

Pakinta As A Socio-Cultural Practice: Interpreting Bugis Makassar Values In The Digitalization Of Local Tax Administration

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ABSTRACT

The digitalization of local taxation is often understood primarily in terms of transaction convenience, information integration, and administrative efficiency. However, such a perspective does not fully explain how a digital system acquires meaning within a society shaped by particular cultural values. This study aims to understand the implementation of the PAKINTA application (Integrated and Digitalized Taxation) as a socio-cultural practice from a Bugis-Makassar perspective. The study employs an interpretive paradigm, a qualitative approach, and Harold Garfinkel's ethnomethodology. Data were collected through in-depth interviews, observation, documentation, and examination of service practices involving officials of the Makassar Regional Revenue Agency (Bapenda) and taxpayers. Informants were purposively selected based on their direct involvement and experience with PAKINTA. The findings reveal three main meanings. First, PAKINTA is understood not merely as a payment channel but as a medium that makes tax obligations more visible, accessible, and actionable in everyday practice. Second, the values of *siri' na pacce*, *sipakatau*, and *assitinajang* are manifested in tax service and payment practices. *Siri' na pacce* provides a moral orientation and sense of social concern; *sipakatau* humanizes digital services; while *assitinajang* emphasizes propriety and balance between citizens' obligations and the government's responsibilities. Third, the meaning of PAKINTA is constructed through the practical knowledge of members who use, explain, and adapt the system to the situations they encounter. The novelty of this study lies in understanding PAKINTA as a socio-cultural practice within public sector accounting rather than merely as a technological innovation. The findings suggest that the social legitimacy of tax digitalization is constructed through the

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encounter between technology, people, institutions, and local wisdom.

INTRODUCTION

Digital transformation in government has changed the ways in which public information is produced, delivered, and used. In tax administration, this transformation does not only concern payment mechanisms but also reshapes the relationship between information, obligations, public officials, and taxpayers. Digital systems can provide transaction trails, accelerate access to information, and reduce dependence on face-to-face procedures. However, the availability of technology does not automatically ensure that a system is understood, accepted, and meaningfully used by society. Studies of digital tax administration indicate that system quality, trust, social norms, and user experience remain intertwined with tax compliance behavior (Lumbantobing & Adwimurti, 2026; Safitri et al., 2026).

In the context of local government, this issue becomes increasingly important because digitalization takes place within a social environment shaped by history, language, customs, and local values. Makassar is a social space where public service technologies encounter Bugis-Makassar culture. Research on MSME tax compliance in Maros, for example, demonstrates that local values such as *ada'tongeng*, *lempu*, *getteng*, and *pamali* can be used by communities to interpret tax obligations (Nadiah et al., 2023). Wibowo (2025) also shows that people's perceptions of taxation are associated with their experiences of transparency, accountability, fairness, and public benefits. Thus, taxation does not exist entirely within the administrative domain; it is also understood through social and cultural relationships.

An important area that remains open for investigation concerns how local values operate when tax services are mediated by digital technology. Previous studies have tended to examine digitalization in terms of compliance, service quality, literacy, or efficiency, while cultural studies have more commonly positioned local values as explanations of compliance behavior. This study takes a different position by viewing technology implementation as a practice carried out by members of society in concrete situations. This perspective allows the study to ask not only whether PAKINTA is effective, but also how public officials and taxpayers make the system understandable and workable in everyday life.

PAKINTA, developed as an Integrated and Digitalized Taxation system within the Makassar Regional Revenue Agency, provides a relevant case for examining this encounter. In practice, the application provides citizens with access to information about their tax obligations and available payment channels. However, user experiences are not uniform. Some users are able to operate the system independently, whereas others continue to require explanation and assistance from public officials. This difference in experience suggests that PAKINTA is more appropriately understood as a socio-technical system rather than merely as software.

This study focuses on three cultural values: *siri' na pacce*, *sipakatau*, and *assitinajang*. These values are not treated as separate categories imposed on the data a priori. Instead, they are traced through the ways informants describe services, obligations, assistance, propriety, and accountability. Garfinkel's (1967) ethnomethodological perspective is employed because of its concern with how social order is produced by members through everyday activities. In this study, four concepts indexicality, reflexivity, accountability, and members' methods are used to examine how the meaning of PAKINTA is constructed through interaction.

Based on this framework, the study aims to explain how Bugis-Makassar values are interpreted in the implementation of PAKINTA and how such interpretations broaden the understanding of tax digitalization from a public sector accounting perspective. The contribution of this study does not lie in testing causal relationships between variables, but in revealing the social processes through which technology becomes acceptable, understandable, and accountable. PAKINTA is therefore viewed as a space where digital technology, public service, practical knowledge, and local cultural ethics intersect.

RESEARCH METHOD

This study employs an interpretive paradigm, a qualitative approach, and ethnomethodology. This methodological choice is based on the objective of understanding the meanings constructed by public officials and taxpayers through their practices of using PAKINTA, rather than testing the statistical effects of particular variables. The research site was the Makassar Regional Revenue Agency and the social spaces in which communities interact with tax services.

Informants were purposively selected based on their experience and involvement in the implementation of PAKINTA. They included Nurmeli, S.H., as Revenue Treasurer at Bapenda; Andi Maggabarani, S.Kom., who was involved in the technical aspects and PAKINTA helpdesk; Ruckmana Ainun Rachim as a frontliner; Nila and Samsudin as taxpayers; Rahman Pura, S.E., M.Si., Ak., CA., as an academic; and Ety Rahayu as a restaurant taxpayer. This diversity of positions enabled the study to capture different ways of understanding PAKINTA from the perspectives of revenue management, system technology, public service, users, academics, and business actors.

Data were collected through in-depth interviews, participant observation, and documentation. Interviews focused on informants' experiences in obtaining information about tax obligations, using PAKINTA, receiving assistance, paying taxes, and understanding the relationship between citizens' obligations and government services. Observation was used to capture actions that did not always emerge in verbal responses, while documentation was used to strengthen the contextual understanding of the practices. Data credibility was maintained through source and technique triangulation, prolonged observation, and member checking, as outlined in the thesis research design.

The analysis was conducted interpretively through four substantive stages. First, the practices and narratives of informants were examined within their contexts. Second, actions

were compared with the explanations provided by actors concerning those actions. Third, the practices were interpreted through the concepts of indexicality, reflexivity, accountability, and members' methods. Fourth, the meanings identified were discussed in relation to the values of *siri' na pacce*, *sipakatau*, and *assitinajang*, as well as literature on digitalization and public sector accounting. The researcher's position was maintained through critical reflection so that the interpretation would not become a universal claim beyond the Makassar context.

RESULTS AND DISCUSSION

The findings indicate that PAKINTA acquires different meanings depending on the social position of its users. For public officials, the application is associated with revenue information, public services, and administrative management. For taxpayers, PAKINTA is primarily experienced as a means of identifying tax obligations and completing payments. This difference is important because it demonstrates that a system does not possess a single, finalized meaning at the moment the technology is launched.

From the perspective of indexicality, the meaning of PAKINTA is always connected to the user's situation. For users who are familiar with technology, digital information can be immediately translated into payment actions. For users who experience difficulties, the presence of public officials becomes part of the system itself. The boundary between technology and human service therefore becomes fluid. PAKINTA operates through a combination of features, information, procedures, and the practical competencies of the actors involved.

These findings are consistent with research indicating that tax digitalization is associated with compliance, while its effectiveness is influenced by system quality, trust, user readiness, and social norms (Lumbantobing & Adwimurti, 2026; Safitri et al., 2026). This study adds a cultural dimension by demonstrating that the experience of using technology is determined not only by technical ability but also by how users perceive whether the service is approachable, respectful, and appropriate.

Siri' na Pacce: From Administrative Compliance to Moral Responsibility

"Siri' is a sense of shame or self-respect. If we provide incorrect information or fail to serve people properly, it is not only we who feel ashamed; Bapenda's reputation is also affected. Therefore, we always try to ensure that the information we provide is accurate and accountable. Pacce means deep compassion or social concern."
(Public official, 2026)

The quotation demonstrates that *siri' na pacce* exists in service practices rather than merely as a cultural definition. *Siri'* is manifested through the motivation to protect one's reputation and integrity when providing information. *Pacce* emerges when services are oriented toward responding to the difficulties experienced by members of the community. These two dimensions converge in a single orientation: services must be administratively accurate while remaining humane.

This interpretation differs from approaches that merely position culture as a factor influencing levels of tax compliance. Nadiah et al. (2023), for example, demonstrate the role of Bugis cultural values in MSME tax compliance practices. This study does not measure the influence of *siri' na pacce*. Instead, it identifies how actors employ these values to explain why information must be accurate, why service quality must be maintained, and why concern for users is considered important.

Within the framework of **indexicality**, *siri'* acquires meaning through concrete service situations. It does not operate merely as a slogan but through actions such as verifying information, correcting mistakes, and maintaining communication. **Reflexivity** appears when good service simultaneously shapes Bapenda's image as a trustworthy institution. **Accountability** is reflected in the obligation of officials to provide explanations and take responsibility for the information they deliver. **Members' methods** are evident in the practical knowledge used to resolve users' problems that cannot always be anticipated by formal procedures.

Thus, *siri' na pacce* provides a moral dimension to tax administration. Tax payment may be understood as the fulfillment of an obligation, but the service experience determines whether that obligation takes place within a dignified relationship. This finding is consistent with Wibowo (2025), who demonstrates that transparency, accountability, public benefits, and fairness form part of how people perceive taxation.

Sipakatau: Technology Still Requires Human Presence

Digitalization has the potential to make public services increasingly impersonal. Users interact with screens, menus, numbers, and procedures. The findings indicate that this distance is reduced through the actions of public officials who explain, accompany, and assist users who are unfamiliar with the system. Sipakatau therefore does not merely mean respecting human beings in an abstract sense; it becomes visible in the way officials treat users' digital limitations as circumstances requiring assistance rather than as reasons for blame.

Indexicality is evident in the different needs of users. Users who have mastered digital technology do not require the same level of assistance as those who need basic explanations. **Reflexivity** emerges because respectful service simultaneously creates an experience in which digitalization retains a human face. **Accountability** is demonstrated when officials can explain the reasons for providing assistance as part of their service responsibility. **Members' methods** emerge through the ability of officers to draw upon field experience to resolve problems that are not fully addressed in formal instructions.

These findings extend the work of Perdananto and Sedarmayanti (2023), which demonstrates that tax service innovation can combine local culture and technology. In the context of PAKINTA, this integration does not stop at the use of local language or cultural symbols but occurs through service relationships. Sipakatau makes the quality of social relationships part of the quality of technology implementation.

Assitinajang: Propriety and Balance in Tax Relationships

“In my opinion, society should not be the only party required to pay taxes. The government must also provide good services and use tax revenues responsibly. Therefore, I see PAKINTA as part of an effort to create a balance between citizens’ obligations and government services.”
(*Citizen, 2026*)

This statement does not reject the obligation to pay taxes. Rather, the informant accepts that obligation while placing it within a broader relationship: citizens’ obligations need to operate alongside the government’s responsibilities. In this context, **assitinajang** is understood as propriety the appropriate positioning of rights, obligations, roles, and responsibilities according to one’s respective position.

This interpretation is relevant to studies of Bugis local wisdom that position *assitinajang* as a value of propriety. In the context of taxation, this value takes on a new form when citizens assess whether government services correspond to governmental authority and responsibility. Social Contract Theory helps explain this reciprocal dimension: citizens fulfill their obligations to the state, while the government obtains legitimacy to administer government affairs and provide public services. However, this study does not conclude that taxation constitutes a direct transaction between payment and service; rather, *assitinajang* is more appropriately understood as an ethical framework for assessing the propriety of the relationship.

The phrase “**should not be the only party**” illustrates indexicality because its meaning refers to a concrete relationship between two social positions: taxpayers and government. Reflexivity emerges because the assessment of services simultaneously shapes people’s understanding of what constitutes an appropriate tax relationship. Accountability is reflected in the demand that the government be able to account for the use of tax revenues. Members’ methods are evident when informants explain this relationship through everyday language without employing theoretical terminology, while nevertheless producing substantive reasoning concerning rights, obligations, and accountability.

This finding should also be interpreted carefully. *Assitinajang* does not mean that citizens will pay taxes only when government services are perfect. The literature on tax compliance indicates that tax behavior has multiple dimensions, including social norms, trust, literacy, service quality, and enforcement. Lumbantobing and Adwimurti (2026) demonstrate that digital transformation and social norms interact in shaping corporate compliance. Therefore, the PAKINTA findings are more appropriately understood as a moral interpretation of tax relationships rather than as evidence of a causal relationship.

Synthesis: PAKINTA as a Space of Encounter Between Technology, Culture, and Accountability

The three values do not emerge as separate categories. When public officials assist taxpayers, there is an element of **pacce** because of the concern shown toward users, **sipakatau** because users are treated with respect, and **assitinajang** because assistance is provided according to users’ needs. When taxpayers complete their payments, **siri** may emerge as

personal responsibility, **pacce** as awareness of collective interests, and **assitinajang** as an understanding that obligations should be fulfilled appropriately.

This synthesis positions PAKINTA as a socio-cultural practice. Technology provides the infrastructure; public officials carry out services; taxpayers use and interpret the system; while cultural values provide an orientation for determining whether actions are considered correct, humane, and appropriate. Within public sector accounting, digital systems help produce information and transaction trails, but substantive accountability still requires actors who are willing to explain and take responsibility for their actions.

These findings are consistent with ethnomethodological studies of digital government accounting. Kusumawardhani and Kholya (2026) demonstrate that digital accounting systems need to be understood as social and institutional processes because organizational actors continue to assign meaning to procedures through everyday practices. PAKINTA demonstrates a similar dimension within local tax administration while adding a cultural layer through *siri' na pacce*, *sipakatau*, and *assitinajang*.

Based on this synthesis, a substantive proposition can be formulated: the implementation of PAKINTA acquires meaning and social legitimacy through processes in which digital technology is enacted by members who possess practical knowledge, interact within service relationships, and employ cultural values to evaluate their actions. Accordingly, the novelty of this study lies not merely in the PAKINTA application as an object of study, but in understanding tax digitalization as a socio-cultural practice within public sector accounting.

CONCLUSION AND RECOMMENDATIONS

This study demonstrates that the implementation of PAKINTA from a Bugis-Makassar perspective extends beyond the digitalization of transactions. PAKINTA becomes a social practice shaped through interactions among technology, public officials, taxpayers, and cultural values. The meaning of the system emerges from users' experiences in identifying their obligations, receiving assistance, making payments, and assessing government responsibility. *Siri' na pacce* provides an orientation in which service and compliance possess moral, integrity, and social concern dimensions. *Sipakatau* demonstrates that digital services continue to require respect for users' dignity. *Assitinajang* emphasizes propriety and balance between citizens' obligations and the government's responsibilities. The four Garfinkelian concepts demonstrate how these meanings are produced in practice through the context of actions, the construction of social reality, accountable explanations, and members' practical competencies.

The novelty of this study lies in interpreting tax digitalization as a socio-cultural practice within public sector accounting. Technology is not positioned as an end in itself, but as a medium that gains legitimacy when it can be used meaningfully, implemented humanely, and connected to values that are alive within society. The findings are not intended for statistical generalization but offer a contextual understanding of how the modernization of tax administration can coexist with local wisdom.

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