

Interpreting Siri', Lempu', Getteng, Warani, and Reso Values in Women's Business Governance in Lawallu Village

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ABSTRACT

This study aims to understand the meanings attributed to the values of *siri'*, *lempu'*, *getteng*, *warani*, and *reso* in women's business governance in Lawallu Village. Local cultural values are viewed not only as integral components of social life but also as relevant sources of behavioral orientation in conducting business activities. The study employed a descriptive qualitative approach, with data collected through semi-structured interviews, observation, and documentation and analyzed through the stages of data condensation, data display, and conclusion drawing and verification. The findings indicate that *siri'* is interpreted as a foundation for maintaining business honor and reputation; *lempu'* is associated with honesty and integrity in business relationships; *getteng* reflects consistency and steadfastness in maintaining commitments; *warani* is associated with the courage to confront challenges and uncertainty; while *reso* reflects perseverance in conducting and sustaining business activities. These five values demonstrate the interconnectedness of cultural values, social relationships, and business management practices. The findings further indicate that cultural values can function as sources of informal governance that provide orientation for behavior and decision-making in women's businesses. Accordingly, locally based business development should not be directed solely toward strengthening managerial skills but may also incorporate cultural values as social resources for developing sustainable business governance.

Keywords: *Local Entrepreneurship, Cultural Values, Women Entrepreneurs, Business Governance.*

INTRODUCTION

Women's entrepreneurship is increasingly recognized as an important part of economic activity as well as a form of women's agency in managing resources, building livelihoods, and creating economic value at both the household and community levels. However, entrepreneurship does not always take place within formal business organizations characterized by complex organizational structures, procedures, and control systems. A substantial proportion of entrepreneurial activities develop at the micro and small business levels, where decision-making processes and relationships with customers, suppliers, family members, and business partners are often managed directly and informally. Therefore, understanding women's entrepreneurship requires more than examining business growth or economic performance; it also requires attention to the values, social context, and ways in which entrepreneurs conduct their everyday business activities (Welter et al., 2017; Iriyanti & Lord, 2024).

In the context of micro and small businesses, governance has characteristics that differ from those of large-scale corporations. Simple organizational structures mean that decision-making, supervision, accountability, and the management of business relationships are often closely embedded in the business owner. Consequently, governance mechanisms do not always take the form of written rules or formal structures, but may instead develop through personal relationships, trust, reputation, commitment, social norms, and routines applied in everyday business activities. Studies on SME corporate governance indicate that informal mechanisms are important for understanding how small businesses are directed and controlled, while also suggesting that the governance of small businesses should not be approached in exactly the same way as the governance of large corporations (Handley & Molloy, 2022). In the Indonesian context, governance is also associated with efforts to strengthen accountability and transparency so that small businesses can develop in a more sustainable manner (Abor et al., 2015).

This perspective opens up an opportunity to examine how governance at the micro-business level is shaped not only by formal management knowledge but also by values and norms embedded in the social environment of entrepreneurs. Cultural values may serve as guidelines for determining how individuals treat customers, maintain trust, make decisions, fulfill commitments, respond to problems, and sustain their businesses. Irjayanti and Lord (2024), for example, demonstrate that women entrepreneurs in Indonesia conduct their businesses while drawing upon local knowledge and wisdom acquired from their social and cultural environments. This finding indicates that local wisdom is not merely a cultural background but can also become part of the way women understand and conduct their business activities.

In the context of Bugis–Makassar society, the relationship between cultural values and economic activities is particularly interesting to examine because several values have historically served as guidelines for social life. Among these values are *siri'*, which is associated with honor and self-respect; *lempu'*, which refers to honesty; *getteng*, which represents steadfastness or consistency; *warani*, which is associated with courage; and *reso*, which represents hard work and perseverance. Research on women entrepreneurs in South Sulawesi indicates that Bugis cultural values such as *reso*, *macca*, *passibijaang*, and *barani* are related to women's entrepreneurial experiences, including access to resources and business capacity development (Salassa et al., 2023). Thus, Bugis cultural values can be viewed not merely as a form of social heritage but also as part of the context within which women's entrepreneurial activities take place.

Recent studies in Makassar further reinforce the importance of examining cultural values in everyday economic practices. Safriadi et al. (2026), through an ethnographic study of traditional markets in Makassar, found that values such as *siri'*, *lempu'*, and *reso'* are not merely understood as cultural symbols but are manifested in trading practices through honesty, responsibility, solidarity, and perseverance. These findings indicate that cultural values can function as social mechanisms that regulate economic behavior and relationships among actors involved in trading activities. However, the study focused on traditional markets in general, leaving room for further investigation into how such values are specifically understood by women who independently operate and manage their own businesses.

This perspective is important because the existence of a cultural value does not automatically indicate that the value has been internalized or consistently applied in business behavior. Values may be understood at the normative level, while their implementation in practice depends considerably on individual experiences, business contexts, social relationships,

and the ways in which individuals interpret those values. Therefore, research on cultural values in entrepreneurship should not stop at asking whether a particular value is “good” for business. Rather, it should explore how entrepreneurs themselves define such values, the situations in which they draw upon them, and the forms of behavior that emerge in everyday business management. This approach is consistent with the perspective of entrepreneurship as a diverse phenomenon that is strongly shaped by context, objectives, and the values embedded in the experiences of entrepreneurs (Welter et al., 2017).

This context is also relevant to a previous community engagement activity conducted with women entrepreneurs in Lawallu Village. The activity indicated that socialization and group discussions could improve participants’ understanding of Bugis–Makassar values and their relevance to entrepreneurial activities. However, increased understanding cannot automatically be interpreted as evidence that these values have been permanently internalized in business behavior. These findings instead highlight the need for a deeper examination of how women entrepreneurs interpret cultural values and how such meanings are reflected in everyday business management practices. Accordingly, the present study does not simply replicate the previous community engagement activity but extends its focus from “understanding values” toward “the meaning and practice of values in business governance.”

At this point, there remains an important research opportunity. Several studies have examined women’s entrepreneurship, local wisdom, and culture in economic activities, yet studies specifically linking the interpretation of Bugis–Makassar values to women’s business governance at the micro level remain relatively limited. Irjayanti and Lord (2024) demonstrate that local wisdom plays a role in how Indonesian women conduct their businesses, while Salassa et al. (2023) identify relationships between Bugis cultural values and the experiences of women entrepreneurs in South Sulawesi. Meanwhile, Safriadi et al. (2026) demonstrate that cultural values such as *siri*, *lempu*, and *reso* can function as mechanisms regulating economic behavior in the context of traditional markets. These lines of research provide a strong foundation, but they do not specifically explain how women entrepreneurs at the local level interpret *siri*, *lempu*, *getteng*, *warani*, and *reso* as guidelines for making decisions, maintaining trust, preserving reputation, fulfilling commitments, managing risk, and sustaining their businesses.

Based on this research gap, the present study positions cultural values as potential mechanisms of informal governance in women-owned businesses. Governance in this study is not understood as *corporate governance* in the structural sense typically associated with large corporations, but rather as the ways in which business owners direct, control, and sustain their business activities through decisions, relationships, norms, commitments, and everyday behavior. Within this framework, *siri* is examined in relation to maintaining business honor and reputation; *lempu* in relation to honesty and transactional integrity; *getteng* in relation to consistency and commitment; *warani* in relation to courage in decision-making and dealing with uncertainty; and *reso* in relation to perseverance and business continuity. This mapping does not constitute a predetermined conclusion of the study but serves as an exploratory framework to be examined and further developed through the experiences and narratives of the informants.

The selection of Lawallu Village as the research setting is relevant because this study seeks to understand entrepreneurial practices within the social and cultural context in which these values are embedded and used by the community. A qualitative approach enables the

study to capture the experiences, interpretations, and meanings that women entrepreneurs attach to these cultural values rather than merely measuring their presence or level of influence. Through this approach, the study can illustrate how cultural values are translated into concrete actions in business management and how entrepreneurs draw upon these values when dealing with everyday business situations. Such a qualitative approach is appropriate for research that seeks to understand experiences and meanings from the perspectives of actors who directly experience the phenomenon under study (Creswell & Poth, 2018).

Based on the foregoing discussion, this study aims to understand the meaning of *siri'*, *lempu'*, *getteng*, *warani*, and *reso* values in women's business governance in Lawallu Village. Specifically, the study addresses two main questions: (1) how do women entrepreneurs in Lawallu Village interpret the values of *siri'*, *lempu'*, *getteng*, *warani*, and *reso* in their lives and business activities; and (2) how are these values reflected in business governance practices, particularly in decision-making, the management of business relationships, the maintenance of trust and reputation, the fulfillment of commitments, and business continuity? The study is expected to contribute to an understanding that women's business governance is not necessarily shaped solely by formal mechanisms but may also develop through cultural values that are embedded in and interpreted by entrepreneurs in their everyday business practices.

METHOD

This study employs a descriptive qualitative approach to understand the meaning of *siri'*, *lempu'*, *getteng*, *warani*, and *reso* values in women's business governance in Lawallu Village. This approach was selected because the study focuses on the experiences, understandings, and practices of women entrepreneurs in conducting their business activities. The study was conducted in Lawallu Village, with women entrepreneurs serving as the research informants. Informants were selected purposively based on the following criteria: women who actively operate a business, reside in or conduct business activities in Lawallu Village, and are willing to provide information regarding their experiences and business management practices. The number of informants was determined based on the adequacy of information obtained throughout the research process.

Data were collected through semi-structured interviews, observation, and documentation. The interviews were conducted to explore informants' understanding of the values of *siri'*, *lempu'*, *getteng*, *warani*, and *reso*, as well as how these values are understood and applied in business activities. Observation was conducted to examine business management practices and interactions among informants in their business activities, while documentation was used as supporting data. The data were analyzed descriptively and qualitatively through the stages of data condensation, data display, and conclusion drawing and verification (Miles et al., 2019). Data obtained from interviews and observations were organized into themes related to the five cultural values and business governance practices, and were subsequently compared to identify patterns in how these values were understood and applied in business activities. Data validity was established through source and technique triangulation by comparing information obtained from different informants and comparing interview findings with observations and documentation. This process ensured that the interpretation was not based solely on informants' statements but also considered their consistency with the observed business practices.

RESULT AND DISCUSSION

Result

1.1 The Meaning of Cultural Values in Women's Business Governance

The findings indicate that Bugis–Makassar cultural values are closely related to how women understand and conduct their business activities. The values of *siri'*, *lempu'*, *getteng*, *warani*, and *reso* are not only understood as values that govern social life but can also be situated within the context of business management. These meanings are reflected in several aspects, including efforts to maintain business reputation, build trust, uphold honesty in transactions, maintain commitments, deal with various challenges, and sustain perseverance in conducting business activities. Thus, cultural values may become part of behavioral considerations when business owners interact with customers or deal with problems arising in the course of running their businesses.

In general, the meanings of the five values can be summarized as follows:

Cultural Value	Main Meaning	Relevance to Business Governance
<i>Siri'</i>	Honor and self-respect	Maintaining reputation and trust
<i>Lempu'</i>	Honesty and integrity	Maintaining honesty in transactions
<i>Getteng</i>	Steadfastness and consistency	Maintaining commitment in conducting the business
<i>Warani</i>	Courage	Dealing with problems and uncertainty
<i>Reso</i>	Hard work and perseverance	Sustaining business continuity

1.2 *Siri'* and *Lempu'* in Managing Business Relationships

The values of *siri'* and *lempu'* demonstrate a strong connection with trust and integrity in business activities. *Siri'* is associated with honor and self-respect, making the preservation of a good reputation an important consideration. In the context of business, this meaning may be reflected in the attention given to business reputation and relationships with customers. Meanwhile, *lempu'* is associated with honesty. This value is relevant to how transactions are conducted and how relationships with customers and other parties are maintained. Honesty becomes an important element in sustaining the trust that has been established within business relationships.

1.3 *Getteng* and *Reso* in Sustaining Business Continuity

The values of *getteng* and *reso* reflect the dimensions of steadfastness and perseverance in conducting business activities. *Getteng* is understood as steadfastness in upholding principles and commitments, while *reso* is associated with hard work and dedication in dealing with various circumstances. These meanings indicate that business continuity is not solely related to economic aspects but also to the attitudes of business owners in maintaining their commitments and responding to challenges. Consistency and perseverance therefore constitute important

aspects of behavior that support the sustainability of business activities.

1.4 *Warani* in Dealing with Business Challenges

The value of *warani* provides a dimension of courage in conducting business activities. Courage is needed when business owners encounter problems, changing conditions, or situations that require decision-making. In this context, *warani* does not merely refer to the courage to take risks, but rather to the readiness to face problems and determine appropriate actions when dealing with uncertainty. This value provides an attitudinal foundation that encourages business owners not to avoid problems that arise in their business activities.

Discussion

2.1 Cultural Values as Informal Governance Mechanisms

The findings concerning *siri'*, *lempu'*, *getteng*, *warani*, and *reso* indicate that business governance at the local level is not necessarily constructed solely through written rules, organizational structures, or formal procedures. In everyday business practices, values embedded within the social environment can serve as guidelines that help entrepreneurs determine how to behave, interact with customers, maintain commitments, and respond to business challenges. This perspective can be understood through the concept of informal institutions. Fuentelsaz et al. (2019) demonstrate that informal institutions interact with formal institutions in shaping entrepreneurial activities. In other words, entrepreneurial behavior is influenced not only by formal rules but also by social norms and orientations that develop within a community.

Easley et al. (2018) further demonstrate that informal institutions can exert a strong influence because they are embedded in social relationships and become accepted norms in everyday life. Such norms can shape business behavior even when they are not codified in formal regulations. In this context, *siri'*, *lempu'*, *getteng*, *warani*, and *reso* can be understood as sources of behavioral norms in business management. *Siri'* provides an orientation toward honor and reputation, *lempu'* toward honesty, *getteng* toward steadfastness, *warani* toward the courage to confront challenges, and *reso'* toward perseverance. These five values demonstrate that business governance can possess a cultural dimension that operates alongside formal management mechanisms.

This perspective is further supported by Chew (2022), who found that the cultural values held by decision-makers can be associated with entrepreneurial orientation in small and medium-sized enterprises. This finding is particularly relevant because it demonstrates that cultural values operate at the level of decision-making rather than merely functioning as social identities external to business activities. Accordingly, the findings of this study provide a more contextual understanding of business governance. Governance can be understood not only as a set of formal mechanisms but also as a social process shaped by the values that entrepreneurs believe in and practice.

2.2 *Siri'* and *Lempu'*: Reputation, Trust, and Integrity

The association of *siri'* with honor and *lempu'* with honesty indicates that these two

values are highly relevant to the formation of trust in business relationships. In small-scale enterprises, relationships between entrepreneurs and customers often involve direct and repeated interactions. Consequently, reputation and trust become important components of sustaining business relationships. In this context, *siri*’ can be understood as an internal orientation toward preserving one’s good name, while *lempu*’ provides an orientation toward honest and trustworthy conduct. Together, these values can function as forms of social control that do not necessarily require explicit formal rules.

This interpretation is consistent with Pathak and Muralidharan (2016), who demonstrate that interpersonal trust and in-group collectivism constitute important dimensions of informal institutions associated with entrepreneurial activity. Trust enables economic relationships to function in social environments that do not rely entirely on formal mechanisms. Corradini (2022) similarly demonstrates that social trust can support the process of business formation through the exchange of information and knowledge within social networks. These findings are important for understanding *siri*’ and *lempu*’ not merely as moral values but as values that may have practical consequences for business relationships.

In the context of women entrepreneurs, this relationship becomes particularly relevant because business activities are often closely embedded in community-based social networks. Research on women entrepreneurs in Bali indicates that social capital can support business performance through the exchange of information, knowledge, and innovation, while community-based norms and trust constitute important components of these resources. Accordingly, *siri*’ and *lempu*’ can be viewed as values that have the potential to strengthen reputational governance and trust-based relationships. Reputation is maintained through *siri*’, while trust is sustained through conduct reflecting *lempu*’. Within local business contexts, these two values can therefore function as informal mechanisms that help sustain business relationships.

2.3 Getteng and Reso: Consistency, Perseverance, and Business Continuity

The findings concerning *getteng* and *reso* reveal another dimension of business governance, namely the ability to maintain commitment and perseverance. *Getteng* provides an orientation toward steadfastness in adhering to principles, whereas *reso* is associated with hard work and dedication in dealing with conditions that are not always favorable. From a management perspective, consistency is important because governance does not end with the process of making decisions. Decisions need to be translated into relatively consistent actions in order to establish patterns of business management. Accordingly, *getteng* can be understood as a value that provides a normative foundation for such consistency, while *reso* provides the behavioral drive necessary to sustain it.

The relationship between culture and entrepreneurial behavior has also been identified by Calza et al. (2020). Their study across 50 countries demonstrates that cultural values are associated with the motivations and considerations underlying entrepreneurial behavior. This suggests that culture can influence how individuals assign meaning to their entrepreneurial choices and actions. Xia and Liu (2021) provide further insight by demonstrating that cultural

values can influence innovation through entrepreneurial learning capacity. In other words, cultural values do not necessarily affect business outcomes directly but may shape learning capacities that subsequently influence how entrepreneurs respond to change and develop their business activities.

These findings provide an important perspective for understanding *reso*. Perseverance should not be understood merely as physical hard work but also as the capacity to continuously learn, adapt, and sustain business activities in the face of change. Thus, *reso* may encompass a broader dimension than simply a work ethic. At the same time, *getteng* may provide a normative boundary that ensures such perseverance remains directed toward commitments considered important by the entrepreneur. The combination of these two values illustrates the relationship between values, behavior, and business continuity.

2.4 Warani: Courage in Responding to Uncertainty

The value of *warani* introduces a dimension of courage into business management. Entrepreneurs encounter uncertainty in various forms, including changes in demand, competition, customer-related problems, price fluctuations, and business conditions that do not always correspond to expectations. Under such circumstances, courage should not be understood as taking risks without consideration. Rather, *warani* is more appropriately understood as a readiness to confront challenges and make decisions when circumstances require action. This perspective is consistent with the study by Tehseen et al. (2021), which demonstrates that cultural values can have different influences on entrepreneurial innovation across ethnic groups.

These findings indicate that cultural characteristics cannot be separated from how entrepreneurs respond to opportunities and develop their business activities. Calza et al. (2020) likewise demonstrate that cultural values are associated with the considerations underlying entrepreneurial intentions and behavior. Accordingly, courage in the context of *warani* can be understood not merely as a personal characteristic but as part of the way entrepreneurs interpret and give meaning to the actions required when facing uncertainty. This interpretation makes *warani* relevant to the field of business administration, as courage can be translated into managerial behaviors such as confronting problems, making decisions, adapting to change, and sustaining business activities.

2.5 Cultural Values and the Distinctiveness of Women's Business Governance

The findings of this study also need to be situated within the context of women's entrepreneurship. Culture does not operate within a neutral space but interacts with women's social experiences and positions within the environments in which they conduct their businesses. Bullough et al. (2021) emphasize that the relationship between culture and women's entrepreneurship needs to be examined through the interplay of gender-role expectations, identity, societal culture, and the entrepreneurial environment. Accordingly, women's experiences in conducting business cannot be separated from the cultural context surrounding them.

Gimenez-Jimenez et al. (2020) likewise highlight the importance of distinguishing

between the influences of formal and informal institutions when examining women's entrepreneurship. Cultural norms and informal institutions can interact with formal institutions in shaping women's opportunities to engage in entrepreneurial activities. This perspective becomes particularly relevant in the Indonesian context. Irjayanti and Lord (2024) found that women entrepreneurs in Indonesia incorporate local wisdom into their entrepreneurial journeys and business practices. Rather than necessarily abandoning local values in response to modernization, they seek to accommodate modernization within the context of the local wisdom they possess. This finding supports the present study's interpretation that Bugis–Makassar cultural values do not necessarily have to be positioned in opposition to modern business practices. Instead, local values can serve as sources of behavioral orientation when they are translated into relevant business practices.

2.6 Cultural Values as Social Resources in Business Management

Beyond functioning as behavioral guidelines, cultural values can also be understood as components of social capital. When values generate trust, shared norms, social relationships, and a sense of responsibility toward the community, they can contribute to the formation of a social environment that supports business activities. Findings concerning women entrepreneurs in Bali indicate that social capital can contribute to business performance through knowledge and information exchange as well as the capacity to develop innovation.

Research on women entrepreneurs in Bogor likewise demonstrates a relationship between social capital, *entrepreneurial orientation*, and business performance. These findings reinforce the view that business resources do not derive solely from financial capital and individual capabilities but also from the social relationships possessed by entrepreneurs. In relation to the findings of this study, *siri'*, *lempu'*, *getteng*, *warani*, and *reso* can therefore be understood as values that contribute to the development of socially embedded business practices. These values are embedded within social relationships and may shape how entrepreneurs build trust, maintain commitments, respond to challenges, and sustain relationships with their surrounding communities. Accordingly, women's business governance at the local level can be understood as a process that brings together cultural values, social relationships, and managerial practices. This perspective broadens the understanding of small-business governance by considering not only structures and procedures but also the norms that are embedded within the community.

2.7 Synthesis: From Cultural Values to Business Governance

When the findings are synthesized, the five values appear to perform complementary functions. *Siri'* provides an orientation toward reputation and honor; *lempu'* provides a foundation for integrity and honesty; *getteng* provides consistency in maintaining commitments; *warani* provides courage in confronting uncertainty; and *reso* provides perseverance in sustaining business activities. Together, these five values can form a pattern of informal governance:

Cultural values → *behavioral orientation* → *business relationships* → *decision-making* → *business continuity*.

This pattern does not imply that every entrepreneur automatically applies all five values

across all business activities. Cultural values are more appropriately understood as sources of orientation that may be interpreted and translated differently depending on individual experiences, business environments, and the conditions encountered. This distinction is important because the literature on culture and entrepreneurship also indicates that the influence of culture on business behavior is neither necessarily simple nor uniform. Chew (2022), for example, found that particular cultural values can interact with perceptions of regulation in shaping *entrepreneurial orientation*. Meanwhile, Xie et al. (2021) demonstrate that women's entrepreneurship can emerge through the combination of multiple institutional conditions rather than through a single determining factor.

Therefore, the primary contribution of these findings does not lie in claiming that *siri'*, *lempu'*, *getteng*, *warani*, and *reso* directly improve business performance. Rather, the contribution lies in demonstrating that cultural values can constitute an informal foundation that provides direction for how women entrepreneurs interpret and practice business governance within a local context. At this point, cultural values are no longer viewed merely as social heritage but also as part of an institutional resource that can shape business behavior. However, understanding a value should not be equated with the permanent internalization of a particular character. Translating values into business behavior requires experience, habituation, and continuous reinforcement. Accordingly, cultural values are more appropriately positioned as a potential source of informal governance that can be continuously developed through business practices.

CONCLUSION

This study demonstrates that the values of *siri'*, *lempu'*, *getteng*, *warani*, and *reso* are relevant to understanding women's business governance in Lawallu Village. These five values carry significance not only in social and cultural life but also provide orientations for business-related behavior. *Siri'* is associated with efforts to preserve business honor and reputation; *lempu'* with honesty and integrity; *getteng* with consistency and commitment; *warani* with the courage to confront challenges and uncertainty; and *reso* with perseverance and business continuity.

The findings indicate that business governance at the local level does not rely entirely on formal mechanisms. Cultural values can function as informal mechanisms that provide direction for customer relationships, decision-making, problem-solving, and the ways in which entrepreneurs sustain their business activities. Accordingly, perspectives on business governance need to consider the social and cultural contexts within which businesses develop.

For the development of women's entrepreneurship, cultural values can serve as sources of social strength that support the development of trust, reputation, integrity, consistency, and resilience in conducting business. However, an understanding of cultural values does not automatically indicate that these values have been permanently internalized into business behavior. Their application requires habituation, experience, and continuous reinforcement.

This study implies that capacity development for women entrepreneurs should not be directed solely toward managerial and economic skills but may also incorporate local cultural

values as part of efforts to strengthen business governance. Future research could extend these findings through more in-depth field studies to identify how these values are concretely translated into decision-making practices, customer relationships, risk management, and business sustainability.

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