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## ACCOUNTING, CULTURE, AND HINDUISM: A NARRATIVE REVIEW

By:

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### Abstract

*This research aims to analyze and understand the relationship between accounting and Balinese Hindu culture through a descriptive qualitative approach using the narrative review method. This research method is used to explore phenomena that occur in the context of Balinese Hindu culture with a focus on accounting practices. The results of data analysis show that the relationship between accounting and Balinese Hindu culture influences each other. Balinese Hindu culture that is rich with traditions, rites, and spiritual values has a significant impact on the accounting practices that exist within its society. Accounting practices in Balinese Hindu culture reflect the beliefs and values of the community, such as the concepts of justice, ethics, and social responsibility. The novelty of this research lies in providing a better understanding of the influence of Balinese Hindu culture on accounting practices, so that it can be used as a basis for the development of more contextualized and sustainable accounting theories and practices within the culture.*

**Keywords:** Accounting, Culture, Hinduism, Bali, Local Wisdom

## I. INTRODUCTION

The development of globalization today creates many opportunities and benefits, especially in the business sector, especially the role of accounting cannot be separated from business interests. Accounting is the practice of efficiently documenting, categorizing, and summarizing financial transactions and occurrences in the form of money units, and then analyzing the process's outcomes (Asay et al., 2022; Carnegie, 2022; Laine et al., 2021). In practice, accounting is a system of reliable source information that is useful for regulatory, social, economic, and environmental purposes. The result of the information is a financial report that shows economic resources that are useful as a basis for decision making (Laine et al., 2021).

Numerous economic, social, and political issues have an impact on the evolution of accounting. The evolution of accounting in a society will be significantly impacted by changes in the economic environment, such as modifications to the ownership structure of a firm, the degree of industrialization, economic growth, and political and legal elements. Accounting may be considered as a socially molded reality and a subject of political, economic, and social influences since accounting users could shape and be affected by the environment.

The existence of people within a community group has a tie to and an impact on accounting, which is a component of the social science created by humans. Such that the values ingrained in the community's culture have an impact on how accounting science develops (Alawattage et al., 2021). The form of accounting depends on the ideology and morals of society. It (accounting) is not value-free. It is a child of culture (society). From this statement, it can be said that accounting is included in social products that originate from culture, therefore, accounting in practice in society cannot be separated from the influence of the surrounding culture. Thus, the influence of culture in business life immediately influences accounting practices in society (Laine et al., 2021; Melnyk et al., 2020).

When talking about culture, especially

in Bali, Balinese Hindu society is synonymous with various cultural ritual activities and customs. Ceremonies have long become procedures and customs carried out from generation to generation by Balinese people who are still attached to ancestral traditions (Budiasih, 2019). Culture, customs, and religion are very influential in the lives of Balinese people. Everyone will agree that Bali is a place where many people embrace Hinduism, because historically, the culture built in Bali is more dominant in the influence of Hinduism. So, when talking about Bali, it will always be synonymous with Hinduism, even then Bali is known as Hindu Dharma, meaning that religious behavior is more dominant in the Hindu tradition (Aryawati & Sukendri, 2022; Budiasih, 2019).

Research by Triani & Satyawan (2016) examines the accounting side through the perspective of Balinese Hindus in piturunan (religious donations for the construction of prayer places). This is based on the function of prayer places as a bridge of spiritual communication between God and humans. The results showed a harmonious relationship between caste and economic ability with the amount of piturunan. This is due to the nature of the architectural function of the prayer place, which is very diverse, following the caste level. The implication is that accounting on piturunan has a more complex nature. Kamayanti (2015) shows the concept of Hinduism that offers business ethics as a trigger to accept the economy. Hinduism is not only the embodiment of pragmatic human relations, but also the embodiment of environmental service and devotion (*Tri Hita Karana*). *Tri Hita Karana* (Three Sacred Deeds) which focuses on the balance of good relationships between humans and God, between humans, and humans with the environment or surroundings. The manifestation of business ethics when conducting business practices in the era of globalization is very important to gain the welfare of heaven and earth.

Because Bali is a Hindu majority with a culture that is different from other cultures and a culture that is very attached to its people, accounting practices in the perspective of Balinese culture are interesting to study. Second,

Triani & Satyawan (2016) research only focused on looking at the perspective of accounting practices on piturunan (religious donations for the construction of places of worship). Meanwhile, if we look at the journey of Balinese culture that has developed rapidly, there is a complexity in reaching how Balinese people with their culture are actively recording, classifying, and summarizing transactions and events of a financial nature efficiently. Another sign of why this study was conducted, on the one hand efficiency will affect transparency and trust, on the other hand it will affect the development of Balinese community solidity.

In addition, this study is a critical effort in continuing the deepening of previous research by Kamayanti (2015) which focused on the *Tri Hita Karana* philosophy of life in business ethics, while in the context of business practices and several other Balinese cultural values such as *Tat Twam Asi*, *Jengah*, *Karma Phala*, and *Menyama Braya* have not been studied. Therefore, this paper tries to synthesize the perspective of accounting practices in business with the perspective of Balinese culture so that it can maintain value as well as a marker of how Balinese people construct, actualize, and relate these terms amid Balinese cultural activities.

## II. METHOD

The descriptive qualitative technique and narrative review method were utilized as the research methodology for this work. This study aims to investigate the connection between Balinese Hindu culture and accounting. With an emphasis on accounting procedures, the descriptive qualitative technique is employed to comprehend and describe events that occur in the setting of Balinese Hindu culture. The relevant literature was reviewed in-depth using the narrative review approach, which also synthesized previously published data.

### Stage 1: Identification of Research Objectives

Identifying the precise study goals is the first step in this research methodology. The

purpose of this research is to examine and comprehend how Balinese Hindu culture and accounting interact. This is accomplished by reviewing pertinent literature on the subject.

### Stage 2: Data Source Selection

The identification of pertinent data sources comes next. Journal articles, books, research papers, and other publications pertaining to accounting and Balinese Hindu culture are employed as data sources for the narrative review approach. To guarantee the accuracy, uniqueness, and relevance of the information collected, carefully chosen data sources are used.

### Stage 3: Data Analysis

The analysis of the data came next after the choice of the data sources. Each data source was read and carefully examined to conduct the study. Relevant data and discoveries were found and documented. The link between accounting and Balinese Hindu culture is carefully described, interpreted, and comprehended in-depth in the descriptive qualitative technique.

### Stage 4: Information Synthesis

Relevant information is synthesized when data analysis is finished. The narrative review approach combines the results from many data sources to create synthesis. The link between accounting and Balinese Hindu culture is then explored in detail using the material provided.

### Stage 5: Narrative Compilation

The writing of the story is the last step in this research methodology. Based on the results from the pertinent literature, the story contains a thorough analysis of the connection between accounting and Balinese Hindu culture. The story explains the main ideas, the connections between accounting and Balinese Hindu culture, and any potential ramifications.

## RESULTS AND DISCUSSION

### Culture Philosophy

Culture is the overall pattern of thoughts, feelings, and actions of a social group, which distinguishes it from other social groups (Hofstede, 1999). It starts from the same mindset

in a group of people and eventually becomes a habit and custom that occurs, so that in the end it becomes a culture. A developing culture can build habits, behaviors, to ethics and morals. The local culture of a region provides a different style of accounting practice. The ideas that arise behind accounting practices influenced by the local culture of a region will clearly be different from accounting practices influenced by the local culture of other regions.

Gray (1988) divides the dimensions of accounting value into four parts:

1. **Professional versus statutory control.** This value expresses a preference for employing professional judgment and the creation of rules based on that judgment, as opposed to using statutory judgment or regulation. Because accountants are required to act freely and apply their professional judgment, this value is an important accounting value component that holds true for all nations.
2. **Conservatism versus optimism.** This value represents a desire for a more cautious or riskier approach to dealing with future uncertainty. Around the world, conservatism or prudence in asset measurement and profits reporting is recognized as a fundamental accounting practice.
3. **Disclosure versus transparency.** This value shows the inclination to release information more honestly, publicly, and accountable, or to disclose information solely to those who are close to management and investors. Due to the abundance of asymmetrical information, businesses prefer to disclose less to outsiders. Given that both ideologies take a cautious approach to corporate financial reporting generally, disclosure in accounting appears to be closely tied to conservatism.
4. **Uniformity versus flexibility.** This value represents the desire for using flexible accounting methods based on the unique circumstances presented by each firm as opposed to applying uniform and consistent accounting practices to all organizations.

Because behaviors relating to uniformity, consistency, and comparability are qualitative aspects of financial statements that may be employed in decision-making, this attribute is crucial in accounting. The consistency of uniform accounting procedures will make it simpler to compare one company to another and one period to another.

The relationship between the dimensions of culture according to (Hofstede, 1999) and the dimensions of accounting values according to (Gray, 1988) can be concluded as follows:

1. Professionalism is largely reliant on professional judgment, opposes legal control, and is strongly tied to high individualism. A low level of uncertainty avoidance (accepting differences in professional judgment), masculinity, and a modest power distance (need for pension funds and other mutual funds) are also linked to professionalism.
2. Strong uncertainty avoidance, low individuality, and a large power distance are all related to uniformity.
3. Conservatism is closely correlated with high levels of masculinity, low levels of individualism, and strong levels of uncertainty avoidance.
4. High power distance, high uncertainty avoidance, poor individuality, and low masculinity are all strongly correlated with secrecy.

### **Philosophy of Life and Work Ethic: Balinese Cultural Values in Business Context**

Bali is known as the "Island of a Thousand Temples". The attractions of the island of Bali that can distinguish it from other regions in Indonesia include natural beauty, culture, and a variety of culinary specialties on the island of Bali (Abdillah et al., 2022; Handayani et al., 2021). Bali's image and identity as a beautiful, majestic, exotic, sustainable tourist destination, with friendly and unpretentious community behavior, is supported by its customs and culture based on the principles of harmony and balance based on Hindu religious values and the *Tri Hita Karana* philosophy of life (Kamayanti, 2015; Redana & Mujiyono, 2023; Wulandari & Suastika, 2022). These two teachings are interrelated, where Hinduism animates the

philosophy of *Tri Hita Karana*, and conversely the philosophy of *Tri Hita Karana* is based on the teachings of Hinduism.

The philosophy of *Tri Hita Karana* is also not spared in the activities of society in business. In other words, business in Hinduism is not merely a manifestation of pragmatic human relations, but furthermore is a manifestation of total worship to the Creator (Adwitya Sanjaya, 2018; Anggana et al., 2022; Wulandari & Suastika, 2022). Besides the philosophy of life and attitude of action, Balinese also have a high work ethic. There are two Balinese work ethics, namely "*jengah*" and "*de ngaden awak bise*" (Nova, 2022). The word *Jengah* in Sanskrit is called *Hrih* which means having a sense of shame. *Jengah* is also synonymous with an atmosphere of mixed feelings between shame and high enthusiasm to foster innovation and rise from adversity and has dynamic properties that are the basis for all changes.

Balinese people often say the Balinese expression, "*Jengahang déwéké, Dé, awak sing ngelah*" (work on yourself, you're the one who doesn't have). The word *jengah* represents a very strong urge to make changes for the better. Furthermore, the expression *jengah* is a very strong spirit for Balinese people to continue to work hard, rise from adversity so as not to bear shame. The spirit of *jengah* is full of deep values for Balinese people who are known as hard workers who never give up and always have innovations to rise from adversity. The philosophy of "*de ngaden awak bisa depang anake ngadanin*" is used as a message to Balinese people in a geguritan written and sung so that they are always not arrogant, do not consider themselves able to let others judge (Nova, 2022). If the two phrases are combined then, hardworking, not arrogant, and not haughty reflects the Balinese work ethic. In business ethics, Mahatma Gandhi stated that business without morals can lead to social sin. Businessmen who do not have morals will do business by abandoning normative business principles.

Therefore, in *Bhagavata Purana VII.XI. Sloka 153* it is stated that a *Varna Vaisya* (businessman) must be devoted to God and his

spiritual master (*deva gurvachyate bhaktis*). The *Varna Vaisya* must also delve into the sacred teachings of the *Vedas (astikyam udyamo nityam)*. By devoting to God and studying the scriptures, a businessman will strongly adhere to business principles that are justified by applicable business norms (PHDI, 2015).

## **Construction of Accounting Practices in Balinese Cultural Perspective**

### ***Tat Twam Asi: Profit Enhancing Relationship***

The tenets of *Tat Twam Asi* consist of: (1) interdependence among others, (2) respect for differences, (3) a sense of communal ownership, (4) you are me, and I am you, and (5) shared social responsibility. In its application, the teaching of *Tat Twam Asi* is more interpreted as a pattern of life that prioritizes togetherness because of fate and humanitarian responsibility, so that it truly builds a social morality among fellow community members in all aspects of their lives (Divayana et al., 2022; Rai, 2023). In fact, Balinese believe that the happiness of trading is not always measured by monetary gain but more importantly gaining relatives or relationships in business which is included as profit (profit).

This also encourages harmful actions against each other, one of which is fraud, because if someone in an effort to commit fraud has embedded the *Tat Twam Asi* principle deeply in him, this principle will work in human consciousness that before committing an act that is not commendable, this principle will provide offers and ethical considerations that cause a sense of anxiety in the heart that overshadows the risk of disappointing and not being trusted by buyers in maintaining traders with their customers as a principle that can maintain the connection and sustainability between humans as a reciprocal principle. Armed with this awareness, Balinese people through the *Tat Twam Asi* principle can directly play a role in building human character that upholds social values by prioritizing the heart and upholding the principle of morality in avoiding cheating.

### ***Jengah: The Basic Concept of Cash Flow***

*Jengah* in a cultural context is the spirit to foster innovation and rise from adversity and has

dynamic properties that are the basis of all changes in people's lives (Nova, 2022). The *Ungakapan* hints to the Balinese to work hard against the shame of the adversity experienced. Every time there is a sense of "*jengah*" to work, indirectly the work done by spending cash is expected to generate income (cash inflow). The concept of *jengah* can be analogous to earning and spending cash (cash flow) while still emphasizing the balance of the *Tri Hita Karana* relationship (Anggana et al., 2022; Wulandari & Suastika, 2022).

*Jengah* in another sense can also be interpreted as a principle of continuous effort that refers to the human ability to remain committed, persistent, and persevere. This is closely related to intrinsic motivation with high confidence to face challenges, overcome failures in achieving goals. as a business activity has financial value because mechanically every transaction is calculated how much money is spent and how much money comes in.

### ***Karma Phala: The Basic Concept of Added Value***

*Karma Phala* is cause and effect, so any cause will bring an effect (Muliati et al., 2021; Wayan, 2022). Likewise, the cause of a movement or action will cause an effect. *Karma* is also what humans do while living in the world (living as God's people, it is just doing Dharma). Good or bad deeds will determine the reward that one will receive later. Balinese believe in the law of *Karma Phala*, when they help someone, they will get their *karma* (the result of their actions). The concept of *Karma Phala* emphasizes the principle of morality and human responsibility for their actions. According to this concept, every human being is responsible for their own destiny, and the results of their actions will affect their future lives, both in this life and in the life after (reincarnation).

In the context of value addition, the concept of *Karma Phala* can be linked to people's efforts to increase their self-worth and make a positive contribution to the world around them. If a person acts with kindness, integrity, and good intentions, they are likely

to generate a positive impact and add value to their own lives as well as the lives of others. In the context of business or economics, the concept of *Karma Phala* can be interpreted as the efforts of people or companies to create added value through ethical, sustainable, and responsible actions. In this case, added value includes benefits for stakeholders such as employees, customers, society, and the environment.

By applying the concept of *Karma Phala* in the context of value addition, people or companies are expected to consider the social, environmental, and economic impacts of their actions. By focusing on positive and sustainable actions, they can obtain good results in the long run and create a better environment for all parties involved. Therefore, being sincere in helping, donating, or lending something to others is what underlies the added value. In the context of such kindness, Balinese believe that someday there will be a reward.

### ***Menyama Braya: The Concept of Balance Sheet***

*Menyama Braya* means a bond of brotherhood that considers others as brothers (Suadnyana, 2018). The phrase "*de ngaden awak can depang anake ngadanin*", reflects the humble attitude of the Balinese. The Balinese way of thinking is, more brothers, more customers. Basically, no one wants to lose money. However, they are more concerned with the continuity of their business than avoiding short-term profits. For Balinese people, customers are like assets that have the potential to generate profits in the long run.

In the context of balance, the concept of *Menyama Braya* shows the importance of achieving harmony and balance in social relations. This concept teaches that a healthy and harmonious society can only be realized if every individual and group respects each other and coexists peacefully. In practice, the concept of *Menyama Braya* encourages people to overcome prejudice, discrimination and conflicts that may arise in society. This includes respecting human rights, promoting equality, avoiding conflict, and trying to create fair conditions for everyone.

In relation to balance, *Menyama Braya*

teaches the importance of considering the needs and interests of all parties involved in a situation or decision. This means seeking solutions that benefit all parties, not just one group or individual. In this regard, the concept of *Menyama Braya* can be a guide to achieving a sustainable and fair balance in social, political, and economic relations.

By applying the concept of *Menyama Braya* in the context of balance, individuals and communities are expected to treat others with respect, appreciate diversity, and seek common ground and agreement in overcoming conflicts or differences of opinion. Thus, they can create harmonious relationships, achieve justice, and maintain balance in society. Thus, *Menyama Braya* is the concept of wealth (assets) that forms the basis of the basic concept of a balance sheet (Ludji et al., 2020). A balance sheet based on *Menyama Braya* as wealth in addition to other assets, liabilities, and equity must have a balance value. The balance in question is not only related to how to get cash inflows that reflect profits but also future investments to ensure business continuity (going concern).

### III. CONCLUSION

The findings of the search might suggest that Balinese culture's local knowledge values are organically included in the accounting procedures used. Indirectly, the cultural dimension of (Hofstede, 1999) and the accounting value dimension of (Gray, 1988) become the basis that the dimensions of culture and accounting are interrelated although not completely. Therefore, accounting practices cannot be applied equally in every country/region because they have different cultural factors. Accounting practices are not necessarily practiced perfectly in accordance with applicable accounting provisions, but gradually. Seeing this, it is natural that in its development the accounting practiced is still in a simple form.

Even the simplest type of economic data derived from accounting procedures will have an impact on company decisions. This encompasses the local cultural heritage. One of the factors influencing company decisions is

tradition. They are said to have engaged in accounting practices albeit in the most basic form and not in line with accounting in general without even recognizing it. This demonstrates how culture has an impact on accounting procedures.

### Implications

This research attempts to establish accounting methods within the context of culture from the viewpoint of Balinese culture, although it is nevertheless constrained by the perspective of earlier empirical evaluations and conclusions. Indeed, Balinese indigenous peoples have incorporated accounting procedures into their everyday lives as well as their celebration of holidays and social norms. This design can eventually be turned into a manual to ensure that indigenous reporting is transparent and accountable, allowing Balinese people to make *yadnya* (selfless sacred sacrifices) with peace and harmony.

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