

The Accountability in the Dimension of *TRI HITA* Karana (THK)

An Ethnographic Study on the Organization of Kuta Traditional Village

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Abstract- *Pakraman* (traditional) village is a social community in Bali which is growing and developing from social interactions in which communities construct their own reality of cultural symbols, culture and religion in the surrounding areas. Kuta is one of traditional village in Bali. Its ability in managing and fostering community life as well as in the development process, providing motivation to examine the organization in certain areas of study, such as the relationship between traditional village with accountability. Assessment in Kuta traditional village's accountability becomes important, considering this organization has the means to drive villages economic activities which becomes one of the biggest in Indonesia. In addition, the development and existence of Kuta traditional village so far also implementation of good governance of the organization. The purpose of this research is to uncover, understand and interpret in depth the concept of accountability imposed in Kuta traditional village. The researcher used an interpretive paradigm and Spradley's ethnographic methodology (1997) as the basis for obtaining descriptions of speech, writing, and behavior of individuals in a comprehensive manner, so that it is expected to comprehend the construction of accountability imposed in the organization of Kuta traditional village. The result of the field study showed that the practice of constructed accountability of the organization in Kuta traditional village is a form of Tri Hita Karana (THK) accountability. The THK Accountability consists of pawongan, palemahan and parahyangan accountability. The practice of accountability is actually formed from the configuration values of philosophy, culture and religion.

Index Terms— Kuta traditional village, Pawongan accountability, Palemahan accountability, and Parahyangan accountability

I. INTRODUCTION

The development of organizations in the last decade was dominated by the strong demand for the implementation of the organization's accountability, both in public and private sectors. In the public sector, the existence of various kinds of conflicts that occur in Non-Governmental Organizations (NGO) is largely driven by the dominance of the interests of individuals and groups within the organization (Kovach, et al., 2003; Gibelman and Gelman, 2001; Kilby, 2005; Goddard and Assad, 2006; Ardhian, 2011). Moreover, the problematic practice of accountability also has gone virtual in various government agencies in Indonesia. This is proven by the number of Regional Heads and Members of the House of Representatives both central and local levels who became convicted for corruption and money laundering. Tragically, as many as one hundred and seventy-three elected Regional Heads who were elected directly were involved in corruption cases (Hasanuddin, 2012). According to Yulianto (2000), the continued existence of the race for public office through money politics, no transparency in the making some public policies,

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and still rampant corruption at least mark how public accountability is still a rare commodity in Indonesia.

In the private sector, the problematic practices of accountability built by modern organizations also often occur. This can be seen from the collapse of several major companies in Indonesia even in the world like PT.Lippo, PT. Kimia Farma, Century Bank, Enron, Merck, WorldCom and Lehman Brothers (Jama'an, 2008). The cases of Enron in late 2001 and Lehman Brothers in 2008 are considered as the most phenomenal for being able to shake the world's economy at that time. This case also provided an incredible domino effect for most countries in the world, so the impact on the financial crisis was so long. The question that arises then is, why the big companies such as Enron of which financial statements are audited by a public accountant labeled as *The Big Five* of the world (Arthur Anderson), and has reliable management and modern accountability systems experienced a very tragic thing?

This phenomenon at least provides an evidence of the appearance of various anomalies in the accountability system built by modern organizations with a variety of procedures and rules that have been established to overcome differences of "economic interests" of individuals or groups' opportunistic nature within the organization. The various cases that arise at least have provided an evidence of the need to reconstruct the interpretation of accountability by conducting a more in depth study. According to Rashid (1998), accounting researches on accountability have so far been dominated by attention to the technical and clerical aspects of the course. In addition, according to Stewart (1984), Patton (1992) and Stanbury (2003), in the order of conceptualization and accounting praxis has not been considered thoroughly in answering all the questions like, accountability for what?, how?, by whom?, and to whom?. For that reason, this study tries to assess the interpretation of accountability by deeply searching deeply about the practice of accountability in an organization that has good organizational governance. This study is presented in several sections of which are: 1) background of the study; 2) the focus of the study and the formulation of the problem; 3) the research methodology; 4) discussion; and 5) conclusion, implications and limitations of the study.

II. RESEARCH FOCUS AND THE FORMULATION OF THE PROBLEM

Some of the phenomena described in the background of this study provide an understanding of the anomalies that have occurred in the accountability system built by modern organizations that has an impact on the organization's destruction. These phenomena do not only occur in private organizations, but has also penetrated the social and public organizations (government and NGO). The existence of public organizations and social organizations should be the main motor in building a better life, improving well-being, security and social justice for the people (Patton, 1992; Stanbury, 2003).

This study explores the practices of accountability constructed on in social organization in Kuta, which are known as the traditional or *pakraman* village Kuta traditional village is one of the social organizations in Bali. Traditional villages are social communities that grow and develop from social interactions in which societies construct their own reality out of indigenous symbols, cultures and religions in the surrounding areas. Kuta Traditional Village's ability in managing and

fostering community life as well as in the development process, provides a motivation to examine the organization in certain areas of study such as, the relationship between a traditional village and accountability.

The assessment of Kuta traditional village's accountability becomes important considering this organization has assets and economic driving means that become one of the biggest in Indonesia (Surpha, 2004), has a shared decision-making forum called Village's Paruman, and has own rules (*awig-awig*). In addition, the development and the existence of Kuta traditional village so far also reflect that this organization has had good organizational governance. Based on the description of the background and the focus of the study, the researcher formulates the research problem (research question), that is how is the concept of accountability constructed in the organization of Kuta traditional village?

III. RESEARCH METHOD

This study used ethnography as a methodology and the research method aimed to gain an understanding of reality through inductive thinking. Ethnography is one of the approaches from the disciplines of anthropology and a clump of qualitative research in the interpretive paradigm. This method seeks to uncover the uniqueness found in individuals, groups, communities and organizations in everyday life as a whole, detailed, deep, and can be justified scientifically. That understanding is not determined in advance, but obtained after analyzing the social reality that becomes the focus of research. The data analysis was conducted with reference to the Spradley's ethnographic method (1997), in an effort to gain a deeper and comprehensive understanding of how the community of Kuta traditional village organizes the culture in their minds, and uses it in everyday life about the practices of accountability. The analysis of the data in this study was conducted in four phases, namely the analysis of ethnographic interviews, domain analysis, taxonomic analysis and component analysis.

The success of this study is determined by the data obtained over a wide range of collection techniques and can be proved its reliability. During fieldwork, ethnographers make inferences about the cultural practices associated with the concept of accountability in the community organization of Kuta traditional village from three sources, namely: a) of the things people say in the community of Kuta traditional village; b) from the way people act; c) of the various artifacts that are used. However, Spradley (1997) focuses more specifically on making cultural conclusions from what people say. Therefore, the data used in this study should be obtained from sources that are qualified and competent. Key informants used as the data sources must be selected according to the needs of information and the true situation occurred at that time. Among the informants are manager (*prajuru*), former *prajuru* and the community leaders of Kuta traditional village.

IV. DISCUSSION

The concept of accountability practiced in an organization cannot be separated from the history and philosophy built and believed by the organization. Kuta traditional village as a public organization has a vital role in the development of its community. The pattern of the community of Kuta traditional village is very influenced by the understanding of philosophy,

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cultures, and religions, which have been embedded for generations.

The organization of Kuta traditional village as well as other organizations of traditional villages in Bali, were first called *karaman* or *pakaraman*. *Pakaraman* means a group of people who inhabit a certain residential area or can also mean a group of elders who are married (Parimartha, 2009: 1-10). From the word *karaman*, then it became *krama* which means members (village community) and *pakraman* (*pakraman* village) which refer to the turn of area. A sense of unity as a community member bound by the existence of *karang desa* (village area), *Awig-awig desa* (system of rules with its implementing regulations), and *Pura Khayangan Tiga* (three village temples as a system of religious worship for the community members).

The existence of organizations of traditional villages in Bali province still exists until now and can co-exist with administrative villages built by the central government Act. The existence of the organization of Kuta traditional village as well as other traditional villages as the initial identity of traditional village in Bali is recognized by the Republic of Indonesia which is expressed in article 18 of the National Constitution. Moreover, the existence of organizations of traditional villages has been confirmed by Local Regulation No. 6 of 1986. This Local Regulation regulates the position, functions and roles of traditional villages as the unification of the community of the custom laws in the province of Bali. The institution of traditional villages is permanent based on the ideology of *Tri Hita Karana* (THK), namely: (1) *Parahyangan* (realizing the relationship between human beings and their creator that is *Hyang Widi Wasa*), (2) *Pelemahan* (realizing the relationship between human beings and the surrounding environments), and (3) *Pawongan* (realizing the relationship among human beings, (Surpha, 1992).

4.1 The construction of the organizational governance of Kuta traditional village

The construction of organizational governance of Kuta traditional village is illustrated by the ability of the organization to maintain the unity of tradition and social manners of life in the community for generations. In the social

reality, the organization of Kuta traditional village has a very important role in managing and fostering the community life, for example by providing a very valuable contribution to the viability of the community as well as in the development process in the province of Bali in general. It is not separated from the role of *awig-awig* of Kuta traditional village which is used as a guideline for the *prajuru* and *krama* of the community to act and behave everyday.

The village's *awig-awig* owned by the organization of Kuta traditional village is housed under the 1945 Constitution and Bali Provincial Laws, so in a sense of *de jure* it has had a clear legal force. The existence of such *awig-awig* serves to organize, protect, resolve conflicts and build the entire village and develops Balinese cultural values based on the ideology of THK. The existence of such a rule system will automatically provide a social control, both preventive and curative to the organization of Kuta traditional village.

Organizationally, Kuta traditional village has its own leadership mechanism formed by a climate of democracy through the village consultative assembly (*Paruman*). Such a mechanism automatically forms a collective leadership, so that the power and authority possessed will always be based on the rules (*awig-awig*) and mutual decision (*perarem*). An illustration like this is a real form of organizational governance of the organization of Kuta traditional village in order to realize a peaceful community based on the ideology of THK.

4.2. Assets and the sources of incomes of the organization of Kuta traditional village

The search results directly in the field note that the organization of Kuta traditional village has some tremendous assets and is able to contribute significantly to its citizens. The assets referred include some of temple buildings, *bale banjar*, *tanah pelaba pura*, Kuta beach, infrastructures for ceremonial and religious activities (*gong*), as well as some areas of land used as public facilities (cemetery and roads). In detail, the number of assets owned by the organization of Kuta traditional village is presented in Table 4.1.

TABLE I. LIST OF ASSETS OF KUTA TRADITIONAL VILLAGE

No	Name	No	Name	No	Name	No	Name
1	Pura Puseh	7	Br. Pelase	13	Br. Anyar	19	Kontrakan Toko
2	Pura Dalem	8	Br. Pande Mas	14	Br. Pengabean	20	Pasar Seni 1
3	Pura Desa	9	Br. Pering	15	Br. Pamaron	21	Pasar seni 2
4	Pura Segara	10	Br. Tebe Sari	16	Br. Segara	22	Pasar senggol
5	Pura Penyariakan	11	Br. Jaba jero	17	Br. Merta Jati	23	Pantai Kuta
6	Pura Penataran	12	Br. Temacun	18	Setra Adat	24	LPD Kuta

Source: The secretariat of Kuta traditional village, 2012

The whole of such a large assets is then managed entirely by the organization of Kuta traditional village for improving welfare. The assets that can be managed commercially are some of the rented shops located around the Khayangan temple, art markets 1 and 2, markets, Kuta Beach, and Kuta LPD located at Jalan Bakung Sari. Other assets such as some temple buildings and *bale banjar* are public facilities that can be utilized by the village *krama* to hold customary and

religious activities. In addition, public facilities can also be utilized by the official village or the local government for education and other formal events.

Various properties owned by the organization of Kuta traditional village make the organizations one of the organizations of traditional villages that have huge assets in the province of Bali. As a result, Kuta traditional village obtain tremendous gains from some of the assets that have been

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obliged to village's *prajuru*. According to Mr. Sudira (manager):

"...All the wealth here is the property of the traditional village. So every usefulness is for them all. During this time we utilize a place or the facilities for cultural and religious activities and other formal events. In addition, the assets that we manage for commercial purposes are also reported regularly to the village's *Paruman*. During this time we get our funds used to finance the cultural, religious activities and to maintenance the village assets."

This expression clearly gives meaning that all assets owned and managed by the organization of Kuta traditional village are finally returned again to the welfare of the community. This is evident from the condition of the assets owned by Kuta traditional village nowadays is still well preserved and tends to be better, as some temple buildings and *bale banjar* seem clean and classy.

4.3. Sources of Incomes of the organization of Kuta Traditional Village

The organization of Kuta traditional village's income is not only rooted in the management of their assets, but also obtained from various parties concerned with the development of this organization. Based on the *awig-awig* of Kuta traditional village and Bali Provincial Regulation No. 3 of 2001, the sources of income of the village are, 1) dues village's *krama*; 2) results of the traditional village wealth management; 3) results of the business of the village's credit institutions (*LPD*); 4) local government aids; 5) other legitimate incomes; 6) third-party contributions which are not binding (Bali Provincial Laws, No. 3/2001, Chapter VI, Article 10).

The details of income expressed in the *awig-awig* of Kuta traditional village and Bali Provincial Laws No 3 of 2001 will automatically give the authority and legitimacy to the organization of Kuta traditional village to manage the sources of its income. The results of this management are fully used for the benefits of the citizens such as social development and public facilities, improving the welfare of the citizens, maintaining the wealth of cultural traditions and customs, and

the conservation of the nature and the surrounding environments while upholding on the *THK* ideology.

4.4. Pawongan's Accountability

Establishing tranquility and peace in humans' life is also a major goal of the organization of Kuta traditional village. This is in line with the concept of *Pawongan* in the *THK* philosophy. *Pawongan* in the *THK* philosophy is a manifestation of the relationship among humans. *Pawongan* comes from word *wong* which means human beings or communities. Humans as social beings will heavily depend on others in their lives. Therefore, humans are expected to establish harmonic relationships with others, so there will be tranquility and peach in their lives.

In carrying out its activities, the organization of Kuta traditional village is influenced by the interactions of individuals from both the inside (*prajuru*) and the outside (*krama*, government, and other parties) of the organization. As the managers of the organization, the village's *prajuru* are obliged by the village's *krama* to carry out the organization's activities according to the *awig-awig* and the results of the village's *paruman*. Related to that matter, so the *prajuru* of Kuta traditional village is obliged to report the failures as well as the successes in carrying out the organization to the village's *krama* and the stakeholders as the form of accountability. Such an accountability practice is called *pawongan* accountability.

Pawongan accountability illustrates that the organization of Kuta traditional village uses accounting information as a medium to fulfill its responsibility in carrying out the organization's operations. The information is packaged in form of accounting numbers which are then presented in a financial statement of accountability (*LKPJ*). This is done as an effort to give information in details to the stakeholders on all the resources that have been obtained and used so far. In diagram, the concept of *pawongan's* accountability is shown in Figure 4.1 below.

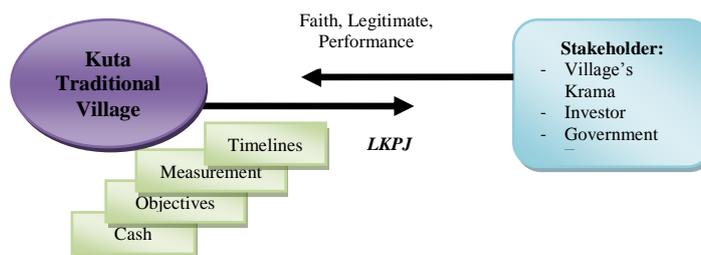


Fig. 1. The concept of pawongan accountability

Figure 4.1 gives an explanation that, the accountability practices that have been done by the organization of Kuta traditional village to the stakeholders use an accounting medium packaged in a financial statement of accountability (accountability report). The organization of Kuta traditional village in preparing their financial statements uses a cash-based recording method, applies the measurement concept, the principle of objectivity and timeliness in the presentation, so that the information presented will provide information that is relevant and accountable. The accounting model thus has an important substance, as in the financial reporting done by the

prajuru of Kuta traditional village will portray unity and justice in the form of a liability.

The accountability report presented by the organization of Kuta traditional village generally consists of interim financial statements and final financial statements. The interim financial statements include revenues and expenditures reported orally in a top event of the activities of Kuta traditional village, while the final financial statement is a report on the realization of revenue and expenditure of an activity that has been accomplished. This report is delivered during *paruman* / village's consultative session held regularly. When asked why

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the accountability report is always delivered at the time of top activity and village's *Paruman*? Mr. Dirta (treasurer) said:

"... here we always deliver financial statements of accountability during the peak of *piodalan* events and during the village's *Paruman* which come every three months. Everything is so clear and not forgotten. By the time the procession from start to finish it was followed by all the village's *krama*. So they could check if the costs reported were true in accordance with reality. As at the time of purchasing five male pigs for three million, the purchase representative was also the village's *krama*, so that they could check if the report was true or not"

This expression gives the meaning that the financial statements submitted on time give a great effect on the consumer in making a decision. This is also consistent with what stated by Hanafi and Halim (2005: 35) that the financial statements as a useful information if the information contained is presented on time for decision-makers, before the information loses its capacity to influence the decision-makers to take action. If there is a delay in the financial reporting, the information provided will lose its relevance. Meanwhile, according to Hendriksen and Breda (2000: 142), it is said to be relevant if the information has predictive values, feedback values and available on time (timeliness).

4.5. *Palemahan* Accountability

The next is *palemahan* accountability. *Palemahan* means land, yard or the surrounding environments. According to Surpha (2004), the implementation of this *palemahan* is the harmonious relationship between humans and nature and the environments. This is because humans' life is very dependent on the nature and the surrounding environments, so that they have an obligation to maintain and care for nature and the environment.

The obligation in maintaining and protecting the nature and the environments is also an important part of the organization of Kuta traditional village with the stakeholders. This is because the existence of the organization of Kuta traditional village is very dependent on the nature and the environments. Imagine, this organization at the beginning of the development and progress of the region was triggered by the appeal of its beautiful beaches. In addition, the history of this organization also shows that occupations of the citizens are very dependent on the nature the environments (fishing and agriculture). Starting from this reality, the organization of Kuta traditional village still intense in the keeping and caring for the nature and the environments, as a narrative stated by Mr. Sudira (manager)

"...We realize that our lives are dependent on the nature. As seen from the lives of our ancestors who worked as farmers and fishermen of course they were very dependent on natural conditions. In addition, the development of Kuta today is heavily influenced by the beauty of the nature and the environments. Therefore, we together with the entire community are committed to maintain and preserve it by forming multiple control units, as well as consistently hold ceremonies."

The *Palemahan* accountability implemented by the organization of Kuta traditional village so far is a form of organizational accountability with the stakeholders on the

utilization of the natural resources. This understanding is then translated by the organization of Kuta traditional village by making a beach monitoring unit, establishing environment security forces and actively encouraging the stakeholders to maintain and to preserve the cleanliness of the area. In addition, the organization of Kuta traditional village together with the community hold religious ceremonies every 210 days, as a form of responsibility. This ceremony is an act of gratitude to *Ida Sang Hyang Widhi Wasa* (god) for the grace to this universe, as well as an act of recognition of the natural and environmental organization that gives life to the human race. The ceremonial activity consistently held is known by the name *Tumpek Pengatag / Uduh*.

This ritual activity is a form of the responsibility of the organization of Kuta traditional village on the organization's exchanges with the nature and the environment, and also the exchange between the community and the surrounding nature. Disclosure is then incorporated into a financial statement of accountability submitted by the manager of the organization of Kuta traditional village in a village consultative assembly (*Paruman*), related to all activities of the management and the utilization of the nature as well as the environment.

The form of the organization's accountability packaged in an accountability report on the utilization of natural resources and the environment is also expressed by Belkaoui (1999: 339), Sukoharsono (2010), and Suputra (2011). They argue that the organization has an obligation to provide complete information about the extent to which an organization or company contributes positively or negatively to the quality of human life and the environment. This is done to assess, measure and report on to what extent the impact of the organization or company to the community and environment is.

4.5. *Parahyangan* Accountability

The next is *parahyangan* accountability practice. *Parahyangan* is a medium used by humans to realize the relationship between human beings and god. The relationship referred here is the harmonization between human beings and GOD, so it is believed to create a peace and prosperity for human beings themselves (Surpha, 2004). The harmonization of this relationship is then believed by the organization of Kuta traditional village as a spirit in creating a spirit of peace and prosperity for the villagers.

The existence of the spirit formed in the organization of Kuta traditional village later becomes the soul of this organization in carrying out its duties as a public servant. The soul formed from the spirit will automatically carve individual characters within the organization, so that each act will reflect spiritual values. This action will certainly be an expression and the cultural frame of the organization of Kuta traditional village.

One of the cultural products of the organization composed of philosophies, cultures and religions that have been run inside the organization of Kuta traditional village is the practice of vertical accountability. Vertical accountability is a form of accountability to *Ida Sang Hyang Widhi Wasa* (God), for everything that He bestows so far. The accountability process is done by running the customs and religious rituals sincerely and consistently. This activity is a form of public devotion to the almighty for all the grace and blessings that have been bestowed by Him, through a medium of temples (*parahyangan*) as a place of worship. This activity is also a form of the Hindu community of trust and faith in god.

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The concept of the *parahyangan* accountability in Kuta traditional village is poured through a series of piodalan ceremonial activities in various temples or sacred places in Kuta traditional village. Piodalan has been done for generations and consistently by the *prajuru* and the *krama* of Kuta traditional village to date, on each *Kahyangan Tiga* temple. Kahyangan Tiga temples consist of Desa, Dalem and Puseh temples, and are one of the THK elements as the parahyangan element of the organization of Kuta traditional village.

The Desa temple is the palace of Lord Brahma in his function as the creator of the universe and its contents. *Piodalan* ceremony of the Desa temple is conducted every six months i.e on the day of *Pemacekan Agung*. Philosophically, this worship is an expression of gratitude to everything which has been realized in the nature and is a gift from the creator. While temple Dalem is the palace of Lord Shiva in its function as the buster. The next is Puseh temple which becomes the palace of Lord Vishnu in its function as the keeper. According to Mr Made Darsana

“These three temples are the concepts in our lives. We live in this world like a circle, namely: birth, then grow and will eventually die. The concept of life is what is depicted in the Khayangan Tiga temples where each temple has its own function. We believe that here we live, grow and die it is a part of His scenario. Therefore, the feeling to give a sense of devotion or worship as high as possible arises, in order to obtain His grace, in the form of welfare, protection and happiness”.

This expression gives the meaning that everything that has been gained in this life is derived from the Almighty. We as human beings are given the opportunity to enjoy the contents of the universe according to each and everyone’s *karma*, and everything which has been owned will be left when the life contract is over. Therefore, the ritual activities at various temples in Kuta traditional village are still very strongly encountered, as shown in Table 4.2.

TABLE II. AGENDA OF PIODALAN CEREMONY AT KHAYANGAN TEMPLES OF KUTA TRADITIONAL VILLAGE

No	Pura’s Name	Banjar Pengempon	Odalan’s Day
1	Puseh	Br.Pelase dan Br.Anyar	Paing Galungan
2	Dalem	Br. Pande Mas dan Pengabean	Anggara Kasih Medangsia
3	Desa/Bale Agung	Br. Pering, Br. Pamaron dan Br. Temacun	Pemacekan Agung
4	Segara	Br. Tebe Sari dan Br. Segara	Buda Cemeng Klau
5	Penyariakan	Br. Jaba jero dan Br. Merta Jati	Anggara Kasih Medangsia
6	Penataran	Br. Buni dan Br. Tegal	Buda Cemeng Langkir

Source: the secretariat of Kuta traditional village, 2012

The density of piodalan ceremonies at various temples in Kuta traditional village has been run for generations. In this case, *prajuru* and the villagers in Kuta traditional village interpret every piodalan ceremony as a form of responsibility for everything that has been given by Him so far. Therefore, instead of the basic mathematical calculation or measure in relation to God that matter, but it is a matter of sincerity coming from deep inside the villagers’ heart. The sense of sincerity manifested in a holy sacrifice is called *Yadnya*.

3. Conclusion, Implication, and Limitation

This research is a case study about the practice of accountability in the organization of indigenous people in Kuta Bali, known as the traditional village (*Pekraman*) of Kuta. The focus of this research is to uncover, understand and interpret the concept and the construction of accountability practices that have been entrenched in the organization in depth. This study focuses on social discourses and actions conducted by the *prajuru* as the representation of the organization. The study is carried out consistently and comprehensively so that *thick description* is established (Geertz, 1973) of social reality that occurs so far. By using the interpretive paradigm and ethnographic methods (Spreadly, 1997) as a basis, the results of this study can be summarized in the following description.

V. CONCLUSION

The social reality on the concept of accountability constructed in the organization of Kuta traditional village so far is scrutinized on the description and the behavior of the actors in managing the organization. The philosophy of Kuta traditional village as a public organization is established by the existence of a custom configuration, cultures and religions that exist in the environment. Crystallization formed by this kind of configuration is automatically render a tradition and culture of the organization, making the organization responsive to a variety of factors that support and affect people's lives.

One of the tradition and culture of the organization formed from the configuration of values of the philosophy, culture and religion in the organization of Kuta traditional village is the practice of THK accountability. The THK accountability is an implementation of the concept of *pawongan*, *palemahan* and *parahyangan*, which has been practiced in the organization of Kuta traditional village. This accountability practice is a form of organizational accountability to its stakeholders, the nature and the environment, as well as to the Creator, for all activities that the organization has run. In the organization’s daily life, the reality of the concept of the THK accountability is subsequently translated into *pawongan*, *palemahan*, and *parahyangan* accountability.

The concept of the THK accountability has been practiced by the *prajuru* of Kuta traditional village that is based on the understanding and knowledge they have. The understanding of various philosophical values will then establish accountability practices holistically, as seen in Figure 5.1 below:

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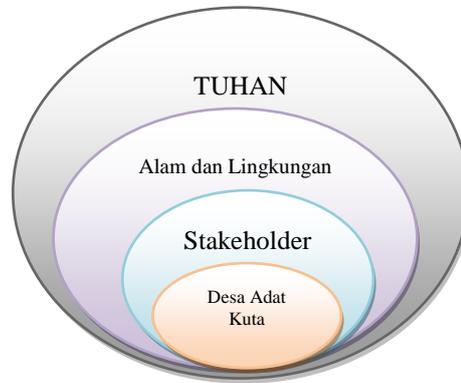


Fig. 2. The THK accountability practices in the organization of Kuta traditional village

The embodiment of the concept of the THK accountability in daily practices, as in Figure 5.1 is the primary purpose of the organization of Kuta traditional village as a means of harmonization between humans and their stakeholders, humans with others with the nature and the environment, and human beings with nature and the environment to the Creator. This concept can work well if the relationship among humans could run in harmony first. After that, then humans and others can establish a harmonious relationship with the nature and the environment. Furthermore, a harmonious relationship with the Lord can work well if it has created a harmonious relationship among humans and the nature and the environment.

The concept of the THK accountability actually has a major contribution to the welfare of the society and is believed to be one of the main constituent components of the social order. To that end, accounting used as a medium of accountability is a bridge that is built in order to increase the confidence and acceptance of one another within the organization or the organization with its stakeholders. This concept is in line with one expressed by Stewart (1984), Patton (1992) and Stanbury (2003), that the real accountability is not only formal financial accountability, but more than that, the ability to enhance the organization's responsibility to the environment. Thus, the organizer of Kuta traditional village understand this THK accountability as a form of accountability through the provision of public services for the trust that has been obliged so far.

This condition is very different from the basic assumptions of modern theories (agency theory, stakeholder theory and legitimacy theory) that animates the actions of individuals within the organization. These modern theories generally work on the assumption that humans are rational beings that every action reflects their opportunistic nature and act on their own interests. This would be very influential in the development and existence of an organization.

5.2 Research Limitation

This research is a form of understanding and interpretation of the concept of accountability in a variety of social reality in Kuta traditional village. In the process, the researcher used the ethnographic method to achieve the objectives of the research. However, this study was conducted in a short time and only within the limits of the minimum time recommended by the ethnographic method. This research was conducted within six months so that researcher could not be present on some organizational routines held every five years in Kuta traditional village. Among the activities there is a mass cremation ceremony and *pidalan* ceremony held once every five years.

5.3 Research Implication

The results of the form of the researcher's search for answers to various observed realities are expected to contribute to the development of science. Therefore, the implications of these results for future researches are the need for longer duration of the research process than the minimum limit recommended by the ethnographic method. This is done so that all the important moments associated with the process of accountability in Kuta traditional village can be explored in more depth. In addition, the importance of the presence and participation of researchers in each of the activities carried out by the organization of Kuta traditional village must provide a full understanding of the meaning behind the accountability practices in the organization. Thus *thick description* of the social reality that occurs in the organization of Kuta traditional village can be presented well.

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