

Integration of *Tri Hita Karana* in the accountability of religious organizations: a systematic literature analysis

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ABSTRACT

Tri Hita Karana (THK) embodies values that not only serve as a philosophical foundation for Balinese life but have increasingly shaped accountability practices. This study explores accountability in religious institutions using a Systematic Literature Review (SLR) approach. Articles were collected through Google Scholar searches with the assistance of the Publish or Perish application, yielding 41 publications that met the eligibility criteria. All articles were analyzed thematically to identify patterns, approaches, and configurations of accountability within THK-based religious contexts. The findings provide a conceptual mapping that elucidates how THK values frame accountability practices and create space for the development of more contextual theoretical models. The results show that accountability practices in THK oriented organizations encompass financial management, reporting, customary governance, and spiritual accountability. Qualitative approaches such as case studies, phenomenology, and interpretive methods dominate the research landscape. Hindu values such as dharma, *karma phala*, and the *Tri Hita Karana* philosophy underpin transcendental accountability, which includes vertical responsibility to God (*parahyangan*) and horizontal responsibility to others (*pawongan*) and the environment (*palemahan*). However, reporting practices remain informal, inconsistent, and poorly documented. Research gaps were found in asset management and the development of contextual spiritual accountability models. This study recommends formulating an organizational accountability model that integrates THK values, local culture, and modern governance principles to enhance organizational legitimacy, transparency, and sustainability.

Keywords: Accountability, Religious Organizations, *Tri Hita Karana*

1. Introduction

Religious organizations, particularly Hindu institutions in Indonesia such as those in Bali, play a strategic role in sustaining the spiritual, social, and cultural harmony of their communities [1], [2]. Temples function not only as spaces of worship but also as centers of collective activity that involve asset management, ceremonial financing, community participation, and coordination with customary institutions [3]. These multifaceted responsibilities underscore the need for a robust accountability system to ensure that organizational management and decision-making processes are conducted in a transparent, credible, and stakeholder-responsive manner [4], [5].

Accountability is conceptualized as a principle and mechanism that obliges entities or organizations to explain, justify, and take responsibility for their actions, both vertically to higher authorities and horizontally to the broader community [6], [7]. Within religious organizations, accountability encompasses two interrelated dimensions: (1) spiritual accountability, which reflects responsibility to sacred religious values and to the divine; and (2) social accountability, which denotes obligations to customary communities and congregants who support, participate in, and depend on the institution's religious activities [8].

Research on accountability within religious organizations, particularly in Islamic contexts has been widely explored across various institutional settings [9], [10], [11]. Studies on Islamic social enterprises [12], educational institutions [13], [14], banking organizations [15], and zakat and waqf institutions [16], [17], [18] consistently highlight the centrality of governance, financial reporting, and spiritual social accountability. Several scholars have further advanced theoretical explanations by employing legitimacy theory and stakeholder theory to illustrate how religious institutions justify their existence and actions to both the public and the divine [19], [20].

A growing body of research has examined accountability practices in Hindu culture and religion organizations, particularly through the integration of local values embedded in the *Tri Hita Karana* (THK) philosophy. [21] recent studies identify administrative, spiritual, social, and ecological forms of accountability manifested through the interconnected principles of *Parahyangan*, *Pawongan*, and *Palemahan*. [21] highlight the foundations of environmental accountability embedded in the execution of *Yadnya* ceremonies, demonstrating how ritual practices construct a spiritually grounded and ethically oriented environmental responsibility. Along similar lines, [22]. Build a more holistic understanding of social and environmental accountability that transcends conventional accounting notions. [20] focus on strengthening accountability mechanisms within Village Credit Institutions (LPD) in Badung Regency, showing how THK values shape governance practices in Hindu-based financial organizations.

These studies collectively underscore the importance of examining accountability within religious organizations as an empirical domain that encompasses spiritual, social, ecological, and administrative dimensions. Despite the growing interest, accountability practices in THK-based institutions remain underexplored in terms of their conceptual configuration, methodological diversity, and potential for theoretical advancement. Therefore, this study aims to analyze the development of research on the accountability of THK-based religious organizations using a Systematic Literature Review (SLR) approach. Through this approach, the study seeks to provide a comprehensive synthesis of accountability practices, identify research trajectories, and outline future research agendas in the context of THK-oriented organizational governance.

1.1. The concept of accountability

In the last decade, the concept of accountability has received widespread attention in fields such as law, political science, and public administration [23]. Accountability is developing into an increasingly complex and prominent concept, with the emergence of various types of derivatives such as *high-stakes accountability*, *staff/system accountability*, *in-process accountability*, and *no accountability* [24], [25]. However, there are differences in the

interpretation and application of accountability, as the standards of behavior that are considered accountable can vary depending on the individual's role, context, time, place, and character [23]. Theoretical studies of the limits and implications of accountability are expected to continue to develop [26].

Conceptually, accountability is often associated with moral responsibility and social role, i.e. the recognition of obligations inherent in a certain position in a value system or norm [27]. Accountability is also seen as a mechanism that requires powerful institutions to remain responsive to the public, while emphasizing the importance of transparency and openness in institutional practices [28]. In a basic sense, accountability refers to social relationships in which a person is asked to explain and account for his or her actions [29]. Due to its cross-disciplinary nature, accountability is understood differently by academics depending on their scientific background and methodological approach [30]. This concept touches on the formal aspect of institutions, and develops towards spiritual accountability, as is the case in religious organizations [31].

In the realm of accounting, there are various theories that try to explain the meaning of accountability more thoroughly [32]. Accountability in accounting is not limited to the relationship between financial and operational aspects alone, and includes non-financial elements [33]. Measures of organizational performance and responsibility have become broader, combining financial and non-financial indicators. Accountability reflects social reality and serves to understand the role of accounting in shaping social and organizational contexts [31]. Within the framework of theories such as *stakeholder theory* and *legitimacy theory*, accountability also includes *sustainability reporting* that involves financial, ethical, and social dimensions [33].

In the local government sector, public accountability is significantly influenced by the effectiveness of information technology governance that supports transparency and participation [34]. Public accountability also has an important contribution to improving overall organizational performance [35]. In village governance, accountability even has a direct impact on the level of community trust, making it a key factor in building the legitimacy and effectiveness of local government [36], [37], [38].

In the Hindu perspective, accountability has a very strong spiritual and ethical dimension, as it is based on the *principle of dharma*, which is the moral obligation and responsibility inherent in each individual according to his position in society [39]. This concept reflects the intertwining between social roles and spiritual commitment to truth, justice, and cosmic harmony (*rita*) [40], [41]. Accountability is aimed at humans (people, indigenous peoples, or village institutions), and to God (Ida Sang Hyang Widhi Wasa) as the highest form of accountability [42]. This confirms the existence of dual accountability, namely *horizontal* (to society) and *vertical* (to the Divine), which is carried out through transparency in the use of funds, participation of the people, and adherence to spiritual values that are inherited from generation to generation [43]. Just as the concept of *karma* in Hinduism emphasizes that every action will have consequences, so the practice of accountability also reflects the awareness that every decision and management in an organization must reflect sacred intentions, devotion, and a balance of worldly and spiritual values [41], [44].

1.2 Spiritual Accountability Model in Hinduism: The *Tri Hita Karana* Perspective

In Hinduism, the concept of spiritual accountability is understood as an individual moral obligation, and as a form of collective responsibility inherent in the sacred relationship between man, nature, and God. These values are summarized in THK, a Balinese philosophy of life that is the foundation of ethics and balance in social and spiritual life. THK consists of three main elements: *Parahyangan* (harmonious relationship with God), *Pawongan* (harmonious relationship between humans), and *Palemahan* (harmonious relationship with nature). Within this framework, the spiritual accountability of religious organizations is realized through consistent and sincere religious practices (*Parahyangan*), transparent management of funds and

assets to the people and customary customs (*Pawongan*), and the preservation of the temple environment and local wisdom (*Palemahan*).

This model reflects accountability that is administrative or financial, and holistic, involving moral and spiritual accountability for all three dimensions of the relationship. In the context of religious organizations, THK based spiritual accountability can be a conceptual framework to assess the extent to which temple governance meets the formal aspects (reporting and management), and reflects the balance of Hindu noble values that are the basis of the social and religious legitimacy of the institution. Thus, the THK based Spiritual Accountability Model provides a contextual cultural and normative approach in understanding the accountability practices of Hindu religious organizations in Bali.

In the context of religious organizations such as temples, spiritual accountability reflects a commitment to maintain the integrity of religious and customary values through governance that is transparent, with integrity, and in line with Hindu sacred values. Temple management based on the principle of THK tends to be more accepted by indigenous peoples because it does not only prioritize formal financial aspects, but also maintains the spiritual and social legitimacy of the organization. *Dharma* and *karma* principles in the practice of accountability, where every organizational decision is believed to have moral and spiritual consequences, both in current life and in the broader karmic dimension.

Recent studies examined the governance of Hindu religious institutions and found that community involvement in decision making increased the legitimacy and transparency of the temple [45]. Strengthen the principle of THK as an evaluation framework in the financial management of customary villages that are integrated with the religious system. *The Parahyangan dimension* encourages a form of ritual accountability that is not reflected in the modern reporting system, but greatly determines the trust of the people.

In the context of religious organizations outside of Hinduism, [46] examined the accountability of zakat institutions and showed how spirituality and sharia, based reporting affect public belief. This finding is conceptually relevant to temples that prioritize the value of sacredness as the basis for legitimacy. The research of [47] classically proposes accountability not only as a reporting system, but also as an ethical social relation. In the Hindu context, this relationship is reflected in the concept of *tat twam asi* (I am you), which builds a mutual ethics of accountability. [48] also examined the acceptance of the people to the temple's financial statements and stated that transparency is considered legitimate if it is carried out in harmony with customs and spirituality.

[49] developed a THK based accountability evaluation model for religious organizations, and showed that the harmonious relationship between stakeholders, religious rites, and the physical environment of the temple is the main indicator in assessing the success of management. These studies reinforce the urgency of the need for a contextual and spiritual-based accountability model, especially for local religious organizations such as temples that are not always suitable when measured by modern managerial indicators.

This research aims to explore various studies that analyze and explain the practice of accountability in Hindu religious organizations, especially temples, with an emphasis on the perspective of local values through the *Tri Hita Karana* approach. Just as Islamic boarding schools in Indonesia develop in various forms and structures, so too do religious organizations have diverse characteristics depending on the traditional context, the krama community, and the institutional structure of the *pakraman* village. The practice of accounting and accountability in religious organizations is also indirectly influenced by these dynamics, as well as by the integration of spiritual, social, and ecological values that are the basis of the religious life of the Balinese Hindu community.

2. Method

The method used in this study is *Systematic Literature Review* (SLR). SLR is a research method that aims to systematically identify, evaluate, and analyze various previous research

results that are relevant and related to a specific topic or phenomenon [50]. In the context of this research, SLR is used to explore and examine in depth the literature that discusses spiritual accountability in religious organizations, particularly in the Hindu perspective through the framework of *Tri Hita Karana*.

The SLR process begins with defining the research problem and formulating research questions, followed by developing a review protocol. Relevant literature is then identified through systematic database searches. After removing duplicates, studies are screened based on titles and abstracts, followed by full text eligibility assessment. Selected studies undergo data extraction and quality assessment before being synthesized and interpreted to draw conclusions. The research flow diagram can be seen in Figure 1 below.



Source: Processed Data, 2025

Figure 1. Flowchart of Research Implementation Using the Systematic Literature Review (SLR) Method

The SLR procedure followed several systematic stages: (1) formulating clearly defined research questions; (2) conducting a structured and comprehensive literature search; (3) screening and selecting studies based on predetermined inclusion and exclusion criteria; (4) performing thematic analysis and synthesizing the findings from the selected literature; (5) assessing the methodological quality and credibility of the included sources; and (6) compiling and reporting the final synthesis in a structured and transparent manner [51].

This approach refers to a model developed by Magnacca & Giannetti [52] which includes stages: formulating review objectives and questions, developing review techniques, searching the literature, extracting data, and synthesizing results. [53] proposes a three-step approach, namely: determination of the database, selection of studies for review, and thematic analysis of selected studies. A similar model was also adopted by [25] which suggested four main stages: source identification, keyword search, article selection based on inclusion/exclusion criteria, and results analysis. [54] divide the SLR process into three core stages: review planning, implementation, and reporting and dissemination of results.

This SLR research uses the PRISMA (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) model as developed by Moher (2009) and PRISMA Group (2009). Figure 1 presents the research flow based on the PRISMA model adapted from previous studies [25]. In this study, the source of literature data was obtained from the Google Scholar database, with the help of the *Publish or Perish* application. A total of 759 initial articles were collected that are relevant to the topic of accountability of religious organizations, especially those related to spiritual practices in the context of religious organizations, as well as the values of THK. However, because the topic of religious organizations is limited in international studies, most of the relevant literature is actually found through Google Scholar, particularly regarding

studies that specifically link accountability to the values of *Tri Hita Karana*. Therefore, Google Scholar became the main database that supported further analysis in this study.

The SLR procedure in this study refers to the framework from [76] which includes: (1) preparation of the background and objectives of the research, (2) formulation of research questions, (3) systematic literature search, (4) determination of article selection criteria (inclusive and exclusive), (5) data extraction strategies, (6) quality assessment of primary studies, and (7) data synthesis and interpretation of results.

The main source in formulating SLR research questions comes from the focus of the research objectives, which are adjusted to the results of article filtering. Thus, the research questions used in this SLR are formulated as follows:

- 1) What is the publication profile of studies addressing accountability in religious organizations?
- 2) What research methods and key findings have been employed in studies examining accountability within religious organizations?
- 3) What thematic areas and related concepts are most frequently associated with research on accountability in religious organizations?
- 4) What future research directions can be identified for advancing the study of accountability in religious organizations?

In this study, we used the Google Scholar database to search for articles related to the topic of accountability in religious organizations, using keywords such as "*accountability*", "*religious organizations*", "*Tri Hita Karana*". Search results show that very few articles are available in Scopus indexed journals with that keyword. This is due to the characteristics of religious organizations that are very local and distinctive in Indonesia (especially Bali), so that there are still few researchers who publish the results of their research on temples in internationally reputable journals.

To expand the scope of the data, we then used the Publish or Perish application, which allows the search of literature from databases such as Google Scholar. From this process, 224 initial articles were obtained that became the material for the initial selection, with a range of publication years 2016 to 2025. To enhance data comprehensiveness, we utilized the Publish or Perish application to retrieve literature from databases such as Google Scholar and Scopus. This process yielded an initial pool of 224 articles for preliminary screening. The study focuses on a publication range from 2016 to 2025, a period characterized by a significant surge in research regarding accounting and accountability practices within religious organizations (Islamic, Christian, and Hindu). This timeframe was selected to capture the most recent academic discourse and methodological evolution from foundational qualitative studies in 2016 (e.g., [55]) to the latest contemporary findings projected into 2025 (e.g., [49], [56]), ensuring the systematic review reflects the current state of the art.

In the first stage of screening, 58 articles were obtained that were considered relevant based on keyword matches. However, most other articles are considered less relevant because they highlight issues related to the financial management of customary villages, ritual culture, or the preservation of local heritage, without specifically addressing the accountability of religious organizations. Many documents found are theses, theses, or community service articles that do not meet the criteria as research based scientific articles.

In the second selection stage, after analyzing the abstract and the initial content of the article, 41 articles were selected that were more in line with the research topic. Of these, 14 articles were found that directly discussed the issue of accounting practices and accountability in Islamic religious organizations, 8 articles related to accounting practices and accountability in Christian religious organizations, and 16 articles related to accounting practices and accountability in Hindu religious organizations based on THK values.

Figure 2 shows the flow of article selection using the PRISMA model, which describes the stages of identification, screening, feasibility selection, and final analysis of the articles used in this systematic study.

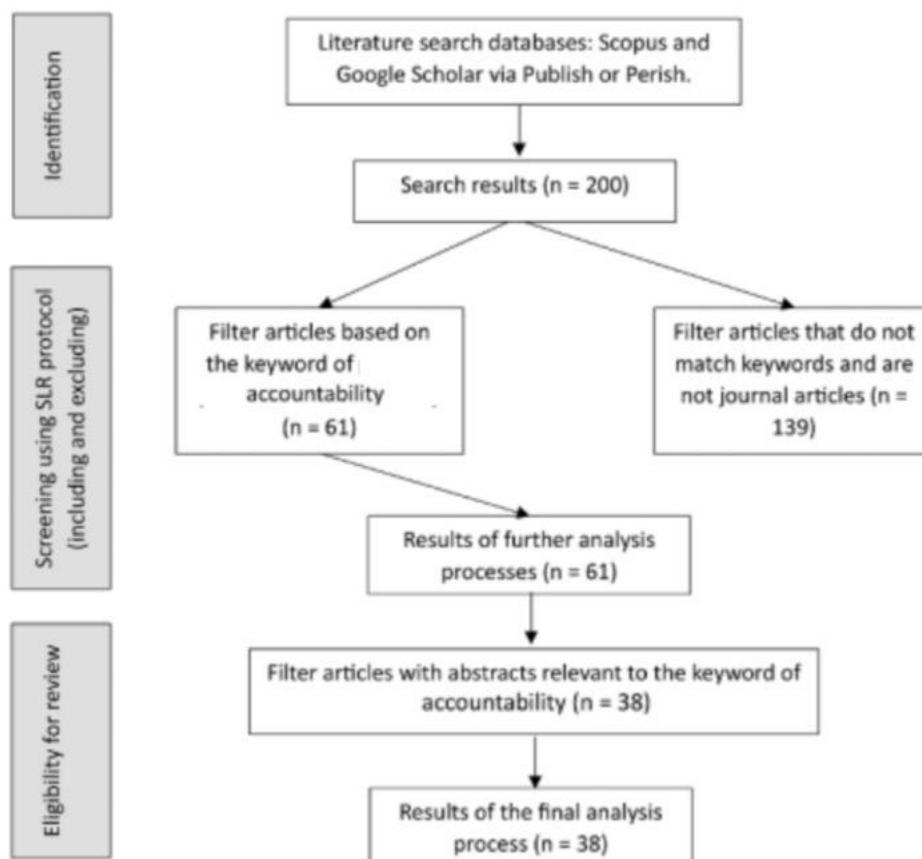


Figure 2. PRISMA search for relevant journal articles

3. Results and Discussion

3.1. Publication Profile (Journal Article) on the Topic of Accountability of Religious Organizations

The results of the research presented in Table 2 show the publication profile of journal articles that discuss the topic of accountability of religious organizations. A total of 41 journal articles were identified and further analyzed in this systematic study. Based on these findings, there are three main subtopics that often appear in relation to the accountability of religious organizations, namely: accounting practices and accountability in Islamic religious organizations, accounting practices and accountability in Christian religious organizations, accounting practices and accountability in Hindu religious organizations based on THK values.

Based on the publication profiles in Table 2, the study on the accountability of religious organizations shows the dominance of the qualitative study approach, with a total of 34 out of 41 publications (about 83%) using this method. The main themes raised include accounting practices and accountability in Islamic, Christian, and Hindu organizations. Research on Hindu religious organizations seems to be the most widely studied, dominated by qualitative approaches that explore cultural and spiritual values, such as the *Tri Hita Karana*. Meanwhile, quantitative approaches are beginning to emerge especially in the context of Christian and Islamic religious organizations, signalling an effort to measure accountability more systematically. These findings suggest that the study of religious accountability still focuses more on narrative and contextual exploration than statistical testing, reflecting the complexity of values and norms in religious practice that are difficult to reduce to numbers.

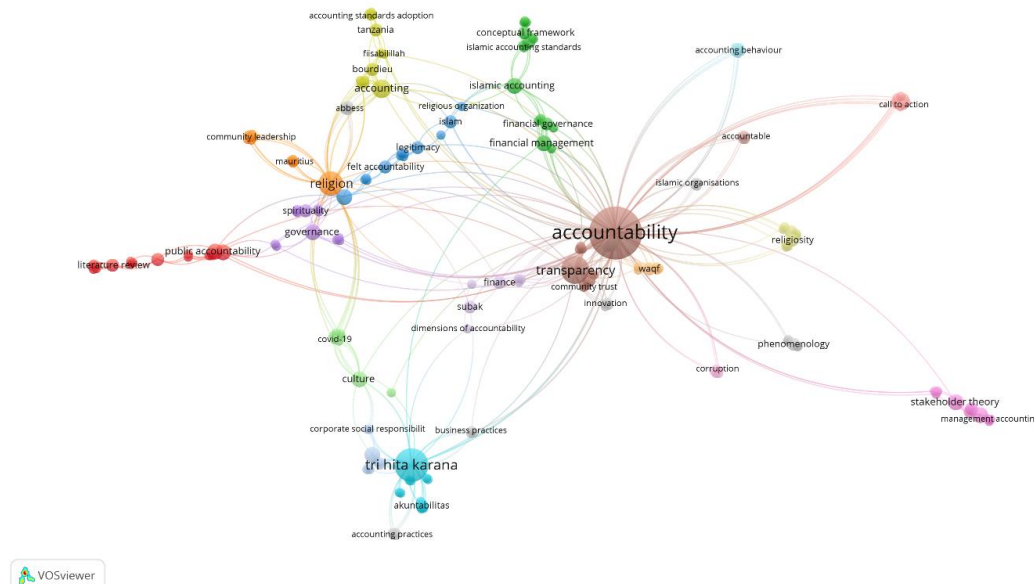
The visualization in Figure 3 generated through the VOSViewer application, shows a map of the relationship between key concepts in previous publications related to temple accountability. There are three main keyword groups that stand out, namely *accountability*, *temple* and *Hindu temple organization*. The relationship between topics on the map shows that studies on temple accountability tend to be scattered and have not focused on certain topics in depth. Keywords that often appear in relation to temple accountability include: *financial accountability*, *spiritual responsibility*, *financial reporting*, *transparency*, and *Tri Hita Karana*. The pattern of inter topic relationships has not shown the existence of research concentration, so there is still wide space for further exploration, for example on the issue of form, spiritual principles, performance indicators based on religious values, and integration between vertical (to God) and horizontal (to the people and indigenous peoples) accountability.

Table 1. Profile of publications on the topic of Accountability of religious organizations

No	Study Theme	Researchers	Method
1	Accounting And Accountability Practices In Islamic Religious Organizations	[55]	Qualitative Studies
2		[25]	Qualitative Studies
3		[57]	Qualitative Studies
4		[16]	Qualitative Studies
5		[17]	Qualitative Studies
6		[8]	Qualitative Studies
7		[12]	Quantitative Studies
8		[18]	Qualitative Studies
9		[15]	Quantitative Studies
10		[58]	Quantitative Studies
11		[58]	Qualitative Studies
12		[11]	Qualitative Studies
13		[59]	Qualitative Studies
14	Accounting And Accountability Practices In Christian Religious Organizations	[60]	Qualitative Studies
15		[61]	Quantitative Studies
16		[62]	Quantitative Studies
17		[63]	Quantitative Studies
18		[64]	Quantitative Studies
19		[65]	Qualitative Studies
20		[66]	Qualitative Studies
21		[63]	Qualitative Studies
22	Accounting And Accountability Practices In Hindu Religious Organizations	[21]	Qualitative Studies
23		[67]	Qualitative Studies
24		[22]	Qualitative Studies
25		[20]	Quantitative Studies
26		[68]	Qualitative Studies
27		[69]	Qualitative Studies
28		[70]	Qualitative Studies
29		[56]	Qualitative Studies
30		[71]	Qualitative Studies
31		[45]	Qualitative Studies
32		[72]	Qualitative Studies
33		[73]	Qualitative Studies
34		[39]	Qualitative Studies
35		[70]	Qualitative Studies
36		[74]	Qualitative Studies
37		[46]	Qualitative Studies
38		[75]	Qualitative Studies
39	[76]	Qualitative Studies	

No	Study Theme	Researchers	Method
40		[48]	Qualitative Studies
41		[49]	Qualitative Studies

Source: data processed,2025



Source: data processed with VOSviewer (2025)

Figure 3. Analysis of the research profile of pondok pesantren accountability using VOSviewer

3.2. Research Examining *Tri Hita Karana*-Based Organizational Accountability

Table 2 shows a strong tendency to integrate THK values into accountability practices in various traditional institutional and local governance contexts in Bali and beyond.

Table 2. Research methods and results on THK-based organizational accountability

No	Researchers	Method	Result
1	[49]	An ethnomethodological approach in an interpretive paradigm with data collection through interviews, observations, and documentation to understand the financial accountability practices of Subak Sembung.	Accountability is built on the basis of THK's moral values and philosophy, which manifests in five dimensions of accountability and makes devotion to God the main foundation of organizational sustainability.
2	[45]	An ethnographic approach with triangulation techniques to explore the practice of financial reporting accountability in Pitamaha Temple, Palangka Raya City based on the perspective of THK.	Vertical and horizontal accountability is carried out, even though the presentation of financial statements is not fully in accordance with PSAK No. 45; philosophically, accountability is interpreted as the relationship between humans and God (<i>parahyangan</i>), fellow humans (<i>pawongan</i>), and the environment (<i>palemahan</i>).
3	[39]	A qualitative method with semi-structured interviews with 21	THK strengthens spiritual accountability, social collaboration, and

No	Researchers	Method	Result
		agency leaders in Bali and thematic analysis to examine how the principles of THK <i>Parahyangan, Pawongan</i> , are integrated in accounting and governance practices to prevent corruption.	sustainable decision making, creating an ethical and holistic approach that has the potential to be broadly applied in diverse governance contexts.
4	[40]	An ethnomethodological approach with the perspective of <i>the Catur Marga culture</i> to develop accountability practices that are in harmony with the local spiritual culture in the Jimbaran Traditional Village.	The need for synergy between the principles of Catur Marga and village financial governance, through the involvement of traditional and religious leaders, accounting education based on spiritual values, and the formation of Pararem that regulates accountability technically but is still based on the spirit of devotion to God.
5	[21]	A qualitative approach with ethnomethodology methods to explore financial management accountability in the governance of Sangsit Traditional Village, Bali, which is regulated by Regional Regulation No. 4/2019 and Governor's Regulation No. 39/2019.	The importance of collaboration between the principles of modern accountability and the philosophy of THK, which is manifested through local wisdom and customary law (<i>awig-awig</i> and <i>pararem</i>) as the foundation of governance in accordance with Balinese cultural values.
6	[46]	An interpretive approach in a case study to understand the concept of accountability in the traditional organization of the Customary Krama in Malakosa Village.	Accountability is interpreted as "trust," which is based on the teachings of Karma Phala and is considered more valuable than evidence of formal transactions, because it prioritizes goodwill and moral accountability before indigenous peoples.
7	[67]	This study uses a qualitative approach with an inductive method to interpret the phenomenon of environmental accountability in traditional ceremonies based on the values of Balinese cultural philosophy, THK in Malakosa Village.	Environmental accountability in the Yadnya ceremony in Malakosa Village is based on THK values as a form of reminder and self control to maintain the harmony of human relationships with God, others, and nature. These values are rooted in four philosophical foundations Theocentric, Anthropocentric, Cosmocentric, and Logocentric
8	[22]	A phenomenological approach based on the philosophy of THK to reveal Hindu values in the concept of <i>green accounting</i> , through interviews with accountants, humanists, and religious leaders.	The aspects of <i>srada bhakti, yadnya</i> , and spirituality complement the concept of green accounting, resulting in a more holistic epistemological form than conventional approaches, emphasizing social and environmental responsibility based on religious and cultural values.
9	[70]	This qualitative research was conducted in Subak Kali Kembar, Jembrana, with interviews with Kelihan and Subak members to understand the practice of financial management accountability.	The source of funding comes from dues and government assistance, with accountability maintained through Hindu values and trust among members, although the basic understanding of bookkeeping still needs to be improved.
10	[48]	A transcendental phenomenological approach, with	The source of funding comes from dues and government assistance, with

No	Researchers	Method	Result
		an interview with Bandesa in Sayan Village, Ubud, to reveal the perspective of the prajuru or administrators in implementing financial accountability practices.	accountability maintained through Hindu values and trust among members, although the basic understanding of bookkeeping still needs to be improved.
11	[76]	A critical research framework with three main tasks: <i>insight task</i> , <i>critique task</i> , and <i>transformative redefinition task</i> . Through the analysis of qualitative content on texts such as Lontar Kuttara Kanda Dewa Purana Bangsul,	The importance of reporting that reflects spiritual and ecological values, as well as encourages business entities in Bali to contribute to nature conservation as part of environmental transparency and sustainability.
12	[71]	An interpretive descriptive approach using <i>the Interpretative Phenomenological Analysis (IPA)</i> method to understand the meaning of accountability based on informants' experiences in the perspective of THK culture at the Sagraha Mandra Kantha Santhi Foundation.	Accountability is applied to God (<i>parahyangan</i>), others (<i>pawongan</i>), and the environment (<i>palemahan</i>), with three main themes emerging: sincere offerings, economic contribution to society, and protection of the environment.
13	[72]	This qualitative descriptive research was conducted in the Pandan Strait Customary Village of Banten, Buleleng, to understand the implementation of the THK concept in the financial management of customary villages, with data obtained through interviews, observations, and documentation.	Village financial management refers to <i>awig-awig</i> that bases the allocation of funds on three aspects of THK <i>Parahyangan</i> , <i>Pawongan</i> , and <i>Palemahan</i> and is carried out in a transparent and accountable manner through the stages of planning, budgeting, implementation, reporting, and accountability.
14	[74]	Observation, interview, documentation, and literature study methods with triangulation analysis techniques to examine the aspect of time based trust in the practice of accountability and transparency in the management of customary village funds in Penglatan Traditional Village, Buleleng	The principle of trust has been realized through the application of the principles of transparency and accountability that continue to be adjusted to local conditions and the development of applicable laws and regulations.
15	[73]	An ethnomethodological approach to understand how Village Credit Institutions (LPD) implement sustainable business practices (<i>Sustainability Business Practices</i>) and accountability based on the THK philosophy.	LPD's sustainable accountability is reflected in the economic (<i>pang pade payu</i>), social (<i>segalak segilik selunglung sebayantaka</i>), ecological (<i>skala-niskala</i>), and spiritual (<i>panca yadnya</i>) dimensions, which holistically integrate all aspects of life in sustainable business practices.
16	[56]	A qualitative approach through interviews, observations, and document analysis to uncover the unique concept of accountability in Penglipuran Traditional Village, understood as a form of devotion to	Based on local wisdom such as THK and Tri Mandala, this study shows that accountability in traditional villages is able to balance spiritual and financial aspects holistically, as well as offer theoretical and practical contributions

No	Researchers	Method	Result
		ancestors and God, reflects transcendental accountability.	that can be replicated by other village organizations in Indonesia.

Source: Researcher's Results, 2025

A series of studies on THK based accountability show that this concept is deeply rooted in the social and spiritual practices of Balinese society, and has transformative potential in organizational governance, both traditional and modern. The [49] study emphasizes that accountability practices in Subak Sembung are based on moral and spiritual values, with *devotion* to God as the foundation of sustainability, reflecting the *parahyangan dimension*. [45] expand this view by showing the importance of vertical and horizontal accountability in the financial reporting of Pitamaha Temple, a harmonious relationship with God, others (*pawongan*), and the environment (*palemahan*), although it is not yet fully in accordance with formal accounting standards.

The contribution of THK in strengthening ethics and public governance is clearly seen in the study [39], which places the values of THK as an anti-corruption strategy, strengthening social collaboration and sustainable decision making. On the other hand, [40] highlighted the synergy between THK and another Hindu spiritual value, *Catur Marga*, in the practice of accountability in the Jimbaran Traditional Village, emphasizing that the technical reporting system must also be based on the spirit of spiritual devotion. In the context of regional regulations, [21] show that collaboration between modern accountability and customary values is realized through *awig-awig* and *pararem*, which institutionalize THK within the framework of local law.

The aspect of trust as a form of accountability is emphasized by [46], who revealed that in the Krama Adat organization, moral responsibility and goodwill take precedence over formal evidence, based on the teachings of *Karma Phala*. [67] extend this concept to the realm of the environment through the *Yadnya* ceremony, by linking the values of THK to four philosophical pillars: *Theocentric*, *Anthropocentric*, *Cosmocentric*, and *Logocentric*, which depicts humans as the guardians of spiritual and ecological harmony.

In the context of sustainability reporting, [22] offer a phenomenological approach in *green accounting* that integrates aspects of *srada bhakti*, *yadnya*, and spirituality. This shows a new epistemological form in accounting that emphasizes culturally based social and ecological responsibility. The practice of accountability in Subak institutions and customary village governments, where krama dues and government assistance are managed with the value of trust and spirituality, although there are still challenges in the technical aspects of bookkeeping.

[76] highlight accountability as an emancipatory instrument through reporting that reflects spiritual and ecological values, by encouraging business entities in Bali to be active in nature conservation. [71], with an *Interpretative Phenomenological Analysis approach*, highlight the subjective experience of organizational actors in interpreting accountability through sincere offerings, social contributions, and environmental protection, the three main pillars of THK. [72] strengthen that village governance can run accountably and transparently when it is based on local norms (*awig-awig*) based on THK.

In terms of adjustments between cultural norms and formal regulations, [74] presented the concept of *sekala* as a basis for trust that strengthens the accountability and transparency of village funds. [73] present a THK based sustainable accountability model in Village Credit Institutions (LPD) that includes economic, social, ecological, and spiritual dimensions. Closing this narrative, [56] offers the concept of *transcendental accountability* in Penglipuran Traditional Village, which harmonizes spiritual and financial aspects, and has the potential to be replicated as a model of village governance based on local wisdom in various regions of Indonesia.

3.3 Future Research Agenda Related to the Topic of Organizational Accountability Based on *Tri Hita Karana* Values

Future research on THK value based organizational accountability is suggested to expand the methodological approach by adopting quantitative and comparative studies across cultural regions. It is important to empirically test the influence of *the values of parahyangan, pawongan, and palemahan* on organizational performance, transparency, and community participation. The development of nonfinancial accountability indicators that reflect the principles of THK is also a strategic step to evaluate customary institutions and modern organizations in a more contextual manner. The integration of THK values into accounting information systems and financial or sustainability reporting formats needs to be further explored, including in terms of the design and visualization of reports that represent spiritual, social, and environmental harmony. Policy research is also recommended to review the extent to which government regulations accommodate local values in the public accountability system. Interdisciplinary studies that combine accounting, anthropology, theology, and ecology are also important to strengthen the theoretical and implement foundations of THK. Research needs to be extended to non-indigenous organizations such as the private sector and educational institutions to see the potential for ethical organizational cultural transformation, sustainability, and based on local wisdom.

4. Conclusion

A growing body of research on THK-based accountability consistently demonstrates that Balinese local values possess strong transformative power in shaping accountability practices that extend beyond administrative compliance to encompass spiritual, social, and ecological dimensions. Across various contexts including customary institutions, modern organizations, and business entities accountability is portrayed not merely as a formal obligation, but as an expression of devotion, trust, and moral responsibility. The interrelated dimensions of *parahyangan, pawongan, and palemahan* are enacted holistically and function as ethical foundations for participatory and sustainable governance.

Several studies emphasize that THK based accountability practices effectively bridge traditional values and modern regulatory systems through instruments such as *awig-awig, pararem*, reconstructed reporting mechanisms, and environmental stewardship initiatives. This approach offers an alternative epistemological path within the accounting discipline one that is locally grounded yet globally relevant, positioning THK as an innovative model that can be replicated in value based and culturally embedded governance systems. THK not only enriches the discourse on accountability but also provides new directions for developing organizational systems that are ethical, sustainable, and context sensitive.

This stream of research, however, is not without limitations. The dominance of context specific qualitative approaches rooted in Balinese settings restricts the generalizability of findings to other cultural contexts. Few studies have quantitatively assessed the effectiveness of THK values in enhancing organizational performance or transparency. Challenges also arise from the technical knowledge gap between customary and administrative actors, as well as the limited integration of THK principles into formal regulatory and audit frameworks. The reliance on interpretive methods introduces potential biases, underscoring the need for broader, measurable, and cross contextual investigations.

This research carries important theoretical and practical implications. Theoretically, the findings reinforce the position of THK as an alternative paradigm in accountability studies integrating spiritual, social, and ecological values and contribute to the development of a more contextual, locally grounded accounting epistemology. Practically, the study encourages customary organizations, village financial institutions, and business entities to adopt THK principles within their governance and reporting systems to foster more ethical, participatory, and sustainable accountability practices. Policy implications also emerge, particularly the need

to recognize and formally integrate local cultural values such as THK into regulatory and audit mechanisms, thereby ensuring that accountability systems remain relevant and grounded within the Indonesian context.

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