The Rationality of Indigenous Accountability: Bali's Indigenous Village Accountability Practices

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ABSTRACT

Accountability, at its core, is the duty to report on and justify the fulfillment of responsibilities to the party that has entrusted those responsibilities. This study seeks to explore and conceptualize the rationale behind accountability in Traditional Village within Bali Province, grounded in the Tri Hita Karana philosophy. This article uses a literature review to explore the rationale behind accountability practices within the context of the local Balinese philosophy of Tri Hita Karana. By examining these two perspectives, it seeks to conceptualize a framework for accountability that is rational for the Balinese Traditional Village community organization. Based on the Tri Hita Karana philosophy, the rationale for accountability in Traditional Villages extends beyond formal financial reporting, encompassing spiritual and religious dimensions, regulatory and economic dimensions, and environmental considerations.

Keywords: Accountability; Tri Hita Karana; Institutional Logic.

Rasionalitas Akuntabilitas Adat: Praktik Akuntabilitas Desa Adat Bali

ABSTRAK

Pada hakekatnya akuntabilitas adalah kewajiban untuk memberikan laporan dan jawaban atas pelaksanaan tanggung jawab kepada pihak yang mempercayakan tanggung jawab tersebut. Studi ini membahas dan mengkonseptualkan rasionalitas akuntabilitas Desa Adat di Provinsi Bali yang berlandaskan dengan filosofi Tri Hita Karana. Melalui studi literatur, artikel ini membahas gagasan rasionalitas praktik akuntabilitas dengan filosofi lokal Bali yaitu Tri Hita Karana, kemudian dari dua perspektif tersebut, mengkonsepkan sebuah rasionalitas akuntabilitas bagi organisasi masyarakat Desa Adat Bali. Dengan landasan filosofi lokal Tri Hita Karana, rasionalitas penerapan akuntabilitas oleh Desa Adat melampaui batas pertanggungjawaban keuangan formal. Akuntabilitas disini mencakup dimensi religius spiritual, dimensi tata aturan dan ekonomi, serta dimensi alam lingkungan.

Kata Kunci: Akuntabilitas; Tri Hita Karana; Logika Institusional.

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INTRODUCTION

When announcing his legal code around 2000BC, Hammurabi, a Babylonian king, seems to have paid much attention to accountability for his subordinates entrusted with resources belonging to others; this shows that the history of accountability is as old as civilization itself (Jenkins & Gray, 1993). Grossi et al., (2020) also explained that accountability demands an answer to the relationship between internal and external parties in an organization. The demand for accountability reflects the rights of society and community groups arising from the relationship between culture and the organization. Accountability as a prerequisite for achieving sustainable performance is interpreted as the embodiment of the obligation entrusted to be responsible for the success or failure of the organization's mission (Zhong & Fisher, 2017).

Gray and Jenkins developed a conceptual framework for the accountability approach to public administration (Jenkins & Gray, 1993). This concept is based on the steward-principal relationship, where the steward receives resources and responsibilities from the principal (Jenkins & Gray, 1993). Almost all stewards receive this mandate with a reward in return. To get the reward, the stewards must fulfill the principal's wishes regarding the implementation of management. This decision is targeted at the provisions regarding how this management relationship is determined. This gives rise to a third party in this stewardship relationship, namely the codes that regulate the formation, implementation, and decisions in the stewardship relationship (Jenkins & Gray, 1993). The code in question is an established order or custom that regulates behavior. Codes of accountability are a system of signals, meanings, and customs that bind the principal and steward in determining, implementing, and deciding their relationship (Jenkins & Gray, 1993).

Accountability systems can vary depending on the phenomena faced by the organization (Degeling et al., 1996). According to (A. Gray & Jenkins, 1985a, 1986) this variation is explained as the difference in the combination of 'rationalities' that form the 'code' of the accountability system. The term 'rationality' here refers to the interpretive framework in which meaning and significance are determined and actions are evaluated (Degeling et al., 1996). In their article, (Jenkins & Gray, 1993) proposed five rationalities in codes of accountability, namely legal (effectiveness of the rules), economic (economic), technical (technical), social (social), and political (political). Economic rationality determines the economic calculations used to evaluate the use of resources. Technical rationality is the determination of agent functions based on adequate expertise or knowledge. Social rationality determines the conditions that must be met if social integration is to be maintained. Political rationality sets the pragmatic requirements for integrating decision-making structures and processes (Degeling et al., 1996). Gray & Jenkins, (1985) dan Jenkins & Gray (1993) posit three codes of accountability: financial, managerial, and professional. Each of these codes incorporates different rationalities and, thus, produces its definition of the scope of agent accountability and the methods used to realize it. Variations in organizational accountability systems are explained by the combination of rationalities that shape their code. Factors such as globalization's influence, considerations of reputation, societal culture, and approaches to accountability all contribute to the differences in accountability

systems implemented by organizations (Lindkvist & Llewellyn, 2003; Gelfand et al., 2004; Jang, 2005; Busuioc & Lodge, 2017).

Public sector governance is concerned with accountability tasks related to the specific objectives of the sector, which are not limited to the provision of services but also include the impact of policies on society (Almquist et al., 2013). Bovens (2007) notes that public sector accountability has become a rhetorical device that has become synonymous with many loosely defined political desires such as transparency, democracy, efficiency, and integrity. The concept of accountability has now been expanded and applied to more complex relationships (Greiling & Spraul, 2010) Accountability is not limited to principal-agent or steward-principal relationships, but actors involved in this accountability can be accountable to several "parties" inside and outside their organization. Different types of accountability have been identified to achieve this goal depending on the kind of relationship involved (Almquist et al., 2013). Public sector accountability takes several forms: internal and external (Romzek, 2000; Romzek & Dubnick, 2018); direct and indirect (Polidano, 1998); and vertical and horizontal accountability (Barberis, 1998; Bovens, 2007; Mulgan, 2000; Hodges, 2012). Accountability in the public sector is described as a heterogeneous, complex, chameleon-like, and multifaceted concept encompassing several dimensions (Barberis, 1998; Mulgan, 2000; Sinclair & Irani, 2005). Accountability in one form often requires compromise with other types of accountability. Furthermore, he suggests that accountability is constantly under construction. The dimensions of public sector accountability become more exciting and significant when considering the 'major paradigm shift' that has occurred over the years in public management and accounting (Almquist et al., 2013).

Criticism of accountability as a rhetorical device is that it is often used more as a communication tool to gain political support than as a principle. Accountability is synonymous with various political goals such as transparency, democracy, efficiency, and integrity. As a result, different parties can interpret the term differently according to their respective agendas, thus losing its concrete meaning. This critical attitude highlights the risk that although accountability is considered necessary, the concept can become more symbolic than substantive. Similarly, (Jenkins & Gray, 1993) refers to 'codes' of accountability, where each code incorporates a different 'rationality' that defines each agent's accountability scope. Although these codes aim to create a clear framework, their implementation is often hampered by the complexity and diversity of relationships in the public sector. There has been a traditional emphasis on ensuring accountability in the public sector, whereas there is now an increasing emphasis on the 'code' in question (Parker & Gould, 1999).

Research (Chew & Greer, 1997) discusses the contradiction between Western accountability and Aboriginal culture. The paper explains that enforcing Western accountability in local communities can be contrary to local ways of life and values. This is because Western accountability emphasizes financial reporting accountability and compliance with regulations, while local cultures have accountability systems that focus on responsibility to the community and ancestors. Chew & Greer (1997) argue that accountability codes must be adapted

to suit the cultural context in which they are applied. Accountability is often expressed as a rational practice that can and should be used in all governance structures, including civil society, economic institutions, and organizations. Accountability is determined by culture (Velayutham & Perera, 2004). In accounting, we often ignore this vital principle. Accountability rejects any form of homogeneous arrangement. The accountability framework should be a negotiated agreement that fully considers the economic and cultural conditions of the parties involved.

Organizational accountability systems are one mechanism that creates organizational normative assumptions (Mir et al., 2020). In public sector organizations, accountability is a crucial concept that refers to the mechanisms that make organizations responsive to the communities they serve. Alford & Friedland, (1975) argue that organizational actions are shaped by institutional factors embedded in the logic of society, which is then known as institutional logic. Institutional logic is defined as a track record of socially constructed practices, values, beliefs, and rules used to give meaning to social reality (Parker & Gould, 1999). This logic also connects organizations to the institutional fields in which they operate. It helps identify how beliefs and practices are shared and reproduced by exchanges within the field.

Through institutional logic, we can explore how Balinese customary rules and the philosophy of Tri Hita Karana influence the operations and accountability of traditional organizations like the "Customary Village." Recognized under Regional Regulation Number 4 of 2019, these villages manage assets and derive income from various sources, including contributions, village assets, and government assistance. The accountability of these organizations is critical due to their role as economic drivers and asset managers. To understand the integration of traditional values with modern accountability standards, a literature study is essential. This method provides a robust foundation for analyzing the philosophical underpinnings and practical implications of accountability within traditional villages, ensuring a comprehensive, nuanced understanding that avoids superficial interpretations.

RESEARCH METHOD

This study uses a qualitative approach. Qualitative research can be used to study community life, history, behavior, organizational functionalization, social movements, or kinship relationships. Through a descriptive qualitative approach, this article uses the literature and library research method. Compared to other qualitative approaches, the literature review is particularly suitable for this research because it creates a robust foundation for advancing knowledge and facilitating theory development by integrating diverse findings and perspectives (Webster & Watson, 2002; Snyder, 2019). By drawing on a broad range of empirical studies, it allows for a deeper exploration of the interplay between traditional values and modern accountability, making it ideal for addressing the research questions in a structured and contextually rich manner. This study uses secondary

data in the form of scientific journals published nationally and internationally related to accountability with the keywords accountability code, subaltern accountability, and Tri Hita Karana. These journals can be obtained or accessed online from published journals. Literature in the form of published journals, previous research, and readings on codes of accountability, the philosophy of Tri Hita Karana, and the results of prior research on accountability in several traditional villages in Bali Province were reviewed and used to understand and explore a conceptual framework of accountability codes based on the philosophy of Tri Hita Karana for Traditional Villages in Bali Province. As a member of a traditional village community in Bali, the researcher brings a unique insider perspective to the study, enriched by personal observations of social and traditional activities in the region. This perspective contributes to the contextual richness and depth of the research, providing supplementary insights that enhance understanding. However, these contributions are not analyzed through a formal triangulation method, ensuring that the study maintains its methodological rigor while benefiting from the researcher's intimate knowledge of the subject matter.

RESULT AND DISCUSSION

Accountability is fundamentally the obligation to provide reports and answers for implementing responsibilities to the party who entrusts those responsibilities (Jenkins & Gray, 1993). This obligation is influenced by the rewards and sanctions associated with accountable actions, which form the basis of a stewardship relationship. In this relationship, two parties are involved: the steward, who is entrusted with resources and responsibilities and is obligated to provide accountability reports, and the principal, who delegates these responsibilities. Stewardship theory, which emphasizes trust, professionalism, and loyalty, has been proposed as a framework for reforming roles and responsibilities, particularly in contexts such as government-contracted service relations, to enhance accountability mechanisms (Dicke & Ott, 2002). However, recent studies indicate that the relationship between stewardship theory and outcomes, such as service quality, is not always straightforward, as no positive correlation was found between values convergence, altruistic values, and service quality in certain contexts (Dicke & Ott, 2002). Despite its focus on trust, stewardship theory does not diminish the importance of accountability. Accountability remains essential in ensuring transparency and responsibility, even within frameworks like stewardship theory, where trust and loyalty are central (Keay, 2017). Further research from Dillard and Vinnari also discuss the need for accounting systems to adapt to the specific accountability requirements of various stakeholders, moving beyond a purely financial focus (Dillard & Vinnari, 2017).

Almost all stewards accept this mandate with a reward in return. To get the reward, the stewards must fulfill the principal's wishes regarding implementing management. This decision is targeted at the provisions regarding how this management relationship is determined. This gives rise to a third party in this stewardship relationship, namely the codes that regulate the formation, implementation, and decisions in the stewardship relationship (Jenkins & Gray, 1993). The code in question is an established order or custom that regulates behavior.

Codes of accountability are a system of signals, meanings, and customs that bind principals and stewards in the establishment, implementation, and decisions of their relationship (Jenkins & Gray, 1993). Different patterns influence different patterns of accountability. (A. Gray & Jenkins, 1985a; Jenkins & Gray, 1993) proposed three accountability codes: financial, managerial, and professional. These codes form the basis on which the principal-agent relationship is forged and by which it is maintained and broken (A. Gray & Jenkins, 1985b). Each code incorporates different forms of rationality and, as such, produces its definition of the scope of agent accountability and the methods for realizing it (Degeling et al., 1996). The five rationalities associated with these codes are legal, economic, technical, social, and political (Chew & Greer, 1997).

Chew and Greer (1997) describe each of these rationalities. The practical rationality of the rule of law determines the basic rules that will be used to support rationality, assign responsibilities, regulate disputes, and limit conflict. Economic rationality determines the economic calculations used to evaluate alternative uses of resources. Technical rationality is the determination of the steward function based on expertise or adequate knowledge. Social rationality determines the conditions that must be met if social integration is to be maintained. Political rationality determines the pragmatic requirements for integrating decision-making structures and processes.

Accountability systems can vary. According to Gray & Jenkins, (1985b; 1986), this variation is explained as the difference in the combination of 'rationalities' that form the 'code' of the accountability system. The institutional logic approach can be used when an organization has its values and the formal framework it adopts. The mechanism of local values and adaptation of this formal framework can also be reconciled in the context of accountability (Albrecht, 2019), so that it can give birth to its rationality for the organization.

Tri Hita Karana comes from Sanskrit. Lexically, Tri Hita Karana means three causes of well-being (Tri means three, Hita means well-being, Karana means cause) (Padet & Krishna, 2020). In Balinese culture, Tri Hita Karana symbolizes three aspects that lead to achieving well-being, balance in life, and happiness: maintaining harmony and balance between humans and God, between fellow humans, and between humans and the environment (Peters & Wardana, 2014). The parts of Tri Hita Karana include parahyangan, pawongan and palemahan. Parahyangan is the relationship between humans and God. Pawongan is the relationship between humans. The third is Palemahan, which, in a broad sense, is a place for humans to live and develop.

The emergence of this concept is closely related to the existence of community life in Bali. Thus, a characteristic of a traditional village in Bali is that it has at least three main elements: territory, society, and a holy place to worship God. Additionally, all activities in the Traditional Village can be associated with Tri Hita Karana and divided into spiritual, social, territorial, or area matters. Spiritual matters mainly include religious ceremonies at the temple. Social issues are carried out by holding meetings of all residents of the traditional village to discuss socio-economic problems. This meeting discusses and agrees upon the planning of all religious activities, including its budget. Territorial matters are reflected in how the community cares for the village environment, where the

wealth and natural resources owned by the traditional village are maintained, preserved, and sustainable.

Wirajaya et al., (2014) stated that the concept of accountability practiced in an organization cannot be separated from the history and philosophy built and believed by the organization. The Tri Hita Karana philosophy, the soul of the life of the Balinese Traditional Village, has become the foundation of every practice of Traditional Village activities, including governance and accountability. Accountability is considered insufficient with horizontal accountability, namely in human or social relations, but it is also essential to be accountable to God and the natural environment (Peters & Wardana, 2014). God and nature do not need financial or annual reports, like stakeholders in general. However, what is important here is how religious and spiritual values are practiced in village government and how responsibility to nature can be fulfilled. So that the concrete form of accountability rather than accountability to God and nature is when religious, spiritual, and moral values have been imbued and practiced, and also the preservation of nature and the sustainability of natural resources can be maintained by the organization

Accountability with the foundation of the Tri Hita Karana philosophy implemented by the Traditional Village in Bali has been regulated in Regional Regulation Number 4 of 2019. How the Traditional Village managers and their communities interpret this accountability is part of their rationality in implementing accountability.

Accountability systems can vary. According to Gray and Jenkins (1985; 1986), this variation is explained as the difference in the combination of 'rationality' that forms the 'code' of the accountability system. The institutional logic approach can be used when an organization has its values and the formal framework it adapts. The mechanism of local values and adaptation of this formal framework can also be reconciled in the context of accountability (Albrecht, 2019) to give birth to its own rationality for the organization.

Table 1. Accountability Rationality with the Tri Hita Karana Philosophy

Code of Accountability	Rasionalities
Accountability to God (*Parahyangan*)	Spiritual Values
Accountability amongst human (*Pawongan*)	Regulatory, economic, technical and social
Accountability to nature (*Palemahan*)	Responsibility for preserving nature

Source: Research data, 2024

Parahyangan is a medium human use to realize the relationship between humans and their God. The relationship in question is the harmony between humans and their God, which is believed to create peace and prosperity for themselves (Surpha, 2004). The existence of a spirit formed in the Balinese Traditional Village organization then becomes the soul of this organization in carrying out its duties as a public servant. The soul formed from this spirit will automatically carve the character of individuals in the organization so that their actions will reflect spiritual values. This action will undoubtedly become an expression and framework of organizational culture in the Traditional Village organization.

Balinese Traditional Village Organization believes and is convinced that what has been owned, enjoyed, and used is a gift from God. This understanding makes this organization feel obliged to give back by implementing religious ceremony activities. This action is a form of vertical accountability (Wirajaya et al., 2014). Vertical accountability also aligns with research Jacobs, (2000), R. Gray et al., (2006) Suajana et al., (2015), and Randa, (2011) who also expressed the form of accountability between individuals or organizations and their God.

Jacobs, (2000) provide a view on the understanding of accountability in the spiritual aspect, stating that individuals or organizations have the awareness to declare accountability to the transcendent, namely God. Jacobs, (2000)noted this when they revealed the IONA church organization's accountability model. The organization declares accountability by following the teachings of the IONA Church organization. This spiritual accountability inspires each individual to act in the appreciation of spiritual values that are believed and manifested in the behavior of each individual as a member or as a leader of the organization. Furthermore, research by R. Gray et al., (2006), and Randa, (2011), which have revealed the form of accountability between individuals or organizations and their God, found different paths in carrying out vertical accountability practices.

How the Traditional Village in Bali carries out the accountability of Parahyangan is conveyed by research conducted by Wirajaya et al., (2014), Purnamawati, (2018), Putra & Muliati, (2020). Parahyangan is a medium used by humans in realizing the relationship between humans and their God (Wirajaya, 2014). In Wirajaya's research (2014) regarding organizational accountability in the Kuta Traditional Village, Badung Regency, Bali Province, the harmony of this relationship was then believed by the Kuta Traditional Village organization as a spirit in creating peace and prosperity for villagers. The spirit formed in the Kuta Traditional Village organization then became the soul of this organization in carrying out its duties as a public servant. The soul formed from this spirit will automatically carve the character of individuals in the organization so that every action will reflect spiritual values. The Kuta Traditional Village Organization believes that what has been owned, enjoyed, and used is a gift from God. This understanding makes this organization feel obliged to present it back by implementing religious ceremony activities.

Putra and Muliati (2020) researched Sayan Village in Gianyar Regency, Bali Province. From the *parahyangan* side, it can be seen that the practice of accountability is based on a firm belief in devotion to God, who is believed to be the owner of nature and its contents. The Balinese people, who are predominantly Hindu, believe that the existence of nature and its contents belongs to God. As a recipient of the mandate, the village head and Prajuru of Sayan Village (Village Manager) believe that financial accountability actions are also a form of devotion to God. This is based on the fact that when the village head and Prajuru of the Village receive the mandate to manage the Traditional Village, a religious inauguration ceremony is carried out, called the *pewintenan* ceremony, which is

carried out before God. This ceremony is interpreted by the village head and Prajuru of the Traditional Village that the management mandate and accountability obligations that will be carried out are an offering to God. At this point, accountability is interpreted as worship before God as a form of their promise to offer the best from the beginning of serving as a village official. In line with the above, Purnamawati, (2018) also stated that spiritual accountability or parahyangan can be seen in the reflection of faith and piety in activities that refer to a set of values and norms taught by religion. Likewise, sacrifice and devotion manifested in the spirit of work.

Pawongan in the Tri Hita Karana concept is a manifestation of the relationship between humans and humans themselves; creating peace and tranquility in human life is also the primary goal of the Traditional Village organization. In carrying out its activities, this organization is greatly influenced by the interaction of individuals inside and outside the organization. The managers of the Traditional Village organization, referred to as prajuru desa adat, are given authority by the village community to carry out organizational activities by awig-awig (traditional village regulations) and the results of village deliberations. Thus, the prajuru desa adat must convey failures or successes in running the organization to the village community as a form of accountability. The manifestation of this accountability is packaged in the form of accounting figures, which are then presented in the financial accountability report (Wirajaya et al., 2014). The practice of the pawongan organization in the Balinese Traditional Village organization is aimed at its stakeholders. This accountability is carried out routinely through the paruman desa (village meeting). Paruman desa is a form of accountability and explanation of the actual management of resources by prajuru desa (village managers) to interested parties. The practice of accountability packaged in a financial report has a significant influence on the perception of the performance of the organization that has been entrusted so far.

Research conducted by Wirajaya et al., (2014) stated that pawongan accountability in the Kuta Traditional Village organization to its stakeholders is carried out routinely through village deliberation activities called paruman desa, or in the procession of traditional and religious activities. Paruman desa is a form of accountability and explanation of the village leaders' management of resources to interested parties as a form of devotion to their organization. The practice of accountability packaged in a financial report is said to influence public perception of the performance of the organization entrusted so far.

Likewise, it was conveyed in an article by Gde et al., (2020) regarding pawongan accountability in Sayan Traditional Village in Bali. Financial responsibility is implemented to maintain a sustainable attitude of mutual trust. Openness to all forms of financial information reported periodically by the prajuru (managers) of Sayan Village is conveyed openly to maintain harmonious relationships and present transparency with stakeholders. Financial accountability is submitted monthly and yearly during village paruman (deliberation) activities. This financial accountability is the management of funds related to market units managed by the village. The market units in Sayan Village are village businesses filled with outside traders who do not come from Sayan Village. They deposit

retribution donations (punia) to the traditional village so that in using these funds, the traditional village is obliged to present openness in the form of accountable accountability, hoping to create sustainable cooperation and harmonious relationships.

Palemahan means land, yard, or surrounding environment. According to Surpha, (2004) the implementation of this palemahan is the existence of a harmonious relationship between humans and nature and their environment. This is because humans are very dependent on nature and their surrounding environment, so humans must protect and maintain nature and the environment. Palemahan accountability is a continuation of pawongan accountability. Palemahan accountability implemented by the Balinese Traditional Village organization so far is a form of organizational accountability with its stakeholders for utilizing natural resources. According to research conducted by Wirajaya et al., (2014), Kuta Traditional Village implemented its traditional village organization's responsibility towards the environment and its stakeholders. This is because the Kuta Traditional Village organization has depended on nature and its environment. Of course, at the beginning of the development and progress of its area, this organization was incredibly stimulated by the attraction and beauty of its beaches as one of its tourism objects. In addition, the history of this organization also shows that the livelihoods of its citizens, as fishermen and farmers, depend on nature and its environment.

The Kuta Traditional Village organization then translated this understanding by creating a coastal surveillance unit, forming an environmental security unit that plays an active role, and inviting stakeholders to maintain and preserve the cleanliness of their area. This action is a form of accountability of the Kuta Traditional Village organization for the exchange of this organization with nature and its environment, as well as the exchange between the community and its surrounding nature. This disclosure was then stated in an accountability report submitted by the Kuta Traditional Village organization manager in a deliberation session (paruman) related to all management activities and utilization of nature and its environment.

The value of palemahan as part of Tri Hita Karana is highly appreciated, as is the balance of the natural system that must be continuously preserved and developed. The leaders also inspire the same belief in a Sayan Traditional Village in Bali. As part of an agricultural area with vast expanses of rice fields and long rivers, Sayan Village inherited several springs sanctified and glorified by the community. Around the western edge of Sayan Village is crossed by the Ayung River, which is quite exotic and already famous among tourists; there are also several holy springs on the banks of the river. The existence of Sayan Village as an area where most of the people work as farmers is closely related to this irrigation system, so responsibility for preserving nature, especially the irrigation system (subak) and water sources, is essential for the village community. The implementation of the responsibility for the conservation of nature by Sayan Village is interpreted as a reflection of respect for the fertility and natural beauty of Sayan Village, which has been proven to provide prosperity for its people. Palemahan not only regulates the relationship between humans and nature but also ensures that the surrounding nature remains sustainable.

The form of organizational accountability packaged in an accountability report on the use of natural resources and the environment was also expressed by Riahi-Belkaoui, (1999), who argued that organizations must provide complete information on the extent to which the organization or company makes positive or negative contributions to the quality of human life and its environment. This is done to assess, measure, and report the extent of the impact of the organization or company's activities on society and its environment.

CONCLUSION

Traditional village organizations in Bali Province still exist today and can coexist with administrative villages established by central government laws. Regional Regulation Number 6 of 1986 confirmed the existence of traditional village organizations. This Regional Regulation regulates traditional villages' position, function, and role as customary law community units in Bali Province. Traditional village institutions are permanent based on the Tri Hita Karana ideology, namely: (1) Parahyangan (realizing the relationship between humans and their creator, namely God), (2) Pelemahan (realizing the relationship between fellow humans and the surrounding environment), and (3) Pawongan (realizing the relationship between humans) (Surpha, 2004).

Pawongan, in the Tri Hita Karana philosophy, is a manifestation of relationships and responsibilities between humans. Pawongan comes from the word wong, which means humans or society. As social beings, humans will be very dependent on others in their lives. Therefore, humans are expected to be able to establish harmonious relationships with each other so that peace and tranquility will be created in their lives. (Wirajaya et al., 2014). The next is the accountability of Palemahan. Palemahan means land, yard, or surrounding environment Surpha (2004). The implementation of this palemahan is a harmonious relationship between humans and nature and the human environment. Life depends on nature and the surrounding environment, so it must maintain and care for nature and the environment. The next is the practice of parahyangan accountability. Parahyangan is a medium human use to realize the relationship between humans and their God. The relationship referred to here is the harmony between humans and God, so it is believed that it can create peace and prosperity for themselves (Surpha, 2004).

Based on the concept of accountability constructed in traditional village organizations, it is not only limited to formal financial accountability but also includes a broader scope, namely providing accountability both vertically and horizontally (Wirajaya et al., 2014). Vertically, this accountability is related to the belief of each individual in the organization in the presence of God. This belief provides the view that the development and existence of an organization cannot be separated from the grace and protection of God. This understanding makes individuals in the organization feel obliged to return it through spiritual activities (Wirajaya et al., 2014). Horizontally, organizational accountability is not only carried out towards stakeholders but also towards nature and its environment. This is because the development of an organization is influenced not only by its stakeholders but also by nature and the environment, which play a vital role in it

(Wirajaya et al., 2014). The existence of an understanding of vertical and horizontal accountability within the traditional village organization is an implementation of Tri Hita Karana accountability. Tri Hita Karana's accountability so far provides a picture of the importance of harmonious relationships between individuals in the organization and their stakeholders, between individuals and other individuals with nature and their environment. Harmony between all individuals and nature and their environment with the Creator is believed to create stability and the organization's existence.

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