respectful communication, fulfilment of promises, constructive advice, customer education, and restraint in competition. The third is the goal dimension, which combines economic viability with customer trust, social harmony, inner peace, business continuity, *falah*, and *maslahah*. The model shows that ethical entrepreneurship is sustained not by values alone but by the translation of those values into observable practices directed toward multidimensional outcomes.

Theoretically, this study contributes to business ethics, indigenous entrepreneurship, Islamic economics, and small-enterprise research by demonstrating how local cultural values can function as practical ethical institutions. It extends institutional and social capital perspectives by showing that culturally embedded norms can guide behaviour, build trust, and partially compensate for limited formal monitoring. However, the findings also demonstrate that informal cultural institutions cannot automatically prevent unethical conduct. Their effectiveness depends on the depth of internalization, the quality of intergenerational transmission, the strength of social relationships, and the availability of educational and institutional reinforcement.

The study also contributes to the development of non-Western entrepreneurship theory. It challenges the assumption that entrepreneurial success should be assessed primarily through profit, growth, and individual achievement. For the participants, business success also included peaceful relationships, sufficient rather than excessive income, customer benefit, social contribution, spiritual tranquillity, and divine blessing. The study therefore presents entrepreneurship as a relational, culturally embedded, and morally accountable activity rather than an exclusively economic undertaking.

Practically, the findings indicate that entrepreneurship development programs should translate cultural and Islamic values into concrete business situations. Training should address product disclosure, customer safety, pesticide application, pricing, competition, complaints, environmental responsibility, and methods of providing constructive correction without humiliating others. Local government, universities, religious institutions, agricultural agencies, and business associations should collaborate in developing culturally grounded ethical and technical education. Such initiatives would prevent the three Bugis values from remaining symbolic expressions without clear behavioural guidance.

The study is limited by its focus on pesticide-trading micro and small enterprises in one culturally specific regency. Its qualitative design provides contextual depth but does not support statistical generalization or causal claims. Participant accounts may also contain socially desirable interpretations of

cultural and religious values. Future research should compare different business sectors, regions, ethnic communities, generations, and levels of religious or cultural engagement. Quantitative and mixed-method studies could test the relationships among cultural internalization, Islamic business ethics, trust, ethical decision-making, customer loyalty, social capital, and business sustainability. Longitudinal research would also clarify how cultural values change across generations and under digitalization, market expansion, and institutional transformation.

Ultimately, the significance of this study lies in demonstrating that local wisdom can remain relevant to contemporary entrepreneurship when it is treated as an operational ethical resource rather than a symbolic cultural inheritance. The integration of sipakatau, sipakalebbi, sipakainge, and Islamic business ethics offers a contextually meaningful framework for building enterprises that are economically viable, socially responsible, culturally legitimate, and spiritually accountable.

FURTHER STUDY

This study has limitations; therefore, further research is needed on the topic of "Integrating Sipakatau, Sipakalebbi, and Sipakainge with Islamic Business Ethics: A Model of Ethical Entrepreneurship among Micro and Small Enterprises" to refine the study and broaden the insights of both the author and the reader.

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