

Tri Hita Karana: Balinese local wisdom and its role in the triumph over corruption

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Journal of
Accounting &
Organizational
Change

Received 5 November 2023
Revised 30 April 2024
15 November 2024
23 January 2025
Accepted 4 February 2025

Abstract

Purpose – This study aims to examine how integrating *Tri Hita Karana* principles – *Parahyangan* (spiritual harmony), *Pawongan* (social harmony) and *Palemahan* (environmental harmony) – influences accounting practices and organisational change to combat corruption in Bali’s government institutions, with potential broader applications.

Design/methodology/approach – Semi-structured interviews with 21 departmental leaders were analysed using thematic analysis to understand how *Tri Hita Karana* principles are embedded in accounting and governance practices.

Findings – The integration of *Tri Hita Karana* principles fosters ethical behaviour, transparency and accountability. *Parahyangan* strengthens spiritual accountability in financial reporting, *Pawongan* enhances collaborative oversight and *Palemahan* promotes sustainable decision-making, reducing corruption linked to resource misuse. These principles offer a holistic anti-corruption approach that extends beyond compliance, showing potential adaptability in diverse contexts.

Research limitations/implications – While context-specific to Bali, the *Tri Hita Karana* principles reflect universal values of integrity and sustainability. Further research is needed to adapt these principles to different cultural and organisational environments.

Practical implications – Insights from this study guide policymakers in incorporating cultural values into governance to enhance ethical practices, especially in regions with weak regulatory frameworks.

Social implications – This study highlights how local wisdom like *Tri Hita Karana* can drive ethical governance, providing a model adaptable to various contexts for sustainable anti-corruption efforts.

Originality/value – This study shows how cultural values can enhance anti-corruption efforts, offering a framework adaptable to diverse global settings.

Keywords *Tri Hita Karana*, Balinese culture, Anti-corruption, Accounting practices, Organisational change

Paper type Research paper

1. Introduction

Corruption continues to be a significant global challenge, undermining governance, distorting financial practices and eroding public trust in institutions (Pertiwi and Ainsworth, 2021). Defined as the misuse of public power for private gain (Graaf *et al.*, 2010), corruption not only affects economic development but also compromises organisational integrity by



fostering unethical behaviour. Within the field of accounting, corruption is particularly problematic as it distorts financial reporting, weakens internal controls and manipulates organisational transparency (Neu *et al.*, 2013; Sargiacomo *et al.*, 2024). Scholars have explored how accounting practices can serve both as mechanisms for detecting corruption and, paradoxically, as tools for concealing illicit activities (Everett *et al.*, 2007; Siahaan *et al.*, 2024). Yet, despite considerable efforts to enhance internal controls and regulatory frameworks, corruption persists, revealing the limitations of purely technical solutions. This highlights the need for a more holistic approach that incorporates deeper cultural and ethical dimensions into anti-corruption efforts (Nam, 2018).

In recent years, scholars have increasingly emphasised the role of cultural values in shaping ethical behaviour within organisations (Margret and Hoque, 2016; Sofyani *et al.*, 2022). Traditional anti-corruption strategies, which largely focus on compliance and enforcement, often overlook the deep influence of cultural norms on individuals' actions and decision-making processes. For example, frameworks such as Ubuntu in African governance and Confucian ethics in East Asia emphasise collective solidarity and hierarchical moral duties, respectively, to guide ethical behaviour and enhance governance (Asamoah and Yeboah-Assiamah, 2019; Dion, 2010). However, these studies remain largely theoretical, with limited empirical exploration of how such cultural frameworks can be systematically integrated into organisational change, particularly in contexts with deeply entrenched corruption.

In contrast, this study focuses on the *Tri Hita Karana* principles unique to Bali, which offer a holistic approach by integrating spiritual, social and environmental harmony into governance and accounting practices. Unlike Ubuntu and Confucian ethics (Asamoah and Yeboah-Assiamah, 2019; Dion, 2010), which concentrate on solidarity and hierarchical relationships, *Tri Hita Karana* emphasises a balanced integration of spiritual, social and environmental dimensions (Dewi *et al.*, 2024). This research goes beyond recognising the ethical potential of cultural values; it empirically demonstrates how *Tri Hita Karana* principles can be systematically embedded into organisational reforms to combat corruption. By examining how *Tri Hita Karana* reshapes internal controls and ethical decision-making, this study provides a practical, replicable model for integrating cultural wisdom into public sector reforms, particularly in regions grappling with similar governance challenges.

Indonesia, with its diverse cultural heritage, provides a compelling context for exploring the intersection of cultural values and corruption. Although the country has made strides in combating corruption through reforms such as the establishment of the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi* or KPK), it continues to struggle with high levels of corruption (Transparency International, 2023). Bali, in particular, stands out for its relatively lower corruption rates compared to other Indonesian provinces (Balipost, 2022). This success is often attributed to the influence of the traditional Balinese philosophy known as *Tri Hita Karana*, which emphasises harmony among humans, nature and the divine (Saputra *et al.*, 2022). Although previous studies have highlighted the role of *Tri Hita Karana* in promoting ethical conduct in various sectors (Peterson, 2017; Rasmini and Mimba, 2021), the specific mechanisms through which these cultural values influence accounting practices and organisational change, particularly in anti-corruption efforts, remain underexplored.

Although substantial research has examined the technical aspects of accounting in detecting and preventing corruption (Neu *et al.*, 2019; Sargiacomo *et al.*, 2024), there is a notable gap in understanding how indigenous cultural values can enhance the effectiveness of these efforts. The existing literature largely focuses on regulatory and compliance measures, often overlooking the potential of cultural frameworks to drive meaningful

organisational change (Bussmann and Niemeczek, 2019; Perlman *et al.*, 2023; Prabowo *et al.*, 2018). Specifically, although studies have recognised the importance of integrating local wisdom into governance (Margret and Hoque, 2016), there is limited evidence on how principles like *Tri Hita Karana* can be operationalised within accounting practices to drive organisational change and combat corruption.

This gap is particularly significant given the unique success of Bali in fostering a culture of ethical governance that transcends mere regulatory compliance. Despite its reputation for ethical governance, there has been little exploration of how *Tri Hita Karana* influences practical aspects of accounting and organisational decision-making in Bali's public institutions. Addressing this gap is crucial not only for advancing academic knowledge but also for providing practical insights into how cultural values can be leveraged to combat corruption in other regions facing similar challenges.

This study aims to explore how the integration of *Tri Hita Karana* principles influences accounting practices and organisational change to strengthen anti-corruption efforts within government institutions in Bali. By examining how these principles are embedded in accounting processes, this research seeks to uncover the mechanisms through which cultural values can enhance ethical conduct and organisational resilience against corruption. More specifically, this research seeks to address the question, "How does the integration of *Tri Hita Karana* principles influence accounting practices and organisational change to combat corruption in Bali, and what lessons can be drawn for broader applications in anti-corruption efforts?"

This study makes several key contributions to the existing literature on accounting, corruption and organisational change. First, it introduces a novel theoretical framework by integrating the concept of *Tri Hita Karana* into the discourse on anti-corruption, highlighting the role of cultural values in shaping organisational behaviour. By examining the influence of *Tri Hita Karana* on accounting practices, this research extends existing literature on the intersection of culture, ethics and governance (Margret and Hoque, 2016; Sofyani *et al.*, 2022).

Second, the study provides practical insights for policymakers and organisational leaders who seek to enhance the effectiveness of anti-corruption measures by incorporating cultural values into governance frameworks. The findings suggest that the principles of *Tri Hita Karana* can be systematically integrated into accounting practices to foster transparency, accountability and ethical decision-making. This approach is particularly relevant for regions where traditional regulatory measures have proven insufficient in curbing corruption.

Finally, while the focus is on Bali, the implications of this research extend beyond the Indonesian context. By demonstrating how local wisdom can drive organisational change, the study offers valuable lessons for other regions and sectors that are grappling with corruption. This research highlights the potential of leveraging indigenous cultural values as part of a holistic strategy for sustainable organisational transformation, thereby contributing to the broader literature on accounting, governance and organisational change.

The remainder of this paper is structured as follows: Section 2 reviews the extant literature, Section 3 describes the research methods, Sections 4 and 5 show the results and discuss the research findings, respectively, and Section 6 concludes the paper.

2. Literature review

2.1 Accounting, corruption and organisational change

Corruption, broadly defined as the misuse of public power for private gain (Graaf *et al.*, 2010), remains a critical issue that threatens the ethical fabric of organisations. Within the domain of accounting, corruption can distort financial reporting, compromise internal

controls and erode trust in governance structures (Neu *et al.*, 2019). This erosion not only challenges transparency but also undermines the integrity of accounting practices essential for maintaining the accuracy and reliability of financial information (Phiri and Guven-Uslu, 2019). As such, addressing corruption necessitates a multifaceted approach that goes beyond mere technical compliance.

Traditional anti-corruption strategies have largely focused on strengthening internal controls and enhancing regulatory oversight (Sargiacomo *et al.*, 2024). However, scholars argue that these measures alone are insufficient to combat corruption effectively. Instead, a deeper transformation that integrates ethical leadership and fosters an organisational culture rooted in transparency and integrity is essential (Okafor *et al.*, 2020). Nitkin (2012) emphasised that purely technical fixes often fail to address the underlying cultural and behavioural drivers of corruption. Therefore, successful anti-corruption initiatives require a shift towards embedding ethical values within organisational frameworks.

Organisational change is increasingly recognised as crucial for curbing corruption, especially in settings where unethical behaviours are deeply entrenched (Villeneuve *et al.*, 2020). This change involves not only structural adjustments but also cultural shifts that promote ethical decision-making and collective accountability. For instance, the adoption of robust whistle-blower protections, open communication channels and collaborative oversight mechanisms can significantly enhance governance (Nurhidayat and Kusumasari, 2018). However, the persistence of corruption is often fuelled by complex social networks and cultural norms that legitimise favouritism and other unethical practices (Dikmen and Çiçek, 2023). Thus, a comprehensive approach that includes legal, cultural and technological interventions is necessary to drive sustainable organisational change.

Accounting practices are central to efforts to combat corruption due to their role in ensuring transparency and accountability (Neu *et al.*, 2013). However, paradoxically, accounting systems can also be manipulated to conceal corrupt activities (Everett *et al.*, 2007). This dual role of accounting highlights the need for a balanced approach that not only focuses on enhancing technical controls but also emphasises the cultivation of an ethical culture within organisations. As digital platforms and data analytics increasingly become tools for transparency, they must be integrated with ethical guidelines to prevent their misuse (Hope, 2020).

Moreover, global anti-corruption efforts are closely linked to achieving the Sustainable Development Goals (SDGs), as weak governance structures perpetuate inequality and hinder progress (Boateng *et al.*, 2021). Research suggests that the psychology of corruption often stems from perceived inequities and a culture of impunity (Gorsira *et al.*, 2018). Therefore, effective anti-corruption measures must address both the structural and cultural dimensions of corruption, aligning organisational change with ethical imperatives.

The literature reveals a growing recognition of the importance of integrating ethical values into accounting practices to foster sustainable organisational change. For instance, frameworks that emphasise collective accountability and social harmony, such as those derived from local cultural values, have proven effective in enhancing transparency and reducing corruption (Bussmann and Niemeczek, 2019). This aligns with the argument that a holistic approach to organisational change, one that combines regulatory compliance with cultural transformation, is necessary to achieve long-term anti-corruption outcomes (Brusca *et al.*, 2018).

2.2 *The battle against corruption in Indonesia*

Indonesia has made notable strides in its anti-corruption efforts, particularly through the establishment of the Corruption Eradication Commission (KPK), which has gained

international recognition (Umam *et al.*, 2020). Despite these efforts, systemic challenges persist, including deeply rooted corrupt practices within bureaucratic and political institutions (Umam, 2021; Umam and Head, 2020). Although legislative reforms have contributed to improvements, attempts to weaken anti-corruption institutions raise concerns about the sustainability of these initiatives (Prabowo and Cooper, 2016). This highlights the complexity of combating corruption in a country marked by diverse cultural, economic and regional disparities (Isra *et al.*, 2017).

Specific anti-corruption measures implemented by the KPK include the promotion of e-government systems to enhance transparency and reduce opportunities for bribery in public services. For instance, the Online Single Submission system has streamlined business licencing processes, minimising face-to-face interactions that often lead to corrupt practices. Furthermore, the introduction of integrated financial management systems within government agencies, such as the Regional Financial Management Information System (*Sistem Informasi Manajemen Keuangan Daerah* or SIMDA), has significantly improved oversight and accountability in budget management. In the context of Bali, these measures have been complemented by the incorporation of *Tri Hita Karana* principles into governance practices, as discussed in this study, emphasising ethical behaviour rooted in spiritual, social and environmental harmony.

To address these challenges, scholars advocate for a multifaceted approach that transcends policy reforms and legal enforcement (Vian, 2020). Cultural transformation, ethical education and the reinforcement of transparency are essential for achieving meaningful change (Fürstenberg *et al.*, 2023). In Indonesia, where social norms often tolerate or even normalise corrupt practices, the cultivation of ethical values is crucial for instigating long-term behavioural change. This requires engagement from civil society, educational institutions and the media to reshape societal perceptions and foster a collective intolerance for corruption (Butt, 2011; Simpser, 2020).

Ethical education programmes tailored for government officials have proven effective in shaping attitudes towards corruption and fostering a culture of accountability. These initiatives include mandatory ethics training for public servants, emphasising integrity and accountability as core professional values, while also nurturing a broader sense of social responsibility among citizens (Becker *et al.*, 2013; Rubasundram, 2021). The KPK's "Jaga" platform further complements these efforts by allowing citizens to monitor government programmes, enhancing participatory oversight and reducing corruption risks. Such training programmes for public officials and employees are critical in reinforcing the importance of ethical conduct within organisations (Baradei, 2021). However, for these initiatives to succeed, they must be supported by transparent practices within governmental bodies and private enterprises to restore public trust and credibility (Brusca *et al.*, 2018). By integrating these measures with cultural principles like *Tri Hita Karana*, Indonesia offers a unique approach to combating corruption that combines modern technological tools with deeply rooted ethical frameworks.

2.3 Integrating Tri Hita Karana into accounting and organisational change: a framework for combatting corruption

The Balinese philosophy of *Tri Hita Karana* offers a culturally rooted framework that emphasises harmony among humans, nature and the divine, making it a catalyst for ethical governance and anti-corruption efforts (Peterson, 2017). This philosophy's holistic approach aligns with sustainable organisational change by fostering a culture that integrates spiritual, social and environmental values (Nitkin, 2012). In the context of Bali, these principles are

not merely theoretical ideals but practical guides for institutional reforms that enhance transparency, accountability and integrity in accounting practices.

Although *Tri Hita Karana* shares similarities with other cultural frameworks like Ubuntu and Confucian ethics, it is distinct in its holistic integration of spiritual, social and environmental dimensions. The African philosophy of Ubuntu emphasises interconnectedness and the notion that “I am because we are” (Asamoah and Yeboah-Assiamah, 2019). It promotes collective responsibility, mutual respect and communal harmony. Similarly, Confucian ethics in East Asia focuses on moral duty, social harmony and hierarchical relationships, stressing loyalty, respect for authority and filial piety (Dion, 2010). Although both Ubuntu and Confucian ethics emphasise social cohesion and ethical behaviour, their focus remains primarily on human relationships, either through communal solidarity or hierarchical moral obligations.

In contrast, *Tri Hita Karana* extends beyond human-to-human relationships by integrating spiritual accountability and environmental stewardship. The principle of *Parahyangan* (harmony with the divine) instils a sense of spiritual responsibility among government officials, encouraging them to uphold ethical standards in their professional duties (Pitana, 2010). This spiritual dimension sets *Tri Hita Karana* apart from Ubuntu and Confucian ethics, as it connects ethical behaviour with a higher moral authority. In accounting, *Parahyangan* promotes transparency and integrity by embedding spiritual values into financial reporting practices, which deters fraudulent activities (Adelopo and Rufai, 2020). Employees who perceive their work as a sacred duty are more committed to ethical behaviour and accuracy in reporting (Ardika, 2018), thereby enhancing accountability.

The principle of *Pawongan* (harmony among people) aligns with the communal focus of Ubuntu by emphasising trust, collaboration and social responsibility within organisations (Roth and Sedana, 2015). This principle enhances teamwork and shared accountability, essential for effective governance and ethical accounting practices (Haas *et al.*, 2015). By fostering a culture of cooperation, organisations can mitigate corruption risks, as employees are less likely to engage in unethical behaviours when they feel accountable to their peers and communities (Zhang, 2020). However, unlike Ubuntu, which primarily focuses on social solidarity, *Pawongan* is interwoven with spiritual and environmental principles, creating a more comprehensive framework that integrates human relationships with broader organisational goals.

The most distinctive aspect of *Tri Hita Karana* is its emphasis on *Palemahan* (harmony with nature), a principle absent in both Ubuntu and Confucian ethics. *Palemahan* promotes sustainable practices and environmental stewardship, integrating ecological considerations into decision-making processes. By aligning financial objectives with social and environmental goals, organisations can reduce corruption linked to resource exploitation (Saud *et al.*, 2020). This principle encourages organisations to adopt sustainable accounting measures, thereby contributing to both ethical governance and corporate social responsibility (Abraham, 2024; Schwepker *et al.*, 2021). Unlike frameworks that focus solely on social or hierarchical ethics, *Tri Hita Karana* includes the natural environment as an essential component of ethical behaviour, driving organisations to balance their financial performance with long-term sustainability.

Collectively, the integration of *Tri Hita Karana* into accounting and organisational change initiatives offers a robust framework for promoting ethical behaviour and combating corruption in Bali. This approach not only strengthens internal controls but also aligns with global sustainability goals by fostering holistic organisational reforms that prioritise cultural values (Wulandhari *et al.*, 2022). By examining how *Tri Hita Karana* influences

organisational behaviour, this research highlights the potential of leveraging local wisdom to address global challenges such as corruption. The combination of spiritual accountability, social collaboration and environmental stewardship creates a multidimensional approach that extends beyond traditional compliance-driven frameworks.

3. Research methods

To reiterate, the objective of this research is to explore how the integration of *Tri Hita Karana* principles influences accounting practices and organisational change to strengthen anti-corruption efforts within government institutions in Bali. Bali's consistent top ranking in the Corruption Perception Index highlights its remarkable success in anti-corruption efforts (BPS, 2023). This achievement offers a compelling case study for examining the role of *Tri Hita Karana*, its rich cultural heritage and the practical implications of cultural values in governance. *Tri Hita Karana*'s pivotal role in Bali's anti-corruption success, its distinctiveness from other Indonesian regions and its influence on governance practices create an ideal context for understanding the broader impact of cultural factors on corruption rates.

Data were collected through the conduct of semi-structured interviews (see Appendix for the list of questions). This method offered several distinct advantages over surveys in this context. Firstly, it allowed participants to articulate their thoughts, experiences and perspectives in their own words, facilitating the exploration of complex issues and the emergence of unexpected insights. Secondly, the flexibility and adaptability of semi-structured interviews enabled interviewers to probe deeper into specific areas of interest and explore unexpected avenues of inquiry. Finally, interviews provided the opportunity to contextualise responses within the broader socio-cultural, political and organisational context of Bali, contributing to a richer and more comprehensive understanding of the phenomenon under investigation. While surveys have strengths in generalisability, the chosen methodological approach aimed to provide a more nuanced and in-depth exploration of the complex interplay between cultural values, organisational practices and corruption in Bali.

The interviews were carried out face-to-face between July and November 2022, involving a total of 21 respondents across eight regencies and one city in the province of Bali. These respondents held the title of "*Kepala Dinas*" – an Indonesian term that can be translated into English as "*Head of the Department*". In the context of Indonesian government administration, this term refers to individuals who lead specific government departments or agencies responsible for various functions and services, including areas such as health, education, transportation, agriculture and more. The "*Kepala Dinas*" typically serves as a senior government official responsible for overseeing and managing the operations and policies within their respective department.

Table 1 presents an overview of key attributes of the interviews and the interviewees. All 21 interviewees follow the Hindu faith, and four of them are female. On average, the interviewees were approximately 49.5 years old. The interviews, on average, lasted about 82.67 min. They were conducted in Bahasa Indonesia with the interviewees' full consent, and their responses were audio-recorded. To guarantee transparency and confidentiality, each interviewee's identity was protected by using a numerical identifier, such as "Interviewee 1" to "Interviewee 21". The audio-recorded interviews were listened to multiple times and carefully transcribed. The transcribed interviews underwent a thematic analysis, which assisted in identifying recurring topics, patterns and significant information (Braun and Clarke, 2006; Byrne, 2022). This method played a critical role in uncovering meaningful results and gaining insights into various aspects of the interviewees' experiences and

Table 1. Characteristics of interviews and interviewees

Region	No. of interviewees	Code of interviewees	Religion of interviewees	Sex of interviewees	Interview duration (minutes)	Age of interviewees (years old)
Jembrana	2	Interviewee 1	Hindu	Male	85	49
		Interviewee 2	Hindu	Male	81	54
Tabanan	3	Interviewee 3	Hindu	Male	82	51
		Interviewee 4	Hindu	Female	85	42
		Interviewee 5	Hindu	Male	80	52
Badung	4	Interviewee 6	Hindu	Male	82	45
		Interviewee 7	Hindu	Male	84	47
		Interviewee 8	Hindu	Male	80	48
		Interviewee 9	Hindu	Female	85	53
Gianyar	2	Interviewee 10	Hindu	Male	83	50
		Interviewee 11	Hindu	Male	84	49
Klungkung	1	Interviewee 12	Hindu	Male	80	54
		Interviewee 13	Hindu	Male	83	47
Buleleng	3	Interviewee 14	Hindu	Male	85	49
		Interviewee 15	Hindu	Male	82	50
		Interviewee 16	Hindu	Female	80	48
Karangasem	2	Interviewee 17	Hindu	Male	82	52
		Interviewee 18	Hindu	Male	84	50
Denpasar	3	Interviewee 19	Hindu	Male	84	47
		Interviewee 20	Hindu	Female	82	53
		Interviewee 21	Hindu	Male	83	49
Total	21	Average			82.67	49.50

Source: Authors' own work

viewpoints (Joffe and Yardley, 2004; Xu and Zammit, 2020). Thematic analysis involves systematically identifying patterns and meanings in qualitative data through transcribing and reviewing interviews. Codes are generated to mark relevant segments and organise them into potential themes, refined through constant comparison and supported by illustrative quotes. The categories/themes emerged through a combination of top-down and bottom-up approaches, with flexibility ensured during interviews to explore topics beyond cultural dimensions. A thematic analysis approach allowed for both deductive and inductive coding, initially based on predefined cultural dimensions but evolving organically during data immersion. Open-ended and non-leading questions in the interview protocol aimed to minimise biases and enable a comprehensive exploration of topics.

4. Research findings

The thematic analysis of interviews with 21 departmental leaders (*Kepala Dinas*) in Bali reveals how the integration of *Tri Hita Karana* principles – *Parahyangan* (spiritual harmony), *Pawongan* (social harmony) and *Palemahan* (environmental harmony) – has substantively influenced accounting practices, organisational changes and anti-corruption efforts. These findings align with the broader literature on leveraging cultural values for ethical governance (Margret and Hoque, 2016; Phiri and Guven-Uslu, 2019), demonstrating the potential for *Tri Hita Karana* to enhance organisational integrity beyond the Balinese context.

4.1 *Parahyangan: spiritual integrity driving accounting practices, organisational change and anti-corruption efforts*

The principle of *Parahyangan*, which emphasises spiritual accountability to a higher moral authority, has been integrated into accounting practices and organisational governance within Bali's government departments. However, its implementation is not without challenges, especially in departments with diverse staff who may not share the Balinese Hindu background. Several departments have integrated *Parahyangan* principles into their financial reporting processes, encouraging staff to approach their accounting tasks as a moral duty rather than a mere compliance exercise. According to Interviewee 7, "The concept of spiritual accountability means that our work is not just audited by regulators but by our conscience. This has led to more careful, accurate financial reporting". This shift reflects a broader understanding that financial diligence is not merely a technical obligation but a matter of ethical integrity (Peterson, 2017; Sargiacomo *et al.*, 2024). However, implementing these spiritual values has not been straightforward. For non-Balinese or non-Hindu staff, the notion of *Parahyangan* was initially perceived as religious rather than ethical. Interviewee 4 shared, "Some staff felt alienated, viewing the focus on spirituality as irrelevant to their work". To address this, departments reinterpreted *Parahyangan* as a universal principle of ethical accountability, emphasising that it is about doing what is morally right, regardless of one's religious beliefs. This approach aligns with broader discussions on how spiritual values can enhance ethical behaviour beyond specific cultural contexts (Everett *et al.*, 2018; Fernando and Bandara, 2020; McPhail and Cordery, 2019).

The integration of *Parahyangan* has also led to organisational changes focused on fostering a culture of ethical reflection and transparency. For instance, departments have introduced reflection sessions where staff are encouraged to pause and assess whether their financial reporting aligns with ethical standards. Interviewee 12 explained, "We hold reflection meetings before finalising reports. It's a moment to ask, 'Am I being fully transparent?' This practice has significantly reduced errors and improved the reliability of our reports". However, instilling these reflective practices was met with resistance,

particularly from staff accustomed to performance-driven metrics. Interviewee 9 noted, “There was pushback at first, especially from those who viewed these sessions as unnecessary delays. But over time, people saw that taking the time to reflect actually improved the quality of our work”. This aligns with the idea that ethical leadership involves not just enforcing rules but cultivating an intrinsic sense of responsibility among employees (Everett *et al.*, 2007; Sari *et al.*, 2021).

To overcome resistance, departments have also embedded *Parahyangan* values into leadership training programmes, where leaders are encouraged to model ethical behaviour. Interviewee 3 highlighted, “We shifted our leadership development to focus on integrity. Leaders who demonstrate spiritual accountability inspire their teams to prioritise ethical decision-making over short-term gains”. The principle of *Parahyangan* has proven particularly effective in strengthening anti-corruption measures by embedding ethical values into the organisational culture. Departments have reported that staff are now more diligent in their accounting practices due to a sense of moral duty. Interviewee 10 observed, “It’s no longer just about the fear of being audited. People are genuinely concerned about doing the right thing because they see it as a betrayal of their own values if they don’t”. This reflects findings in the literature that spiritual integrity can serve as a powerful motivator in reducing corrupt practices (Rubasundram, 2021).

Despite these successes, there remain tensions in applying *Parahyangan* principles consistently across a diverse workforce. Some employees, particularly those from non-Hindu backgrounds, initially struggled to see the relevance of spiritual accountability to their professional duties. Interviewee 8 admitted, “For some, it felt like we were imposing Hindu values. We had to reframe it as a shared ethical standard that transcends religion”. To address this, departments shifted their messaging to emphasise that *Parahyangan* is about universal principles of honesty and integrity rather than religious dogma (Adelopo and Rufai, 2020).

Departments have also taken steps to ensure that these anti-corruption efforts are inclusive. For instance, rather than focusing on religious rituals, departments emphasise universal ethical reflections that all employees, regardless of background, can relate to. Interviewee 14 shared, “We’ve moved away from spiritual ceremonies to more inclusive practices like workshops on ethical dilemmas, making it relevant for everyone”. These adaptations demonstrate that the values of *Parahyangan* can be generalised beyond the Balinese Hindu context, providing a framework for fostering ethical governance in other cultural settings. The emphasis on moral accountability, rather than compliance-driven enforcement, has proven to be a robust mechanism for reducing corruption, aligning with broader anti-corruption frameworks that leverage intrinsic motivations (Boateng *et al.*, 2021).

4.2 *Pawongan*: fostering social harmony to enhance accounting practices, organisational change and anti-corruption efforts

The principle of *Pawongan*, which centres on social harmony and communal accountability, has influenced accounting practices and organisational culture within Bali’s government departments. However, its implementation has faced challenges, particularly in departments with a diverse workforce that may not fully identify with the Balinese Hindu context. Departments have integrated *Pawongan* by fostering a culture of peer review and collaboration in financial reporting. Interviewee 5 shared, “We have implemented a system where colleagues review each other’s reports before submission. It’s not just about checking for errors but about fostering trust and mutual accountability”. This approach aligns with the broader literature on how collaborative oversight can enhance transparency and reduce the likelihood of errors (Margret and Hoque, 2016). However, applying *Pawongan* to accounting

practices was not without resistance. Interviewee 8 noted, “Some staff, especially those from outside Bali, initially found the idea of peer review intrusive. They were more accustomed to working independently”. To address this challenge, departments reframed the principle of *Pawongan* as a form of professional support rather than surveillance. As Interviewee 12 explained, “We emphasised that peer review is about ensuring accuracy and supporting each other, not about catching mistakes”.

By adapting *Pawongan* to focus on shared goals and collective accountability, departments have seen improvements in the accuracy of financial reports. Interviewee 9 stated, “By having our reports double-checked by peers, we have significantly reduced discrepancies. It’s not about assigning blame but ensuring we get it right together”. This shift reflects findings that social harmony can be a driver of effective governance, especially in settings that emphasise collaborative rather than hierarchical oversight (Helfaya *et al.*, 2018).

The adoption of *Pawongan* has also driven organisational change by promoting a culture of open dialogue and mutual respect. Departments have moved away from rigid hierarchical structures, encouraging cross-departmental collaboration and open budget discussions. Interviewee 3 emphasised, “Previously, financial decisions were made behind closed doors. Now, we invite input from different departments and even community representatives, making the process more transparent”. However, instilling *Pawongan* in a multicultural setting required significant adaptation. Interviewee 7 noted, “Not everyone was comfortable with the shift to open discussion, especially those used to top-down management. We had to provide training on how to communicate openly and respectfully”. This aligns with the broader literature suggesting that promoting social cohesion in organisations requires more than simply changing policies – it involves changing mindsets (Villeneuve *et al.*, 2020).

To overcome resistance, departments have implemented workshops on inclusive leadership to help managers embrace the collaborative spirit of *Pawongan*. Interviewee 14 shared, “We trained leaders to create environments where everyone feels their voice is heard. It took time, but now we see more collaboration and less siloed decision-making”. This reflects the idea that fostering social harmony can improve organisational effectiveness, particularly in environments where trust is low (Fernando and Bandara, 2020).

The principle of *Pawongan* has proven effective in reducing corruption by fostering a sense of communal responsibility. By involving multiple stakeholders in financial oversight, departments have minimised opportunities for corrupt practices. Interviewee 10 observed, “When staff see that their colleagues and even the community are involved in budget reviews, it becomes much harder to hide unethical behaviour”. This approach aligns with anti-corruption strategies that emphasise transparency and collective accountability (Brusca *et al.*, 2018). However, the shift towards communal oversight also created tensions, particularly among staff accustomed to more individualistic work cultures. Interviewee 6 explained, “Initially, some staff viewed the involvement of outsiders in financial discussions as a threat to their autonomy. We had to demonstrate that it was about increasing transparency, not diminishing their authority”. To address these concerns, departments emphasised that *Pawongan* is not just a cultural tradition but a practical tool for fostering integrity in financial management.

Furthermore, departments have expanded the principle of *Pawongan* beyond internal practices by involving external stakeholders in budget reviews. Interviewee 11 shared, “We’ve started inviting community representatives to observe our budget meetings. It’s not just about compliance but ensuring that our actions align with public expectations”. This has strengthened trust in government institutions, showing that social harmony can be a powerful tool for combating corruption even in diverse contexts (Sofyani *et al.*, 2022). By adapting *Pawongan* to emphasise universal values of trust, collaboration and mutual respect,

departments have successfully applied this principle beyond its Balinese origins. The results demonstrate that fostering social harmony can lead to more ethical governance, offering lessons that can be applied in other cultural settings facing similar challenges in promoting transparency and reducing corruption (Rubasundram, 2021).

4.3 Palembang: promoting environmental accountability in accounting practices, organisational change and anti-corruption efforts

The principle of *Palemahan*, which emphasises harmony with nature, extends beyond environmental stewardship to influence accounting practices, organisational change and anti-corruption efforts within Bali's government departments. However, the application of *Palemahan* has not been straightforward, especially in diverse departments where not all staff share the same cultural or religious background. Integrating *Palemahan* into accounting practices has led departments to adopt environmental impact assessments as part of their financial decision-making processes. Interviewee 6 explained, "We now evaluate the environmental implications of every budget allocation. This ensures that financial decisions align with our commitment to sustainability". This reflects the broader literature emphasising that embedding sustainability into financial management can enhance transparency and ethical behaviour (Schwepker *et al.*, 2021). However, instilling *Palemahan* in financial reporting faced resistance, especially among non-Balinese staff who perceived it as an extraneous environmental concern. Interviewee 9 noted, "Some employees saw this focus on the environment as irrelevant to their accounting work. They were used to metrics purely focused on financial outcomes". To address this, departments reframed *Palemahan* as a principle of sustainable accountability, emphasising that considering long-term impacts is essential for sound financial management, not just environmental preservation. Interviewee 12 added, "We had to explain that sustainability isn't just about nature; it's also about safeguarding resources for future generations. Once staff understood this broader perspective, they became more receptive". This aligns with findings that organisations must adapt cultural values to broader, inclusive frameworks to gain buy-in from diverse teams (Adelopo and Rufai, 2020).

The integration of *Palemahan* has driven significant organisational changes by encouraging a culture of sustainability and long-term thinking. Departments have shifted from a purely financial focus to one that includes sustainable resource management. Interviewee 3 shared, "We've introduced initiatives like reducing paper use and digitising records. This not only saves costs but aligns with our commitment to sustainability". These changes reflect how environmental accountability can lead to both ethical and operational improvements (Boateng *et al.*, 2021). However, enforcing these changes required overcoming ingrained resistance. Interviewee 7 explained, "For some, especially older staff, it was hard to shift from the traditional cost-benefit mindset. They were concerned that considering environmental factors would slow down decision-making". To counter this, departments implemented training programmes on the strategic benefits of sustainability, demonstrating that environmentally responsible practices can also drive efficiency. In addition, departments have introduced cross-departmental collaborations to align environmental goals with financial performance. Interviewee 10 remarked, "By involving multiple units in the budgeting process, we ensure that sustainability is not just a box to tick but a shared commitment". This shift has led to more holistic decision-making processes, aligning financial practices with broader organisational goals.

The principle of *Palemahan* has been instrumental in reducing corruption by promoting transparency in resource allocation. By integrating sustainability into financial oversight, departments have made it harder to justify unethical expenditures. Interviewee 8 noted,

“Requiring environmental assessments for budget approvals means there’s more scrutiny on how funds are used, which reduces opportunities for corruption”. However, the focus on environmental accountability also created tensions among staff who were sceptical about its impact on anti-corruption efforts. Interviewee 4 mentioned, “There was a perception that focusing on the environment was a distraction from our core financial duties. It took time to show that ethical stewardship can actually strengthen financial integrity”. To address this, departments linked *Palemahan* principles with community engagement by involving external stakeholders in budget reviews, ensuring greater transparency. Interviewee 15 shared, “When the public is involved in reviewing how funds are spent, it becomes much harder for unethical practices to go unnoticed”.

This adaptation demonstrates that the values of *Palemahan* can transcend their Balinese origins and be relevant in diverse contexts. By reframing the principle as a commitment to long-term sustainability and accountability, departments have successfully integrated it into their governance frameworks, offering insights that are applicable beyond Indonesia (Margret and Hoque, 2016; Nderitu and Kipkemboi, 2022). By focusing on universal principles of sustainability, transparency and long-term accountability, the application of *Palemahan* has strengthened ethical governance and reduced opportunities for corruption. These findings suggest that organisations in other regions could benefit from adopting similar approaches to align their financial practices with sustainable and ethical goals (Prabowo *et al.*, 2018).

5. Discussion of research findings

The role of culture in anti-corruption efforts is particularly significant, as it shapes the ethical foundations upon which governance and organisational practices are built (Margret and Hoque, 2016; Sofyani *et al.*, 2022). Although *Tri Hita Karana* provides a compelling framework rooted in Balinese culture, its exportability to vastly different cultural contexts poses challenges (Saputra *et al.*, 2022; Roth and Sedana, 2015). This raises the broader question of how cultural values can be effectively integrated into anti-corruption strategies. The findings of this study suggest that adapting anti-corruption measures to local cultural values enhances their relevance and effectiveness, emphasising the need for culturally contextualised approaches in governance (Fürstenberg *et al.*, 2023; Bussmann and Niemeczek, 2019).

The integration of *Tri Hita Karana* principles reflects a comprehensive approach to addressing corruption by embedding ethical values deeply into organisational practices. Unlike traditional anti-corruption strategies that often emphasise compliance and punitive measures, *Tri Hita Karana* fosters a value-driven approach that aligns both personal and professional conduct with broader societal and ethical goals. This integrated framework promotes a shift from reactive compliance to proactive ethical governance (Margret and Hoque, 2016; Sofyani *et al.*, 2022).

Although the principles of *Tri Hita Karana* are deeply rooted in Balinese culture, their application emphasises the importance of cultural values in shaping effective anti-corruption measures. However, these principles face challenges when applied in culturally diverse or non-Balinese contexts. For instance, the emphasis on spiritual accountability (*Parahyangan*) may not resonate in secular or non-religious settings. Similarly, the focus on communal harmony (*Pawongan*) may conflict with individualistic organisational cultures prevalent in some regions. Despite these challenges, the core lesson from *Tri Hita Karana* is the need to align anti-corruption strategies with local cultural values to enhance their relevance and effectiveness.

While philosophies like Ubuntu and Confucian ethics similarly advocate for ethical behaviour, their focus remains primarily on human relationships and social harmony. Ubuntu emphasises communal solidarity, with the core idea that “I am because we are”, promoting collective responsibility and mutual support (Asamoah and Yeboah-Assiamah, 2019). Confucian ethics, on the contrary, is deeply rooted in hierarchical relationships and moral duties, stressing respect, loyalty and social harmony within structured social systems (Dion, 2010). Both frameworks are effective in promoting social cohesion but are largely confined to the social dimension of ethical behaviour.

In contrast, *Tri Hita Karana* is distinctive due to its holistic integration of spiritual, social and environmental dimensions. The convergence of *Parahyangan* (spiritual harmony) and *Pawongan* (social harmony) goes beyond the relational focus of Ubuntu and Confucianism by incorporating spiritual accountability that connects ethical behaviour to a higher moral authority. The study found that combining these principles creates an environment where individuals view their work not merely as technical tasks but as a larger moral duty to their community, nature and spiritual beliefs (Peterson, 2017). This is evidenced by departments that have embedded reflective practices rooted in *Parahyangan* alongside peer review mechanisms inspired by *Pawongan*, reducing errors in financial reporting and minimising opportunities for fraudulent activities (Sargiacomo et al., 2024).

The principle of *Parahyangan* instils spiritual integrity, encouraging individuals to uphold ethical standards as part of their moral and spiritual duty, rather than simply adhering to external regulations. This spiritual dimension is notably absent in Ubuntu and Confucian frameworks, which focus on communal and hierarchical obligations respectively. By embedding spiritual values into accounting practices, government departments in Bali have fostered greater transparency and integrity, leveraging intrinsic motivations to promote ethical behaviour beyond mere compliance (Rubasundram, 2021).

Similarly, *Pawongan* enhances social harmony and collaborative accountability by fostering a sense of collective responsibility. Unlike the communal solidarity of Ubuntu, which focuses on social ties within communities, *Pawongan* extends this social harmony to encompass organisational practices, driving both individual and collective ethical behaviour. Departments have adopted peer review processes and open budget discussions to enhance transparency and accountability, reflecting how social harmony can be operationalised to reduce corruption (Haas et al., 2015). By involving external stakeholders in oversight, organisations not only strengthen internal controls but also build trust with the broader community (Sofyani et al., 2022).

The most distinctive feature of *Tri Hita Karana* lies in its emphasis on *Palemahan* (environmental harmony). Unlike Ubuntu and Confucian ethics, which focus primarily on social relationships, *Palemahan* incorporates a deep commitment to environmental stewardship. Departments have integrated sustainability assessments into financial decision-making, ensuring that resource allocation aligns with long-term ecological and social goals (Schwepker et al., 2021). This holistic perspective is crucial in addressing corruption linked to resource exploitation, as it emphasises the ethical use of public funds not only for immediate financial gain but for the sustainable well-being of future generations. By integrating *Palemahan* into their governance frameworks, departments have shifted from a narrow focus on financial metrics to a broader consideration of environmental and social impacts, thereby reducing opportunities for unethical practices. This shift towards sustainable accountability illustrates that ethical governance can be achieved through intrinsic motivations grounded in cultural values, rather than relying solely on external enforcement mechanisms (Dewi et al., 2024).

Overall, the findings suggest that *Tri Hita Karana* provides a robust, multidimensional framework that extends beyond the socially or hierarchically focused approaches of Ubuntu and Confucian ethics. By combining spiritual accountability, social collaboration and environmental stewardship, *Tri Hita Karana* offers a holistic approach to ethical governance that can be adapted to other cultural contexts facing similar challenges in promoting transparency and combating corruption. This study highlights the potential for leveraging local wisdom to complement existing regulatory frameworks, demonstrating that deeply ingrained cultural values can foster a more resilient and sustainable approach to anti-corruption efforts (Prabowo *et al.*, 2018).

The broader takeaway from this study is that integrating cultural values into anti-corruption efforts requires adaptability and contextualisation. Policymakers and practitioners must critically assess which aspects of cultural frameworks can be generalised and which are context-specific. For example, while *Parahyangan* may emphasise spiritual accountability, its broader implication – cultivating intrinsic ethical motivation – is universally applicable. Similarly, *Pawongan*'s emphasis on collaboration and mutual respect can inspire organisational reforms in diverse settings, provided these values are communicated in culturally relevant ways.

6. Conclusion

This study aimed to explore how the integration of *Tri Hita Karana* principles – *Parahyangan* (spiritual harmony), *Pawongan* (social harmony) and *Palemahan* (environmental harmony) – influences accounting practices and organisational change to strengthen anti-corruption efforts within government institutions in Bali. The central research question guiding this study was: “How does the integration of *Tri Hita Karana* principles influence accounting practices and organisational change to combat corruption in Bali, and what lessons can be drawn for broader applications in anti-corruption efforts?” To answer this question, a qualitative research approach was employed, involving semi-structured interviews with 21 departmental leaders in Bali. The use of thematic analysis allowed for an in-depth exploration of how these principles are embedded in accounting processes and organisational practices, providing insights into how cultural values can enhance ethical conduct and organisational resilience against corruption.

The findings revealed that integrating *Tri Hita Karana* principles into government accounting and governance practices offers a comprehensive framework for promoting transparency, accountability and anti-corruption efforts. Specifically, the principle of *Parahyangan* fosters spiritual accountability, aligning financial reporting and decision-making with deeper moral obligations. This principle encourages individuals to see their work not merely as technical tasks but as part of a larger ethical duty, which enhances diligence in financial reporting. In contrast to conventional compliance-driven frameworks, *Parahyangan* leverages intrinsic motivations to promote integrity.

The principle of *Pawongan* promotes social harmony and collaborative accountability by shifting organisational cultures away from hierarchical, siloed structures towards more transparent and supportive environments. By encouraging mutual support and shared responsibility, *Pawongan* has proven effective in enhancing internal controls and reducing opportunities for corruption. This social harmony enables departments to leverage collective oversight, which is particularly valuable in identifying and addressing financial irregularities.

Palemahan, the principle of environmental stewardship, further contributes to fostering sustainable accounting practices by encouraging decision-makers to consider the long-term impacts of their financial allocations. By integrating sustainability into financial reporting, departments were able to reduce the misuse of public funds, demonstrating that ethical

stewardship can extend beyond mere compliance with financial regulations. The findings highlight the value of aligning financial practices with sustainable goals, reducing corruption linked to short-term incentives.

Taken together, these integrated findings illustrate that the holistic application of *Tri Hita Karana* principles can transform accounting practices and drive meaningful organisational change. By embedding these cultural values into the core of governance processes, departments in Bali have been able to reduce corruption, not through external enforcement alone, but by fostering a deeper commitment to ethical behaviour. This research thus answers the research question by demonstrating that cultural values can serve as a powerful driver for ethical conduct, complementing formal regulatory frameworks.

Considering the role of cultural values in anti-corruption efforts offers valuable insights into the effectiveness of governance frameworks. Although *Tri Hita Karana* is deeply embedded in the Balinese context, this study highlights the broader applicability of aligning anti-corruption measures with intrinsic cultural values. Policymakers and practitioners must recognise that leveraging local wisdom, such as ethical and communal principles, can foster a more robust and sustainable approach to combating corruption. However, translating these values into different cultural contexts requires careful adaptation to ensure their relevance and impact.

This study contributes to the existing literature on accounting, organisational change and anti-corruption efforts by offering a novel perspective on the use of cultural values to enhance governance. While previous research has largely focused on compliance-based approaches, this study highlights the potential of leveraging intrinsic motivations rooted in local wisdom to drive ethical behaviour. The findings emphasise that cultural values, while context-specific, can offer universal lessons for fostering ethical governance. By incorporating these values into governance frameworks, organisations can create a more sustainable and impactful approach to combating corruption, particularly in regions where traditional regulatory measures have proven insufficient. For practitioners, the findings imply that organisations seeking to improve their governance frameworks should consider integrating cultural principles like those embodied in *Tri Hita Karana*. By aligning anti-corruption efforts with deeply held ethical values, organisations can foster more sustainable and effective governance.

However, the study has several limitations that should be acknowledged. First, the findings are context-specific, grounded in the unique cultural setting of Bali. While the principles of *Tri Hita Karana* offer broader applicability, their adaptation to other regions or sectors may require further contextualisation. In addition, the reliance on qualitative interviews may have introduced biases related to participants' self-reporting, and the perspectives captured may not fully represent all the nuances involved in integrating *Tri Hita Karana* principles. Moreover, the study focused exclusively on government institutions, leaving room for future research to explore how these principles could be applied in private sector contexts.

Future research could build on these findings by investigating how *Tri Hita Karana* principles can be adapted to different cultural contexts, particularly in regions facing challenges similar to Bali. Comparative studies could explore how indigenous cultural values influence governance and anti-corruption efforts across various settings. In addition, using quantitative methods in future studies could provide a more robust measurement of the impact of *Tri Hita Karana* principles on financial performance and ethical conduct. Further research could also examine the application of *Tri Hita Karana* in the private sector, where different incentives and challenges may affect the integration of cultural values into organisational practices.

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Further reading

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Appendix. Semi-structured interview guidelines

- (1) What do you think about *Tri Hita Karana* and how it relates to governance in Bali?
- (2) Bali consistently ranks as the least corrupt province in Indonesia. In your opinion, what factors contribute to this achievement, and how does *Tri Hita Karana* play a role?
- (3) Could you provide examples of how *Tri Hita Karana* has influenced your decision-making as a government officer?
- (4) How do you think Bali's cultural distinctiveness, including the influence of *Tri Hita Karana*, shapes public perceptions of corruption and contributes to societal commitment to anti-corruption?
- (5) In your experience, how do spiritual or ethical values guide decision-making in your department, particularly when it comes to preventing corruption? Can you share specific examples?
- (6) Could you share examples of how social interactions and teamwork within your department contribute to fostering transparency and preventing corrupt practices?
- (7) How do considerations of the natural environment influence your department's policies, especially in ensuring ethical governance and reducing opportunities for corruption?
- (8) In what ways do cultural or traditional values shape your department's approach to managing public resources and combating corruption? Can you describe specific practices that reflect these values?
- (9) How does *Tri Hita Karana* foster integrity among government officials and influence public perceptions of corruption in Bali, and how might it contribute to a greater societal commitment to anti-corruption values?
- (10) Are there specific challenges or limitations associated with implementing *Tri Hita Karana* principles in the context of governance and anti-corruption efforts in Bali? Could you explain further?
- (11) What lessons do you think other regions or countries can draw from Bali's experience with *Tri Hita Karana* in combating corruption?
- (12) In your opinion, what are the key factors that have made *Tri Hita Karana* a resilient and enduring cultural paradigm in Bali's fight against corruption?
- (13) How do you envision the future role of *Tri Hita Karana* in sustaining Bali's commitment to ethical governance and continued success in combating corruption?

Source: Authors' own work

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