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PASSOMPE' AS A PILLAR OF SUSTAINABLE ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY BASED ON CULTURAL VALUES: THE ROLE OF THE BUGIS DIASPORA IN THE TRADE SECTOR

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ABSTRACT

This study aims to explore the role of cultural values within the Bugis diaspora (passompe') in shaping sustainable accounting practices and corporate social responsibility (CSR) in the informal trade sector. This study adopts a qualitative approach using a case study design. Data were collected through semi-structured in-depth interviews, participant observation, and document analysis involving nine Bugis diaspora business actors in Balikpapan, Luwuk, and Palu. The data were analyzed using thematic analysis to identify the relationships between cultural values and business practices. The findings reveal that the values of lempu' (honesty), reso (hard work), and siri' na pacce (self-respect and social solidarity) function as informal institutional mechanisms that regulate economic behavior. These values shape trust-based governance, enhance economic resilience, and strengthen social cohesion, which implicitly reflect CSR practices and environmental, social, and governance (ESG) principles. Furthermore, the study identifies the presence of indigenous sustainability accounting practices characterized by simple record-keeping, transparency, and culturally embedded accountability. The findings provide practical implications for small business actors and policy makers in developing culturally grounded sustainable business models, particularly within informal economic contexts. This study highlights the important role of cultural values in fostering trust, social solidarity, and sustainability within diaspora communities, thereby supporting more inclusive and sustainable economic practices. This study offers an original contribution by integrating local cultural perspectives into the sustainability accounting and CSR literature, while introducing the concept of indigenous sustainability accounting in the context of diaspora communities and informal economies.

KEYWORDS: Bugis Diaspora, Passompe, Sustainability Accounting; Corporate Social Responsibility; Cultural Values.

1. INTRODUCTION

Studies on diaspora and migration have become a significant focus across various academic disciplines, including sociology, economics, and development studies. In recent decades, diaspora has no longer been viewed merely as a phenomenon of population mobility, but also as a key actor in economic and social development in both origin and destination regions (Mohammed, 2025; Adhikari, 2022). Prior research indicates that diaspora communities possess the capacity to connect social capital, economic networks, and transregional knowledge, thereby contributing to local economic development and social integration (Naujoks, 2022; Cepoi, 2022). In the context of economic globalization, diaspora groups are increasingly positioned as development agents capable of fostering investment, facilitating knowledge transfer, and strengthening transnational economic networks (Gevorkyan, 2021; Rapoport, 2019).

In Indonesia, one of the diaspora communities with a long-standing history in migration and trade is the Bugis community from South Sulawesi. The tradition of migration, known as passompe', has been an integral part of Bugis cultural identity for centuries (Pelras, 1996). In anthropological and migration studies literature, the Bugis are widely recognized for their high geographical mobility and strong economic adaptability in host regions (Heriyanti et al., 2021; Ammarell, 2002). Previous studies have shown that the Bugis diaspora plays a significant role in the trading sector, particularly in coastal areas and emerging economic regions in eastern Indonesia (Clayton, 2023). Beyond their role as economic actors, passompe' communities also carry cultural values that shape how they conduct business activities and build social relationships with local communities (Mohammed, 2025).

Bugis cultural values such as siri' na pacce (self-respect and social solidarity), lempu' (honesty), and reso (hard work) have long been recognized as moral foundations that shape the economic behavior of Bugis communities in diaspora contexts (Prinz, 2019). These values not only influence work ethics and the willingness to take risks but also promote business practices oriented toward trust, reputation, and social responsibility. In the context of trading activities, values such as honesty in transactions, commitment to maintaining long-term customer relationships, and social solidarity among traders often serve as key factors in sustaining business continuity within diaspora communities (Karayianni et al., 2021). Therefore, the economic practices carried out by passompe' communities are not solely driven by financial objectives but also embody strong social and moral dimensions (Hack-Polay et al., 2023).

The global discourse on business sustainability has increasingly emphasized the importance of integrating environmental, social, and governance dimensions into economic activities. The concepts of ESG and CSR have become essential frameworks for assessing the extent to which organizations implement responsible and sustainable business practices (Mishra & Pandey, 2025; Alsayegh et al., 2021). From a modern accounting perspective, these concepts are closely linked to the development of sustainability accounting, which extends beyond financial performance reporting to include the social and environmental impacts of business activities (Hussain et al., 2016). This approach aligns with the concept of the triple bottom line, which emphasizes the balance between economic, social, and environmental dimensions in business practices (Cantele et al., 2024) and supports long-term value creation and organizational resilience (Gillan et al., 2021). Overall, integrating ESG and CSR into accounting practices fosters innovation, value creation, and long-term resilience by embedding social responsibility and environmental stewardship into core business strategies (Farooq et al., 2021; Gallardo-Vázquez, 2025).

However, most studies on sustainability accounting and CSR have primarily focused on large corporations with formal reporting systems, leaving limited attention to culturally embedded practices within diaspora communities (Tang et al., 2023). In the Indonesian context, particularly among the Bugis diaspora, local cultural values such as lempu', reso, and siri' na pacce function as informal mechanisms that guide ethical and responsible business practices (Prabowo et al., 2025). These values shape economic behavior through principles of honesty, hard work, and social solidarity, which implicitly reflect core aspects of sustainability and CSR. Unlike formal CSR frameworks, sustainability practices in Bugis diaspora communities are embedded in daily economic activities and social interactions (Rayyani et al., 2023). This indicates that cultural norms play a crucial role in fostering trust, accountability, and long-term business relationships. Therefore, integrating local cultural values into sustainability accounting and CSR frameworks is essential to better capture the realities of informal and diaspora-based economies in Indonesia.

In the context of the Bugis diaspora, previous studies have largely focused on aspects of social networks, cultural identity, and economic adaptation strategies in host regions (Ridho & Nugraha, 2024).

However, research that explicitly links passompe' economic practices with the concepts of sustainability accounting, CSR and ESG remains very limited. Moreover, most studies on sustainability accounting have predominantly concentrated on formal organizations and have paid little attention to how local cultural values shape social responsibility practices within informal economic communities or small-scale businesses operated by diaspora groups. This condition indicates a significant research gap in understanding how cultural values within diaspora communities contribute to the development of sustainable business practices.

This study aims to explore the role of the Bugis diaspora (passompe') in developing culturally grounded sustainable accounting practices and corporate social responsibility within the trade sector in host regions. Specifically, this study examines how core Bugis cultural values, such as siri' na pacce, lempu', and reso, are internalized in business practices and how they contribute to the implementation of CSR and ESG principles. In addition, this study seeks to propose a conceptual model that positions passompe' as both an economic pillar and a culturally embedded sustainability accounting pillar within the diaspora context.

By integrating perspectives from diaspora studies, sustainability accounting, and local cultural values, this research contributes to the literature by positioning culture as an ethical foundation for sustainable business practices. Furthermore, this study highlights that diaspora communities function not only as economic actors but also as social agents that promote responsible business conduct. Finally, the findings are expected to provide practical implications for the development of more inclusive and sustainable business models, particularly for small and medium-sized enterprises within diaspora-based communities in Indonesia.

2. BACKGROUND

2.1. Passompe' and the Bugis Diaspora

The term passompe' originates from the Bugis language and literally means "those who sail" or migrants. In Bugis cultural tradition, migration constitutes an essential component of the cultural value system that encourages individuals to seek economic and social opportunities beyond their place of origin. The migration history of the Bugis people demonstrates that geographical mobility has long functioned as an economic adaptation strategy, enabling the community to establish extensive trading networks across the Indonesian archipelago and even internationally (Pelras, 2006). Such migration is driven not only by economic necessity but also by cultural motivations related to the pursuit of honor (siri'), social solidarity (pacce), and a strong work ethic.

From a diaspora studies perspective, the mobility of the Bugis community can be understood as a form of economic diaspora that leverages social and cultural networks to expand business opportunities in host regions (Syufri et al., 2023). Research indicates that diaspora communities often act as intermediaries between origin and destination regions through the economic, social, and cultural networks they develop (Naujoks, 2022). In the Indonesian context, the Bugis diaspora is widely recognized for its significant contribution to the trade sector, particularly in coastal areas and emerging economic regions (Syufri et al., 2023).

The presence of passompe' communities across various regions not only strengthens local economic activities but also fosters social networks that facilitate the exchange of information, capital, and business opportunities. In many cases, these networks are grounded in kinship ties, trust, and shared cultural identity (Sunarti et al., 2022). Ekawati (2023) explains that the social networks of the Bugis diaspora play a crucial role in facilitating migrants' economic mobility and supporting their adaptation to the social and economic environments of host regions. Therefore, the Bugis diaspora functions not only as economic actors but also as social communities that carry and embed cultural values within their economic practices.

2.2. Cultural Values in Bugis Business Practices

Bugis culture is characterized by a strong value system that governs both individual and collective behavior in social and economic life. These values are reflected in a set of moral principles that guide everyday activities, including trade and business practices. One of the central values in Bugis culture is siri', which refers to the concept of self-respect or honor. This concept encourages individuals to maintain their reputation and integrity through hard work and ethical conduct in social interactions (Tang et al., 2023). In addition to siri', another important value is pacce, which represents social solidarity and empathy toward fellow community members. This value fosters mutual assistance and promotes harmonious social relationships within the community. In the diaspora context, the combined value of siri' na pacce functions as a social mechanism that strengthens solidarity among migrants and facilitates the development of mutually supportive economic networks (Reski et al., 2021).

Other key cultural values in Bugis business practices include lempu' (honesty) and reso (hard work and perseverance). These values shape a strong work ethic within the economic activities of the Bugis community. In trading practices, honesty is reflected in price transparency, clarity regarding product quality, and a commitment to maintaining long-term relationships with customers. Meanwhile, the value of hard work is evident in disciplined business operations and the ability to adapt to dynamic market conditions in host regions (Amir et al., 2020).

From a socio-economic perspective, these cultural values can be understood as a form of social capital that plays a crucial role in fostering trust and stability in economic relationships. The trust established through these values not only strengthens relationships between traders and customers but also contributes to creating a more stable and sustainable trading environment. Therefore, Bugis cultural values function not only as moral guidelines but also as social mechanisms that support the sustainability of economic activities within diaspora communities.

2.3. Sustainable Accounting and Corporate Social Responsibility

The paradigm shift in the global economy has positioned sustainability as a core element of modern accounting. Within this framework, sustainability accounting extends the scope of traditional financial reporting by integrating ESG dimensions aligned with the principles of the triple bottom line: profit, people, and planet. Theoretically, this integration is predominantly examined through the lenses of stakeholder theory and legitimacy theory (Das et al., 2025; Gesso & Lodhi, 2024). Stakeholder theory posits that an entity's survival depends on its ability to manage relationships with all parties affected by its operations, while legitimacy theory suggests that businesses must align their practices with societal norms to maintain their social license to operate (Prencipe, 2025).

In the context of the Bugis passompe' diaspora, these Western theoretical frameworks find a unique and organic manifestation through local cultural values. While formal sustainability accounting often relies on structured reporting and external audits, accountability among passompe' traders is governed by what can be described as a "cultural moral contract." The value of siri' (self-respect) functions as an internal governance mechanism; a trader who fails to act honestly (lempu') not only incurs economic losses but also suffers a profound loss of siri', which may ultimately lead to social exclusion from the diaspora network.

Furthermore, CSR practices among passompe' are not formalized corporate programs but rather inherent social obligations driven by the value of pacce (communal solidarity). This form of local altruism ensures that social value creation such as supporting fellow migrants or contributing to the well-being of local communities is seamlessly embedded in everyday business practices. Thus, the passompe' model demonstrates that sustainability accounting can be effectively operationalized through informal governance mechanisms, where cultural integrity substitutes for formal regulatory pressures. At the same time, it offers a contextual perspective on how small-scale diaspora businesses achieve long-term social and economic legitimacy.

2.4. Cultural Foundations of CSR and ESG in the Passompe' Context

Although the concepts of CSR and sustainability accounting have largely developed within the context of modern corporations, their implementation cannot be separated from the social and cultural environments in which economic activities take place. Cultural values within a community can serve as ethical foundations that promote responsible and sustainable business practices. In many traditional economic communities, cultural norms function as social mechanisms that regulate economic behavior and maintain trust in business relationships (Lowell & Street, 2004). This perspective aligns with recent studies highlighting the role of informal institutions in shaping sustainability practices, particularly in non-Western contexts (Guiso et al., 2016).

In the context of the Bugis community, the philosophy of passompe' offers a locally grounded perspective for understanding social responsibility practices in diaspora economic activities. Cultural values such as lempu' (honesty), reso (hard work), and siri' na pacce (self-respect and social solidarity) form an ethical foundation that guides the economic behavior of migrant communities. These values encourage traders to maintain their reputation, conduct transactions honestly, and build harmonious relationships with local communities in host regions.

When viewed through the ESG framework, these cultural values demonstrate strong relevance. Honesty and accountability reflect the governance dimension, social solidarity aligns with the social dimension, and work ethic and responsibility contribute to environmental sustainability. This integration indicates that CSR and sustainability accounting practices can emerge organically from local cultural norms, rather than solely from formal regulations or corporate policies. Consequently, this perspective contributes to the sustainability accounting literature by offering a more contextual and culturally grounded understanding of CSR and ESG practices within diaspora economic communities.

3. METHODOLOGY

3.1. Research Approach

This study adopts a qualitative approach with a case study design to gain an in-depth understanding of how local cultural values are internalized in the business practices of the Bugis diaspora (passompe') community. The case study method is employed as it enables the researcher to explore contemporary phenomena within real-life contexts, particularly when the boundaries between the phenomenon under investigation and its social context are not clearly distinguishable (Yin, 2018). According to Gammelgaard (2017), case studies represent an effective research strategy for analyzing social phenomena that involve multiple interrelated contextual factors. This approach is particularly suitable for capturing context-specific and culturally embedded practices that cannot be adequately understood through quantitative methods (Creswell, 2014).

In this study, the case study approach is utilized to examine how passompe' cultural values influence business practices and their contribution to CSR and sustainability accounting within the Bugis diaspora community. This approach allows the researcher to explore the experiences, interpretations, and economic practices of diaspora business actors in greater depth. Furthermore, it enables the identification of patterns and meanings that emerge from social interactions and cultural contexts. Therefore, this study not only focuses on describing the phenomenon but also seeks to understand the relationship between local cultural values and sustainable business practices, particularly within informal and culturally embedded economic settings.

3.2. Research Setting and Informant

This study was conducted within the Bugis diaspora (passompe') community engaged in economic activities across several regions in eastern Indonesia, namely Balikpapan, Luwuk, and Palu. The research sites were selected purposively, considering that these regions represent key migration destinations for the Bugis community and exhibit diverse economic dynamics. The use of purposive site selection is appropriate in qualitative research to capture context-specific phenomena and ensure the relevance of the data to the research objectives (Creswell, 2014).

Balikpapan represents an industrial and service-based city with relatively high economic activity, Luwuk reflects a coastal region with a maritime-based economy, while Palu represents a developing urban area characterized by the dominance of trade and micro, small, and medium enterprises. This contextual variation provides an opportunity to examine how passompe' cultural values are internalized in business practices across different environments, which is essential for understanding socially embedded economic behavior (Granovetter, 1985).

Informants in this study were selected using purposive sampling, targeting individuals who possess relevant knowledge, experience, and direct involvement in the economic activities of the Bugis diaspora community. Purposive sampling is widely used in qualitative research to obtain information-rich cases that provide in-depth insights into the phenomenon under study (Tracy, 2020). The informants include business owners, business managers, traders, small-scale accountants, and community leaders who have a strong understanding of passompe' cultural values in business practices.

Demographically, the informants range in age from 35 to 60 years, representing a group of business actors with relatively mature experience in conducting economic activities in diaspora contexts. Most informants have operated their businesses for more than a decade, indicating a relatively high level of business sustainability and stability. This aligns with qualitative research principles that emphasize the importance of selecting experienced participants to enhance the depth and credibility of findings. Therefore, the demographic characteristics of the informants support the study's objective of exploring culturally embedded business practices within a context of long-term experience and sustainability.

To provide a structured overview of informant characteristics, the participants' profiles are presented in Table 1. To ensure anonymity and adhere to research ethics, each informant is identified using codes I-1 to I-9, as shown in the table (Kvale & Brinkmann, 2009).

Table 1: Characteristics of Research Informants.

Informant (Age)	Location	Type of business (Length of time in business)	The role of an informant	Highest level of education
I-1 (52 Year)	Balikpapan	Grocery Store (Wholesale) (25 Year)	Business owners (Diaspora figures)	Bachelor's degree
I-2 (45 Year)	Balikpapan	Seafood Exports (15 Year)	Business Manager	Bachelor's degree
I-3 (38 Year)	Balikpapan	Clothing and textile retail (10 Year)	Merchant	Bachelor's degree
I-4 (58 Year)	Luwuk	Collector of produce (30 Year)	Business owner (Diaspora figures)	High school
I-5 (42 Year)	Luwuk	Fishing gear trade (12 Year)	Merchant	Bachelor's degree
I-6 (35 Year)	Luwuk	Marine logistics services (8 Year)	Business manager	High school
I-7 (60 Year)	Palu	Mixed retail and property (30 Year)	Business owner (Diaspora figures)	Bachelor's degree
I-8 (48 Year)	Palu	Electronic Goods Trade (20 Year)	Business owners	Bachelor's degree
I-9 (40 Year)	Palu	Food distribution (15 Year)	Merchant	Bachelor's degree

3.3. Data Collection

Data collection in this study was conducted using a triangulation approach to enhance the depth and credibility of the research findings. Method triangulation allows researchers to combine multiple data collection techniques to obtain a more comprehensive understanding of the phenomenon under investigation. This approach is widely applied in qualitative research to minimize bias and improve data validity through the comparison of multiple sources of information (Creswell & Creswell, 2018; Nowell et al., 2017). In this study, data were collected through in-depth interviews, participant observation, and document analysis. These three methods complement each other in uncovering business practices and cultural values within the Bugis diaspora community.

First, in-depth interviews were conducted to explore informants' experiences, perceptions, and interpretations of passompe' cultural values in their business practices. This technique was selected as it enables the collection of reflective and context-rich data, particularly regarding values, motivations, and social practices that are not directly observable (Kvale & Brinkmann, 2015). The interviews were conducted using a semi-structured format with a flexible interview guide, allowing informants to elaborate on their experiences in greater detail. The interview topics included business management practices, financial record-keeping, customer relationships, and forms of social contribution. Interviews were conducted both face-to-face at business locations and through communication methods adjusted to the informants' availability.

The semi-structured interview guide was designed to explore key themes, including the internalization of passompe' cultural values, accounting practices, customer relationships, and social responsibility activities within the diaspora community. This approach provides flexibility for the researcher to adapt questions to the context and experiences of each informant while maintaining consistency across interviews. Such flexibility is essential in qualitative research, as it allows for a balance between structure and openness in data collection (Tracy, 2020).

Second, participant observation was employed to directly understand business practices and social interactions within the Bugis diaspora community. This method enables researchers to observe actual behaviors of business actors in their daily economic activities, thereby complementing interview data (Spradley, 1980). Through observation, the researcher identified how cultural values such as honesty, hard work, and social solidarity are reflected in trading practices. Additionally, observation provides insights into the dynamics of relationships between business actors, customers, and local communities. Field notes were systematically recorded to document observations throughout the research process.

Third, document analysis was conducted as a supporting method to validate and enrich data obtained from interviews and observations. The documents analyzed included simple financial records, business archives, and documentation of social activities carried out by diaspora business actors. Document analysis is an important technique in qualitative research as it allows access to historical and administrative data (Bowen, 2009). These data help to reveal accounting practices and forms of social responsibility implemented by the informants. Furthermore, documents serve as a triangulation tool to ensure the consistency and reliability of information obtained from multiple data sources.

3.4. Data Analysis

The data obtained in this study were analyzed using a thematic analysis approach. This approach was employed to identify patterns, themes, and meanings emerging from the qualitative data. The data analysis process was conducted through several systematic stages. First, the researcher transcribed the interview data and organized observational and documentary data in a structured manner. This stage aimed to develop an initial understanding of the overall dataset (Braun & Clarke, 2021).

Second, an initial coding process was conducted to identify relevant information aligned with the research focus, particularly aspects related to cultural values, business practices, social responsibility, and accounting practices within the diaspora community. The generated codes were then grouped into categories based on similarities in meaning. This coding process enables the researcher to systematically reduce and organize complex qualitative data into manageable analytical units (Nowell et al., 2017).

Third, these categories were further analyzed to identify overarching themes that reflect the relationships between passompe' cultural values, diaspora business practices, and practices of corporate social responsibility and sustainability accounting. The identified themes were then interpreted within the theoretical frameworks of sustainability accounting, CSR, and ESG. This interpretative process allows for a deeper understanding of how culturally embedded values shape sustainable business practices in diaspora contexts (Tracy, 2020).

4. RESULTS

4.1. Internalization of Passompe' Cultural Values in Business Practices

The findings indicate that passompe' cultural values are strongly internalized in the business practices of the Bugis diaspora communities in Balikpapan, Luwuk, and Palu. Core values such as lempu' (honesty), reso (hard work), and siri' na pacce (self-respect and social solidarity) function not only as moral guidelines but also as fundamental principles in everyday economic decision-making. The internalization of these values occurs through social processes and collective experiences that shape the identity of diaspora business actors.

The value of lempu' (honesty) serves as both a normative foundation and an operational mechanism in the business practices of the passompe' community. It not only represents an individual ethical dimension but also plays a strategic role in the construction of economic trust. In this context, honesty is not merely understood as an abstract moral principle but as a concrete practice embedded in daily trading activities, such as price transparency, clarity of product quality, and accuracy in measurement. The consistent application of lempu' reflects a collective awareness that business sustainability is highly dependent on reputation, which is built through fair and transparent economic interactions.

Furthermore, within the context of economic migration inherent to the passompe' community, honesty acquires a more complex significance as it functions as a form of social capital that strengthens relationships between business actors and consumers. The reputation established through the practice of lempu' becomes a crucial instrument in reducing information asymmetry and mitigating the risk of distrust in transactions (Karayianni et al., 2021; Hack-Polay et al., 2023). This is reflected in informants' statements emphasizing the importance of transparency at the early stages of transactions to prevent potential conflicts and customer dissatisfaction.

"We are always transparent about our prices, so customers do not need to worry. If a product has lower quality, we honestly inform them from the beginning. This builds trust, and customers keep coming back to buy from us."

(Informant I-4, Luwuk)

Furthermore, there is a strong awareness that any violation of the value of honesty, even if it occurs only once, can have significant consequences, including the loss of customer loyalty and the potential disruption of long-term business sustainability. This is reinforced by another informant's statement:

"If we are dishonest even once, customers will not come back, and it can damage the business in the long run."

(Informant I-3, Balikpapan)

Thus, lempu' functions not only as an individual ethical guideline but also as an informal institutional mechanism that regulates economic behavior within the community. This value contributes to the stability of economic relationships by strengthening trust, reducing transaction costs, and fostering sustainable business networks. Therefore, the internalization of lempu' in passompe' business practices represents the integration of local ethical values and economic rationality in the construction of a trust-based economic system.

Beyond honesty, the value of reso (hard work) constitutes a fundamental pillar in sustaining the economic resilience of the passompe' community. This value is not merely understood as a moral imperative to work diligently but is manifested in systematic economic practices through a strong work ethic, time discipline, and persistence in managing business activities. Business actors demonstrate consistent commitment to maintaining business continuity, including starting trading activities early in the morning, ensuring product availability, and proactively identifying and leveraging market opportunities.

These practices reflect the internalization of reso as a form of economic rationality embedded within local cultural norms. As expressed by one informant:

"We usually arrive at the market before dawn so that we can arrange our goods earlier and attract the first customers."

(Informant I-7, Palu)

These findings indicate that reso functions as an adaptive mechanism in responding to market pressures within the context of economic migration. Furthermore, the gradual entrepreneurial experiences of diaspora actors demonstrate how the value of hard work contributes to economic mobility (Naujoks, 2022; Gevorkyan, 2021). As expressed by one informant:

"When I first came to Palu, I started with a small business, selling basic goods in a simple kiosk. The capital came from family loans and a small amount of savings. Because I worked diligently and maintained customer trust, the business gradually grew, and I was eventually able to open a larger store."

(Informant I-8, Palu)

Thus, reso does not merely function as a cultural value regulating individual behavior but also as an adaptive economic strategy that enables passompe' entrepreneurs to survive, compete, and grow in dynamic and competitive business environments. From a theoretical perspective, this value can be understood as part of a work ethic that enhances agents' capacity to mobilize limited resources into sustainable economic gains. Therefore, the internalization of reso represents the integration of local cultural values with modern entrepreneurial practices oriented toward productivity and business growth.

Meanwhile, the value of siri' na pacce (self-respect and social solidarity) plays a crucial role in shaping the social dimension of business practices within the passompe' community. This value functions not only as an individual ethical guideline but also as a collective mechanism that regulates economic behavior and strengthens social cohesion among business actors. The concept of siri', which relates to self-respect and honor, encourages individuals to maintain integrity, reputation, and consistency in business interactions (Reski et al., 2021; Sunarti et al., 2022). Violations of ethical norms, therefore, do not only result in economic losses but also lead to a decline in social standing within the community. This is reflected in the following statement:

"In trading, we always maintain our behavior because it relates to our self-respect. If we act improperly even once, it is not only the business that suffers, but also our reputation among fellow migrants."

(Informant I-9, Palu)

Thus, siri' serves as an internal moral control mechanism that constrains opportunistic behavior in economic activities.

On the other hand, pacce represents empathy and social solidarity, which strengthens relationships among business actors, particularly in migration contexts characterized by uncertainty. This value is manifested in mutual assistance practices, both material and non-material, such as sharing market information, providing financial support, and offering moral encouragement. As expressed by an informant:

"In the diaspora, we support each other. If someone lacks capital or faces difficulties in obtaining goods, we try to help as much as possible because we consider each other as family."

(Informant I-7, Palu)

Solidarity is also reflected in collective strategies to sustain business continuity, such as sharing customers or economic opportunities:

"If a fellow trader is struggling or experiencing losses, we often share information or even customers so that we can all survive together."

(Informant I-1, Balikpapan)

Furthermore, the integration of siri' and pacce forms an embedded socio-economic system in which economic activities are inseparable from values, norms, and social ties. Business practices are therefore not solely oriented toward individual profit but also consider the sustainability of social relationships and collective balance. This is reinforced by another informant's statement:

"We do not only seek personal profit, but also maintain good relationships. When relationships are preserved, the business will also grow."

(Informant I-5, Luwuk)

Thus, siri' na pacce not only reflects the cultural identity of the passompe' community but also functions as a social regulatory mechanism that maintains economic stability, strengthens solidarity, and fosters a trust-based economic system. The internalization of these values enables the development of an adaptive, resilient, and sustainability-oriented business ecosystem.

Overall, the three core values lempu', reso, and siri' na pacce do not operate independently but are deeply integrated in shaping sustainable business practices. Lempu' ensures trust and transparency in transactions, reso drives productivity and economic resilience, while siri' na pacce strengthens social cohesion and community legitimacy. The integration of these values creates a culturally embedded economic system that effectively substitutes for formal regulatory mechanisms in governing business behavior (Hack-Polay et al., 2023). Therefore, the business practices of the passompe' community demonstrate that sustainability is not solely determined by economic factors but also by the internalization of cultural values that regulate social and economic interactions collectively.

4.2. Contribution of Cultural Values to CSR and ESG Practices

The findings indicate that passompe' cultural values contribute significantly to the implementation of CSR practices and ESG principles within the Bugis diaspora community. Although business actors do not explicitly adopt CSR or ESG terminology in their practices, empirical evidence suggests that these principles are implicitly embedded in their everyday economic activities. Thus, social responsibility practices within this community are inherently embedded, meaning they are integrated into local cultural values rather than formalized as separate corporate programs.

Within the governance dimension, the value of lempu' (honesty) functions as an informal governance mechanism that ensures transparency, accountability, and fairness in business transactions. Practices such as honesty in measurement, price transparency, and accurate disclosure of product quality reflect a form of value-based governance rooted in cultural norms. This is reinforced by an informant's statement:

"Honesty is what allows a business to last. If we are not honest, customers will no longer trust us."

(Informant I-3, Balikpapan)

This statement demonstrates that lempu' functions not only as an ethical principle but also as an instrument for building trust-based governance that reduces opportunistic behavior and enhances business sustainability.

In the social dimension, the value of siri' na pacce plays a crucial role in fostering community-based social responsibility practices. Siri', as a representation of self-respect, encourages business actors to maintain reputation and harmonious social relationships, while pacce strengthens solidarity through mutual support and social care. These values are reflected in practices such as providing assistance to fellow traders, contributing to social activities, and building inclusive relationships with local communities. As expressed by an informant:

"If a trader is facing difficulties, we usually help each other because we see ourselves as family in the diaspora."

(Informant I-2, Palu)

This indicates that the social dimension of passompe' business practices extends beyond economic interests to include the sustainability of social relationships and community cohesion.

In terms of economic sustainability, the value of reso (hard work) contributes to the resilience and sustainability of business actors. A strong work ethic, discipline, and persistence enable them to adapt to competitive market dynamics. These practices not only enhance productivity but also strengthen competitiveness and long-term survival capacity. As stated by an informant:

"If we do not work hard, it is difficult to survive in the diaspora because competition is quite intense."

(Informant I-8, Palu)

Thus, reso can be understood as a form of culturally embedded entrepreneurial resilience that supports sustainable economic practices. Overall, these findings suggest that CSR and ESG practices within the passompe' community are contextual and grounded in local cultural values, reflecting an indigenous-based CSR model. The integration of lempu', siri' na pacce, and reso forms a socio-economic system that is not solely profit-oriented but also emphasizes social and moral sustainability. From a theoretical perspective, this phenomenon can be conceptualized as embedded CSR, where economic activities are inseparable from the social structures and cultural values that govern them. Therefore, the contribution of passompe' cultural values extends beyond the local context and offers important implications for developing more inclusive and context-sensitive CSR–ESG models at the global level.

4.3. Cultural-Based Sustainable Accounting Practices

The findings indicate that the passompe' community has implemented sustainability accounting practices in a contextual manner, although these practices have not yet been institutionalized within formal and standardized systems. Rather than being manifested in complex financial reporting frameworks as seen in modern accounting systems, these practices are embedded in simple mechanisms integrated into everyday economic activities. Such practices include manual recording of financial flows and inventory, routine stock management, and the application of transparency in transactions. This reflects the presence of an organically developed economic rationality oriented toward business sustainability within the community (Hussain et al., 2016; Farooq et al., 2021).

Empirically, most business actors engage in simple record-keeping as a means of monitoring business performance. As expressed by an informant:

"We record incoming and outgoing goods to understand our profits. Without records, we could incur losses."

(Informant I-6, Palu)

This statement indicates that, although informal in nature, record-keeping practices function as a monitoring mechanism that supports economic decision-making. In other words, these practices represent a form of grassroots accounting practices that contribute to maintaining efficiency and sustainability in small-scale businesses.

Furthermore, transparency in transactions reflects a dimension of accountability rooted in the cultural value of lempu' (honesty). In this context, accountability is not merely understood as an administrative obligation but as a moral commitment to maintaining customer trust and business relationships. Price transparency, clarity in product quality, and openness in profit calculations demonstrate that accounting practices within this community carry a strong ethical dimension. Thus, lempu' serves as a normative foundation that strengthens trust-based accountability.

From a broader perspective, accounting practices within the passompe' community function not only as technical tools for recording and reporting but also as social mechanisms that regulate economic relationships. Accounting becomes embedded within a system of values that maintains the stability of economic interactions, reduces potential conflicts, and strengthens social cohesion among business actors. This aligns with the social accounting perspective, which emphasizes that accounting practices are inseparable from the social and cultural contexts in which they evolve.

Therefore, accounting practices within the passompe' community can be categorized as a form of indigenous sustainability accounting, referring to sustainability-oriented accounting practices that emerge endogenously from local cultural values. This model demonstrates that sustainability does not necessarily depend on formalized systems but can evolve from the internalization of values such as honesty, responsibility, and discipline in everyday economic activities. Consequently, these findings contribute theoretically by expanding the perspective of sustainability accounting, particularly within the context of community-based and culturally embedded economies.

4.4. Integrated Model of Passompe'-Based Sustainability

Based on the research findings, passompe' cultural values form an integrated system that supports business sustainability within the Bugis diaspora community. This system is composed of three core values lempu' (honesty), reso (hard work), and siri' na pacce (self-respect and social solidarity) each contributing to the dimensions of governance, economic sustainability, and social sustainability. These values do not operate in isolation; rather, they interact dynamically to shape adaptive, sustainable, and culturally grounded business practices.

Within the governance dimension, lempu' functions as the foundation of trust-based governance, ensuring transparency and accountability in economic transactions. Honesty in trading practices not only strengthens business legitimacy but also acts as an effective informal control mechanism in reducing opportunistic behavior. This suggests that cultural values can substitute for formal institutional systems in maintaining the quality of business governance.

In terms of economic sustainability, reso reflects a strong work ethic characterized by discipline, persistence, and resilience, enabling business actors to survive in competitive environments. This value functions as an adaptive strategy that supports operational stability and enhances competitiveness. Meanwhile, in the social sustainability dimension, siri' na pacce strengthens social cohesion and fosters harmonious economic relationships through solidarity and a sense of collective responsibility. Practices of mutual support among business actors demonstrate that economic activities are not solely profit-oriented but are also directed toward sustaining social relationships.

Overall, the integration of lempu', reso, and siri' na pacce produces a holistic and embedded sustainability model, in which economic activities are inseparable from cultural values and the surrounding social structure (Hack-Polay et al., 2023; Gallardo-Vázquez, 2025). This model demonstrates that CSR, ESG, and sustainability accounting practices can emerge organically from local values without relying on formalized frameworks. Therefore, this study contributes theoretically by proposing an indigenous sustainability model, particularly within the context of informal economies and diaspora communities.

5. DISCUSSION

The findings of this study demonstrate that passompe′ cultural values serve as a foundational basis in shaping sustainable business practices within the Bugis diaspora community. Values such as lempu′, reso, and siri′ na pacce function not only as social norms but also as effective mechanisms regulating economic behavior. This reinforces the argument that culture can operate as an informal institution governing economic activities beyond formal systems (North, 1990). In this context, business practices are not solely driven by economic rationality but are also shaped by the internalization of cultural values that influence individual preferences and actions.

Furthermore, the role of lempu′ as a foundation of honesty highlights the presence of informal governance rooted in trust. In ESG literature, the governance dimension is typically associated with formal mechanisms such as regulation, auditing, and monitoring systems (Henisz et al., 2019). However, this study shows that within the passompe′ community, governance can be effectively established through culturally embedded values that internalize transparency and accountability. This finding aligns with the notion that trust-based governance can serve as an effective alternative in contexts with limited formal institutional structures (Fukuyama, 1995). Thus, lempu′ operates as a social control mechanism that substitutes for formal systems in maintaining business integrity.

From the perspective of stakeholder theory, these findings suggest that business sustainability is closely linked to the ability to maintain mutually beneficial relationships with stakeholders (Freeman, 1984). In the passompe′ community, customers are not merely viewed as sources of profit but as part of a broader social relationship that must be sustained through honesty and transparency. The trust generated through lempu′ contributes to customer loyalty and long-term business sustainability. Moreover, strong social relationships help reduce transaction costs arising from information asymmetry (Williamson, 1985), indicating that honesty holds both moral and economic value.

In terms of legitimacy theory, the findings reveal that passompe′ business actors obtain social legitimacy through alignment with culturally embedded norms (Suchman, 1995). Practices such as honesty, hard work, and social solidarity serve as the basis for gaining acceptance within diaspora communities. This legitimacy is crucial for maintaining access to economic and social networks that support business sustainability. Violations of these values may result in reputational damage and loss of community support, demonstrating that cultural values function as a mechanism for sustaining economic activity.

The findings also highlight the role of reso (hard work) in fostering economic resilience within diaspora communities. Migrant communities often face resource constraints and economic uncertainty, requiring adaptive strategies to survive (Naujoks, 2022). In this context, reso functions as a work ethic that promotes productivity, discipline, and adaptability to market dynamics. This aligns with the concept of entrepreneurial resilience, which emphasizes persistence and flexibility in overcoming business challenges (Bullough et al., 2014). Therefore, hard work emerges as a key determinant of economic success in diaspora settings.

Moreover, the value of siri′ na pacce strengthens the social dimension of business practices by fostering social capital. This value enhances trust, solidarity, and economic networks within the community (Putnam, 1993). The practice of mutual assistance reflects the embedded nature of economic activities within social relationships. This finding is consistent with the concept of embeddedness, which posits that economic behavior is inherently embedded in social and cultural structures (Granovetter, 1985). Thus, siri′ na pacce not only reinforces social cohesion but also contributes to economic stability.

In relation to CSR, the findings demonstrate that social responsibility practices within the passompe′ community take the form of embedded CSR. Unlike formal CSR programs typically implemented by corporations, CSR in this context emerges organically from cultural values and everyday social practices (Carroll, 1991). This suggests that social responsibility does not necessarily require formal institutional structures but can arise from culturally embedded norms. Practices such as mutual support and relationship-building indicate that CSR within this community is relational rather than institutional.

From an accounting perspective, the findings on simple record-keeping and transactional transparency reveal the presence of grassroots accounting practices. These practices reflect the fundamental role of accounting as a tool for control and decision-making, even in the absence of formal standards (Hopwood, 2009). Transparency driven by lempu' also reflects a form of social accountability, where accountability extends beyond business owners to include customers and the wider community. This highlights the socially embedded nature of accounting practices within the passompe' community.

Furthermore, these findings lead to the concept of indigenous sustainability accounting, referring to sustainability-oriented accounting practices that emerge from local cultural values. This perspective is important for understanding sustainability practices in non-Western and informal economic contexts (Gray, 2010). In the passompe' community, sustainability is not measured through formal indicators but through the ability to maintain trust, social relationships, and economic stability. This suggests that sustainability is inherently contextual and cannot be separated from the cultural values that underpin it.

Overall, this study proposes that lempu', reso, and siri' na pacce form an integrated, culturally embedded sustainability model. This model connects governance, economic sustainability, and social sustainability within a holistic framework. The findings demonstrate that CSR, ESG, and sustainability accounting practices can develop organically without reliance on formal systems. Therefore, this study contributes theoretically by introducing the concept of an indigenous sustainability model within the context of diaspora communities.

Despite its contributions, this study has several limitations. First, the qualitative approach and the limited number of informants across three regions (Balikpapan, Luwuk, and Palu) may restrict the generalizability of the findings to other diaspora contexts. Second, the focus on small- and medium-scale trading sectors may not fully capture business practices in other industries or larger enterprises. Third, the informal nature of accounting practices limits the ability to quantitatively measure sustainability outcomes. Future research is therefore recommended to adopt mixed-method approaches, include broader geographical and sectoral coverage, and empirically test the relationships between cultural values, accounting practices, and sustainability performance using quantitative models.

6. CONCLUSION

This study concludes that passompe' cultural values particularly lempu' (honesty), reso (hard work), and siri' na pacce (self-respect and social solidarity) serve as the foundational pillars in shaping sustainable business practices within the Bugis diaspora community. These values are not only deeply internalized in everyday economic behavior but also function as informal governance mechanisms, drivers of economic resilience, and reinforcers of social cohesion, collectively supporting the implementation of CSR and ESG principles. Furthermore, this study finds that accounting practices within the passompe' community develop contextually through simple mechanisms grounded in transparency and accountability, reflecting a form of indigenous sustainability accounting. Therefore, this study highlights that business sustainability does not necessarily depend on formalized systems but can emerge organically from the internalization of local cultural values. In doing so, this research offers a theoretical contribution by advancing a culturally grounded sustainability model, particularly within the context of informal economies and diaspora communities.

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