

## Basic environmental accountability in the yadnya ceremony in Malakosa Village, Indonesia

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### KEYWORDS

Environmental Accountability  
Karmaphala  
Tri Hita Karana

**ABSTRACT** This study aims to explain the basis of environmental accountability implemented in the Yadnya ceremony in Malakosa Village, Parigi Moutong, Indonesia, where the majority of the population is Balinese Hindu. The research method employed is qualitative descriptive. This study reveals that the concept of environmental accountability in the Yadnya ceremony in Malakosa Village is based on the Tri Hita Karana values. Tri Hita Karana value is a form of self-reminder and self-control to maintain one's relationship with God, humans, and the environment. This concept emphasises the balance and harmony values that build the concept of environmental accountability in the Yadnya ceremony. In this culture, humans are commanded to care for the surrounding environment. Tri Hita Karana (THK) is one of the local pearls of wisdom of the Balinese people, the heritage of their ancestors (ancestors) based on Hinduitis. The philosophical aspects of THK are sourced in 4 (four) philosophical thoughts, namely: Theocentric, Cosmocentric, Anthropocentric, and Logocentric aspects. Theocentric is a theory of philosophical thought that everything comes from God. God is the creator of the universe and its contents. Anthropocentric is a theory of philosophical thought that humans are the centre point because complete humans have tri pramana (sabda, bayu, and idep), which are advantages over other living things, namely having the ability to think. Cosmocentric theory of philosophical thought that nature is the centre of everything, while Logocentric is a theory of philosophical thought that the term or statement/expression is the source. In this case, Logocentric animates the term or word harmony in THK which is used as an interpretation of the Balinese philosophy of life which is always in process, changing, innovative, and constructive. In this concept, humans become the central point as well as the subject in the implementation of THK in everyday life, especially at the yadnya ceremony in the village of Malakosa.

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## 1. INTRODUCTION

So far, the concept of accountability that has been developed is still at a narrow level, because the existing accountability only focuses on fellow human beings. The concept of accountability as proposed by Bovens (2007) and Ebrahim (2003) related to the behavior or accountability of actors to other humans. Accountability concepts are referred to as those found in corporations and non-profit organisations.

In the context of corporations, the current accountability concept is built based on the dimensions of the values of transparency, liability, controllability, responsibility, and responsiveness (Muchlis & Sukirman, 2016). The concept of accountability like this, unfortunately, has not been able to change the ethical behaviour of actors toward environmental management in a real and good manner. This is due to the narrow scope of accountability being developed. Thus, it has an impact on the level of implementation where accountability practices are limited to the preparation of reports.

In non-profit organisations, the concept of accountability is designed so far has only focused on interested parties, namely the principal, internal organisation and those who receive benefits Faiz (2020) and Ebrahim (2003). The narrow accountability concept developed is the cause of debate from experts who question the existence of a gap between actor behaviour in implementing the accountability mechanism and the things expected by the community (Bovens, 2010).

Ideally, the concept of accountability encourages the emergence of moral legitimacy from individuals and organisations at all levels of society and their environment. Therefore, the practice of accountability should not only be limited to preparing reports (it could be just ceremonial), but to the preparation of ethical, moral, and moral mechanisms of actions (Joannides, 2012; Overduin & Moore, 2017; Sullivan & Dwyer, 2009).

The practice of accountability which is carried out in a ceremonial form, is a consequence of the results of the philosophy used to follow the trend of modernism philosophy.

The trend of modernism philosophy is a philosophical trend that has a rationalist character (concentration on reason), empirical, scientific proof, emphasis on worldly things, and anthropocentric (concentration of interests on the individual ego) (Kamayanti, 2016). This philosophical trend comes from western cultural values (Byrch, 2007).

Based on the above phenomenon, in recent years, many researchers have begun to explore the concept of accountability in the perspective of local wisdom. Researchers exploring the concept of accountability based on local wisdom in the socio-economic and political science fields include Jurana (2019) researching accountability in the metaphor of Hajj; Kusdewanti & Hatimah (2016) raised related to prophetic accountability; Puspitasari (2016) peeling about the accountability of the mosque; Sharon & Paranoo (2020) explore organisational accountability in the traditional house metaphor; Siskawati & Susilawati (2017) research on waste management accountability; Tanasal et al. (2019) research on *Metta* and *Kamma* based accountability; Salampessy et al. (2018) constructing accountability based on *Pancasila*; and Mikes & Morhart (2018) research *Bringing Back Charlie Chaplin: Accounting as Catalyst in the Creation of an Authentic Product of Popular Culture*. Therefore, this study also tries to explore the concept of accountability in the perspective of local wisdom at the *Yadnya* ceremony carried out by the overseas Balinese people in the village of Malakosa.

The concept of accountability should be based on values that only prioritise human interests but also internalise dimensions outside of humans. This dimension is like protecting and preserving the environment, which is one of the cultures of eastern society. Protecting and preserving the environment is one of the local wisdom that Balinese people have in interacting with the universe. This local wisdom culture can trigger the emergence of moral legitimacy, which is manifested in real moral actions. Thus, the value of local wisdom can be used as a driver for realising ethical and moral social change (Lehman & Kuruppu, 2017; Toms & Shepherd, 2009).

The concept of accountability offered in this article focuses on the concept of Balinese culture, which underlies a balance in the relationship with God, Nature, and Human. This concept is in accordance with local teachings and wisdom known as *Tri Hita Karana*. The concept of accountability is extracted from Balinese culture, which contextually strongly believes in an inseparable relationship between God, humans, and nature.

Research on social and environmental accounting, which focuses on the topic of behavioural value frameworks, still has a very large area to be explored and developed (Parker, 2011). This means that there is no single form of accounting. Accounting can be formed and developed from a cultural value with the aim of achieving a value that is the basis of that culture. Based on the description above, this study aims to build a concept of accountability that is extracted from the values of *Tri Hita Karana*. Through this article, this study discusses several sections; the first part discusses the current accountability concept; the second part discusses the values of *Tri Hita Karana*; the third part builds the concept of accountability.

## 2. METHOD

This study employed a qualitative approach inductively related to environmental accountability at a traditional ceremony. This qualitative research approach aims to interpret the social phenomena that occur, namely environmental accountability, which is analysed in the perspective of the philosophical values of Balinese culture, *Tri Hita Karana*. This study utilised analysis without standard rules and emphasised flexibility through data reduction and interpretation. Data reductions were made in the form of capturing important data in describing the meaning of existing phenomena. Data reduction in this study was to get a substantial and significant meaning related to the phenomenon of environmental accountability at a traditional ceremony. Data interpretation in this study was carried out by interpreting the data from the reduction results related to environmental accountability based on the *Tri Hita Karana* value.

In this study, data collection was carried out through interviews, observation, and documentation related to environmental accountability at a traditional ceremony. The respondents of this study were the residents of Malakosa Village and traditional elders from Bali who understand and implement the values of *Tri Hita Karana* as a guideline for implementing environmental accountability. The phenomenon in the object of the study was the problem of accountability. The analysis in this study was carried out through the cultural perspective of *Tri Hita Karana*. In increasing the reliability of the data, this study employed the triangulation method. Triangulation confirms data from several data sources in testing the validity of obtaining complete information. Triangulation data collected in this study came from interviews with respondents who had rich and complete information who used the *Tri Hita Karana* value as an actualisation of environmental accountability at a traditional ceremony, observations at a traditional ceremony, and related literature.

## 3. RESULTS AND DISCUSSION

**Accountability concept** . Several previous studies have previously defined accountability in various versions, but the substance of the concept is not far from the concept of accountability of "good" governance. Accountability actually does not only observe the behaviour of the organisation as an entity but also includes observing the behaviour of the actor who plays a role, in their capacity as individuals, to carry out their responsibilities to fulfil their responsibilities as humans.

The concept of accountability can be described from various points of view, both from a narrow context and from a broad perspective (Bovens, 2010). Accountability from the current point of view includes several criteria, namely transparency, liability, controllability, responsibility, and responsiveness (Siskawati & Susilawati, 2017). These criteria are still evaluative in nature and are used as a measure of actor accountability performance. Meanwhile, the weakness of the accountability concept that is too broad is the overlapping interpretation of the concept in the technical dimensions. Thus, the application of the accountability concept indicator makes it difficult to measure the accountability performance of an actor. Furthermore, currently, there has been no consensus that defines and determines the standard behaviour of an accountable actor

(Siskawati & Susilawati, 2017). Therefore, the concept of accountability from a narrow and analytical point of view is considered more understandable. The concept of accountability in this narrow perspective explains the portrait of actor behaviour from the sociological dimensions, namely how the actor's behaviour relates to and provides reports to other interested parties. In other words, Bovens (2007) defines accountability as a form of the social relationship between actors and society.

The concept of accountability, in general, cannot be separated from accounting information which provides an overview of the activities carried out and the achievements obtained by the organisation (?). In this regard, accountability should be able to answer for whom the information is prepared, what information will be presented, and how the information is presented. Accounting information is not limited to financial information, but also non-financial information or descriptive information. Descriptive information aims to reflect on the behaviour of actors, the things that become the background for the emergence of these behaviours, and the consequences (both in the form of damage and benefits) that are the consequences of that behaviour. Through this descriptive information, accounting information requires morality, goodness, and benefits for life. This is in line with the criticism conveyed by Ossege (2012) that accounting is not only useful for encouraging efficiency but also useful for reflecting on how a cultural value becomes the basis for shaping accounting behaviour and practices.

From the description above, several main points are drawn, in which the concept of accountability discussed so far in various literature is still oriented towards the relationship between humans. Therefore, accountability researchers are still debating the mismatch between the concept of accountability that they have built and the practice of accountability that occurs in real life. The concept of accountability that has been built has not been able to fully improve the behaviour of actors even though the concept of accountability is related to ethics and is implemented through a series of ethical codes. In this case, this study looked at a vacuum in some of the concepts of accountability built by some of the literature above. To fill this void, the concept of accountability should not be oriented towards human accountability to other humans, but it also has to be included human accountability to God, as well as human responsibility with the universe. The principle of accountability to non-human elements can be obtained from the wisdom of eastern culture, for example, the wisdom of Balinese culture which is based on the teachings of *Tri Hita Karana*. This has also been studied by Indriasari & Masrudin (2019); Putra & Muliati (2020) and Parwati et al. (2021), who raised research related to the accountability of traditional Balinese manners, the spirit of *prajuru* in accountability based on the values of *Tri Hita Karana*.

**Character-driven culture.** Culture shows the self-identity of a community group that contains values with local wisdom. The culture of local wisdom is still inherent in Balinese society because the people are still collective, communal, and religious in character. A culture with local wisdom as a character-forming can ward off the loss of orientation (disorientation). On the other hand, modern culture can also influence the shift in people's behaviour to become consumerism, materialism, and individualism. This, the community needs to be given the strengthening and inheri-

tance of the values of local wisdom in facing the entry of foreign culture both in the form of surface structures (attitudes and behaviour patterns) and deep structures (value systems, views of life, philosophy, and beliefs). This is because the values of modern globalisation do not always bring good values to the development of the quality of life. To anticipate the loss of the culture of local wisdom, there needs to be a common awareness to determine it.

*Tri Hita Karana* consists of *parahyangan*, *pawongan*, and *palemahan* (Bandem, 2012). According to Bandem (2012), *Parahyangan* is a harmonious relationship between humans and *Ida Sang Hyang Widi Wasa*/ Brahman, the creator/ the Almighty God. This relationship is pursued through *catur marga*, which is the four paths to the creator. The first is *Karma Marga*, which is a teaching that encourages people to do their best for the benefit of the people or themselves in that environment. The second is *Bhakti Marga*, which is a teaching that encourages sincerity to serve on the basis of awareness of devotion, for example, service for the benefit of society, nation, and state (Bandem, 2012). The third is *Jnana Marga*, which is a teaching that encourages people to have bright and positive thinking abilities to be donated voluntarily and without reward for the benefit of society, nation, and state (Bandem, 2012). The fourth is *Raja Yoga Marga*, which is a teaching that instructs people to always connect with God through prayer, *tapa* (following His commands and avoiding His prohibitions), *Brata* (self-control), and *semedi* (connecting to always surrender to God through *dhikr*/chanting) (Bandem, 2012).

*Pawongan* is a harmonious relationship between fellow human beings. This teaching emphasises that fellow religious communities always establish harmonious communication and relationship through the activities of *Sima Krama Dharma Santhi* or better known as friendship. This activity is important because humans are social creatures. Based on this teaching, friendship and brotherhood are required to be well established.

*Palemahan* is a harmonious relationship between humans and their natural environment (Bandem, 2012). This teaching emphasises humankind to preserve the natural environment around it, thus realising harmony in nature and maintaining the balance of the ecosystem. To be able to realise harmony with the natural environment, concrete forms that can be guided and implemented, especially for Hindus, are through practising the philosophy of *Tumpek Uduh*, *Tumpek Kandang*, and *Caru* ( *Bhuta Yajna* ) in various levels. All of these constitute a fundamental order and contain concepts of balance which in essence provide an impetus for developing a sense of love for others and the natural environment. This is reflected in the words of GDW (Initials of the informant who is one of the leading figures in Malakosa Village):

“In *Tri Hita Karana*, there is such a thing as *palemahan*. It teaches human relations with the environment. The environment must always be protected. We must be able to practice *tumpek uduh*, *tumpek drums* and *caru* (*bhuta yajna*). So that we also pay attention to our environment.”

### 3.1 The Concept of Accountability Based on the *Tri Hita Karana* Value

The awareness that is internalised in Balinese society based on the values in the *Tri Hita Karana* becomes the founda-

tion for carrying out environmental accountability wherever it is, especially when carrying out the traditional *yadnya* ceremony. This awareness constructs the self and the existing Banjar to continue to exist and contributes more value to community activities, especially in the *yadnya* ceremony. The values in *Tri Hita Karana* are a value of self-awareness in acting and behaving. The value of self-awareness in this case can be a foothold in increasing awareness of *krama adat* and their communities regarding environmental accountability in a traditional *Yadnya* ceremony. The following is the results of an interview with Mrs. Gede (one of the respondents) when the researchers asked about *Krama Adat*:

“*Krama adat* is the term for the association. Balinese community groups or associations of one village. Usually, it was held for meetings, religious matters every time there are activities, *pengabenan*, ceremonies, collection. *Krama adat* is the way to go. In the *Krama Adat*, there are managers of the association. If there is a ceremony, in Balinese we call it as *serati*, the one who is responsible for the ceremony is called *Serati*. There is a customary male administrator, if there is any interest, he is the one who looks for it... not the one who manages... but there is a term called a member.”

In Mrs. Gede's explanation, the *Krama Adat* is a collection of Balinese society for the implementation of religious meetings. In every religious ceremony, it is the *Krama Adat* who holds the responsibility when holding the ceremony until the *Yadnya* ceremony is completed, including the environmental responsibilities. The implementation of this accountability is based on the values contained in the *Tri Hita Karana*. The following is a brief explanation from Made (a community member in Malakosa Village):

“Environmental responsibility is still be done. The implementation is based on the values contained in the *Tri Hita Karana*. In the *Tri Hita Karana*, there is a *Palemahan* value. The value of *Palemahan* is the responsibility of humans in their environment. Therefore, we should have a responsibility to improve and maintain the environment.”

From the explanation above, it can be seen that the basis for implementing environmental responsibility is in accordance with the values contained in the *Tri Hita Karana* culture. In this culture, humans are ordered to care for the surrounding environment. *Tri Hita Karana* (THK) is one of the local wisdom of Balinese society, the heritage of the ancestors based on Hinduism. THK has been the guide and way of life of the Balinese people for a long time. However, it is not certain when and where it started. Historical data shows that agricultural culture has been known in Bali in caka 522 (Goris, ?). This is supported by the Sukawana Inscription (caka 800) and *Trunyan Inscription* (caka 813). At that time, subak with the THK philosophy was already known in Bali. Philosophical aspects of THK originate from 4 (four) philosophical thoughts, namely: Theocentric, Cosmo-centric, Anthropocentric, and Logocentric aspects.

Theocentric is a philosophical theory of thought that everything comes from God. God is believed to be the creator of the universe and its contents. Anthropocentric is a

philosophical theory through that man is the focal point, because complete humans have *tri pramana* (*sabda, bayu, and idep*) which is an advantage over other living things, namely having the ability to think.

The Cosmo-centric philosophical theory believes that nature is the centre of everything, while Logocentric is a theory of philosophical thought that the term or statement/expression is the source. In this case, Logocentric animates the term or the word harmony in THK, which is used as an interpretation of the Balinese philosophy of life which is constantly in progress, changing, innovative, and constructive. Therefore, the four phases of thought are combined into THK's philosophy of life as a concept of harmony, which concerns the balance of human relations with God (*Parhyangan*), the balance of relationships between humans (*Pawongan*), and the balance of the relationship between humans and their natural environment (*Palemahan*). In this concept, humans become the central point as well as the subject in implementing THK in everyday life. According to the Law of the Republic of Indonesia Number 23 of 1997 concerning environmental management, Chapter I stated that what is meant by the environment is a spatial unit with all objects, forces, conditions, living things, including humans and their behaviour, which affect the continuity of life and welfare of humans and other living things. Furthermore, it is stated that environmental management is an integrated effort to preserve environmental functions, which include policies for environmental management, utilisation, development, restoration, supervision, and control.

Furthermore, it is also explained that environmental pollution is the entry or inclusion of living things, substances, energy, or other components into the environment by human activities. Therefore, their quality decreases to a certain level, which causes the environment to not function according to its designation. Environmental management, which is carried out on the principle of responsibility, the principle of sustainability, and the principle of benefit, aim to realise the development of a community that believes and is obedient to *Ida Sang Hyang Widhi Wasa*, as regulated in *Regveda* IV.26.2 which reads: *Aham bhumimadadarmayayaha; Vrstim dasuse martyaya Ahampo anayam wavssana mama; Devaso amu ketamayan*. It means “I give the earth to good people and rain and air for mankind. O wise people, come to Me with a full desire.” Realising this, the Balinese people should be wiser in managing their environment starting from the smallest scope, namely the family environment, Banjar, Malakosa Village to the provincial level.

In the Malakosa area, in fact, in the context of implementation, the THK philosophy it has been supported or fortified with legal or regulatory foundations in the form of *pasuara, pararem, and awig-awig*. The simplest example is the post-ceremony waste problem. Garbage is a simple problem, but if it is not handled properly and without the support of high awareness by all levels of society, it might become a very big and complex problem. Plastic waste is increasingly rampant as a pollutant for environmental pollution. Many efforts have been made by the local government, for example, through the clean and green program, appealing for sorting plastic waste and organic waste, cooperating with plastic waste recycling companies, as well as appealing to traders, shops, and supermarkets to reduce the use of plastic bags. However, those efforts have been proven not to be effective in solving the plastic waste pollu-

tion issue. Accordingly, many questions arise, especially on what is wrong. The researchers suggest that as long as the source of plastic waste (plastic production) is not reduced, the use of plastic for various purposes is not reduced. Thus, the creation and enforcement of stricter regulations (not just an appeal) are required. Surely, the problem of plastic waste will be handled properly then. It feels quite appropriate if Indonesia intends to imitate the success of the neighbouring countries such as Singapore and Thailand in terms of environmental cleanliness management.

Another step that is no less important is to build the level of awareness of all levels of society regarding the cleanliness, shade, and beauty of the environment, even though it is not specific to the Yadnya ceremony. However, making changes that are psychological in nature, traditions, and bad habits requires a lot of time and commitment. This action will be more successful when collaborated through education. As proposed by Suja (2010), to improve social, environmental conditions, it is urgent to formulate and revitalise the values of THK in personal and social life in Malakosa village. This is important to consider that the flow of globalisation has been influenced, which has led to the proliferation and emergence of the notions of Hinduism, thuggery, and indifference. To overcome this, the values of THK local wisdom need to be introduced and instilled back to the community, especially the younger generation. The most effective way to do this is to integrate it into the science education curriculum.

#### 4. CONCLUSIONS

This study tries to describe the basis for implementing environmental accountability at the Yad ceremony in the village of Malakosa. The research method used was descriptive qualitative. This study found that the concept of environmental accountability at the *Yadnya* ceremony in Malakosa village is based on the *Tri Hita Karana* value. *Tri Hita Karana* is a form of self-reminder as self-control to maintain one's relationship with God, humans, and the environment. This concept is the basis for the balance and harmony values that underlie the building of the concept of environmental accountability at the *Yadnya* ceremony. In this culture, humans are ordered to care for the surrounding environment. *Tri Hita Karana* (THK) is one of the local wisdom of Balinese society, the heritage of the ancestors based on Hinduism. THK has been the guide and way of life of the Balinese people for a long time.

Philosophical aspects of THK originate from 4 (four) philosophical thoughts, namely: Theocentric, Cosmocentric, Anthropocentric, and Lococentric aspects. Theocentric is a philosophical theory of thought that everything comes from God. God is the creator of the universe and its contents. Anthropocentric is a philosophical theory of thought that human is the focal point because complete humans have *tri pramana* (*sabda*, *bayu*, and *idep*) which is an advantage over other living things, namely having the ability to think. In the Cosmocentric philosophical theory, nature is the centre of everything, while Logocentric is a theory of philosophical thought that the term or statement/expression is the source. In this case, Logocentric visualises the term or the word harmony in THK, which is used as an interpretation of the Balinese philosophy of life which is constantly in progress, changing, innovative, and constructive.

Therefore, the four phases of thought are combined into THK's philosophy of life as a concept of harmony, which concerns the balance of human relations with God (*Parhyangan*), the balance between human relationships (*Pawongan*), and the balance of relationships between humans and their natural environment (*Palemahan*). In this concept, humans become the central point as well as the subject in implementing THK in everyday life, especially at the *yadnya* ceremony in Malakosa village.

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