

Model of Social and Environmental Accountability Based on the Tri Hita Karana Concept in Village Credit Institutions in Bali

I Gusti Ayu Nyoman Budiasih¹

¹Fakultas Ekonomi dan Bisnis Universitas Udayana, Indonesia

*Correspondences: iganbudiasih17@gmail.com

ABSTRACT

This research aims to determine the social and environmental accountability at Village Credit Institutions (LPDs) in Bali, based on the Tri Hita Karana (THK) cultural concept. Employing an interpretive paradigm, data was collected through documentation techniques, in-depth interviews, and direct observation. Qualitative analysis techniques, utilizing ethnographic methods, were employed to reduce, present, and conclude data, as well as to interpret its meaning. Social and environmental accountability, incorporating the THK cultural concept across the aspects of parahyangan, pawongan, and palemahan, has been implemented through the harmonization of relationships among these three aspects. The findings suggest that such harmonization can be effectively implemented both internally and externally within the institutions. Therefore, the 'Harmony' model of social and environmental accountability has been realized in LPDs in Bali.

Keywords: Environmental social accountability; Tri Hita Karana; LPD

Model Akuntabilitas Sosial Lingkungan Berlandaskan Konsep Tri Hita Karana Pada Lembaga Perkreditan Desa di Bali

ABSTRAK

Penelitian ini bertujuan untuk mengetahui akuntabilitas sosial lingkungan pada Lembaga Perkreditan Desa (LPD) di Bali berdasarkan konsep budaya Tri Hita Karana (THK). Melalui paradigma interpretif, data diambil dengan teknik dokumentasi, wawancara mendalam dan pengamatan langsung. Teknik analisis kualitatif dengan metode etnografi digunakan untuk mereduksi data, menyajikan, dan menyimpulkan data, serta memaknainya. Akuntabilitas sosial lingkungan dengan konsep budaya THK dalam aspek parahyangan, pawongan, dan palemahan telah dilaksanakan melalui harmonisasi hubungan antar ketiga aspek THK. Implikasi riset ini diharapkan harmonisasi hubungan antar ketiga aspek tersebut dapat diimplementasikan baik di internal maupun eksternal lembaganya. Harmonisasi hubungan tersebut diimplementasikan pihak LPD baik di internal maupun eksternal lembaganya. Jadi akuntabilitas sosial lingkungan pada LPD di Bali memiliki model "Harmoni".

Kata Kunci: Akuntabilitas sosial lingkungan; Tri Hita Karana; LPD

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INTRODUCTION

Village Credit Institutions (LPDs) represent an evolving sector of village financial service businesses in Bali, operating with local human and natural resources. These institutions face challenges including social and environmental issues, which have become increasingly prominent in accounting practices as a response to heightened socio-environmental crisis awareness (Fordham & Robinson, 2018; Nicolaides, 2018). This crisis is gaining attention among various stakeholder groups, who demand greater transparency and accountability in organizational operations. Scholars such as Lako (2016), Ratnawati (2016), dan Suyudi (2010) suggest that accounting practices may contribute to these crises, driven by a national development focus that prioritizes economic growth and profit. Other contributing factors include failures in ethical and environmentally friendly financial and accounting systems, as well as in integrated reporting and disclosure of both financial and non-financial information to stakeholders (Lako, 2016)

Social and environmental issues are vigorously debated among both small communities and larger groups of entrepreneurs and investors (Uang & In, 2017), emphasizing the importance of addressing the adverse impacts of environmental and socio-cultural management. Strategic corporate decisions on environmental social accountability are increasingly oriented towards promoting a healthy work environment, employee welfare, use of environmentally friendly raw materials, and waste management (Moskolai, 2016; Rofelawaty & Rani, 2016; Wang *et al.*, 2016; Amaluddin, 2018; García-Chiang, 2018). In Bali, the development of financial services has traditionally aligned with local customs and culture. The LPD, as the sole financial institution owned by the Bali Regional Government, is deeply integrated with Balinese socio-cultural values, rooted in Hindu religious principles. Despite these efforts, the current implementation of social environmental accountability has not fully integrated these local wisdom values and customs. True social environmental accountability should be evaluated from the perspective of informants, rather than researchers, and can be more accurately explored through ethnographic methods.

One philosophy foundational to implementing environmental social responsibility and fostering harmonious relationships is the Tri Hita Karana (THK). In Bali, the philosophical value of THK dictates a pattern of harmony essential for managing daily activities. THK espouses a balanced life philosophy among the Hindu community in Bali, encompassing a harmonious relationship with God (Parahyangan); among humans (Pawongan); and with nature or the environment (Pabelasan) (Adnyana, 2016; Abdi, 2019). Implementing social environmental accountability through the THK framework leverages local wisdom to potentially strengthen community collaborations in the future. This study investigates a THK-based social environmental accountability model for Village Credit Institutions (LPDs) in Bali, underscoring the importance of integrating cultural philosophical values into practice.

Stakeholder theory, initiated by R. Edward Freeman in 1984, posits that an organization is influenced by various groups including employees, shareholders, political communities, governments, media, and others. According to Ghazali and Chariri (2007), stakeholder theory asserts that a company operates not solely for its own interests but must benefit all stakeholders—shareholders, creditors,

consumers, suppliers, government, society, analysts, among others. The Stakeholder Approach compels organizations to address the myriad demands from various groups affected by the organization's actions and decisions. Helmig & Ingenhoff (2016) further elaborate that business operations should consider all factors related to the company's condition and strive to provide benefits to stakeholders.

Environmental social accountability can serve as a beneficial element in corporate strategies, contributing to the management and maintenance of relationships that provide long-term benefits to companies (Thoradeniya et al., 2015; Prutina, 2016; Ahmed, 2017; Mitra et al., 2018; Muhajir, 2018; Rumambi et al., 2018). According to stakeholder theory, it is posited that the THK concept-based social environmental accountability in Village Credit Institutions (LPDs) in Bali is directed towards its stakeholders.

Environmental social accountability assists organizations in setting goals, measuring performance, and managing their businesses more sustainably (Global Reporting Initiative, 2013; Jones et al., 2014; Sudana, 2016; André & Schreiber, 2017; Diouf & Boiral, 2017). However, sustainability practices, including social environmental accountability, are not always perceived positively. Occasionally, these practices are viewed merely as an 'image' strategy, suggesting superficial concern for the environment (Satya & Hidayatullah, 2018). Such accountability can be crafted by management as a rhetorical device, utilizing narrative texts to sculpt the organization's image among its users (Chariri & Nugroho, 2009; Ahmed, 2017; Koolwal & Khandelwal, 2019). Through these narratives, companies actively work to cultivate a positive image and mitigate negative perceptions. This approach to sending messages through environmental social accountability forms part of a corporate communication strategy aimed at building public trust.

Environmental social accountability encompasses a range of definitions, extending beyond mere financial performance to include non-financial information (Suciawati, 2016; Pattisahusiwa & Diyanti, 2017; Hategan et al., 2018; Sari, 2018). This information comprises details on social activities and environmental conditions that enable sustainable corporate growth (Elkington, 1997, p. 37; Yaputra & Sudiby, 2019). Companies are encouraged to consider the Triple Bottom Line (TBL) concept, which advocates not only for profitability but also for the welfare of society ('people') and the conservation of the environment ('planet') (Elkington, 1997, p. 51). In Bali, the implementation of social environmental accountability within Village Credit Institutions (LPDs) aligns with the TBL concept and is supported by the Tri Hita Karana (THK) philosophy, a foundational aspect of life in the Balinese Hindu community.

The integration of the THK philosophy with the TBL concept offers a profound enhancement over traditional Single Bottom Line (SBL) accounting, which focuses solely on financial aspects. THK encourages maintaining harmonious relationships with God as the creator, among individuals, and with the natural environment. This philosophy is acknowledged within the Balinese banking sector, particularly through the alignment of its three elements in managing LPD operations, as evidenced by the receipt of THK Awards. The commitment of the LPD industry in Bali to meet its responsibilities to stakeholders

and the environment is demonstrated through the implementation of THK-based social environmental accountability.

The Tri Hita Karana (THK) philosophy, foundational to Balinese Hindu culture, comprises three terms: 'Tri', meaning 'three'; 'Hita', signifying 'happiness' or 'prosperity'; and 'Karana', denoting 'cause'. Thus, THK encapsulates the three elements that foster prosperity or happiness. These elements are interrelated and consist of 1) Parahyangan, which promotes a harmonious relationship between humans and God; 2) Pawongan, emphasizing harmonious relationships among humans; and 3) Pabelasan, advocating for a harmonious relationship between humans and the natural environment (Prena, 2019).

The concept of environmental social accountability is intrinsically linked to the THK culture. In the context of environmental social accountability, the community aspect (Pawongan) and the natural and environmental aspects (Pabelasan) are influenced by the overarching presence of God (Parahyangan), as posited in THK culture. This integration illustrates that the current understanding of environmental social accountability aligns harmoniously with the THK philosophy, which is a central tenet of the Balinese Hindu community.

RESEARCH METHOD

This study is qualitative and adopts an interpretive paradigm. The data utilized are qualitative, derived from both primary and secondary sources. Data collection methods included documentation, in-depth interviews, and non-participatory observation. Documents related to environmental social accountability were also employed as observational data to support information gathered from interviews with informants. The findings from in-depth interviews in this interpretive study were subsequently reinterpreted by the researcher (Darmayasa & Aneswari, 2015).

The research was conducted within Village Credit Institutions (LPDs) in Bali. Due to time constraints, the sample was limited to a few LPDs that had achieved the highest rates and received the most prestigious CSR awards at both national and international levels. The specific LPDs examined in this study were: 1) LPD Kesiman; 2) LPD Pecatu; 3) LPD Bedha; 4) LPD Kutuh; 5) LPD Jimbaran; and 6) LPD Tabanan.

The data analysis technique employed in this study is ethnography, as outlined in the research design by Pertiwi & Ludigdo (2019). Ethnography occupies a significant position at the intersection of qualitative methods and social sciences. According to Burrell & Morgan (1979) and Kamayanti (2016), ethnography involves describing systems or cultural aspects based on field research, where researchers engage directly in the daily activities of the community under study. This approach aims to depict the social context, relationships, or processes relevant to the issue being investigated. An ethnographic research design was chosen for this study to explore environmental social accountability from the informants' perspectives rather than the researcher's.

To ensure the validity of data, specific examination techniques based on established criteria are required (Moleong, 2013, p. 327). In this study, data validity was assessed using triangulation and member checking techniques. Triangulation, a method for verifying validity, involves comparing data across various sources, methods, or theories, not to ascertain truth but to enhance the researcher's

understanding of the findings. This research applied triangulation by correlating interview results with related documents that corroborate statements from the interviews. Credibility testing of the research data was performed through member checking. This process involves revisiting informants after data summarization or description to confirm accuracy. The researcher asked informants to review the interview findings to prevent misunderstandings and ensure that the information produced aligns with the data collected in the field. The confirmed data summaries were then interpreted by the researcher.

RESULT AND DISCUSSION

Social environmental accountability at the LPDs in Bali, which serve as the research objects, is fundamentally based on the Tri Hita Karana (THK) philosophy. Evidence of this is demonstrated by their participation in the THK awards, where they have received accolades for their achievements. The THK-based social environmental accountability is implemented across its three aspects—Parahyangan, Pawongan, and Paringan—both internally within the LPDs and externally.

Data collection was conducted through in-depth interviews with several key informants from various LPDs across Bali Province, who are actively involved in implementing Corporate Social Responsibility (CSR) aligned with the Tri Hita Karana concept. The interviewees included the Chair of the KPD, Treasurer of the LPD, employees, customers of the LPD, and members of the surrounding community. These interviews aimed to gather insights into CSR activities inspired by the THK concept. The methodology ensured that informants provided spontaneous and unprepared responses, contributing to the authenticity of the information collected. This qualitative approach categorized the interviews as informal, with questions heavily reliant on the dynamics of the interview itself, thereby emphasizing the spontaneity in the interaction with informants.

Parhyangan is a concept that fosters harmony between human relations and Almighty God. This harmonious relationship is realized through trust, devotion, and obedience to His teachings, primarily facilitated by the performance of yajnya (holy offerings to God). The implementation of environmental social accountability based on the Parhyangan concept has been executed by the LPD both internally and externally. Evidence of this practice was obtained from an interview with Mr. A, an employee at LPD Jimbaran. He discussed the presence of religious activities as an application of the Parhyangan concept within the organization. Mr. A stated:

“The Parhyangan concept implemented at LPD Jimbaran involves the construction of a shrine or holy place where employees gather to pray daily before commencing work. The purpose of these prayers is to seek safety at work and to express gratitude for the welfare provided within this LPD environment.” (INF-A)

The application of the Parhyangan concept at Jimbaran LPD is evident from the establishment of a holy place within the LPD premises, which includes a padmasana pelinggih, coral penunggun pelinggih, and other pelinggih structures. Additionally, employees at LPD Jimbaran engage in daily prayers before starting work, seeking safety at their jobs and expressing gratitude for the welfare provided

within the LPD environment. On holy Hindu holidays and every six months, the employees also collectively participate in piodalan or ceremonial activities.

A similar approach is observed at Kesiman LPD, where an interview with Mr. B, the Chair of Kesiman LPD, highlighted the internal application of the Parhyangan concept through the establishment of pelinggih as a holy place. Furthermore, it was noted that social environmental accountability based on the Parhyangan concept is also implemented in the external environment of LPD Kesiman.

"In the context of environmental social accountability, employees of LPD Kesiman frequently contribute to the local temples. They collaboratively participate in temple activities during Piodalan, a Balinese Hindu ceremony, and also provide financial support for temple construction within the LPD area." (INF-B)

The *Parhyangan* concept, as implemented externally by LPD Kesiman, involves frequent contributions to religious activities organized by surrounding temples. The LPD staff actively participate and collaborate in preparing and conducting these ceremonies. Additionally, LPD Kesiman provides financial support through donations (punia funds) derived from its social or CSR funds. This practice is deemed essential for expressing LPD's gratitude towards Ida Sang Hyang Widhi and the local community, thereby demonstrating LPD Kesiman's engagement in supporting religious activities in its vicinity. These actions suggest that social environmental accountability, grounded in the *Parhyangan* concept, is effectively upheld both internally and externally by various LPDs in Bali Province.

Pawongan, integral to the Tri Hita Karana concept, treats humans both as subjects and objects, influencing and being influenced by their knowledge and experiences in applying this framework (Purwati and Tenaya, 2018). At LPD Kutuh Badung, it is observed that the implementation of social environmental accountability based on the *Pawongan* concept parallels that based on the *Parhyangan* concept. LPD Kutuh fulfills its social environmental accountability in the *Pawongan* concept by providing support and respecting human life in its interactions with employees, customers, and the local community.

The implementation of social environmental accountability at LPD Kutuh has been effectively and harmoniously executed. LPD Kutuh diligently endeavors to sustain amicable relationships among employees, and between employees, customers, and the local community. The welfare of employees at LPD Kutuh is reportedly at a prosperous level, with wages surpassing the minimum wage and comprehensive health insurance coverage for all staff. This is corroborated by an interview with Mr. C, an employee at LPD Kutuh, who stated:

"Our relationships among employees, and with our leaders, are harmonious. We collaboratively assist each other, ensuring no hierarchical barriers exist between staff and leadership. Our salaries not only meet but exceed the Minimum Wage Standard (UMK), and all employees are beneficiaries of the BPJS Health insurance. This environment fosters both harmony and prosperity within our institution" (INF-C).

A harmonious work environment, characterized by salaries that align with or exceed the minimum wage, along with health benefits, is paramount for employee comfort at LPD Kutuh. Such compensation practices not only ensure

compliance with regulatory standards but also foster a sense of well-being and loyalty among employees, making them feel valued and at ease in their workplace. Additionally, the communal and family-oriented activities such as Tirta Yatra, conducted by LPD Kesiman with employees and their families, further enhance this sense of belonging and family within the organization. These initiatives are pivotal in cultivating a workplace atmosphere that promotes enthusiasm and loyalty among staff.

Moreover, the Tat-twa-asi teachings, which emphasize social compassion and mutual respect and assistance, align closely with the practices of social environmental accountability under the Pawongan concept. LPD's adherence to these teachings extends beyond internal operations to include external community support, such as offering financial assistance for bereavement funds. This community involvement not only aids those in mourning but also facilitates access to financial resources for urgent needs, thus reinforcing the LPD's role as a supportive entity within the community. These observations were substantiated through interviews with Mrs. D, a customer at LPD Pecatu and a resident of Pecatu Village, who provided insights into the significant impact of LPD on the local community:

"As a customer and community member of Pecatu Village, I greatly benefit from the services provided by this LPD. The process for obtaining a credit loan is straightforward, and the interest rates are reasonable. Priority is given by the LPD to loans intended for traditional ceremonies or medical treatments. Furthermore, the LPD frequently makes donations to those affected by disasters, providing financial assistance or essential supplies" (INF-D).

Mrs. D's testimony underscores the tangible support the community receives from Pecatu LPD. The implementation of social environmental accountability, guided by the Pawongan concept, extends beyond the internal operations to encompass community support. This approach includes financial aid to both the local community and LPD customers. Based on this evidence, it can be concluded that several LPDs have successfully adopted and applied the Pawongan concept of social environmental accountability, impacting both their internal and external stakeholders.

Pabelasan, a component of the Tri Hita Karana (THK) concept, emphasizes the harmonious relationship between humans and their natural surroundings. The implementation of social environmental accountability, influenced by the Palemahan concept, is pursued both internally and externally by LPD. Internally, this is evident in LPD's commitment to maintaining and enhancing the cleanliness of its surrounding environment, as demonstrated through participation in Tumpek Wariga or Tumpek Uduh ceremonies, which are dedicated to preserving trees and the environment. This commitment was highlighted in an interview with Informant E, an employee at LPD Tabanan, who stated:

'All of us here, as employees, are committed to maintaining the cleanliness of our surrounding environment by collaborating with the local community. Despite having a Cleaning Service, we instill a personal commitment to keeping our workplace clean. Simple practices, such as refraining from littering, contribute significantly. A clean, comfortable,

and healthy work environment not only enhances our productivity but also makes the area appealing for our customers' (INF-E).

Based on the previous statement, LPD implements environmental social accountability informed by the Palaksanaan concept, which underscores the need for a harmonious relationship between humans and the environment.

Further elaboration on the application of social environmental accountability, rooted in the Tri Hita Karana concept, is provided with respect to the LPD of Bedha Village, Tabanan Subdistrict. This LPD serves as a village institution, operating as a unit that manages village wealth in forms such as money and other valuable documents. Its primary objective is to enhance the welfare and economic conditions of the surrounding community.

The LPD of Bedha Village reserves 5% of its profits for social activities, reflecting its commitment to social and environmental accountability. This allocation is aimed at improving community welfare and enhancing environmental conditions, which in turn supports the institution's overall objectives. The strategy not only elevates living standards but also contributes to environmental protection efforts, acknowledging the support these factors have provided to the LPD thus far. The following statement from Informant F, Treasurer of LPD Bedha, encapsulates these initiatives:

"In line with the articles of association of the Bedha Village LPD, we consistently allocate 5% of our profits to support environmental social accountability initiatives grounded in the Tri Hita Karana concept. Moreover, we engage in various activities to fulfill our environmental social responsibilities, including assisting in the construction of holy places, supporting religious ceremonies, and organizing cleaning events with the local banjar to maintain environmental cleanliness." (INF-F)

Building on the statement from INF-F, the LPD of Bedha Village, Tabanan Subdistrict, has effectively implemented environmental social accountability according to the Tri Hita Karana (THK) concept, impacting both its internal operations and the broader community.

The successful execution of social environmental accountability, especially from a spiritual perspective – often referred to as Parhyangan, which emphasizes the harmonious relationship between humans and the divine – includes various activities conducted internally and externally by the LPD. According to an interview with Mr. A:

"The Parhyangan concept is actualized by the LPD through the construction of a holy site, which serves as a space for daily prayer for employees. This initiative aims to seek safety at work and express gratitude for the welfare provided." (INF-A)

The impact of environmental social accountability extends beyond financial gains to significantly influence the community surrounding the LPD. According to an interview with Mrs. G, a community member:

"From a community perspective, the implementation of these initiatives has a profoundly positive impact, notably enhancing the welfare of the surrounding community. Additionally, the social and environmental activities conducted by the LPD are greatly appreciated by the community, which feels supported rather than disadvantaged. This sentiment is

reinforced by the fact that most LPD employees are locals or native members of the community." (INF-G)

According to the responses provided by informants, the impact of implementing social environmental accountability by the LPD on the community is substantial. Such initiatives enhance community trust in the LPD. Moreover, local residents have noted the positive effects of these activities. Mr. C, an informant, shared his experience:

"I have personally witnessed the beneficial impact of the environmental social accountability activities conducted by the LPD. Frequently, the LPD provides financial support to local organizations and occasionally offers capital to residents interested in starting micro, small, and medium enterprises (MSMEs)." (INF-C)

In the Tri Hita Karana (THK) concept, impacts are not limited to spiritual and human aspects; the environmental component, known as Pabelasan, also plays a crucial role in the effectiveness of environmental social accountability. This perspective was highlighted during an interview with Mr. A:

"We focus on maintaining and enhancing the cleanliness of our surrounding environment. A clean and sustainable environment brings joy and comfort to all of us here." (INF-A)

According to Mr. A, the impact of implementing environmental social accountability extends beyond the LPD itself, influencing both employees and the surrounding community. A clean environment enhances comfort for daily activities. By upholding environmental social accountability, particularly in maintaining cleanliness, LPDs set a positive example for the community.

This approach suggests that the social environmental accountability model implemented by LPDs in Bali is rooted in the THK (Tri Hita Karana) concept, termed '*Harmoni*.' Harmony here refers to the equilibrium in relationships between the LPD, humans, and the environment, both internally and externally.

Informants have exhibited behavioral beliefs that reflect positive responses to social accountability initiatives. The application of the THK concept (Parahyangan, Pawongan, and Pabelasan) within LPDs in Bali, both internally and externally, fosters harmonious relationships across these three dimensions. The synergy between human relationships with the divine, one another, and the environment is evident in all sustainability activities conducted by the LPDs.

Further, the THK concept's implementation has been affirmed by document source triangulation techniques used during the research, particularly in the context of the THK Award received by LPDs as a study subject. Discussions on THK-based social environmental accountability and the role of stakeholders, especially LPD owners, as keys to sustainable business practices indicate that earning THK awards has become routine. This success is attributed to stakeholders' efforts in maintaining harmony among the three THK aspects in implementing social environmental accountability. This harmonious relationship is a crucial factor in the success of THK-based social environmental accountability at LPDs in Bali. Therefore, it can be stated that social environmental accountability at LPDs in Bali embodies '*Harmonisasi*,' meaning the harmonization of human relationships with God, each other, and the environment. Thus, the social environmental accountability model at LPDs in Bali is encapsulated by "*Harmoni*".

CONCLUSION

THK-based social environmental accountability in LPDs in Bali aims to harmonize relationships between humans and God (Parahyangan), humans with each other (Pawongan), and humans with their environment (Pabelasan). This harmonization is pursued in all three THK aspects, both internally and externally within the LPD, thus characterizing the 'Harmony' model of social environmental accountability.

Internally, the Parahyangan aspect of harmonization manifests through expressions of gratitude to God, such as the establishment of temples within the LPD premises. Externally, it involves participation in religious activities and providing punia funds to temples and other places of worship surrounding the LPD. Within the LPD, the Pawongan aspect focuses on respecting fellow human beings – employees and visitors alike – by ensuring equal treatment regardless of ethnicity, race, or religion and by creating employment opportunities for local residents. Externally, this aspect is demonstrated through the employment of local workers. The Pabelasan aspect, concerning environmental stewardship, is addressed internally by adopting environmentally friendly practices such as using sustainable materials, sorting organic and inorganic waste, wisely managing non-traditional energy sources (ABT), and conserving water and electricity. Externally, efforts include maintaining cleanliness and promoting health in the areas surrounding the LPD.

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