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REVEALING AND BUILDING THE PROFESSIONAL COMMITMENT OF AUDITOR THROUGH LOCAL WISDOM PERSPECTIVE OF THE KAILI COMMUNITY

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ABSTRACT : This study aims to reveal the professional commitment of auditor in local wisdom perspective of the Kaili ethnic community. Qualitative approaches through data reduction and interpretation are used as data analysis. Source triangulation through the case which related to auditor professional commitment was implemented to get a total comprehension. The elaboration result of auditor professional commitment with the local wisdom of Kaili ethnic indicates that auditor professional commitment will be faded by the individual behaviour which are *nevadai*, *nenavusaka*, and *nebagiu*. In contrary, the auditor professional commitment can be maintained if the auditor adheres to the Kaili's cultural values of local wisdom in doing good that relates to daily life, namely *ane mamate rai nembali*, *pakadoli gau nemo mabali* (to always doing good in life, do not bother it with wickedness), *ane raja madago*, *maria rasi* (good favor brings many benefits), *belo raporia belo rakava* (good deeds will be rewarded with good deeds).

Keywords : "Revealing, Profesional Commitment, Kaili Community".



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INTRODUCTION

Auditors are professional occupations that required to carry out their work based on a strong commitment to the profession. The auditor's commitment in his or her profession can make the auditor act based on the rules, norms and codes of ethics that have been regulated in his/her profession. (Larkin, 1990) explained that professional commitment is basically a perception that has a core of loyalty, determination and hope by being guided with a system and norm that will direct the person to work according to certain procedures in an effort to carry out their duties with the high rate of success. (Aranya & Ferris, 1984) stated that professional commitment is a determination of a person in carrying out duties that are charged based on the rules and norms in his/her profession. (Furthermore & etc, 2006) defined professional commitment in the auditor's context, which is as far as the level of individual auditor considers standard and code ethics as a key attributes of the profession and believes that standard and code must be strictly binding and enforced in the domain public accountant.

(Goldman & Barley, 1974) found in their research that even the large of Public Accounting Offices (KAP) are not immune to client pressure. The pressure that plagues the auditor can make the auditor deny his/her commitment as an auditor, which in turn violates the code of ethics of the accounting profession, such as the accounting scandal that plagued Enron in the United States. In this case, the company has violated the ethics of disclosing fictional reporting by forming "special purposes entities" (Scott, 2012). The violation of the auditor's code of ethics was then followed by the disclosure of other cases carried out by KAP, namely: Price Waterhouse Coopers (PWC) which conducted audits on Tyco, Deloitte on Adelphia, KPMG on Xerox, and Ernest and Young as auditors at Health South (Turner, 2006). Various cases involving auditors raise questions about the auditor's professional commitment.

The research of auditor's professional commitment seems inexhaustible to be the object of research. But most of the research about professional commitment are analyzed based on the positivistic, for example: (Ahmad & etc, 2012), (Aranya & Ferris 1984), (Azis, 2016), (Gendron & etc, 2006), (Greenfield & etc, 2008), (Halim, 2013), (Hall & Smith, 2005), (Larkin, 1990), (Lord & DeZoort, 2001).

The professional commitment of auditor in this study was analyzed by using the local wisdom of Kaili tribe community in Palu, Central Sulawesi Province. (Dayakisni & Yuniardi 2008) stated that culture greatly influences individual behavior, and culture influences life more than behavior at the individual level. In practice, social norms are always used as guidelines in assessing behavior of individuals or groups in their community. These norms contain the values of wisdom from a local culture. Local culture wisdom is a local knowledge that is used by community to survive in an environment, so that it can be integrated with beliefs, norms, culture systems and expressed in traditions and myths that are held for a

long time (Thontowi, 2007). The individual who hold his/her local culture wisdom will also have a good control in their community personally. The local wisdom should be instilled by cultured humans, especially in carrying out audit activities so that they always prioritize the rules, norms and code of ethics that have been regulated in the profession (Azis & etc, 2015).

Based on the background and research approach that are chosen, the research problem is how the auditor applies his/her professional commitment, which leads to adherence to personal values and professional code of ethics in carrying out audit tasks based on the cultural perspective of Kaili. The purpose of this study is to understand how the culture of Kaili community explains the causes of violations by professional auditors and how to strengthen professional commitment itself. This study is expected to provide elaboration on the cultural value of Kaili that is in the individual and social that can strengthen the implementation of ethics. From the cultural perspective of Kaili, as well as a review of the normative-practical and individual-social perspectives, this study is expected to provide an overview of fading causes of the auditor's professional commitment. Likewise, how can the auditor's professional commitment be always maintained.

RESEARCH METHOD

The qualitative approach in this study is based on the research objectives and characteristics of qualitative approach itself. In order to achieve the research objectives, the researchers analyze data logically and critically by expressing the meaning and values of existing phenomena through reflection in Kaili's cultural corridors.

Generally, the researchers carried out three stages in analysis as stated by (Huberman & Miles, 2009): (1) data reduction, (2) data presentation, and (3) decision making. The researchers do not use certain method as commonly used in qualitative research such as: phenomenology, ethnography or ethnomethodology. The researchers used the characteristics of flexibility from qualitative research. The flexibility of this design allows the researchers to negotiate and develop designs based on the research objectives (Moleong, 2005). In this study, the researchers attempt to look at the phenomenon of understanding, belief and the implementation of auditor's professional commitment with the concept of Kaili tribe cultural. Therefore, this research takes the position that Kaili tribe cultural values as a choice from the problem statement to the interpretation and context of this study.

The concept of Kaili culture was obtained by the researchers from the internet and interview with the citizens of Palu. While for the data, the researchers collected through library methods and interviews with Palu cultural observer and the informants about the cases relating to the published auditor's professional commitment. From the interview and the cases of auditor's professional commitment, the researchers analyze in the perspective of Kaili tribe cultural.

This research , as well as the progress of qualitative research, has the characteristics described by (Denzin & Lincoln, 2009) as a brikolase and the researcher as bricoleur. Logged as bricoleur, researchers use their own methodological understanding using existing strategies, methods and empirical data which are categorized by pragmatic, strategic and selfreflection. This process produces brikolase, which is a “solution for real situations”. As Denzin and Lincoln described, this study is expected not only to reveal how auditors apply cultural values related to their commitments, but also to provide a concept of strengthening the understanding of auditor's professional commitment and its implementation.

This study also uses the triangulation method. (Perone & Tucker, 2003) explained that triangulation provides confirmation and completeness. In addition, triangulation not only combines various types of data, but also connects two types of information so that it will provide complete information. The use of triangulation allows researchers to capture a feature more complete, holistic and contextual and reveal a variable dimension of a particular phenomenon.

Data collection in this study used interviews and cases related to auditor professional commitment which was obtained through the mass media. The informant of this study was an indigenous Kaili named Musta. The selected informants is related to the context of this study, namely the cultural perspective of Kaili tribe with the phenomenon that is the object of research, namely the problem of auditor professional commitment. Similarly, interviews in general with the learders of the Kaili tribe. The results of interviews and deepening of cases of auditor professional commitment will be analyzed and elaborated through the cultural perspective of the Kaili tribe.

RESULTS

The local wisdom values of Kaili tribe. Like other tribes in the archipelago persada regional, the Kaili tribe also has customs as part of cultural wealth in social lofe, as rules and norms that must be obeyed. Inventory of Legal Studies and Customary Sanctions Kaili Tribe in Palu has not been widely carried out and has not been well documented. This inventory and study reveals laws based on past history, most of the people who are not familiar with writing but compliance with applicable law is highly respected in order to maintain peace of life and mutual welfare. Customary Laws and Sanctions on Kaili are valid before the existance of religion enters the Palu valley and also the existence of foreign occupation. This is a part of the process of culture which is a model of the Kaili community, which adheres to its customs (Al Rummi, 2014).

The laws and sanctions of customary applications are oriented to the Givu provisions for the Kaili community who live in the Palu valley. When traced from the aspects of culture and local wisdom, it turns out that customary laws and sanctions have noble values and are still upheld and adhered to.

But in modern era, today most people have forgotten it and even considered it as a Pamali (taboo) in their daily lives. However, customary laws and sanctions are still guided to maintain the negative influence of modernization in destroying the order of life. Everyone in the Kaili community always develops various values and ethics both in the form of association and behavior to maintain the harmonization of human relations with God, human relations with nature and human relations with their environment (Al Rummi, 2014).

Professional commitment. The rules of code ethics profession must be upheld by each auditor in carrying out its audit activities. The guidelines will direct the auditor to act or work according to the procedures outlined in an effort to carry out their duties with a high level of success. In order to achieve these results, the auditor is required to commit to his/her profession.

Various accounting violations are allegedly involving auditors who violate the professional code of ethics, which is preceded by the low commitment of auditor to his/her profession. (Furthermore & etc, 2008) stated that individuals with a high professional commitment will not be involved in activities that are detrimental to the company. The results of research by (Ahmad & etc, 2012) found that professional commitment determines not only professional loyalty to the profession, but also compliance with professional code of ethics. (Halim, 2013) also found that a strong auditor's commitment to his/her profession means that the auditor upholds the rules and norms in the form of professional standards of public accountants and the code of ethics of the public accounting profession in carrying out his/her audit duties.

The auditor who has professional commitment will always cling to the principles of the accounting profession's code of ethics as a basis for interacting to clients, publics, fellow accountants and other interested parties (Azis, 2016). (Greenfield & etc, 2008) stated that individuals with a high level of professional commitment will not be involved in activities that are detrimental to the company. (Ahmad & etc, 2012) stated that professional commitment determines not only professional loyalty to the profession, but also compliance with the professional code of ethics. (Halim, 2013) also found that a strong auditor's commitment to his/her profession means that the auditor upholds the rules and norms in the form of professional standards of public accountants and the code of ethics of the public accounting profession in carrying out his/her audit duties.

Conflict of Interest. The auditor is responsible to the public or investors in the form of ethical obligations to carry out audit duties with their professional commitment. However, on the other hand management hires and pays audit fees. Therefore, the auditor has a contractual obligation to conduct an audit and provide an opinion on the results of financial statements auditing to management. These contractual obligations will create moral responsibility between the auditor and management.

As a result, the auditor's moral responsibilities are complex and laden with conflicts of interest, stemming from the auditor's obligations to the public and the auditor's obligations to the company's management (Chan & Leung, 2006), so that the nature of auditing is characterized by complex relationships that have ethical nuance (Dickerson, 2009).

(Gowthorpe, 2005) stated that the result of auditing is not only aimed at clients who pay for it, but also many other parties who have an interest in the auditor's work. When serving these various interests, the auditors often face conflicts, namely conflicts between the interests of individual auditors themselves, the interests of society on the other side.

(Clement & etc, 2012) stated that a public accountant inherently inherits a conflict of interest when interacting with a client. stated that in strength of conflicts, clients can pressure auditors to fight professional standards and in a healthy client's financial condition can be used as a tool to pressure auditors by changing auditors. This can make the auditor unable to withstand the pressure of the client so that it can cause the fading of auditor's professional commitment. The auditors are expected to be able to deal with and resolve conflicts of interest that occur, so that they are free from the pressure of clients who are suffering from them.

DISCUSSION

The Kaili tribe then in the Kaili language to state "the Kaili" it mentioned in the Kailli language using the prefix "To", like To Kaili menas Kaili people. "To Kaili" is the largest tribe in Central Sulawesi. They live in several regions of Donggala Regency, Sigi Regency and Palu City. They live by farming paddy fields, planted fields and coconut and also raising livestock. In their daily lives, the Kaili people have local wisdom which is still held firm until now. The Kaili people believe that customs will become customary law and act as rules and norms that must be obeyed. Noncompliance with rules and norms will have an impact on sanctions in customary law.

The form of Kaili customs is in the form of expressions, taboos or pamali and traditional ceremonies to welcome the important events for them. Some adherents are still found in every traditional community group. Phrases are based on language that contains symbolic interpretative meaning that allows to act based on their interpretation of these expressions.

One of the various expressions in Kaili is the expression of doing good in relation to everyday life, namely "*ane mamate rai nembali, pakadoli gau nemo mabal*" means that to always live good deeds, do not do crime, because if you dead can change face. The purpose of this expression is the prohibition in committing crime in their life, and it is advisable to always do good to others, family, community and fellow creatures (flora and fauna), because what did you do in the world will with you in here after. Other phrases, are "*ane raja madago, maria rasi*"

means that good favor brings many benefits, it means that the one who always does good is believed to be able to get a big profit or sustance, even if it is not known where the source is, that is "*asala n tau belo kana mabelo*" means good people always do good, it means that if derivative comes from a good family, then it will be inherited by a good family. In daily life that is sought is good, "*belo raelo belo rakava*" means that goodness is sought, then goodness is obtained. This expression continued by "*Belo raporia belo rakava*" means good deeds will be rewarded with good deeds. This expression is an advice to someone who tries, if it starts with good intentions, then the results will also be good, or will benefit those concerned (Saleh, 2013).

The use of expressions, taboos or *pemali*, and traditional ceremonies is related to beliefs based on understanding of the natural phenomena that occur around it. Its existence is a way for Kaili people not to do bad things. The Kaili's belief in unfavorable or unethical actions will have an impact on his life and offspring.

In the context of this study, the professional commitment of the auditor is to maintain credibility as an auditor in terms of the local wisdom of the Kaili people. The interview result with the informant about some of the unethical expressions that violate customs if related to the professionalism of the auditor, namely:

Nedavai is the act of lying to others, causing harm to others. This act is a violation of *sala mbivi*, and to the perpetrator will be charged *givu* (sanction) of *samporesi tova*. If it causes major problems (loss of life and property), the violation of *sala kana bangu mate*, will be charged *givu* (sanction) such as:

Sampomava Bengga (a big male buffalo)

Sanggayu Gandisi (a white cloth)

Samata Guna (a traditional machete)

Santonga Dula (a tray)

Santonga Tubu mputi (white cramped bowl)

Sudakana (mahr) 11 to 99 reyal

Suraya (traditional plate) *Posanga* (*pinekas*, taya kel) with a count of 15 pieces up to 17 pieces, if it doesn't exist.

Nebagiu, is intended to act fraudulently against others which causing loss to others. The act was a violation of *sala mbivi*, the perpetrator was subjected to *givu samporesi tova*. If it caused "big problem" (loss of life and property), then it is called violation of *sala kana bangu mate* and will be charged *givu* such as:

Sampomava Bengga (a big male buffalo)

Sanggayu Gandisi (a white cloth),

Samata Guma (a traditional machete)

Santonga Dula (a tray),

Santonga Tubu mputi (white cramped bowl)

Belo rapovia, belo rakava = good made, good obtained.

The ethical values contained are an advice or message to all people who are in an attempt in everyday life, if the business starts with good intentions then the results will be good or create something profitable.

Do pa nisama jara nangovamo means the horse has run even though it has not been restrained. In the past, horses were one of the means of transportation in the Kaili. The horse is always given a bridle as a decisive control tool. Therefore, before the horse is used, the bridle should be put on first. The ethical values contained are an advice or message for someone to be careful, or always make a solid preparation before doing something. This expression describes someone who acts too fast, or rushes without thinking about the consequences. Hasty actions without preparation will obviously result in inevitable losses. In addition, this expression is also used to satirize someone who suffers from unfavorable consequences due to his own actions and carelessness. The purpose of this expression is to mean advice or warning, so that we always prepare ourselves before doing something. With solid preparation, loss or danger can be avoided or minimize the emergence of unfavorable possibilities.

The Professional commitment of auditor in the Kaili Tribe Perspective. The Palu community in general and the Kaili tribe in particular, have customs that can be used as guidelines in behaving. Various expressions that are used as guidelines in daily life teach the importance of doing good to others, family, and community. Likewise, the prohibition of violating custom or committing acts harms other parties who can be given customary sanctions.

Furthermore, the interview with Musta (informant) on various violations of the auditor's professional commitment in the perspective of Kaili tribe customs, namely:

We must have "shame", be ashamed of ourselves, others and especially of God when desire arises to violate customs, automatically, by having a shame we can avoid the entanglement of wordly passions especially when it comes to property or money. The Kaili people are more concerned by having names, especially social position rather than having to endure shame for doing nedavai. The fraud that committed by public

accountants in various cases in the Kaili customs are illegal and must be given sanction or givu. The sanctions or givu that are given is givu sala kana and is included in the tovaу symphatetic domain.

Musta explained that an auditor should fortify himself with soiritual qualities to maintain his commitment and professionalism. The attractiveness such as obtaining a lucrative fee for the financial statement engineering made by the auditor defeats the heart of conscience and awareness to do nedavai.

Furthermore, Musta said that if only Kaili's customary law applies to violations committed by the auditor, then Givu will be charged according to the violations committed. According to Musta, one of the strongholds that can be done to distance themselves from the actions of Nedavai is the belief that every act must have a return. In essence, according to Musta, it takes a role of spiritual value from an accountant to maintain his professional commitment, because the role of an accountant's spirituality value is a whisper of conscience that is far from desire.

The following is excerpts from an interview with Musta about an ethical violation case that begins with the low professional commitment of the auditor to his/her profession, namely:

Bad Credit Cases

A public accountant who made financial statements of the Raden Motor company to get a capital loan of Rp 52 billion from BRI Jambi in 2009, allegedly involved in corruption cases in bad credit. This was revealed after the Jambi's Procecutor Office found a case on bad loans for business development in automotive.

Fitri Susanti, the attorney of the suspect Efendi Syam, a BRI employee who was involved in the case, Tuesday (18/5/2010) said that after her client was questioned and confronted with his witnesses, it was revealed that there was an error in the financial statements of Raden Motor's company in applying for a loan to BRI.

There are four financial statement data activities that were not in the report by a public accountant, so there were errors in the credit process and alleged corruption was found. "There are four financial statements owned by Raden Motor that are not included in the financial statements submitted to BRI, so that it becomes the findings and irregularities of the procecutor's office in revealing the bad credit case," said Fitri.

The information and facts were revealed after the suspect, Effendi Syam was questioned and confronted with his testimony with the

witness, Biasa Sitepu as a public accountant in the case at the Kejati Jambi.

The data of Raden Motor's financial statement that submitted to BRI should be complete at the time, but in the financial statement given by Zein Muhamad as CEO of Raden Motor, there were data that were allegedly not made properly and incomplete by public accountant (Kusnandi, 2016).

The case above shows that a public accountant (Biasa Sitepu) cannot maintain a commitment to his profession by violating the principles of the code of ethics established by KAP (Public Accountant Office). Biasa Sitepu in carrying out his duties did not consider to moral and professionalism as an accountant so that it can cause various frauds and distrust of the public towards the accountants.

Responding to the case, Musta stated that in the Kaili tradition, this is called Nedavai (lying) and is a violation of Sala Mbivi and will get Givu (sanction) Samporesi Tovau. Biasa Sitepu has lied or manipulated company data, causing losses to other people or companies. Nedavai, for the Kaili people is an act that is very contrary to the customs of Kaili people. In the case of Biasa Sitepu, it can be ascertained that the expressions "ane mamate rai nembali, pakadoli gau nemo mabali" were not heeded, so what happened was to indulge desire.

Furthermore, Musta explained that the Kaili People believe that Nedavai is an act that does not go hand with one's spirituality. Good deeds will be rewarded with good deeds and on the contrary, bad deeds will get bad deeds too, and something that should be remembered according to Musta is a reputation for grandchildren and families especially later when we left them.

The Case of KPMG-Siddharta Siddharta and Harsono Allegedly Bribing Taxes.

In September 2001, KPMG-Siddharta Siddharta and Harsono had to be ashamed. This well-known public accounting firm has proven bribing the tax authorities in Indonesia for US \$ 75,000. As a strategy, a fake invoice was issued for KPMG's professional service fees to be paid by his client PT. Easman Christensen, a subsidiary of Baker Hughes Inc. which is listed in New York Stock Exchange.

The Easman's tax obligation were indeed drastically reduced. From US\$ 3.2 million to only US\$ 270 thousand. However, Baker's Anti-Bribery Advisor apparently was worry of the policies of his subsidiary. So, instead of taking on greater risks, Baker reported voluntarily this case and fired his executive (Kusnandi, 2016).

This KPMG case shows that the auditor has no professional commitment, this is indicated by a violation of the integrity principle because he did not fulfill his professional responsibilities as a Public Accountant Office, thus allowing KPMG to lose public trust. Similarly, KPMG has sided with its clients and committed fraud by bribing tax officials in Indonesia.

Musta's statement in this case is a violation of Nenavusaka (dropping the credibility of the company). As a result of the accountant bribe case, the credibility of the company has decreased and this is very detrimental for the company. The encouragement for tax bribery which carried out by KPMG-Siddharta Siddharta & Harsono is nothing but a low awareness of the impact of these actions. Musta stated that for Kaili people to maintain their reputation is something that must be upheld. The Kaili people will exert all their soul and body as long as the reputation is maintained. They are willing to sacrifice to "get" the name in the community. It doesn't matter that the treasure runs out, as long as our names are not tarnished, property can be found, but if it's good name, once it's tarnished for life, people won't believe it, Musta continued. As a result of bribing the tax officer, the reputation of KPMG-Siddharta Siddharta & Harsono was tarnished and people would doubt to the credibility of the company. The impact can be ascertained that the survival of the company will be hampered by the revocation of the company's operational license. If it so, why do we have to follow momentary favors (desire) but as result in greater losses.

The Case of PT. KAI Financial Statement Manipulation

The case of PT.KAI's financial statement in 2005 was allegedly data manipulation. The financial statements of the company have been audited by S. Manan as a Public Accountant Officer. The auditing of PT.KAI's financial statements for 2003 and previous years conducted by the Supreme Audit Board (BPK), for 2004 was audited by the Supreme Audit Board (BPK) and public accountants. The results of auditing were then handed over to PT. KAI's board of directors for approval before being submitted at a general meeting of shareholders, and PT.KAI's commissioner, Hekinus Manao, refused to approve PT.KAI's financial statements that had been audited by a public accountant in 2005. After the auditing were carefully examined, it was found that there were irregularities in PT.KAI's financial statements in 2005. The difference of opinion on the financial statements between the commissioners and auditors of public accountant occurred because.

PT.KAI did not have good corporate governance. The absence of good governance also made PT.KAI's audit committee (commissioner) to be able to open financial statements after being audited by a public accountant. The public accountants who have audited PT KAI's financial statements in 2005 were immediately examined by the Public Accountant's Professional

Judiciary Board. If it was proven, then the public accountant will be given a sanction or revocation of business licence (Didienendyan, 2013).

The case detected fraud in the presentation of financial statements, is a fraud that can mislead investors and other stakeholders. This case is also related to the problem of violating the code of ethics of the accounting profession by the Public Accounting Office. The auditor's professional commitment is questioned because it has violated the code of ethics of the accounting profession. The following is the informant's comment on the case above, namely:

"I think the case is a fraud. Fraud againts the company (nebagiu), this has violated the ethics of an accountant, causing a huge loss to the company. Deceiving acts for Kaili people is taboo to do. The Kaili people encourage us to state what we are. For the Kaili people to just lie, they will not get trust in the community. The case of financial statements manipulation carried out by PT.KAI's as described above are public lies. As an accountant in carrying out his function as an examiner, he is certainly guided by the code of ethics that must be obeyed. When it found fraud such as manipulating financial statements data, as a soul and conscience accountant such as being tested for sacredness. Accounting must be able to provide the information correctly and accurately in making decision. If it so, PT.KAI as a State-owned enterprise should not be do the fraud in its own country. According to Musta, if it compared with the clothes, the financial statemnets are the PT.KAI's clothes. How people will see PT.KAI's through its financial statements. Why do they show the financial statements that look "wow" but do not describe the real thing, that is a fraud, isnt it? Musta said.

Based on the excerpts from the interviews with informants, it can be said that it is important to control individual behavior in their activities. Various cases of accounting violations allegedly involved the auditors and clients in making financial statements. This begins with the low commitment of professional auditors. According to the reserachers "hold on to the norms and customs" is a key component of individual behavior control. Control of individual behavior can have an impact on individual obedience in daily activities. In the context of public accountants, norms and customs are controls on the auditor in auditing, so that the auditor is committed to his profession. Auditors who have professional commitment will always hold on to the principles of professional code of ethics as a basis for interacting or relating to the clients, publics, fellow accountants and other interested parties (Azis, 2016).

Reflecting on the description above, there should be an adoption and adaptation of the values of local wisdom or culture-spirituality in acting and behaving. The value of local wisdom of the Kaili tribe has expressions of doing

good that can be adopted by the auditor in maintaining its commitment. Thus, the Public Accounting Offices (KAP) as an organization of the accounting profession and public accountant has the authority to remain trustworthy by the public. In the end, accounting profession will contribute to civilization and the goodness of world life (Sonhaji, Azis, and Jamaluddin, 2016)

CONCLUSION

The Kaili tribe in Palu has a customs that are upheld by them. The customs can be used as rules and norms that must be obeyed and sanctions can be given if violated. Customary sanctions are given to individual customary offenders according to the type of violation.

Norms and ethics that animate the culture of Kaili tribe make the Kaili community who uphold this cultural principles will always uphold ethical and moral values. The obedience to the rules and hold on to the principles of truth makes the behavior of the people accountable. In the context of work, the values of local wisdom of Kaili tribe can inspire individual behavior in interacting with others. As an auditor, he/she demands individual to always be committed to his profession, so that the code of ethics as foundation for profession is not violated.

The rise of accounting violations in this part of the world, one of which is due to the involvement of auditors who mortgaged ethics and morals, so that the desire for greed becomes an exciting food for him. A sharp spotlight was directed at auditors who were deemed to have failed in acting to maintain their commitments. This is allegedly due to the contractual nature of the auditor-client that creates a conflict of interest.

An important finding in this study, is the auditor's professional commitment will fade with the behavior of individuals based on *nedavai*, *nenavusaka*, and *nebagiu*. While the auditor's professional commitment can be maintained if the auditor adheres to Kaili's cultural values in the form of local wisdom to do good relating to everyday life, the expression *ane mamate rai nembali*, *pakadoli gau nemo mabali* (to always live by doing good, not doing bad), *ane raja madago*, *maria rasi* (good favor brings many benefits), *belo raporia belo rakava* (good deeds will be rewarded).

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