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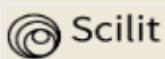
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(REVIEW ARTICLE)

## Financial accountability in *Subak* Sembung Denpasar Bali

Ni Kadek Yuni Andayani \*, I Gde Ary Wirajaya and I Dewa Nyoman Badera

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World Journal of Advanced Research and Reviews, 2024, 21(01), 586–590

Publication history: Received on 25 November 2023; revised on 02 January 2024; accepted on 05 January 2024

Article DOI: <https://doi.org/10.30574/wjarr.2024.21.1.0025>

### Abstract

This study aims to reveal and understand in depth about how the practice of accountability of subak financial management in Subak Sembung Denpasar. Subak is a traditionally developed social organization according to customary law that has unique differences from other organizations. Subak has a special culture regarding irrigation and rice farming activities based on Tri Hita Karana as its philosophy. Interpretive is the paradigm in this research with an ethnomethodological approach according to Harold Garfinkel. Data in this context is based on what is revealed by informants, then enriched with the results of observation and exploration of other sources through documentation. Analysis of the data findings reveals that the constructed accountability practice is an accountability practice that upholds the moral values of honesty, discipline, trust, and a sense of belonging guided by the teachings of Tri Hita Karana to form five dimensions of accountability. Bhakti to God Almighty which is always practiced and becomes the main thing in all its activities can deliver *Subak* Sembung to remain in existence.

**Keywords:** Subak; Accountability; Tri Hita Karana; Dimensions of Accountability

### 1. Introduction

Subak is a traditionally developed social organization according to customary law that has unique differences from other organizations (Sanica et al., 2018). Subak as a non-profit social organization has characteristics that include; 1) Subak is an organization of farmers managing irrigation water that has a board and organizational rules (awig-awig) both written and unwritten, 2) has a shared water source in the form of a dam (empelan), 3) has a rice field area, 4) there is autonomy both internally and externally, and 5) has one or more temples related to subdivision (Darmada et al., 2018).

To finance its activities, Subak obtains funds from internal and external funds. Internal funds obtained by Subak Sembung come from pengaot dues, dedosan (fines) collection, as well as personal funds from the subak krama. Meanwhile, external funds obtained come from Special Financial Assistance (BKK) from the government routinely every year.

Organization is basically used as a place or container where people gather, work together rationally and systematically, planned, organized, guided and controlled, in utilizing resources (money, materials, machines, methods, environment), infrastructure, data, and so on which are used efficiently and effectively to achieve organizational goals (Ambarwati, 2019). In management accounting, the accountability aspect in realizing good governance is very important. Governance is a performance management system that aims to increase business productivity, the elements of governance consist of: accountability, responsibility, independence, transparency, and fairness.

Transparency and accountability in the management of an organization are part of the application of good governance principles (Putra & Muliati, 2020). Transparency and accountability have emerged as a way to overcome development

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failures (Dananjaya & Basuki, 2019). Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the authority to request this accountability (Widnyani et al., 2015). The implementation of this accountability is an obligation for all organizations, whether profit-oriented organizations, private, religious, governmental or other non-profit or non-profit organizations.

Accountability is the main principle in realizing good governance, including in natural resource management, especially in mitigating negative social and environmental impacts (Sanica et al., 2018). In the financial accountability of non-profit entities, it is not only about reporting on the budget used, but also on one's accountability to other parties for the mandate given. Accountability in the spiritual realm leads to a call of conscience based on the principles of honesty, empathy, and love. This motivation realizes the responsibility of each party not only to the profit and loss interests related to the business world, but also to the Creator (Sanica, 2019). This is what distinguishes conventional accountability practices and accountability based on religion.

The practice of accountability is a key principle in realizing good governance, including in natural resource management (Sanica et al., 2018). The role of religion, customs, and culture in Bali is in accordance with the Tri Hita Karana culture which is the main guideline for the subak krama in carrying out all its activities. In its financial accountability, non-profit entities, especially subak organizations, not only report on the budget used, but also on how accountability to God Almighty, to fellow subak krama and also the universe. Based on this, there are practices of financial accountability in subak organizations that are able to bring Subak Sembung into a success to maintain its existence as a wetland (rice field) when there is a decrease funds in subak management.

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## 2. Methods

This research is a type of qualitative research using the interpretive paradigm, especially ethnomethodology studies. This research uses the ethnomethodology method to explore the social life of subak organizations that integrate religious social culture as well as guidelines for the Tri Hita Karana cultural philosophy that has taken root in Balinese society which focuses on aspects of financial accountability to answer research questions. This research uses an ethnomethodological approach that aims to discuss social practices in the organizational life of Subak Sembung in Peguyangan Village. Where the focus in this study is on aspects of accountability in the management of Subak organizations.

The use of this ethnomethodological approach is motivated by the success achieved by Subak Sembung in maintaining its existence until now. The emphasis on the accountability aspects that will be discussed using this ethnomethodological approach will highlight the accountability of the management of the subak organization on the horizontal side (towards humans and the natural environment) and also on the vertical side (towards God Almighty).

In the ethnomethodology approach, there are unique characteristics in the analysis method, namely conversation analysis research. Conversation analysis aims to study the ways that are taken for granted that make up a conversation (Ritzer & Goodman, 2011) cited in (Winarti & Sadewo, 2016). Conversation analysis discusses the relationship between language in conversation rather than the relationship between speaker and listener. Conversation is the most complete form of interaction and consists of socially organized communication procedures.

The ethnomethodological research process can be briefly observed in the following flow original (inter) action, recording (audio/video), record, transcription, transcript (action), understanding, procedural analysis, analytical argument (Have, 2004). Based on this flow, conversation analysis data collection can be collected from observed daily actions (original action), and through interactions that occur in daily life (original interaction).

Data analysis is carried out to understand the practice of financial accountability in Subak Sembung based on the information obtained. In qualitative research, data analysis is inductive, namely analysis based on the data obtained, developed into a conclusion. In this study, information analysis will be emphasized based on the ethnomethodological approach. Validation and validity of data in qualitative research can be done using the triangulation method.

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## 3. Result and Discussion

The practice of accountability carried out in Subak Sembung is full of awareness of spiritual responsibility. Based on the concept of Tri Hita Karana which guides all activities:

Maintaining a harmonious relationship with God Almighty (Parhyangan) in the concept of Tri Hita Karana, manifested in carrying out routine ceremonies in Subak including: *mendak toya tradition, nyuyuk ceremony, ngiseh, nelu bulanin tradition, ngotonin ceremony, nangluk merana, mecaru, piodalan* in Subak Temple.

Maintaining harmonious relationships with fellow krama (*Pawongan*) in the concept of Tri Hita Karana, reflected by the existence of honesty that embodies the emergence of trust (trust) which is realized in the activities: *gotong royong, subak paruman, munduk paruman, nuduk dedosan* activities, assistance from krama, and reporting BKK funds to the Culture Office to maintain relationships with external parties. The source of funds used to finance *baga Pawongan* at the subak level comes from the allocation of BKK funds and at the munduk level comes from *pengaot* and *dudukan dedosan* fees that have been collected.

Maintaining a harmonious relationship with the surrounding nature (*Palemahan*) in the concept of Tri Hita Karana, realized by carrying out activities related to environmental sustainability, such as: *mendak toya tradition, nyuyuk ceremony, ngiseh, nelu bulanin tradition, ngotonin ceremony, nangluk merana, mecaru, piodalan* in Subak Temple, and *gotong royong*.

In the practice of accountability, Subak Sembung activities are based on high moral awareness. In accordance with the five dimensions of accountability.

Transparency, which is the openness of information that is realized in the activities carried out, such as: *paruman subak and paruman munduk*.

Liability, which is the responsibility to the organization manifested in the discipline of the subak krama to carry out activities that have become subak policies, such as: *mendak toya tradition, nyuyuk ceremony, ngiseh, nelu bulanin tradition, ngotonin ceremony, nangluk merana, mecaru, piodalan* in Subak Temple, and discipline in fulfilling applicable sanctions such as *dedosan*.

Control, refers to the situation where the organization performs *tepa tapa* which is its main command. This is realized in activities such as: *gotong royong* and *dedosan* sanctions.

Responsibility, the existence of applicable rules is realized in activities such as: the existence of an accountability report submitted in the *paruman* (meeting) *subak* and *munduk*.

Responsiveness, referring to meeting the substantive needs of the organization, is manifested in activities such as: *nyuyuk ceremony, ngiseh, nelu bulanin tradition, ngotonin ceremony, nangluk merana, and mecaru*. Based on the principles of honesty, empathy, and love that arise from one's self accompanied by a sense of belonging in accordance with the concept of *Tat Twam Asi* more deeply presents how to treat the contents of the universe as part of oneself as a creature of God who must be accounted for.

*Krama subak* shows a service that is not concerned with personal interests, but rather gives priority to meeting the needs of the organization, this is in accordance with the stewardship function.

This research proves that the five dimensions of accountability according to (Koppel, 2005) are able to explain the accountability practices carried out in Subak Sembung. It has also been proven that Subak has never reneged on its promise as an organization that carries the teachings of Tri Hita Karana, because the concept of Tri Hita Karana has been practiced in every activity carried out by Subak.

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#### 4. Conclusion

In realizing the success of an organization, it is necessary to practice accountability in it. According to Koppel (2005), an organization is said to be accountable if it meets the five elements of accountability, including transparency, liability, control, responsibility, and responsiveness. It is importance of understanding and implementing accountability practices that are constructed by maintaining traditions, customs and culture and instilling high moral values. With the consistency of the event actors who prioritize the practice of honesty and discipline in preparing and reporting organizational finances, it reflects the serious work of the event actors. So that the outcomes obtained show evidence that as *prajuru subak* can be trusted as managers of religious organizations in front of the subak krama who are always aware of submission to divine power. This can support the implementation of stakeholders in improving organizational performance to realize and maintain the success of the organization in maintaining its existence.

Indonesia is rich in noble values formed from existing religious values, so this can be used as a solid basic capital in carrying out the profession in the organization. Stakeholders can identify areas that need to be improved to maintain the sustainability of the organization as can be seen in the suggestions section of this study.

In the future, these dimensions of accountability can be used as a foothold for an organization in managing various activities carried out starting from inputs, processes, outputs, and results, as well as how the environment responds to these results. An organization's sensitivity to the dimensions of accountability will help them to improve their performance concretely in the future, so that they can be accountable for their work.

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## Compliance with ethical standards

### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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# Financial Accountability in Subak Sembung Denpasar Bali

*by Ni Kadek Yuni Andayani*

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**Submission date:** 28-Nov-2023 08:39PM (UTC+0700)

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**Word count:** 2819

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## Financial Accountability in *Subak Sembung* Denpasar Bali

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### ABSTRACT

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present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the authority to request this accountability (Widnyani et al., 2015). The implementation of this accountability is an obligation for all organizations, whether profit-oriented organizations, private, religious, governmental or other non-profit or non-profit organizations.

Accountability is the main principle in realizing good governance, including in natural resource management, especially in mitigating negative social and environmental impacts (Sanica et al., 2018). In the financial accountability of non-profit entities, it is not only about reporting on the budget used, but also on one's accountability to other parties for the mandate given. Accountability in the spiritual realm leads to a call of conscience based on the principles of honesty, empathy, and love. This motivation realizes the responsibility of each party not only to the profit and loss interests related to the business world, but also to the Creator (Sanica, 2019). This is what distinguishes conventional accountability practices and accountability based on religion.

The practice of accountability is a key principle in realizing good governance, including in natural resource management (Sanica et al., 2018). The role of religion, customs, and culture in Bali is in accordance with the Tri Hita Karana culture which is the main guideline for the subak krama in carrying out all its activities. In its financial accountability, non-profit entities, especially subak organizations, not only report on the budget used, but also on how accountability to God Almighty, to fellow subak krama and also the universe. Based on this, there are practices of financial accountability in subak organizations that are able to bring Subak Sembung into a success to maintain its existence as a wetland (rice field) when there is a decrease funds in subak management.

## Methods

This research is a type of qualitative research using the interpretive paradigm, especially ethnomethodology studies. This research uses the ethnomethodology method to explore the social life of subak organizations that integrate religious social culture as well as guidelines for the Tri Hita Karana cultural philosophy that has taken root in Balinese society which focuses on aspects of financial accountability to answer research questions. This research uses an ethnomethodological approach that aims to discuss social practices in the organizational life of Subak Sembung in Peguyangan Village. Where the focus in this study is on aspects of accountability in the management of Subak organizations.

The use of this ethnomethodological approach is motivated by the success achieved by Subak Sembung in maintaining its existence until now. The emphasis on the accountability aspects that will be discussed using this ethnomethodological approach will highlight the accountability of the management of the subak organization on the horizontal side (towards humans and the natural environment) and also on the vertical side (towards God Almighty).

In the ethnomethodology approach, there are unique characteristics in the analysis method, namely conversation analysis research. Conversation analysis aims to study the ways that are taken for granted that make up a conversation (Ritzer & Goodman, 2011) cited in (Winarti & Sadewo, 2016). Conversation analysis discusses the relationship between language in conversation rather than the relationship between speaker and listener. Conversation is the most complete form of interaction and consists of socially organized communication procedures.

The ethnomethodological research process can be briefly observed in the following flow original (inter) action, recording (audio/video), record, transcription, transcript (action), understanding, procedural analysis, analytical argument (Have, 2004). Based on this flow,

conversation analysis data collection can be collected from observed daily actions (original action), and through interactions that occur in daily life (original interaction).

Data analysis is carried out to understand the practice of financial accountability in Subak Sembung based on the information obtained. In qualitative research, data analysis is inductive, namely analysis based on the data obtained, developed into a conclusion. In this study, information analysis will be emphasized based on the ethnomethodological approach. Validation and validity of data in qualitative research can be done using the triangulation method.

## Result and Discussion

The practice of accountability carried out in Subak Sembung is full of awareness of spiritual responsibility. Based on the concept of Tri Hita Karana which guides all activities:

- a) Maintaining a harmonious relationship with God Almighty (Parhyangan) in the concept of Tri Hita Karana, manifested in carrying out routine ceremonies in Subak including: *mendak toya tradition*, *nyuyuk ceremony*, *ngiseh*, *nelu bulanin tradition*, *ngotonin ceremony*, *nangluk merana*, *mecaru*, *piodalan* in Subak Temple.
- b) Maintaining harmonious relationships with fellow krama (Pawongan) in the concept of Tri Hita Karana, reflected by the existence of honesty that embodies the emergence of trust (trust) which is realized in the activities: *gotong royong*, *subak paruman*, *munduk paruman*, *nuduk dedosan* activities, assistance from krama, and reporting BKK funds to the Culture Office to maintain relationships with external parties. The source of funds used to finance *baga Pawongan* at the subak level comes from the allocation of BKK funds and at the *munduk* level comes from *pengaot* and *dudukan dedosan* fees that have been collected.
- c) Maintaining a harmonious relationship with the surrounding nature (Palemahan) in the concept of Tri Hita Karana, realized by carrying out activities related to environmental sustainability, such as: *mendak toya tradition*, *nyuyuk ceremony*, *ngiseh*, *nelu bulanin tradition*, *ngotonin ceremony*, *nangluk merana*, *mecaru*, *piodalan* in Subak Temple, and *gotong royong*.

In the practice of accountability, Subak Sembung activities are based on high moral awareness. In accordance with the five dimensions of accountability.

- a) Transparency, which is the openness of information that is realized in the activities carried out, such as: *paruman subak* and *paruman munduk*.
- b) Liability, which is the responsibility to the organization manifested in the discipline of the subak krama to carry out activities that have become subak policies, such as: *mendak toya tradition*, *nyuyuk ceremony*, *ngiseh*, *nelu bulanin tradition*, *ngotonin ceremony*, *nangluk merana*, *mecaru*, *piodalan* in Subak Temple, and discipline in fulfilling applicable sanctions such as *dedosan*.
- c) Control, refers to the situation where the organization performs *tepa tapa* which is its main command. This is realized in activities such as: *gotong royong* and *dedosan* sanctions.
- d) Responsibility, the existence of applicable rules is realized in activities such as: the existence of an accountability report submitted in the *paruman* (meeting) *subak* and *munduk*.
- e) Responsiveness, referring to meeting the substantive needs of the organization, is manifested in activities such as: *nyuyuk ceremony*, *ngiseh*, *nelu bulanin tradition*, *ngotonin ceremony*, *nangluk merana*, and *mecaru*. Based on the principles of honesty, empathy, and love that arise from one's self accompanied by a sense of belonging in



accordance with the concept of *Tat Twam Asi* more deeply presents how to treat the contents of the universe as part of oneself as a creature of God who must be accounted for.

*Krama subak* shows a service that is not concerned with personal interests, but rather gives priority to meeting the needs of the organization, this is in accordance with the stewardship function.

This research proves that the five dimensions of accountability according to (Koppel, 2005) are able to explain the accountability practices carried out in Subak Sembung. It has also been proven that Subak has never reneged on its promise as an organization that carries the teachings of Tri Hita Karana, because the concept of Tri Hita Karana has been practiced in every activity carried out by Subak.

### Conclusion

In realizing the success of an organization, it is necessary to practice accountability in it. According to Koppel (2005), an organization is said to be accountable if it meets the five elements of accountability, including transparency, liability, control, responsibility, and responsiveness. It is importance of understanding and implementing accountability practices that are constructed by maintaining traditions, customs and culture and instilling high moral values. With the consistency of the event actors who prioritize the practice of honesty and discipline in preparing and reporting organizational finances, it reflects the serious work of the event actors. So that the outcomes obtained show evidence that as prajuru subak can be trusted as managers of religious organizations in front of the subak krama who are always aware of submission to divine power. This can support the implementation of stakeholders in improving organizational performance to realize and maintain the success of the organization in maintaining its existence.

Indonesia is rich in noble values formed from existing religious values, so this can be used as a solid basic capital in carrying out the profession in the organization. Stakeholders can identify areas that need to be improved to maintain the sustainability of the organization as can be seen in the suggestions section of this study.

In the future, these dimensions of accountability can be used as a foothold for an organization in managing various activities carried out starting from inputs, processes, outputs, and results, as well as how the environment responds to these results. An organization's sensitivity to the dimensions of accountability will help them to improve their performance concretely in the future, so that they can be accountable for their work.

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