

The Concept of Human Capital Based on Kajao Laliddong's Thought

Muhammad Yamin¹, Haliah², Alimuddin³, Darwis⁴

¹Institut Agama Islam Negeri (IAIN) Bone, Watampone , Indonesia;

^{2,3,4}Universitas Hasanuddin, Makassar, Indonesia.

Abstract:- The concept of human capital is defined as several attributes of life experience, knowledge, inventiveness, energy, and enthusiasm that people choose to invest in. This article examines the other side of the concept of human capital based on the thoughts of Kajao Laliddong. Character studies are used to obtain data in the form of Buginesemanuscripts and other relevant sources and are then analyzed stages through 1) finding patterns or themes; 2) searching for logical relationships; 3) classifying the character's thoughts, and 4) looking for specific generalizations of ideas. The results show that the concept of human capital according to Kajao Laliddong's thoughts is rooted in the dimension of integrity which is measured by the ability to behave according to appearance and wari', and intellectuality which is measured by the ability to behave according to ade' and talk. Integrity becomes the intellectual guide that is behaving according to traditional ethics. Integrity indicators include Amanah behavior (performance), enough economy, and balanced governance. The intellectual indicators contain the actions of balanced information, application of ethical standards), going concern principle, and limited authority.

Keywords:- Human Capital, Character Studies, Acca and Lempu, Pangngaderreng, Kajao Laliddong.

I. INTRODUCTION

Bone is a district in the province of South Sulawesi which has a potential source of wealth based on historical values, and once had one of the famous phenomenal intellectual figures who was nicknamed Kajao Laliddong. With his ingenuity and policy in resolving every conflict during the reign of the king of Bone VI, Latenri Rawe Bongkangnge in the XVI century AD. This privilege brought him to be named an advisor and diplomat to the kingdom of Bone and succeeded in expanding the territory of the kingdom of Bone and achieving people's prosperity without going through battle or war of arms. According to (Tim Pengolah dan Penerbit Kantor Cabang II, 1976) some of its political roles were the surrender by purchasing the Pitumpanua area from the Luwu kingdom to the Bone kingdom, initiating the Caleppa peace agreement between Bone and Gowa which was held in 1565, and the Tellumpocoe Ritimurung alliance between Bone, Wajo, and Soppeng which pledged Lamumpatuwe Ritimurung in 1582.

The contextual content of Kajao Laliddong's thoughts has been widely studied by academics based on his scientific focus such as (A. Mattulada, 2015) focusing on political anthropology, (Supriadi Mappangara, 2010), (Mappangara,

2014) focusing on political culture, (Abdul Rasak, 2019) focusing on social and politics, (Muhammad Bahar & Teng, 2018), (Teng, 2015) focusing on history and culture, (Nasir Abdullah, 2017) focuses on history and politics, (Sailela & Hasanuddin, 2018) focuses on accounting (asset accountability), (Jumadi, 2018). focuses on law, and (Bahri et al., 2018) focus on democracy. The main literature of this research is the thoughts of Kajao Laliddong which were immortalized by the Dutch writer and journalist (Matthes. B. F., 1872). Referring to these sources, this research examines how the concept of Kajao Laliddong's thoughts on human capital or human capital. This effort is carried out to revitalize local wisdom as a source of knowledge that allows unraveling various conceptual problems regarding human capital today as explained in the following research.

Research on the concept of human capital was carried out by (Igbalajobi, 2015) that human capital can be defined as knowledge that individuals acquire during their lives and are used to produce goods and services or ideas in the market or non-market situations. the life, knowledge, inventiveness, energy, and enthusiasm that people choose to invest in. (Oseni Idris & Igbinsosa, 2015) revealed that the missing item in the financial statements is human capital as a result of difficulties in measuring human capital and the value of human capital is very subjective. Human capital should be valued, but financial statements are not the right place for such numbers. (Kogut, 2019) reveals that human capital is an independent factor needed to determine economic growth. Thus, accounting and reporting systems must reflect the role of human capital and prove it scientifically and practically. (Fix, 2018) reveals that human capital theory is the main approach to understanding the distribution of individual income as a result of human capital. But his research findings show that human capital is a dubious theoretical claim because it is not supported by empirically testable evidence. Based on these facts, this study seeks to reveal the concept of human capital from the perspective of Kajao Laliddong's thoughts.

II. METHOD

(Arief Furchan dan Agus Maimun, 2005) explains that one of the essences of character studies is an in-depth, systematic, critical study of the original idea or ideas of the character being studied. Character studies are used to achieve a comprehensive understanding of the thoughts, ideas, concepts, and theories of a character being studied. And to find the relevance and contextualization of the thoughts of the characters being studied in the present context. The methodical considerations of researchers examining Kajao Laliddong's thoughts are 1) Popularity, he is a famous advisor

to the king who is known to be smart and honest, as well as an ambassador who has diplomatic privileges for the kingdom of Bone during the reign of King Bone VII named La Tenri Rawe Bongkange (1568-1584) AD 2) Influence, his thoughts were manifested in the concept of traditional ethics which had a broad impact on the people of the Bone Kingdom and its neighboring Bugis kingdoms at that time, such as the Wajo kingdom, the Soppeng kingdom, and the Luwu kingdom. 3) Uniqueness, the substance of thought has the dimensions of constitutional law but becomes a guide in the culture, the social, political, and economic behavior of the people in the state. 4) Its relevance and contribution in the contemporary context, that the essence of his thinking is integrity, intellectuality. The essence of this thought is very relevant to the current condition of Indonesian society in various aspects such as the degradation of the integrity and intellectuality of the country's leaders from the center to the regions. Data were collected through document or manuscript observations to obtain various information about the text containing Kajao Laliddong's thoughts and the responses of scholars through interview activities using audio or visual recorders and small notebooks if needed. (Arief Furchan dan Agus Maimun, 2005) explain that in character studies, data is analyzed inductively based on direct data from research subjects through 1) finding certain patterns or themes, which means that researchers try to capture the characteristics of the character's thoughts by arranging and viewing them based on dimensions. a scientific field. In the context of this study, the dimensions of the accounting field are used to understand the characteristics of Kajao Laliddong's thinking. 2) looking for a logical relationship between the thoughts of the character in fields such as economics and accounting. 3) classifying the character's thoughts into various appropriate scientific fields, especially the accounting field. 4) looking for specific generalizations of ideas, meaning that from specific findings of the character, researchers can find aspects that can be generalized to other similar characters.

III. RESULT

The results of the research are based on a review of documents and various literature such as Buginese manuscript, Bouginesche Chrestomathie II manuscripts, and several other manuscripts tracing activities, the following analytical procedures are carried out:

A. *Kajao Laliddong Thought Pattern*

Based on the text abstracted by (Matthes. B. F., 1872) which contains 31 conversations. Several things are related to the fundamental principles of collective economic action, which must be adhered to by all communities to build shared prosperity sustainably and consistently. In this context, it is expressed in a philosophical dialogue with the king of Bone by Kajao Laliddong to emphasize that the parent of property is the one who does not let your people be scattered, does not sleep the king day or night contemplating the welfare of his country, he looks at the front and the back (cause and effect) of the act, then he does it (tike'). Second, Arung Mangkau (the leader) must be good at building sentences (acca na warani). Third, Arung Mangkau must be good at pronouncing sentences (acca na nyameng Kininnawa). Fourth, don't forget

the ambassador says what's right.

Assedingeng is the mother of all treasures. Laliddong gives an example that one stick is too small, if there are many and tied, it cannot be broken, especially if many people are united). To achieve mutual prosperity, it is necessary to have as the main capital in mobilizing all the potentials and joints of state life. Empowerment of potential which is completely limited in quantity and quality has always been a concern and priority of the leader, in his managerial activities. Managing resources with the principles of priority and decent is a consistent effort that must be carried out in the form of a well-organized program by the leader to create a sense of fairness and justice in various aspects of state life so that can continue to be improved and have implications. to common prosperity. To determine priorities and the feasibility of a program, the leader considers all possible risks of not achieving the common goals with the principle of adequate prudence (tike'). To be able to take into account all these risks, leaders are required to have adequate intellect and dare to take risks intelligent and virtuous character and have an honest attitude and strong commitment to being successful. strive continuously to humanize human beings.

The manifestation of the principle of behavior must start from the leaders so that he educates the sons and daughters of nobles in the kingdom of Bone with honesty, intelligence, and courage to create justice for the community which refers to five points of behavior first, honesty accompanied by fear, the second speaking the truth with caution, the third accompanied by firmness, the fourth courage with compassion, and the fifth intelligence with kindness hearty. Based on this, (A. Rahman Rahim, 1982) classifies Kajao Laliddong's thoughts according to topics based on five essential topics that he considers conceptually representative (1) Acca, (2) Lempu, (3) Makamaka, (4) Sitinaja, and (5) Nyameng Kininnawa.

Laliddong's thoughts on shared prosperity, through integration and order between (cultural, social, economic, political, and legal) are manifested in the traditional ethics pattern which includes elements of Ade', Bicara, Rapang, and Wari' rooted in the values of integrity and intellectuality in the state. Pangkal ade' is the act of giving balance, while the base of speech is the act of reinforcing each other, and the words mutual respect, and the base of jurisprudence is an act that is equalizing, and the base of wari' is who knows the difference. This thinking shows that to realize the welfare of the state and society cannot be achieved only by using the intellectual capacity in ade' and jurisprudence but it also requires the capacity of internal integrity regulation and wari'. Adherence to this pattern is at the same time a measure of the achievement of welfare. Arumpone (the king of Bone) asked: aga kaminang mawatang Kajao, engkaga cau watangngi ewangenge (what is the strongest, hi Kajao, is there anything stronger than a weapon). Kajao answered madodongngi iyyatu (weak) arumpone: pekkogi (how) Kajao ? : the most powerful and strengthening unity.

B. *The Logical Relationship of Kajao Laliddong's Thoughts with Economics*

Based on Kajao Laliddong's thought pattern with the traditional ethics concept related to economic strengthening, the first is the concept of *ade'* as the basis for behavior that provides balance. This is interpreted as a leader's behavior which is manifested in the form of government policies in the balanced distribution of resources from and to the people. second is the concept of *jurisprudence* as a basis for mutual strengthening in the form of regulatory arrangements in the use of resources to support the achievement of collective economic goals based on shared prosperity. Third, the concept of *jurisprudence* as the basis for carrying out risk prevention efforts in various economic problems refers to past economic experience and making decisions that are appropriate for the people. Fourth is the concept of *wari'* as an effort to provide economic services for the people according to their needs and contribute to the economy. The welfare of the state was emphasized by Kajao Laliddong in his dialogue that said the king of Bone, what is the sign that the country will be victorious. According to Laliddong, there are two signs, the country will be victorious if the first Arung Mangkau is honest and intelligent, the second if there are no domestic disputes. This ideal condition is an absolute requirement to be able to realize prosperity according to Kajao Laliddong's thought.

C. *Classification of Kajao Laliddong's Thoughts in Accounting*

Referring to the manifestation of the concept of traditional ethics in economic activity, which is rooted in the attitudes and behavior of integrity and intellectuality according to Kajao Laliddong's view is the most essential source of wealth. The human essence is created equal to the potential of the brain and heart which must be used in a balanced and optimal manner. If we refer to the accounting formula that assets can come from liabilities and equity, then in the context of Kajao Laliddong's thought it can be equated with the principle that assets are sourced from integrity and intellect.

Arumpone said, which one is called good at building sentences. Laliddong said he was a person who firmly held the traditional ethics. Arumpone said, which one is called good at pronouncing sentences. Laliddong said is a person who is not wrong in his appearance. Arumpone said, which one is called a person who doesn't have an ambassador for the right words. Laliddong said is a person who doesn't forget to talk. Arumpone said, what is the source of that intelligence. Laliddong said is honesty, Arumpone.

The dialogue can be interpreted that the concept of traditional ethics can be manifested in accounting science to build the concept of human capital in the realm of behavioral accounting. Because accounting is about people and how humans are motivated, use the information and interpret it according to human reality. According to (Arfan Ikhsan dan Muhammad Ishak, 2005) that the purpose of accounting is not just a technique based on the effectiveness of all accounting procedures, but depends on the behavior of people in the company both as users and implementers. Behavioral accounting concerning human behavior and accounting systems reflects the social and cultural dimensions of humans

in an organization.

D. *The Concept of Human Capital from the Perspective of Kajao Laliddong.*

The concept of human capital is based on the thoughts of Kajao Laliddong which is rooted in the dimensions of integrity and intellectuality which are actualized in the traditional ethics pattern. The intellectual dimension contains the concepts of *ade'* and *jurisprudence*, while the integrity dimension contains the concepts of *jurisprudence* and *wari'*. If in the concept of human capital it is known as individual competence that can be sold to employers, then in the context of Kajao Laliddong's thought, he views that human capital is not only limited to the role of individuals in a smaller scope, but also in a larger scope related to rights, and his obligations towards the social and cultural fulfillment in which he lives. This is factually said by Kajao Laliddong that people who have good intellect are individuals who can apply the traditional ethics pattern, while integrity is the main guide for intellectual manifestations that fulfill traditional ethics in various life activities including in economic actions, economic distribution actions, and accountability in through systemic action mechanisms such as accounting.

IV. DISCUSSION

Efforts to realize ideal ideals into philosophical essence in the relationship between leaders and their people in the utilization of resources or human capital as the main asset are emphasized in the framework of fulfilling rights and obligations. If the leader can optimize good intellect and adequate integrity in his leadership as a form of fulfilling his obligations. So the people as the target of development and the goal of the state will reserve the right to prosperity and social justice. One of the manifestations of human capital in behaving according to Kajao Laliddong's thoughts in his dialogue is to say what the king of Bone is the witness of honesty. He said exclamation is a witness to the honesty, Arumpone. Arumpone said, what is called. He replied, As for what you Arumpone called out: do not take plants that are not yours; do not take things that are not yours; neither is your inheritance; do not take out a buffalo (from its stable) if it is not your buffalo, and a horse that is not your horse; Don't take the wood that rests on it, unless you're the one leaning on it, and don't take the wood that's bent at both ends unless you hit it.

The philosophical dialogue shows that integrity and its manifestations are very important for all humans because all these potentials are presented by God to all humans before they are born to maintain the order and preservation of nature and the benefit of mankind. Integrity can be measured by several behavioral indicators as explained by Kajao Laliddong, namely (1) do not take plants that are not yours. This can be interpreted as a form of *Amanah* behavior in every job. Individuals who have trustworthy attitudes and behavior will never mix up good and bad, do not contradict their rights and other human rights, do not injure the lives of other human beings because of their interests. So that what arises in its performance is a form of optimizing the fulfillment of its obligations to each task and work it does. (2) do not take

property that is not your property; neither is your inheritance. This characteristic can also be interpreted as a form of sufficient mental behavior. Mental enough that has an impact on economic principles can be seen in people who hold fast to their traditional norms, values, and morality in carrying out their economic life. (Radhar Panca Dahana, 2015) reveals that a fulfilled life is a life that is fulfilled with all its needs to the extent that it is necessary, not exaggerated, not reduced. This civilized awareness includes cultural awareness of a person about his position, role, and duties in the cosmology that he understands and believes in. Economics is sufficient as individual behavior is a system based on noble and noble values that are developed, maintained, and inherited by a culture. This is very relevant to the teachings that arise from the thoughts of Kajao Laliddong who make this characteristic an indicator of a person's integrity in carrying out his economic life.

Another indicator of integrity is (3) do not take out a buffalo (from its cage) if it is not your buffalo and a horse that is not your horse. This can be interpreted as a form of behavior, namely maintaining a balance between rights and obligations while remaining in position. This condition arises in all aspects of resource management. If it is manifested in resource budgeting as a medium to achieve common prosperity, then this can be interpreted as a behavior that can balance the available resources, the intended target, and the effectiveness of its performance achievement. The other thing is (4) don't take wood that is leaning on, if you don't lean on it, also don't take wood with both ends bent if you don't hit it. This indicator can be interpreted as a form of actual performance behavior which means that its rights are directly proportional to its performance capacity both in individual performance and at the level of collective performance in an organization or society. If these ideal conditions can be achieved or not carried out by the community or leaders in managing their leadership, then Kajao Laliddong reiterates that this is a sign of rice fertility. Where the leader and the people trust each other because Arung Mangkau (the leader) is honest and the people in the country are united.

Laliddong expressed his thoughts to Arumpone (the king of Bone) that witnesses or intellectual evidence were actions. The behavior in question is a treatment that ignores bad words and good words. This means that he only makes decisions and behaves based on the traditional ethics principle, that the root of 'ade' is the act of giving balance; the base of jurisprudence is the action of mutual strengthening, and the words of mutual respect; the root of jurisprudence is an act that is equalizing, and the root of 'wari' is the act of who knows the difference.

Mappasilasa'e actions as a standard value behave in a balanced, harmonious way in life, behave accordingly. This standard of behavior is very much needed in the context of the application of the accounting system as a medium to provide balanced, relevant information and comply with generally accepted accounting standards. Mappasilasa'e (mutually reinforcing) actions in the sense that there needs to be an affirmation in the implementation of internal regulations or rules that bind all individuals. This standard of behavior relates to the application of ethical standards or professional ethics in

a job that contains rights and obligations as well as rewards and punishments. To be mutually reinforcing, every violator of ethical standards in their work must be punished fairly to strengthen professional standards and protect the interests and dignity of all people. Mappasenrupae (equalizing) acts as a form of continuity of past good practices. In the context of accounting, this relates to the entity's going concern principle which is supported by adequate sustainability reports. So that equality in good accounting practices in the period supports the achievement of good accounting practices in the coming period. Mappallaiseng action, Akkase (2015) is that there is a clear boundary between human relations and social institutions to avoid problems and other instability. In practice, this situation is related to the limits of authority in work, adequate performance systems, and procedures, to a clear authorization system at each level of work.

V. CONCLUSION

What can be concluded in this study is that according to Kajao Laliddong's thought, the concept of human capital is rooted in the dimensions of integrity as measured by the ability to behave according to appearance and character, and intellectuality as measured by the ability to behave appropriately and speak. Integrity becomes the intellectual guide that is behaving according to traditional ethics. Integrity can be measured by several behavioral indicators as explained by Kajao Laliddong, namely; do not take plants that are not your own as a form of Amanah behavior whose performance is a form of optimizing the fulfillment of obligations for each of their work; do not take things that are not yours; nor is your inheritance as a form of sufficient mental behavior that has an impact on economic principles based on noble and noble values of culture; do not remove the buffalo (from the cage) if it is not your buffalo, and the horse that is not your horse as a form of behavior, namely maintaining a balance between rights and obligations in all aspects of resource management; Don't take the wood that is leaning, if you don't lean on it, and don't take the wood that has both ends cut off if you don't cut it as a form of actual performance behavior which means that its rights must be directly proportional to its performance capacity in an organization or community.

The standard of intellectual value in a person's behavior also contains the characteristics of the treatment. Mappasilasa'e actions in the context of the application of the accounting system are interpreted as a medium for providing balanced, relevant, and complying with generally accepted accounting standards. Mappasilasa'e actions are interpreted as the application of ethical standards or professional ethics in a job that contains rights and obligations as well as rewards and punishments. Mappasenrupae actions are related to the entity's going concern principle which is supported by adequate sustainability reports. Mappallaiseng actions are related to the limits of authority, performance systems, and procedures, as well as a clear authorization system at each level of work.

LIMITATIONS AND SUGGESTIONS

The limitation of this study is the accessibility of more specific lontarak manuscripts from the Bugis Bone tribe, because the majority of manuscripts are damaged and the digitization of library manuscripts is less than optimal. This can affect the depth of analysis of research results.

ACKNOWLEDGEMENTS

Thanks to Hasanuddin University, which has provided the opportunity to carry out this research, the results of this study are expected to be used as a reference for future researchers.

REFERENCES

- [1]. A. Mattulada. (2015). *LATOJA* (Pertama). Gajah Mada University Press.
- [2]. A. Rahman Rahim. (1982). *Sikap Mental Bugis (Berdasarkan Lontarak Latoa dan Budi Istikharah)*. Universitas Hasanuddin.
- [3]. Abdul Rasak, N. and H. S. T. (2019). The values of ancestor's messages (pappaseng) in buginese tradition (case study on bone regency students in uin alaaddin makassar). *Elite Journal*, 6(1), 95–107.
- [4]. Arfan Ikhsan dan Muhammad Ishak. (2005). *Akuntansi Keperilakuan* (Krista (ed.); Pertama). SalembaEmpat.
- [5]. Arief Furchan dan Agus Maimun. (2005). *Studi Tokoh : Metode Penelitian Mengenai Tokoh* (Pertama). Pustaka Pelajar.
- [6]. Bahri, -, Amiruddin, -, & Tati, A. D. R. (2018). *Identifying Character of Lempu in Local History Lesson of South Sulawesi*. 174(Ice 2017), 334–338. <https://doi.org/10.2991/ice-17.2018.71>
- [7]. Fix, B. (2018). The Trouble with Human Capital Theory. *Real World Economics Review*, 86, 15–32. <https://doi.org/10.31235/osf.io/ax6k7>
- [8]. Igbalajobi, T. (2015). Human Capital As an Asset and Financial Reporting. *International Journal of Economics, Commerce and Management*, 3(1), 978–1023. <http://ijecm.co.uk/wp-content/uploads/2015/01/3123.pdf>
- [9]. Jumadi, J. (2018). Lontarak Latoa Salah Satu Sumber Informasi Tentang Hukum Bagi Masyarakat Bugis.
- [10]. Jurisprudentie: Jurusan Ilmu Hukum Fakultas Syariah Dan Hukum, 5(1),115. <https://doi.org/10.24252/jurisprudentie.v5i2.5434>.
- [11]. Kogut, O. (2019). Human Capital as an Object of Accounting in the Knowledge Economy. *SHS Web of Conferences*, 71, 05003. <https://doi.org/10.1051/shsconf/20197105003>
- [12]. Mappangara, S. (2014). Perjanjian tellumpocoe tahun 1582: tindak-balas kerajaan gowa terhadap persekutuan tiga kerajaan di sulawesi selatan. *Sosiohumanika*, 7(1), 43–54. <https://journals.mindamas.com/index.php/sosiohumanika/article/view/498>
- [13]. Matthes. B. F. (1872). *Boeginesche Creshtomathie II*. Gedrukt Te Amsterdam.
- [14]. Muhammad Bahar, H., & Teng, A. (2018). KAJAOLALIDDONG, THE INTELLECTUAL OF BUGIS BONE: From The Historical Perspective. *International Journal of Malay-Nusantara Studies*, 1(1), 40–61.
- [15]. Nasir Abdullah. (2017). *Kerajaan Bone Dalam Lintasan Sejarah Sulawesi Selatan (Sebuah Pergolakan Politik dan Kekuasaan Dalam Mencari, Menemukan, Menegakkan dan Mempertahankan Nilai-Nilai Entitas Budaya Bugis)*.
- [16]. Oseni Idris, A., & Igbinoso, P. (2015). Accounting for Human Capital : Is the Statement of Financial Position Missing Something ? *Journal of Educational Policy and Entrepreneurial Research*, 2(5), 108–114.
- [17]. Radhar Panca Dahana. (2015). *Ekonomi Cukup : Kritik Budaya Pada Kapitalisme* (Pertama). Kompas.Saillela, S., & Hasanuddin, U. (2018). *RESTRUCTURING ACCOUNTABILITY VALUES-ARUMPONE VII LA TENRIRAWA*. June 2017.
- [18]. Supriadi Mappangara. (2010). Bertahannya Bangsawan Bone di Tengah Perubahan Rezim 1811-1946. Universitas Gajah Mada.
- [19]. Teng, M. B. A. (2015). Filsafat dan sastra lokal (bugis) dalam perspektif sejarah. 1, 192–202. Tim Pengolah dan Penerbit Kantor Cabang II. (1976). Kumpulan Buah-Buah Pikiran Empat Cendekiawan Daerah Sulawesi Selatan.