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## IMPLEMENTATION OF ACCOUNTING IN BALI CULTURE (Study on Jamaat at Pura Amrtha Jati, Cinere - Depok from Bali who Belong to Hinduism)

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### Abstract 36

This research is proposed to find out and analyze the implementation of the traditional ceremony of the economy system of Balinese society, to identify and find out the problem which Balinese may meet, and to explore how the Balinese solve the problem in carrying out their traditional ceremonies, to analyze the accounting implementation in Balinese tradition and to explain the social punishment given by the society from social and economic point of view.

The criteria sample were taken by six informants, consist of teachers, entrepreneurs, employee and the leader of the traditional ceremonies. The research was carried out in Amartha Jati Temple, Cinere. This research used qualitative research methods by interviewing subjects. Technical analysis was performed using triangulation method. The data collection was done by interviewing the informants directly.

From the result of this analysis research which has been done in relation to the analysis of the accounting implementation in Bali culture, we conclude that the Balinese ceremonies affect to the economic system of Balinese society. However, the Balinese do not consider it as a problem as the ceremonies are carried out as a ritual and a necessity. The accounting implementation does not play an active role at the time of execution of the Balinese religious ceremonies.

**Key Word:** Accounting, Implementation, Financial Management, Efficiency, Effectiveness, Economic

### A. Introduction

The development of accounting in this modern era has a lot of progress not only focus on financial accounting, but there are several types of accounting that also study other areas such as management accounting, public sector accounting, sharia accounting, forensic accounting, resource accounting, accounting information system, Auditing and so forth. Research on accounting behavior has enriched the accounting discipline itself and demonstrates that accounting is not only a technical issue, but sees broader accounting of the psychological considerations that affect the preparation of accounting reports to consideration of the sociopolitical role of accounting in organizations and societies. It goes on to say that Noravesh, et al. (2007) suggests that evolution in accounting is influenced by different environmental factors, where culture is the most important social factor. Unfortunately however, accounting research in Indonesia is still dominated by technical problems and tends to

ignore the cultural values inherent in Indonesia as expressed by Chariri, (2009).

Culture is a way of life that is developed and shared by a group of people, and passed down from generation to generation. Culture is also a system or a package of behaviors that occur continuously and does not require other systems to continue to function as disclosed Redfield, (1956). While Siegel and Marconi, (1989) argue that culture reflects the norms, values, and behavior of people who embrace that culture. In addition, culture is also defined as the "way of life of society". The culture can also belong to a small group of people, such as ethnicity, a profession or may belong to a family. In this case referred to as sub-culture (sub-culture). Culture and value are closely related so it can be said that values are part of the culture.

Hofstede (2005) conducted a comprehensive study in more than fifty countries to examine the cultural structure

and masculinity and femininity. Then enter the fifth dimension, which is short-term orientation or long-term orientation based on research on the values prevailing in China. The framework of Hofstede's cultural value structure shows little of the universal cultural value that exists for every society and country. Then Hofstede divides it in the dimensions of cultural values consisting of: Individualism, Power Distance, Uncertainty Avoidance, Masculinity and Femininity and Short-term Orientation and Long-term Orientation.

Earlier Sudarwan (1994) through his research by testing Gray's hypothesis that in Indonesia during the twelve-year period in 1981-1992 by developing a theory using variable proxies to describe the cultural value dimensions of Hofstede and Gray's accounting value. In addition Sudarwan's research shows that although there is a significant relationship between Hofstede's cultural value and Gray's accounting value, in the end Sudarwan only succeeded in confirming four hypotheses.

Indonesia has a culture and daily habits are very diverse, one of which is the culture in the area of Bali. As it is known that one of the most famous Balinese culture is performing traditional ceremonies. The ceremony

performed by the people of Bali is not a bit like other Indonesian culture in general. In every month it has become a routine and certain thing that the community must carry out the ceremony, among others, Purnama and Tilem ceremonies. While the other big ceremony is Galungan ceremony which is held every 6 months, Kuningan ceremony which is held a week after the ceremony of Galungan, Saraswati ceremony conducted 6 months and many other ceremonies in accordance with Balinese calendar calculation.

The ceremony held twice a month is Purnama and Tilem Ceremony. Hari Raya Purnama and Tilem is a holy day for Hindus, celebrated for the blessing and grace of Hyang Widhi. Full Day as the name falls every night of the full moon (Sukla Paksa), whereas the day of Tilem is celebrated every night at the time of the dead month (Krsna Force). These two holy days are celebrated every 30 or 29 days. Usually on this holy day Purnama mentioned the Hindus menghaturkan Daksina and Canang Sari on every pelinggih and pelangkiran that exist in every home. The special thing Ngaben ceremony in Bali is usually done in a big way like a party and cost a lot, therefore not a few people who do Ngaben ceremony in a long time after his death. Currently, many Hindu people in Bali do mass ceremonies Ngaben to mengemat cost, for example the bodies of people who have died buried for a while while waiting for the cost is insufficient, but for families who can afford Ngaben traditional ceremony can be done as soon as possible. <sup>23</sup>

Sukirno (2006) said that **income is the amount of income received by the population on their work performance during a certain period, whether daily, weekly, monthly or yearly.** Data descriptions in 2013, on per capita income of the population of Bali is recorded at Rp 23.31 million per capita per year. Then in 2014, rising to Rp 25.88 million per capita per year, this is quite encouraging considering the level of welfare increases each year.

Table 1.1  
 Distribution of Revenues by Regional Classification and  
 Criteria of the World Bank in Bali Province, 2014

Regional Classification	Revenue Groups		
	40% of Population are low-income	40% of the population are middle-income	20% population are high-spending
Urban	14,67	37,90	47,43
Rural	19,09	38,90	42,02
Bali 2014	15,49	36,54	47,98
Bali 2013	16,21	35,67	48,11

Souer: bali.bps.go.id

By 2013, the lowest-income group of 40 percent receive less than 17 percent of total revenues, at 16.21 percent, while in 2014 to 15.49 percent. In other words, Bali is still in the category of medium inequality (moderation). By 2014 the level of income distribution in rural areas is higher in urban areas, except in the high-income group of 20%. It means that income inequality in urban is higher than in rural for income group of 40 percent of low income population and 40 percent of middle income population. This is evident from the larger share of income received by 40 percent of low-income people and 40 percent of the middle-income population in rural areas than in urban areas. The income earned by 40 per cent of the low-income population in rural areas was 19.09 per cent (falling in the category of low income income inequality over 17 per cent), much higher than the share of income received by 40 per cent of the urban low-income population of only 14 , 67 percent (included in the category of inequality income distribution).

One person's consumption expenditure is spent, according to the Provincial Statistics Bureau, which states that the expenditure per capit <sup>40</sup> Bali in 2015 reaches Rp 13.08 million per year and will continue to increase every year. Consumption is an **activity that aims to use the benefits of goods or services** in order to meet the needs of life. Bali Central Bureau of Statistics also said that the traditional ceremony is the largest expenditure available in <sup>27</sup> li after spending on daily needs at home. Household consumption expenditure aims to improve or maintain a standard of living. At low income levels, consumption expenditures are generally spent on basic needs to meet **physical needs**. At higher income levels, the number and types of needs are increasingly complex. These different levels of income lead to different levels of consumption spending patterns.

The average monthly per capita spending of the population of Bali Province in 2012-2014 continues to increase every year. In 2012, the average per capita income per month of the population of Bali Province is Rp 911,724. Increased Rp 82,346 or grew about 9.03 percent in 2013 to Rp 994,070. Meanwhile, the average per capita spending per month of population of Bali Province in 2014 amounted to Rp 1,097,749 increased by Rp 103,679 or grew by 10.43 percent compared to the previous year.

Table 1.2  
 Average Expenditure per Capita per Month Population  
 According to the Regional Classification in Bali Province, 2012-2014

Area Classification	2012	Growth (%)	2013	Growth (%)	2014
Urban	1.073.654	8,72	1.167.282	11,56	1.302.196
Rural	664.265	9,71	728.744	7,35	782.336
Bali	911.724	9,03	994.070	10,43	1.097.749

Source: [bali.bps.go.id](http://bali.bps.go.id)

Average monthly per-capita income of Bali Province by area of residence, rural and urban areas. During the period 2012-2014, the average per capita expenditure per month of urban population is greater than in rural areas. This condition is related to more complex urban population expenditure compared to rural population. The result of Susenas 2014 shows that the average of urban population expenditure reaches Rp 1,302,196, while for rural area reach Rp 782,336.

Data obtained from Susenas 2014, the total average expenditure per capita per month in Bali Province amounted to Rp 1,097,749. Amounting to Rp 458,723 or 41.79% of total expenditure used to meet food needs and the rest is used to meet non-food needs. It can be seen that during the period of 2012 to 2014 there has been a fluctuation in the percentage of food consumption patterns increased from 40.14% in 2012 to 42.47% in 2013, and decreased by 0.68 points in 2014. Deeper, percentage fluctuations Balinese consumption patterns over the last three years also occurred in urban and rural areas. In urban areas it is noted that in 2012 to 2013, food consumption patterns increased percentage, from 37.01% (Rp 397,319) to 39.76% (Rp 464,062) and decreased to 39.36% (512,603) in 2014. This is in contrast to the fluctuations in the percentage of non-food consumption

Table 1.3  
 Expenditure per Capita per Month  
 By Region of Residence and Type of Spending in Bali Province  
 2012-2014

Residential Area		Type of Spending					
		Food			Non-Food		
		2012	2013	2014	2012	2013	2014
Urban	(Rp) (.000)	397.319	464.062	512.603	676.334	703.221	789.593
	(%)	37,01	39,76	39,36	62,99	60,24	60,64
Rural	(Rp) (.000)	317.976	358.051	375.599	346.289	370.693	406.737
	(%)	47,87	49,13	48,01	52,13	50,87	51,99
Bali	(Rp) (.000)	365.936	422.190	458.723	545.788	571.880	639.026
	(%)	40,14	42,47	41,79	59,86	57,53	58,21

Source: [bali.bps.go.id](http://bali.bps.go.id) Pattern of Consumption and Distribution of Income of Bali Province 2014

Please note that the people of Bali each month to spend approximately Rp 500,000, - for daily prayer. As for the big ceremony, the people of Bali spend between Rp 10.000.000, - to hundreds of millions of rupiah every time a ceremony. For daily prayers, some Balinese people often make their own banten with the ingredients that are around the house, so it does not cost a lot. For big ceremonies, such as Ngaben, some Balinese perform a joint ceremony for some rituals so as to minimize the costs incurred. Although still spend a lot of money, but at least more light than normal costs.

By looking at the circumstances of the Balinese people the researchers aim to examine the application of accounting science to find out the problems faced by Balinese people in the implementation of traditional and religious ceremonies, community tips in overcoming the problems, the community in implementing accounting and social and economic sanctions received by the community when not obeying customary law . So in this study can provide benefits for academic in conducting research related to culture and accounting and enrich the treasury of knowledge in the science of accounting. Research can also contribute to society, especially to the people of Bali in doing financial management related to religious and cultural activities.

## B. Literature Review

### 1. Theory of Accounting

Amen. W, (1997) argues that accounting is a service activity (identifying, measuring, classifying and summarizing) events or economic transactions that produce quantitative information, especially those of financial nature used in decision making. Then Abubakar. A & Wibowo (2004) describes accounting as the process of identifying, recording and communicating the economic transactions of an entity or company. The value of accounting is the values used by accountants in performing accounting practices. Gray (1988) identified four accounting values as follows:

- Control by professional versus by law.
- Conservatism versus optimism.
- Closure versus transparency.
- Uniformity versus flexibility.
- Broadly speaking accounting consists of three activities or three main activities, namely:
- Identification activity is identifying transactions that occur within the company or individual
- Recording activity, ie activities undertaken to record transactions that have been identified chronologically and systematically
- Communication activities, ie activities to communicate accounting information in the form of financial statements to users of financial statements or parties of interest both internal company and external parties.

Financial accounting is part of accounting related to the preparation of financial statements for outsiders, such as shareholders, creditors, suppliers, and governments. Financial accounting is also one part of the accounting related to the presentation of corporate financial statements to external parties in the form of balance sheet, profit and loss statements, changes in capital and cash flows to shareholders, creditors or investors, especially on the profitability and credibility of the company, to suppliers and government.

The main principle used in a financial accounting equation where  $\text{assets} = \text{Liabilities} + \text{Equity}$ . Financial accounting is closely related to the process of recording every transaction for a company or organization and its preparation is done in the form of periodic reports of the results of such records. Another important point in financial accounting is Financial Accounting Standards (SAK), namely the rules that must be used for the measurement and presentation of financial statements or financial reports for the benefit of external parties. It is expected that users and reporters can communicate with each other through the financial statements, because they use the same baseline or SAK which is the general acceptable accounting principles (PABU).

In addition to the main functions above there are also some functions of this financial accounting are:

- Knowing and calculating profits
- Providing useful information for management
- Can determine the rights of various parties involved internally and externally
- Overseeing and controlling activities within the company
- Helps to achieve the targets set.

Management Accounting or Managerial Accounting is an accounting system that deals with the provision and use of accounting information for managers or management within an organization and to provide the basis for management to make business decisions that will enable management to be better prepared for management and control functions. Hariadi (2002) argues that management accounting is the identification, measurement, collection, analysis, recording, interpretation and reporting of economic events of a business entity intended for management to carry out planning, control and decision-making functions. Hariadi (2002) argues that management accounting is the identification, measurement, collection, analysis, recording, interpretation and reporting of economic events of a business entity intended for management to carry out planning, control and decision-making functions.

Meanwhile, according to Rudianto (2006) management accounting is a tool system, namely the type of information generated addressed to the internal parties of the organization, such as financial managers, production managers, marketing managers and so on for internal decision-making organization. Management Accounting information is:

- Designed and enforced for use by management within the organization whereas Financial Accounting information is intended and designed for external parties such as creditors and shareholders

- Usually confidential and used by the management and not for public reports
- Looking ahead, not history
- Calculated with reference to manager needs, often using management information systems, not referring to financial accounting standards.

Thus, it can be concluded that management accounting is an accounting system whose main purpose is to present financial statements for internal corporate interests, such as financial managers, production managers, marketing managers, and other internal parties to provide information that will be useful as a guide to policy. For the foreseeable future based on historical data from financial statements.

## 2. Theory of Value for Money

Value for money according to Mardiasmo (2009) is a concept of public sector organization management based on three main elements, namely economics, efficiency, and effectiveness. Economics is the acquisition of input with a certain quality and quantity at the lowest price. Efficiency is the achievement of maximum output with a given input for the lowest input use to achieve a particular output. Efficiency to compare outputs and inputs associated with predetermined performance standards or targets. Effectiveness is the level of achievement of program results with the target set. Simply, effectiveness is the outcome comparison with output. The additional elements in the value for money theory are:

- Justice, referring to the same social opportunity to get quality public services and economic prosperity.
- Equity, the use of public money should not be concentrated in a particular group, but rather evenly.

## 3. Theory of Efficiency

The concept of efficiency is a fundamental concept and is born of economic concept. Nevertheless, the concept of efficiency can be defined from different points of view and background. In general, efficiency can be directed to a concept of achieving a result with optimal use of resources. Meant by Adiwirman A. Karim (2006), which is related to the efficiency that "Efficient is doing the things right", which means that doing everything in the right way to get optimal results.

The opinions expressed by Steers, Ungson and Mowday (1985), say that Efficiency is a measure of how much and how much inputs such as raw materials, capital, and human resources are needed to achieve targeted results, Production. Several factors contribute to determining the efficiency of a company such as labor costs, worker productivity, raw material costs and technological progress.

In economic theory, there are two definitions of efficiency, namely technical efficiency and economic efficiency. Economic efficiency has a macro perspective that has a wider range than technical efficiency with micro angle. Measurement of technical efficiency tends to be limited to technical and operational relationships in the process of converting inputs into outputs. As a result, efforts to improve technical efficiency require only internal micro policies, ie, with optimal control and allocation of resources. Walter in Adrian Sutawijaya and Ety Puji Lestari, (2009) said that economic efficiency, prices are not considered given, because prices can be influenced by macro policies.

Nicholson in Rica Amanda (2010) states that efficiency is divided into two senses. First, Technical efficiency (technical efficiency) is the choice of production process which then produce a certain output by minimizing resources. This technical efficiency condition is illustrated by the point along the isoquant curve. Second, the economic efficiency (cost efficiency) is that any choice of techniques used in production activities should be the minimum cost. At the economic efficiency, the activities of the enterprise will be limited by the budget line (isocost) owned by the company. The selected production efficiency is the efficiency in which it contains technical efficiency and economic efficiency.

## Theory of Effectiveness

Effectiveness is a key element to achieve the goals or targets that have been defined in every organization, activity or program. Called effective when achieved goals or targets as predetermined. By H. Emerson in Soewarno Handyaningrat S. (1994) which states that effectiveness is a measure in the sense of achieving a predetermined goal. Further, according to Agung Kurniawan (2005) defines effectiveness, as follows: effectiveness is the ability to perform task, function (operation of program or mission activity) rather than an organization like with no pressure or tension between its implementation. From some of the above opinions on effectiveness, it can be concluded that effectiveness is a measure that states how far the target (quantity, quality and time) that has been achieved by management, which target is already determined first.

In the previous era Hidayat (1986) explains that effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. Where the greater the percentage of target achieved, the higher the effectiveness. The level of effectiveness can also be measured by comparing the plan with the actual results that have been realized. However, if the business or work result and the action is done improperly, causing the objective is not achieved or the expected target, then it is said to be ineffective.

Further criteria to measure the effectiveness of an organization are three approaches that can be used, as proposed by Martani and Lubis (1987), namely: 1). Resource approach (resource approach), 2). Process approach (approach approach), 3) .The goal approach. Furthermore, Strees in Tangkilisan (2005) proposed 5 (five) criteria in the measurement of effectiveness, namely:

- Productivity
- Adaptability of work
- Job satisfaction
- Profitability
- Search resources

#### 5. Theory of Economism

Understanding economics according to Paul A. Samuelson (2004) is a way committed by humans and groups in order to take advantage of all the limited resources in obtaining each commodity and distributed by society to be consumed. Economization is related to how the company obtains the resources to be used in each activity. Resources are the capacity of activities that must be owned by the company so that the various programs established can run well.

Economization is a measure of input used in various managed programs. Thus if the company is able to obtain resources to be used in operations with the least sacrifice, this means the company has been able to obtain these resources in an economical way. Then the cost per unit of input used in operations is also low, allowing the company to produce a product at a relatively lower cost than its competitors. It can be concluded that the economics of whether or not goods or services we use or buy is largely determined by how quality goods and services are from various options available. Quality first then price or cost. Economical is closely related to the meaning of austerity that includes prudence and predation, in the procurement of resource allocation, and the acquisition of input with a certain quality and quantity at the lowest price, the economy is the ratio of inputs with input value expressed in monetary economic units Related to the extent to which public sector organizations can minimize the input resources used by avoiding wasteful and unproductive expenditures.

#### 6. Theories about Culture

The origin of cultural or cultural references derived from the Sanskrit language buddhaya, which is the plural form of buddhi (mind or intellect) is defined as matters relating to the mind, and the human mind. Culture is a way of life that grows, and is shared by a group of people, and passed down from generation to generation. Culture is very closely related to society and the perspective that is applied in daily living habits. Melville J. Herskovits and Bronislaw Malinowski argue that everything contained in society is determined by the culture of the society itself whose term for that opinion is Cultural-Determinism. Herskovits views the culture as something passed down from one generation to another, later referred to as superorganic. As with Edward Burnett Tylor (1924), culture is a complex whole, in which it contains knowledge, beliefs, art, morals, laws, customs, and other abilities one gets as a member of society. Further Bronislaw Malinowski said there are 4 main elements that include culture that is:

- A system of social norms that allows cooperation between members of society to adapt to the natural surroundings
- Economic organization
- Tools, and institutions or officers for education (the family is the primary educational institution)
- Organization of forces (politics)

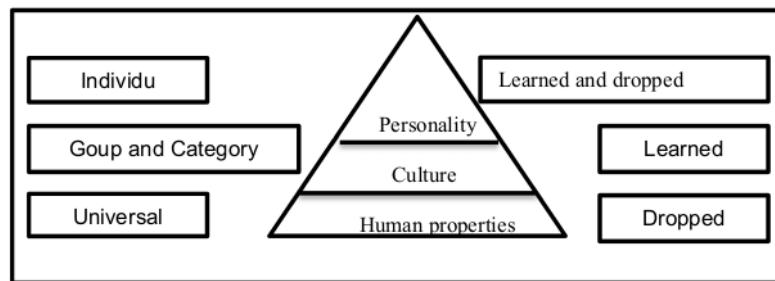
While Kluckhohn suggests there are 7 elements of universal culture (universal categories of culture), namely:

- Language
- Knowledge systems
- Technology systems, and equipment
- Art system
- Live livelihood system
- Religious system
- kinship system, and community organization

Siegel and Marconi in Hofstede, (2005) argue that culture is learned, not to be derived. Cultures differ from social environment, not from one's offspring. Culture is closely related to human nature on the one hand and one's personality on the other. The figure below represents three levels of social value

Figure 2.1

### Three Levels of Mental Programming Uniqueness



Source: Hofstede, 2005

Cultures are studied by humans in the group so they can play a role in the group. At the top of the pyramid, depicting personality, which reflects a specific mental program, which differs from one human being and another. The nature of personality is derived by the parents as well as obtained from the learning dikelompoknya related to culture. Values represent the essence of culture. Values in society reflect the things that people should do, as taught first in the family. People from different countries usually have universal values that can identify them. Then Hofstede explains the five dimensions of cultural values are:

- Power Spacing
- Uncertainty Avoidance
- Individualism vs. Collectivity
- Masculinity vs. Femininity
- Long term vs. long term orientation. Short-term orientation

#### C. Related Research

Some of the studies that become references and have a relationship in doing this research can be described in the following:

Adhitya Wahyu Ramadan (2012), The Influence of Cultural Values Dimensions on Accounting Value Dimensions In general, the condition of Indonesian society still shows a wide range of powers, and accounting development still relies on government policies and initiatives

I Made Sadha Suardikha (2013), Tri Hita Karana Cultural Influence Against Using Accounting Information Systems Mediated Perception Usage And Perceived Ease Of Use  
THK culture affects the perception of usability, perception of ease of use, and use of SIA. Perceptions of usability, perception of ease of use affect the use of an AIS. Similarly, THK culture affects the use of SIA-mediated perceptions of usability and perceived ease of use.

Zaitul (2012) Critical Review of the Influence of Culture Against Accounting System The test results conclude the results are diverse but overall the theoretical framework of Gray and Hofstede is still relevant even useful in designing international accounting standards in addition to being used by investors in cultural mapping and disclosure in various countries.

Galuh Purbaningtyas &

Unti Ludigdo

(2014) Interaction of Cultural Aspects In Accounting In Tempe Chips Industry In Malang

Characteristics, values, and cultural meanings are also factors

Influencing accounting practices and business decision making by business actors tempe chips.

Novrida Qudsi Lutfillah

(2014) Accounting in Sima Determination of Ancient Javanese The study concludes that the accounting practice of establishing Sima has objectives: (1) giving privileges to certain areas; (2) to establish and balance the power of religious social institutions. Accounting practices and the role of accountants (called Citralekha), are seen in the Sima ritual ceremony. The values reflected in the accounting practice of Sima determination, namely: blessing and peace of life as well as purity of self.



## 38 RESEARCH METHODS

### 1. Research Approach

The approach to this research is an inductive approach. The inductive approach emphasizes the observations first, then draws conclusions based on those observations. This method is often referred to as a specific inference approach from being general to (going from specific to the general). Qualitative research is research on descriptive research and tend to use analysis. Process and meaning (subject perspective) are more highlighted in qualitative research. Theoretical basis is used as a guide to focus the research in accordance with the facts in the field. In addition the theoretical basis is also useful to provide an overview of the background research and as a material discussion of research results.

### 2. Place and Time of Research

Place of study is a representation of the object of research that will be used as a researcher as material, information and findings in solving the problems encountered. Research conducted at Pura Amarta Jati, Cinere-Depok which is located at Jl. Punak, Pangkalan Jati, Cinere, Depok - West Java. Time The study was conducted in 2016, January - September.

### 3. Informant

In qualitative research the role of informants is very important, because the informant as the party who has the source of information that will provide information needed by the researcher. The informant selection technique is based on the criteria that is for the Balinese Hindu community incorporated in the congregation at Pura Amarta Jati. Informant in this research is divided into 4 (four) party / strata informant that is:

- The first informant was a religious teacher who taught at Pura Amarta
- The second informant is an entrepreneur (seller Banten) who usually sells offerings at Pura Amarta
- The third informant was a stakeholder (prayer leader) at Pura Amarta
- The fourth informant is a private employee who is a congregation at Amarta temple

### 7 Data Collection

Data collection techniques is the most important step in the research process, because the main purpose of research is to get data. Data collection techniques needed here is the data collection techniques where the most appropriate, so really obtained valid data and reliable. In a study, data collection step is a very decisive stage of the process and the results of research to be implemented.

Sugiyono (2013) data collection techniques is the most strategic step in the research, because the main purpose of the research is to get the data. Researchers used two data collection techniques:

- Interview, which is a very decisive communication process in the research process. By interviewing the data obtained will be more precise and, because it is able to explore thoughts and opinions in detail.
- Documentation, which is a record of past events. Documents may be writings, drawings, or monumental works of a person.

### 5. Data Analysis

One method of data analysis used in qualitative research is to use triangulation. Triangulation is essentially a multimethod of research when collecting and analyzing data. Hekatnya that the phenomenon studied can be understood well so that obtained high level of truth if approached from various viewpoint. Therefore triangulation is an attempt to check the correctness of the data or information obtained by researchers from different viewpoints by reducing as much as possible the differences that occurred during data collection and analysis. In using triangulation types there are several types as follows:

#### • Data Triangulation

Researchers use different types of data sources and evidence from different situations. There are 3 sub types of people, time, and space:

- A. People, the data are collected from different people who do the same activity
- B. Time, the data are collected at different times
- C. Space, data are collected in different places

#### • Inter-Research Triangulation (Multiple Researchers)

This triangulation usually uses professionals who master specific techniques with the belief that different experts and techniques bring different perspectives. If every evaluator is the same, then validity is enforced

- Triangulation Theory (Theory Triangulation)

The use of multiple perspectives to interpret the subset of data sets. The use of multiple theories can help provide a better understanding of the data. If various theories produce the same analysis conclusions, then validity is enforced.

• Triangulation Methodology (Methodological Triangulation)

Consistency checking of findings produced by different data collection methods such as merging qualitative methods with quantitative data or supplementing interview data with observational data.

## RESEARCH RESULT AND DISCUSSION

### 1. The impact of the implementation of traditional ceremonies for the people of Bali in the field of economy

Basically Balinese people are very obedient to the teachings of their ancestors or ancestors, so it can be said they are very upheld the teachings of the ancestors, it is appropriate and meet the criteria called culture. The consequences that arise from the culture are the execution of many custom ceremonies and various forms from time to time. For the Balinese people the customary ceremonies are held to be an obligation and a necessity related to moral values for Balinese people. Interviews obtained by the researcher indicate that all informants have the same perception, and have answers from the existing community in the community or paguyubannya.

Every year the people of Bali perform more than 20 traditional ceremonies, large and small. When observed most also prepare their own needs for daily banten, so spending on daily ceremonies can be said to be smaller than other big ceremonies. This is in fact very much in line with the principle of efficiency in value for money theory where the assumption of cost savings is made to achieve the desired goals, in addition to the effectiveness of an activity can be obtained at the same time. The existence of a number of expenditures in the form of financing, of course, this affects the income received by the people of Bali for household consumption and so forth for the necessities of life. If indicated in the data or facts put forward by BPS Indonesia, it is stated that the income of Balinese people still experience inequality and the difference between low-income population and middle income population, when viewed from the expenditure issued for the ceremony almost the same quantity. This is considered quite burdensome in terms of financial and economic implementation either realized or not by them. So if in when associated with the concept of economization, what happens is that the income is smaller or equal to the amount of realized expenditure

This view of Balinese society considers the ceremonies to be an adat or a ritual that must be carried out and become a culture and tradition that should not be abandoned, as for problems related to finance which are essentially not made a problem. This is as expressed by Heskovits who views culture as something passed down from one generation to another, meaning it is a tradition that must be preserved by his generation.

### 2. Problems encountered in the implementation of traditional ceremonies

Assuming that the transcripts of the interviews conducted to the research informants, the results show that the Balinese do not impose an activity if their capabilities are not in accordance with the financing. A philosophy that is held that life must be lived with sincerity as it is without having to force and incriminate a person. Although it is undeniable that the execution of ceremonies of the way of religion and adat is done consuming large and large financing, because the types and activities are also very varied, while their economic conditions average down. Materials and needs also must be provided also diverse from each ceremony implementation. The availability of diminishing materials and land coming from the natural environment makes it necessary for the community to take effective steps in anticipating the need for customary and religious ceremonies in order to be able to walk. Thus, in fact, the Balinese people have indirectly practiced the rules of economics, especially the principled accounting that should not have debt in doing the activity, meaning greater expenditure than income which ultimately lead to deficit on personal or family finances.

The people who strongly adhere to the custom of mutual cooperation and kinship, by doing custom and religious activities which is a good capital in achieving the goal, therefore the principle of effectiveness can be realized in an effort to achieve common goals. All forms of activities are carried out in tandem with the expectation that the costs incurred are not too much and the activities can be implemented. Because as it is known that in the implementation of the ritual requires a lot of material or material and human resources should be allocated which will ultimately be turned to the consequences of financing. Some of the things that happen in some rituals are carried out require substantial financing, whereas for people who do not have the cost, then the thing that happens is to postpone the implementation of these customary activities. They will prefer to save the money, then after the funds are collected then the ceremonies and religious ceremonies are then held. One of the

customary activities that usually experience this is at the Ngaben ceremony (burning the dead for deceased family members), because in performing this kind of ritual, if the ceremony will spend a considerable cost.

Generally the problems faced is about the implementation of traditional ceremonies that require large costs, as noted in the previous section that the income of the people of Bali is still in the category menengah down. This is due to the work of those who work as farmers, tour guides, craftsmen, traders and fishermen have a non-permanent income with an inadequate nominal revenue threshold. While the expenditure is done in everyday life is large enough, in consequence they make various efforts in overcoming the problem. The implementation of traditional Balinese ceremonies for people who embrace Hinduism are many kinds, if they are explained to them every day there will be a traditional ceremony, although only to give offerings or banten around their residence if dikomultifkan in financing then it will cost big enough. On the other hand, the natural resources in which humans depend on the ingredients are thinning their inventories such as: janur, kembang, incense / incense and so on.

### 3. Community tips to overcome the problems of traditional ceremonies

In melestarikan customs and culture is not an easy thing, a lot of obstacles that occur both the challenges of the era that erode the culture, the individual who changed his behavior and way of thinking, as well as the element of financing that accompanies cultural activities so that if the select will be more in favor of things Which is practical but does not cost a lot. In the midst of globalization in which the culture of Indonesia is overwhelmingly drowned by advanced civilization, then supported by its own society think moderate and do not think in the culture coupled with the development of Bali which is an international tourist destination brings a considerable influence on the community.

With the fact that the existence of the existence of customs and traditions will be increasingly threatened sustainability, especially when society thinks practical then things or activities that will complicate the activity and finance will be eliminated. Sadono Sukimo (2008) states that in the production process that is effective allocative will be achieved when the allocation of resources to various economic activities and production has reached the maximum or optimum level. Can be interpreted, if it does not have the resources that can be used then alternative replacement is to use similar resources that can be substituted for production activities. Such theoretical statements seem to contribute to the development of culture without imposing on the ability of individuals or society. In fact, the Balinese in solving the existing problems are not always fixated on certain resources that may be difficult and expensive to obtain, but the only thing taken is to maximize other resources. The way in which Balinese people often use other types of materials when the required material does not exist. All material they can obtain from nature can be maximally empowered.

Another thing to do if there are problems such as the lack of fees for performing a large ceremony, such as Ngaben, then the people of Bali usually perform the ceremony Ngaben mass or together, to save and lighten the cost for the ceremony. If that can not be done, then the people of Bali do a temporary burial before the funeral funds are collected. Another fact encountered and informed by the informants, that one to overcome the existing problem is to make banten from the previous time little by little by way of installment material for the ceremony so that it can be more cost-saving. Theoretically the practice of efficiency and effectiveness has been applied in their daily life, although unconsciously in sustaining the necessities of life and the implementation of customary rituals in order to run without constraints in the financing of the necessities of life.

### 4. Implementation of accounting science in Balinese society

As it is known that accounting is both a science and an art in collecting and recording activities in a systematic manner that shows the allocation of resources assessed in finance. Thus the measurement in applying the accounting can be easily observed and measured its implementation. In the study obtained the fact that the application of accounting science in Balinese society is not much that mengimplementasikannya in everyday life. Accounting is applied when there are activities that involve banjar (region / RW) or local temple. When there are activities in banjar or temple, then appointed one person who will record all activities related to money, and even then designated sometimes not fully understand the mechanisms and procedures for recording the standard accounting. In this case the research results Galuh Purbaningtyas & Unti Ludigdo (2014), in line with research conducted by researchers that the characteristics, values, and cultural meanings also become factors that influence accounting practices and decision making. The decision in question is in using record modeling in practicing the science of accounting.

Essentially, accounting is an information system that reports to interested parties about economic activity. Accounting can also provide data related to finance so that it can be used by everyone for decision making as well as in achieving goals. The application of accounting in daily activities should be applied continuously in order to assist the parties in managing all activities, so that activities are structured and systemized as in the accounting information system so that transparency will be achieved, it will be very helpful and ease in the process.

At the accounting value identified by Gray, one of the three activities or three major activities in accounting is the listing activity, which is the activity undertaken to record transactions that have been identified chronologically and systematically. When compared then it is not in accordance with the reality of Balinese people who never, if there are only a few who do record activities for the expenditure of big ceremony and everyday. The concept of recording any if any, very simple even just rely on memory when ever receive and spend money. Associated with other previous research by Adhitya Wahyu Ramadhan (2012) explains that, **empirical research on the relationship between culture and accounting practice is still very little**. One informant stated that those who have not applied the accounting system to their daily life.

The importance of the application of accounting science is that information can be managed and recorded properly, so that the principle of transparency and accountability can be created in the life of Balinese people, especially Hindus by organizing various activities. With the large number of unrecorded funds flow is not impossible to cause a negative perception for the board and financial managers and then lead to conflict resulting in quarrels. Therefore the implementation of the science of accounting is very useful for external users and internal from the community and their own family. Principles of accounting recording is very necessary, although the circumstances of the Balinese society is currently conducive, but with the development of the future when the generation of alternatives that already have different thinking patterns, it is not impossible to make changes that will cause problems because of non-disclosure and transparency In financial use.

##### 5. Social and financial sanctions against people who do not comply with customary law

Although not entirely Balinese Hindus, but the dominance of the relationship between adat with Hindu religion in Bali seems strong as inseparable and clearly visible from the pattern of settlement of the case and or customary problems are always linked the implementation of religious rituals. It can be concluded that the observance of indigenous peoples in Bali in their customary law is not only affirmed by outward or worldly sanctions, but also inward or spiritual sanctions that lead to behavior. One concrete example of the close interrelationship between customary law and religion is the procedure of imposing customary sanctions for certain customary offenses which have many obligations to perform certain religious rituals, especially those involving many people or applicable to a group of people. This research is similar to that done by Novrida Qudsi Lutfillah (2014) which examines the application of accounting practices in religious and social balance in culture. This relates to financial sanctions that can be imposed on any offense committed by a person in an adat life.

This life philosophy has been rooted down through generations and even become a culture with strong and underlying the life and life of indigenous peoples. Therefore, it is not surprising that the fulfillment of customary obligations to date still exist and continue without any major obstacles. Although on the way there are several cases resolved through civil and criminal justice mechanisms, but to impose on adat sanctions, it is very much up to the sensitivity of the violations to be committed. In judicial practice in Bali there are not many judges' rulings that impose criminal fulfillment of customary obligations, whereas on the one hand indigenous peoples require the imposition of criminal sanction in the fulfillment of customary duties. In essence when applied through legal channels will be obtained clear and written sanctions against all forms of violations committed, especially when associated with the punishment given. But because the culture and nuances of kinship are dominant in the life of the people, it tends to be the way deliberation can be done and is the best choice. Ultimately the sanctions set out in each of these violations will be relative, between cases of offenses with each other having differing points of view that are not equal in giving punishment.

Social life in Bali and Indonesia generally prefer familial tolerance in the settlement of social problems and mutual cooperation in a society that is characteristic of the nation's culture. This step is taken in maintaining a firm and sustainable brotherhood between citizens and residents in a harmonious and peaceful life in the environment.

#### A. Conclusion

Through a series of research procedures to prove that, the implementation of traditional ceremonies carried out affect and burden the economy, especially the finances of the Balinese people. However, since these ceremonies are a custom and a necessity, the Balinese still hold these ceremonies as a ritual to be performed. The problems faced by Balinese society are not considered as a barrier and burden in performing religious ceremonies that have been elaborated in custom, because in fact the people of Bali can still carry out traditional ceremonies although there are various obstacles, especially economic and financial. Problems such as lack of materials for banten and ceremonial materials, then the Balinese people can replace them with other materials so that the problem does not prevent people from not carrying out traditional ceremonies. While in terms of regulating the finances issued personally, they do not do the control let alone do the bookkeeping in a systematic and structured as in the science of accounting because the people of Bali they believe that the funds they spend for the ceremony is something that issued sincerely sincere so no need to make financial statements. However, it is different if there is an event held by a banjar (region), then the community appoint someone who is trusted to manage finances. Balinese people who do not perform traditional ceremonies, either big ceremonies or ceremonies performed daily, do not get punishment, both economically and financially. Balinese people believe that the great or daily rituals performed are a responsibility to God and to himself or better known to the law of karma in their lives for those who violate the rules and regulations. The impact that occurs with a deep understanding of the law of karma will be very careful in doing actions and actions that result in the misery of life.

#### B. Suggestion

Research conducted is expected to contribute to the Indonesian people in general and the people of Bali in particular in managing the financial good for individuals and organizations efficiently and effectively against economic activities in everyday life. Good financial management will affect the level of community life is better for improving the standard of living in the future. In the next study is expected to enlarge populations and informants are more varied not only in similar communities but in other communities to obtain diverse research treasures and is part of Indonesian culture with the criteria of conducting economic activities that vary enough to be more complex nuances of research and in Scientific development in the future able to reach the cultures of the nation that have not been shown, especially in accounting learning.

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