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# The Essence of Trancendent Accountability Based on *Tri Hita Karana* in Desa Adat Penglipuran

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## ABSTRACT

Accountability plays a crucial role and is applied in almost all types of organizations, whether profit-oriented or social organizations. However, the application of accountability in organizations that combine social, financial, and cultural aspects, such as Desa Adat Penglipuran, demonstrates different needs and focuses. This study highlights the unique concept of accountability in Desa Adat Penglipuran, which is expected to be replicated by other village organizations, particularly in Indonesia, thereby contributing both practically and theoretically. Using a qualitative approach and data collection methods, including interviews, observations, and document analysis, this study reveals that accountability in Desa Adat Penglipuran is understood by the community as a form of devotion and service to ancestors and God, in line with the characteristics of transcendent accountability. Local wisdom, such as Tri Hita Karana and Tri Mandala, plays a role in raising awareness among the community about the importance of balancing spiritual and financial factors in preserving village traditions. The construction of the transcendent accountability concept based on Tri Hita Karana creates more holistic understanding of transcendent accountability, which is capable of balancing financial and non-financial factors.

**Keywords**: Conventional Accountability, Desa Adat Penglipuran, Local Wisdom, Transcendent Accountability, and Tri Hita Karana.

## INTRODUCTION

Accountability has become a phenomenon that impacts nearly every aspect of human life, including the business world. Private companies in industries such as banking, financial services, big four accounting consultants, SMEs, State-Owned Enterprises, and even nonprofit organizations invariably implement accountability principles in their operational activities. (Roberts and Scapens, 1985) define accountability as a relationship involving a rationale that is logically comprehensible. This implies that individuals, organizations, and communities should establish legal rules that provide certainty and serve as guidelines for actions. (Robert, 1996) further emphasizes that accountability fundamentally carries a social aspect and acts as a moral instrument. (Soelendro, 2000) identifies accountability as a core element of good governance, alongside transparency, fairness, and responsibility. Accountability obliges fiduciaries to account for their entrusted responsibilities by disclosing all activities within their scope (Setiana and Yuliana, 2017). This aligns with (Poae and Saerang, 2013), who describe accountability as the obligation of individuals or elected bodies to render accounts. Furthermore, accountability involves an organization's capacity to balance the needs of various groups in decision-making and operations, playing a crucial role in organizational balance, forming a basis for decision-making, and embodying responsibility.

Accountability extends beyond financial responsibility and encompasses spirituality-related aspects, such as peace, satisfaction, and happiness. Spirituality represents an awareness of the interconnectedness of all life forms on earth and the universe (Efferin, 2021). This interconnectedness implies that every action affects others, the environment, and the universe, directly or indirectly. Similarly, (Russo-Netzer, P., 2017) regards spirituality as a sacred experience

reflected in human behavior within social life, making spirituality central to human activity. Consequently, spirituality appears linked to accountability, suggesting that human responsibility involves not only financial obligations but also spiritual dimensions like awareness, happiness, and satisfaction. (Randa et al., 2011) argue that accountability also involves accountability to God, transcending the conventional understanding of accountability. This is known as transcendent accountability (TA), which may influence attitudes and actions in various contexts, both within and outside traditional accountability frameworks (Witvliet et al., 2022). With the emergence of the term transcendent accountability, the researcher labels commonly practiced accountability as conventional accountability (CA) to underscore the uniqueness and differences that provide a holistic understanding of accountability. Although CA and TA share a goal of fulfilling entrusted responsibilities, the researcher views TA as having a stronger basis in virtue, demonstrated in relationships with the transcendent—be it the Creator, God Almighty, a higher entity, or other spiritual realities—which are less prominent in CA (Evans, 2021).

For private companies and goverment, conventional accountability remains highly relevant. However, how does accountability apply to an organization that is not solely focused on financial aspects but also emphasizes social and cultural dimensions, such as Desa Adat Penglipuran, the subject of this research? Desa Adat Penglipuran, one of Bali's oldest indigenous villages and an award-winning tourist destination recognized by the World Tourism Organization (UNWTO) as one of the world's best villages in 2023, possesses unique architectural features and local wisdom, specifically *Tri Hita Karana* (THK), a concept representing harmonious relationships between humans and God, humans and others, and humans and the environment. The researcher believes that THK, as local wisdom, is both a necessity and an opportunity. It is considered an opportunity because, when managed effectively, THK-based accountability practices in Desa Adat Penglipuran can promote prosperity for the village community. This demonstrates that the accountability concept applied in Desa Adat Penglipuran is well-developed and potentially replicable in other Indonesian villages. The urgency arises when the Central Statistics Agency or (BPS, 2024) and the Ministry of Tourism and Creative Economy (Kemenparekraf, 2024) report that Indonesia comprises 81,616 villages, 6,016 of which have transformed into tourist villages. The researcher believes that the final output of this study, namely the accountability concept in Desa Adat Penglipuran, could serve as a model for other Indonesian villages, with adaptations based on their respective local wisdom. This approach could benefit village economies and contribute to the national economy through village contributions, yielding long-term positive outcomes.

The research gap identified by the researcher is that few studies examine accountability holistically in a village setting with a focus on spirituality, culture, and interconnectedness, surpassing the conventional concept of accountability. Previous studies have largely connected accountability with Christian beliefs, with minimal research on accountability from a Hindu perspective. This also posed a challenge for the researcher in gathering academic articles and other literature. Prior studies, such as those by (Hall et al., 2007; Basri et al., 2016), emphasize accountability through fraud cases like Enron and tend to focus on religious organizations. In contrast, Desa Adat Penglipuran emphasizes a holistic spirituality approach based on *Tri Hita Karana*, a universal concept adaptable to all, regardless of religion or belief.

The objective of this research is to explore the interpretation of accountability in Desa Adat Penglipuran**.** The researcher aims to identify whether the type of accountability practiced aligns with conventional accountability**,** which emphasizes financial aspects, or transcendent accountability, which focuses on spiritual values and non-financial aspects. It is also possible that a new form of accountability may emerge, integrating both financial and non-financial dimensions. Another objective is to examine the influence of local wisdom, such as *Tri Hita Karana*, in shaping the interpretation of accountability. This will be assessed through interviews, exploring community habits and their alignment with the values embedded in *Tri Hita Karana*. The subsequent goal is to formulate a new accountability model based on the local wisdom of Desa Adat Penglipuran, and to compare it with previous studies discussing accountability. The researcher also hopes this study will provide academic benefits by offering a holistic understanding of accountability, including its various types and their respective characteristics, serving as a reference for future applications. Furthermore, the researcher seeks to contribute to practitioners by presenting the accountability

model of Desa Adat Penglipuran as an inspirational framework that can be adapted in other tourism villages across Indonesia, with adjustments made to reflect their respective local wisdom, ultimately achieving similar success as seen in Desa Adat Penglipuran.

## LITERATURE REVIEW
### Previous Studies

Charlotte V.O. Witvliet et al. (2023), in their article titled *"Transcendent Accountability: Construct and Measurement of a Virtue That Connects Religion, Spirituality, and Positive Psychology,"* highlight that transcendent accountability is a relationally responsive and responsible virtue. This virtue encompasses an individual's responsibility for all attitudes and actions, evaluated against transcendent goals and standards. The study developed and validated the Transcendent Accountability Scale, reflecting an individual's responsibility to transcendent entities such as God or spiritual values beyond human constructs. The scale demonstrated positive correlations with religious and spiritual behaviors, transcendent virtues like gratitude to God, interpersonal virtues, and life flourishing.

Evans (2021), in their research titled *"Transcendent Accountability: Understanding Moral Obligation in the Context of Religious and Cultural Values,"* found that accountability is a virtue involving a sense of responsibility not only toward other humans but also toward transcendent entities such as God. Using a multireligious approach encompassing various religious traditions, this study revealed that accountability holds different meanings across cultures and religions. Furthermore, individuals who practiced transcendent accountability experienced higher psychological well-being, such as greater happiness and a more meaningful life. The study contributed to integrating philosophical, theological, and psychological perspectives to understand the influence of transcendent accountability on psychological well-being and human behavior.

A subsequent study by Puspitasari and Triyuwono (2019), titled *"Rekonstruksi Akuntabilitas Transenden dalam Perspektif Islam: Studi pada Lembaga Pendidikan Islam",* adopted an Islamic religious framework focused on Islamic educational institutions. Its primary objective was to reconstruct accountability by emphasizing responsibility to God as the central aspect, alongside accountability to fellow humans. This study also found that transcendent accountability is linked to everyday actions within Islamic educational institutions. Ultimately, the research formulated a concept of transcendent accountability that integrates faith with daily practices, underscoring that every action, including those within educational institutions, should consider its consequences before God.

Lastly, Bradshaw and Kent (2018), in their article titled *"The Role of Accountability in Religious Communities: An Examination of Social and Spiritual Practices,"* employed a monotheistic religious approach, focusing on Islam and Christianity. This study aimed to explore the social dynamics arising from active involvement in religious communities, where accountability is often practiced in communal worship. Both religions are seen as having clear structures of moral responsibility, both to God and to fellow humans. The study emphasized that accountability operates not only vertically, in relation to God, but also horizontally, in the context of relationships within the community. The focus was on rituals, traditions, and spiritual practices that foster collective responsibility within communities, such as participation in communal worship and charitable activities. Here, accountability is viewed as a collective virtue, where individual behaviors are shaped by the norms of religious communities.

## METHODS

This research employs a qualitative approach that allows for an in-depth exploration of the essence of transcendent accountability in Desa Adat Penglipuran. This research model is flexible, enabling a holistic examination of reality, and uniquely suited to highlighting the specific characteristics of Desa Adat Penglipuran, particularly given its resistance to generalization. This approach also facilitates deeper discussions and, crucially, allows the researcher to construct an accountability model (Patton, 2002; Lawrence, 2006; Glesne et al., 2012).

This study is categorized as basic research and follows a constructivist paradigm, which aims to uncover participants' perspectives on the realities in Desa Adat Penglipuran. Often, in practice,

diverse views and community realities are shaped by daily social interactions, founded on historical and cultural norms held by each individual (Creswell, 2015). The data sources in this study comprise both primary and secondary data. Primary data are obtained directly through interviews with sources in Desa Adat Penglipuran, including local administrators, community members, and traditional leaders. Secondary data consist of documents from Desa Adat Penglipuran and relevant academic journals on accountability and corporate governance.

Once data collection was completed, the researcher proceeded with the triangulation process, a critical step for data validation that enhances precision in the findings and aims to improve research quality (Huerta et al., 2017; Massis & Kotlar, 2014). In this study, data collection involved multiple sources and methods, including interviews, observations, literature reviews, and document analysis relevant to the interpretation of transcendent accountability in Desa Adat Penglipuran. By employing varied data collection methods, the study aims to minimize the research bias and ensure that the information gathered accurately reflects the reality in Desa Adat Penglipuran. Hence, triangulation was used to reassure the researcher that the data collected is accurate, representative of the actual conditions, and ready for further analysis in the analytical chapter (Dubblish & Bhatia, 2020; Gomez, 2004). The triangulation process consists of three stages: data collection and comparison, data reduction, and discussion.

## RESULTS

### The History of Desa Adat Penglipuran

Desa Adat Penglipuran has a long history prior to being named one of the world's best tourist villages in 2023 by The World Tourism Organization (UNWTO). According to Mr. I Nengah Moneng, former Head of Village Tourism Management and now Head of the Tourism Awareness Group (Pokdarwis), Desa Adat Penglipuran originally stems from Desa Bayung Gede, Kintamani, approximately 21 km from its current location. A population crisis occurred in Bangli Regency caused by an epidemic, which significantly decreased the population of the Bangli Kingdom at the time. Consequently, the first King of Bangli requested the ruler of Bayung Gede to encourage some of its community to reside in the Bangli Kingdom. Given the considerable distance, the Bayung Gede people were granted a new settlement in what is now Desa Adat Penglipuran.

Because Kubu Bayung village remained integrated culturally with Bayung Gede, any customs observed in Bayung Gede would also be practiced in Kubu Bayung. Over time, the community agreed to establish an official Desa Adat (traditional village) through deliberation and to build a temple similar to those in Bayung Gede as a reminder of their origins. It is believed that constructing a temple with the same architectural design as in Bayung Gede helps them stay connected to their homeland. In the local Bangli and Balinese language, a "reminder" is expressed as "pengeling," specifically "pengeling pura" (temple reminder), which eventually evolved into the name "Penglipuran."

In 1993, Desa Adat Penglipuran formalized a tourism enterprise under the name **Objek Wisata Desa Tradisional**, which was approved by Regional Decree Number 115 of 1993 by the Bangli Regency Government. Given its cultural and traditional heritage and its strategically favorable location, the village was officially designated a tourist destination. In the same year, the regional government issued Decree Number 116, establishing entry and parking fees through a mutual agreement between the local government and the village. Efforts to enhance the area included the collective construction of *angkul-angkul* (traditional Balinese gateway structures at the entrance of each household compound) using traditional methods and materials, preserving the authentic architectural style.

In addition to the *angkul-angkul*, further improvements included drainage management, landscaping, and relocating street vendors to within their respective home compounds. These upgrades were achieved through collective community effort (gotong royong). The village offered financial support to households in need for building *angkul-angkul* and provided flexible loans to middle-income families. Wealthier community members and prominent figures funded their own construction independently.

Today, the core area of Desa Adat Penglipuran includes 72 compounds and 6 additional compounds outside the main village area. Each compound traditionally consists of four main

structures agreed upon by community consensus: the *angkul-angkul*, **sanggah** (sacred worship space), **bale paon** (kitchen), and **bale sakenem** (resting area). Each compound is represented by a **pangarep** or **penglingsir**, a representative chosen through internal agreement. Although multiple families may live in a compound, only one person serves as the representative.

**Enduring Values**

The community of Desa Adat Penglipuran has preserved the principles of **Tri Hita Karana** and **Tri Mandala** as inherited wisdom across generations. According to Mr. I Nengah Moneng, *Tri Hita Karana* serves as the community's guiding philosophy, emphasizing **parahyangan** (spiritual connection with the Creator), **pawongan** (interpersonal harmony), and **palemahan** (environmental stewardship). Alongside *Tri Hita Karana*, the village also upholds **Tri Mandala** philosophy, derived from *Tri Hita Karana*, which divides areas into three zones both on a macro and micro level. In practice, Desa Adat Penglipuran aligns **utama mandala** (sacred temple zone) with parahyangan, **madya mandala** (residential zone) with pawongan, and **nista mandala** (agricultural and cemetery zone) with palemahan. Mr. I Nengah Moneng explains that *Tri Mandala* can be observed both in community spatial arrangements and in micro aspects, such as clothing storage, reflecting a thoughtful placement based on sacred to less sacred layers. The layout of the village itself is constructed with these values in mind, further representing a blend of tradition, culture, and community consensus in Desa Adat Penglipuran.

**Governance Structure and Management**

Desa Adat Penglipuran operates under an ancient governance model called *ulu apad.* In this seniority-based structure, individuals hold positions based on the length of their residence within the village. According to I Wayan Budiarta, the *kelian adat* (traditional leader), ulu apad consists of 78 representatives, one from each compound. The top two ranks are held by *Jero Bayan,* and the first 12 positions are known as *kance roras*. Additionally, the village appoints a leader, the *kelian desa* (village head) or *kelian adat*, similar to *bendesa* in other Balinese villages. The *kelian desa* is supported by a deputy, known as *petajuh*, and two secretaries, or *penyarikan*. The first secretary serves as the *juru raksa* (treasurer), while the second acts as the general secretary.

**Regulations and governance.** Desa Adat Penglipuran has its own set of regulations, known as *awig-awig* and *pararem*. *Awig-awig* is a set of traditional laws applicable to residents and visitors, while *pararem* represents decisions derived from deliberations on implementing *awig-awig* within the community. Governance adheres to these inherited regulations, which preserve traditional customs, particularly in maintaining the environment and architectural heritage, such as the prohibition of motor vehicles within village boundaries. (Mangoting et al., 2023) highlight those human activities, including transportation emissions, contribute to environmental degradation, emphasizing the need for policies that address such issues.

In cases of *awig-awig* violations, the *kelian adat* verifies incidents through eyewitness accounts and other evidence. If an infraction is confirmed, a deliberation (*paruman*) is convened to determine appropriate sanctions, which vary depending on the severity of the violation and the assessment of the *kelian adat*. Possible penalties include fines, *ayahan* (community service), or *mecaru* (a Balinese purification ritual). Ultimately, the *kelian adat* and *paruman* attendees determine the final sanction.

**Financial management of the traditional village.** According to the Income Statement for the period from January 1 to December 31, 2022, Desa Adat Penglipuran generated most of its revenue from tourism (Rp 10,495,716,936), with additional funds from local government aid (Rp 295,495,840) and bank interest (Rp 209,509,587). The budgeting process follows precedent, and the village maintains financial independence by refraining from requesting funding from regional or national governments, thus eliminating the need for formal proposals for village projects or events. The village utilizes its cash reserves for these activities, a financial self-sufficiency that (Lhutfi et al., 2022) argue is crucial for the sustainability of organizations. Financial management within a business entity is one of the key factors determining its success and sustainability. Proper financial management enables a business entity to achieve greater stability and foster growth (Fitri et al., 2024; Khadijah & Purba, 2021).

**Reporting and accountability.** Regarding accountability and transparency, the *kelian adat* conducts regular financial reporting through *paruman*, typically scheduled during **Purnama** (full

moon ceremonies), when villagers gather for communal worship. This timing allows the entire community, including children, to hear the financial report, aligning with (Nurmala et al., 2023), who advocate proactive stakeholder involvement to meet community expectations regarding integrated reporting. Additionally, financial reports are shared via a village WhatsApp group, enabling residents to review each detail.

## DISCUSSION
### The Interpretation of Accountability in Desa Adat Penglipuran

Accountability is perceived as a sacred responsibility by the people of Desa Adat Penglipuran, who believe that existing rules and traditions are ancestral legacies that must be upheld as a form of duty and reverence toward ancestors and God. When asked about the meaning of accountability, Mr. Cedung (aged 62) explained:

*"To my understanding, accountability means responsibility. Here, I carry on the mandate from my ancestors and parents to preserve these buildings and traditions. I wouldn't dare deviate because this is my devotion to my ancestors, and this tradition is tied to Widhi (God)" (Cedung).*

Mr. Cedung's statement, as a resident of the customary village and a respondent in this study, reveals two primary aspects of the community's understanding of accountability. First, accountability is viewed as something inherited, transmitted through generations, and taboo to violate. Second, accountability is directed toward ancestors (deceased parents) and God, figures who are revered and feared. In analyzing these aspects, the researcher observes that the community's interpretation aligns with a general understanding of accountability as responsibility. However, the unique feature here is that accountability is directed towards both ancestors and God. Referring to the conventional definition of accountability by (Roberts and Scapens, 1985), which frames accountability as a relational concept based on a reasonable cause and effect, the accountability in Desa Adat Penglipuran appears incongruent. The conventional model emphasizes a rational relationship between giver and receiver, whereas, in this village, the mandate originates from deceased ancestors and is accepted sincerely by the community without question, directed back to ancestors and God. This process may seem challenging to accept from a rational standpoint, as it involves deeply held beliefs considered absolute by adherents.

From the perspective of societal meaning and definitions, accountability in Desa Adat Penglipuran tends towards transcendent accountability rather than conventional accountability. Accountability in this village is owed to ancestors and God, aligning with the concept of transcendent accountability, which views accountability as a duty directed toward a higher power or transcendent entity, such as God and revered moral principles. Certainly, God and deceased ancestors can be classified as transcendent entities. This viewpoint echoes (Evans, 2021) notion that embracing transcendent accountability (AT) signifies acknowledging virtue in relationships with others and with God or transcendent beings, which is relevant in this case. Mr. Cedung expressed that carrying out responsibilities by preserving the tradition and culture in Desa Adat Penglipuran is an act of devotion, where devotion itself can be defined as sincere service to those who are respected and loved, like parents, ancestors, and God.

The same sentiment was expressed by the *kelian adat* (traditional leader) of Desa Adat Penglipuran. When asked about the interpretation of accountability, I Wayan Budiarta (aged 45), as the *kelian adat*, explained:

*"In my opinion, accountability relates to responsibility, particularly in financial reporting, where I consider financial documentation important, though it doesn't guarantee absolute, accurate data. Even with advanced accounting systems, misuse of funds often occurs. Here in our village, our accountability is not only physical but also spiritual, we believe that what we do is a service and a yadnya for the responsibilities entrusted to us" (I Wayan Budiarta).*

This statement indicates that the *kelian adat* understands accountability as a responsibility, specifically in the preparation of financial reports in Desa Adat Penglipuran. However, a notable point from the statement is the deeper understanding of accountability in practice. I Wayan Budiarta acknowledges the importance of record-keeping, especially facilitated by modern applications, but

emphasizes that no guarantee exists that financial information aligns with field realities. In-depth interviews with community members and traditional village administrators suggest a general understanding of accountability in Desa Adat Penglipuran based on eight evaluation aspects as follows:

The first aspect, the **definition** of accountability, sees both community members and administrators view accountability as a responsibility directed towards ancestors and God, consistent with the definition of trancendent accountability (TA), which emphasizes responsibility towards a transcendent entity like God, other beings, or embraced moral values. In contrast, the conventional accountability (CA) model, by definition, does not align with the accountability interpretation in Desa Adat Penglipuran, as it emphasizes responsibility to external parties, such as superiors, institutions, and society. The **scope** of accountability also leans toward TA rather than CA. Both community members and administrators consider that accountability in the customary village encompasses all aspects of life, from financial (financial reporting) to traditions, culture, morality, honesty, and devotion, or *yadnya*, to God. Although financial aspects, such as reporting, represent a fundamental characteristic of CA, observations and interviews reveal that financial reporting is not central to accountability in Desa Adat Penglipuran, as they prioritize other aspects such as tradition, culture, morality, honesty, and devotion to God.

As for **motivation**, the primary motivation identified for implementing accountability is the sincere desire to serve without expectation of reward toward the community, ancestors, and God, aligning with TA. The next component is **purpose**, where the purpose of accountability in the customary village is to preserve inherited traditions and culture for sustainable village tourism. Observations reveal that this purpose combines CA and TA elements, as Desa Adat Penglipuran community members and administrators are committed to safeguarding traditional heritage and architecture. Still, the goal of reshaping and organizing village areas and communal spaces to attract tourists is also evident. Thus, tourism generates revenue through entry fees and souvenir sales, which economically improves the community's quality of life. However, the researcher believes that the dominant goal of accountability is to preserve tradition and show devotion to ancestors, which aligns with TA.

In Desa Adat Penglipuran, the implemented **standards** are *awig-awig*, rules born from tradition, belief, and culture handed down over generations. Fundamentally, *awig-awig* represents regulations like those found in CA, though with greater flexibility than the rigid standards in modern corporate settings. The application of *awig-awig* in conflict resolution within the village is typically discussed in meetings to find optimal solutions, with full community involvement, creating alternatives as needed, a stark contrast to CA's more stringent standards. Therefore, the standards component in the village aligns more with TA.

The subsequent component is **evaluation**, where in Desa Adat Penglipuran, assessments are conducted internally among community members and administrators. Evaluation extends beyond formal financial audits, involving moral aspects like honesty, satisfaction, and a spiritual desire to align with divine intentions. Thus, accountability evaluation in the customary village aligns more with TA, emphasizing internal assessments and moral values, as opposed to CA, which leans toward external evaluation by third parties, such as superiors, auditors, or external stakeholders.

Regarding the **consequences** of implementing accountability in Desa Adat Penglipuran, observations and interviews reveal a collaboration between conventional accountability (CA) and transcendent accountability (TA). There are both positive and negative consequences. On the positive side, well-implemented accountability supports the preservation of local traditions, culture, and architecture. It also brings satisfaction, peace, and harmony to the community and village authorities as they fulfill their responsibilities. While the preservation of tradition, spiritual contentment, and harmonious feelings are characteristics of TA's positive outcomes, the sustained tourism industry in Penglipuran, closely tied to cash inflows, reflects a positive aspect aligned with CA. Conversely, negative consequences are also a blend of both types of accountabilities. From a CA perspective, negative consequences manifest in the form of penalties, such as fines or offerings, for rule violations. On the TA side, negative consequences involve feelings of guilt, regret, and spiritual dissatisfaction. Nevertheless, the researcher finds that both positive and negative consequences are predominantly driven by TA, as observed and noted in interviews, where the

community doesn't strictly adhere to penalties, recognizing the rules as age-old traditions, proven effective and aligned with their religious beliefs. According to information from I Nengah Moneng, violations in Penglipuran Traditional Village are rare.

**Relationships** in Desa Adat Penglipuran also lean towards TA, as interactions are informal, even among village leaders who assist each other beyond their official duties. For instance, the village chief may support the treasurer's tasks, while tolerance among the community and social bonds are grounded in morality and tradition, contrasting with CA, where relationships are typically professional and based on roles and responsibilities within an organization. From the eight accountability components discussed, it can be concluded that accountability in Desa Adat Penglipuran is primarily TA, though a few components involve a smaller portion of CA, suggesting that TA in the village has adapted and evolved.

Compared to prior studies (Evans, 2021; Ellison, C.G., Bradshaw et al., 2014; Bradshaw, M. & Kent, B., 2018; Puspitasari & Triyuwono, 2019), which generally view TA as accountability to God, this study contributes by highlighting that TA's accountability extends not only to God but also to "ancestors." In Hindu belief, ancestors are spiritual beings formed from the souls of deceased parents, retaining memories of their lives. Ancestors are intergenerational, with each ancestor having its own lineage within a shared household compound. In Desa Adat Penglipuran and Balinese Hinduism, ancestors reside in the family temple (*merajan*) in each household, where family members offer prayers and gratitude for their past sacrifices. In Hinduism, deceased parents don't immediately become ancestors residing in the family temple. Instead, they undergo a purification ceremony called *Ngaben*, which cleanses the soul before it can rest as an ancestor in the family temple. This purification underscores the belief that the soul, before *Ngaben*, is still tainted by worldly life.

Ancestors, residing between humans and God, hold a higher position than humans, having undergone judgment and purification. In Desa Adat Penglipuran, ancestors play a crucial role in the understanding of TA, where advice and teachings given by ancestors as parents or grandparents are still honored and practiced by future generations. Their guidance, such as preserving the bamboo forest, maintaining traditional buildings, and embracing the teachings of *Tri Hita Karana (THK)*, continues to influence the community today. This belief is strengthened by the concept of reincarnation in Balinese Hinduism, where ancestors still within the reincarnation cycle (having sins to atone for) are reborn until all past-life sins are resolved. Ancestors may return as grandchildren or great-grandchildren to live again and settle debts from previous lives. Hindu belief in *samsara* (the cycle of suffering) also underlies this view. Villagers can recognize which ancestor has reincarnated into their family through a ritual called *ngaluan*, where a newborn's parents consult a spiritual figure to identify the ancestor reborn and any desires the ancestor may have for this life. While not conclusive, parents often observe unique habits in their children that resemble those of reincarnated ancestors, such as mannerisms, skills, or even birthmarks, sometimes leading to feelings of "déjà vu"—believed in Hinduism to be glimpses of past lives and evidence of reincarnation. The researcher believes that the presence of ancestors as transcendent beings and accountability objects adds a new dimension to the understanding of TA, presenting a unique perspective in the academic realm.

### The Role of *Tri Hita Karana* in Accountability Interpretation

The doctrine of *Tri Hita Karana (THK)* is among Bali's oldest teachings, symbolizing the harmonious relationships among humans, the environment, and God. This study investigates THK's interpretation within Desa Adat Penglipuran and whether it contributes to the shaping of transcendent accountability (TA) there. Consequently, the researcher interviewed the customary village leader (*kelian adat*), I Wayan Budiarta, who shared insights:

*"Tri Hita Karana indeed involves humans' relationship with God, with each other, and with the environment. Here, the spatial layout also reflects THK's principles. The relationship with God is represented by the presence of pura (temples), with a family shrine in every house and in the village temple. Human relations are seen through the open pathways beside houses, fostering communal ties. The environmental aspect is evident in*

*the carefully organized, clean spaces. This spatial arrangement is THK applied in Desa Adat Penglipuran" (I Wayan Budiarta).*

From these statements, the researcher found an extension of *THK*'s meaning applied in Desa Adat Penglipuran, where the *kelian adat* endorsed *THK* as harmonious connections among humans and God (*parahyangan*), humans and the environment (*palemahan*), and humans with each other (*pawongan*). Practically, *THK* is adapted through spatial zones; for instance, the *parahyangan* aspect is symbolized by *pura* as sacred places, the *palemahan* aspect by the well-maintained surroundings, and the *pawongan* aspect by the residential areas. He elaborates further:

*"The spatial concept connects with Tri Mandala: utama mandala, madya mandala, and nista mandala. The primary level (utama mandala) concerns the human-God relationship, the intermediate level (madya mandala) is relationship between people, and the lower realm (nista mandala) addresses environmental connections. This is a blend of THK and Tri Mandala, forming a cohesive theoretical and practical link" (I Wayan Budiarta).*

This confirmation indicates that *THK*, a doctrine of harmonious relations, extends into *Tri Mandala*, dividing spaces into three: *utama mandala* (the upper/front zone), *madya mandala* (the middle zone), and *nista mandala* (the lower/back zone). *THK* permeates each *Tri Mandala* element—*utama mandala*, the most forward area, holds temples, embodying the God relationship through *parahyangan*; *madya mandala*, the intermediate zone, houses residences, fostering social interaction aligned with *pawongan*; and *nista mandala*, the rearmost zone, is for bamboo groves and burial sites, aligning with *palemahan* and the human-environment relationship.

**Constructing an Accountability Concept in Desa Adat Penglipuran through *THK***

*THK* contributes to TA construction, specifically in scope, purpose, standards, and outcomes, by adding accountability elements that respect tradition to foster harmony. The researcher thus proposes a model of transcendent accountability in Desa Adat Penglipuran comprising three dimensions: spiritual *Tri Hita Karana*, mental *Tri Mandala*, and operational accountability governance.

**The Spiritual Dimension of *Tri Hita Karana*.** This dimension involves awareness of a relationship with a higher entity or transcendent being, such as God, and a broader moral consciousness. In Desa Adat Penglipuran, *Tri Hita Karana* significantly influences this spiritual dimension, especially through *parahyangan*, which symbolizes a harmonious connection with God. *Parahyangan* also underpins TA as a responsibility toward God and ancestors as transcendent entities. Additionally, the *pawongan* and *palemahan* aspects enrich the spiritual dimension, with *pawongan* fostering awareness of harmonious human relations based on moral values, and *palemahan* cultivating a similar awareness toward the natural environment. Together, these *THK* elements form an inseparable unity.

**The Mental Dimension of *Tri Mandala*.** This dimension pertains to individual awareness of ethics and moral responsibility involving critical thinking, self-reflection, and recognition of the consequences of actions. Within TA, the mental dimension underscores the importance of instilling moral values, influencing both personal and organizational decisions. In Desa Adat Penglipuran, *Tri Mandala* (an extension of *THK*) affects the mental dimension by creating three zones, each with a specific *THK* influence. The primary zone, *utama mandala*, hosts temples, fostering moral responsibility toward God through *parahyangan*, with social accountability reflecting God's presence in the temple area. The intermediate zone, *madya mandala*, comprising the village's residential area, emphasizes the importance of social responsibility and ethical conduct, where violations such as coercing tourists for purchases lead to customary sanctions. The lower zone, *nista mandala*, includes bamboo forests and burial grounds, emphasizing environmental stewardship. Together, the mental dimension of *Tri Mandala* enhances moral and ethical awareness across zones, aligning with (Argandona, 2005) in "Psychological and Ethical Foundations of Governance," which affirms moral awareness as integral to accountable decision-making.

**The Operational Dimension of Accountability Governance.** This dimension addresses the application of transparent and ethical accountability practices in organizational management, encompassing structures, systems, and procedures that uphold TA through tangible actions. In Desa Adat Penglipuran, THK and *Tri Mandala* shape the spiritual and mental dimensions, furthering the

village's accountability governance by emphasizing the preservation of cultural traditions, architecture, and rituals as a form of devotion to ancestors and God. However, operational aspects like financial needs for cultural preservation are met through tourism revenue, which the village then reinvests into sustaining these traditions. This cycle of reinvestment acknowledges that while conventional financial accountability focuses on material aspects, TA merges financial and non-financial elements like culture, tradition, and spirituality. Thus, Desa Adat Penglipuran's TA, rooted in *Tri Hita Karana*, achieves a balance between financial and non-financial aspects, fulfilling accountability both to the ancestors and God.

This study has several limitations. First, the research was conducted in a village with unique cultural characteristics, which means that if the resulting conceptual accountability model is to be applied to other villages, adjustments will be necessary, both in terms of the local wisdom employed and the research approach chosen. Second, this study adopts an accountability approach from a Hindu perspective, whereas most existing research on accountability predominantly utilizes Christian or Islamic frameworks. This difference posed a challenge for the researcher in gathering relevant academic literature from a Hindu perspective. Lastly, because this study takes a holistic approach and examines almost every aspect of Desa Adat Penglipuran, the discussion on specific dimensions, such as financial aspects, is not elaborated in great detail. This serves as a recommendation for future research to delve deeper into the financial aspects and their relationship with the interpretation of accountability.

## CONCLUSION

The community of Desa Adat Penglipuran interprets accountability as a form of devotion to their ancestors and an offering (*yadnya*) to God. They believe that the traditions, culture, and architecture of their village are ancestral legacies, and it is their duty to take responsibility for preserving and maintaining these heritage elements. Accountability is thus practiced with honesty, moral values, and faith in God as core motivations among both residents and village administrators. According to relevant theories, the understanding of accountability in Desa Adat Penglipuran aligns closely with transcendent accountability, though it includes certain aspects characteristic of conventional accountability. Compared to studies on transcendent accountability, this research is relatively unique and provides a distinct dimension. Previous studies, such as (Evans, 2021), primarily focused on the broad moral accountability to God and other transcendent entities. (Ellison, C.G., Bradshaw et al., 2014) centered on psychological well-being associated with perceptions of accountability to God, while (Bradshaw, M. & Kent, B., 2018) emphasized moral responsibility within religious communities. (Puspitasari & Triyuwono, 2019) explored the application of transcendent accountability in Islamic educational institutions. In contrast to these studies, this research offers a unique perspective where transcendent accountability is defined by participants as accountability not only to God but also to "ancestors", perceived as spiritual entities. Including ancestors as an entity of accountability provides an absolute motivation to enforce accountability in Desa Adat Penglipuran. This study also identifies local wisdom implemented by participants, namely *Tri Hita Karana* and *Tri Mandala*, which play essential roles in balancing financial and non-financial aspects, thus complementing the existing concept of transcendent accountability. *Tri Hita Karana* encourages the community to recognize that every activity is inherently connected to harmonious relationships with God, fellow humans, and nature. *Tri Mandala*, meanwhile, divides spaces into zones, affecting not only spatial arrangements but also the responsibilities and relationships associated with each area. *Tri Hita Karana* contributes to the construction of the transcendent accountability concept in Desa Adat Penglipuran by merging spiritual, mental, and operational dimensions. In practice, these three dimensions work together to form a framework for transcendent accountability that aims not only to meet regulatory standards but also to cultivate ethics and moral awareness. Transcendent accountability in Desa Adat Penglipuran, based on *Tri Hita Karana*, successfully harmonizes financial and non-financial aspects. Ultimately, the researcher hopes that this study can contribute to both the academic community and practitioners by offering a comprehensive understanding of the various forms and potential of accountability. Furthermore, the limitations identified in this study are expected to provide opportunities for future

research, particularly in delivering a more in-depth analysis of financial aspects in Desa Adat Penglipuran and their influence on the interpretation of accountability.

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