

The Influence of Tri Hita Karana Culture on Good Governance

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Abstract— Accountability is the key in achieving good governance. One form of accountability is by measuring performance which is carried out to assess how well the Regional Apparatus Organization (OPD) performs the main tasks and functions assigned to it during a certain period. The success of implementing good governance cannot be separated from the influence of internal organizational factors, one of which is organizational culture. A pleasant work environment and culture have an important role in enhancing the performance of the most productive employees. Therefore, the influence of local culture which is a culture that is known and always carried out by everyone in the area is very important. One of the Balinese cultural philosophies, Tri Hita Karana which emphasizes the theory of balance, states that Hindu society tends to understand itself and its environment as a system that is controlled by the value of balance, and is manifested in the form of behavior. This study aims to obtain empirical evidence of the influence of Tri Hita Karana culture on good governance in the Badung Regency Government. The theory underlying this research is stewardship theory and goal setting theory. The independent variable in this study is the Tri Hita Karana culture. The dependent variable in this study is good governance. The population in this study is the Regional Apparatus Organization (OPD) in the Badung Regency Government as many as 35 OPD. The sample was selected using a non-probability sampling method with a saturated sample technique. The respondents were Regional Apparatus Organization Financial Administration Officers (PPK-OPD) consisting of one division head/secretary/sub-district head, planning sub-section head, and finance sub-division head so that the number of respondents was 105 respondents. The reason for choosing this respondent is because this official is considered capable of describing the overall performance of local government agencies. The data used in the form of primary data using a questionnaire. The analysis technique used is simple linear regression. The results show that the Tri Hita Karana Culture has a positive effect on good governance

Keywords— Good governance, tri hita karana culture, autonomy.

I. INTRODUCTION

The existence of autonomy provides a way for local governments to manage and reform the regional financial system, local governments are required to carry out public-oriented regional financial management (Mardiasmo, 2002). There are 3 main functions of the public sector: (1) Performing public services which are vital for the public interest. (2) Define community operational principles. (3) Provide necessary public services because no private or non-profit sector wants to handle them.

New demands have emerged for public sector organizations to pay attention to value for money in carrying out their activities. Value for money is a concept of managing public sector organizations based on three main elements, namely economy, efficiency and effectiveness (Mardiasmo, 2009: 4). Value for money is a benchmark in the budget of an organization, both profit-oriented organizations and non-profit organizations (Kadafi, 2014). Government performance cannot be assessed in terms of the output produced alone, but must also consider input, output and outcome together. Government agency financial reports are a form of management accountability for the use of resources managed through the APBN/APBD mechanism as a form of fiscal accountability and transparency. Accountability can be interpreted as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives, through a medium of accountability that is carried out periodically. The strengthening of guidelines for the implementation of public accountability has an impact on the management of government agencies to provide information to the public regarding the information in financial reports. The preparation of financial reports is a need for transparency which is a prerequisite for supporting accountability in the form of government openness for public resource management activities.

The reformation era as it is today, realizing good governance is something that cannot be negotiable and must be fulfilled. Good governance is an order of national and state life in which the attitude and pattern of action of the perpetrators are based on certain principles and characteristics.

The success of implementing good governance cannot be separated from the influence of internal organizational factors. Internal factors are factors that come from within the organization, one of which is internal control and organizational culture (Sari, 2012). The implementation of the principles of good governance is very necessary to create an attitude of trust among the community as an absolute requirement for the organization to be able to develop better and healthier in the future. Good governance is governance that explains the relationship between various participations in organizations that play a role in determining the direction of the performance of the government.

In organizations, many factors influence a person to achieve his goals, while the course of the organization is influenced by the behavior of many individuals who have their own interests. Therefore, organizational culture is very important, because it is a habit that exists in the organization. These habits regulate behavioral norms that must be followed by members of the organization, resulting in a productive culture. A productive culture is a culture that can make the organization strong and organizational goals can be achieved (Kurniawan, 2013). A pleasant work environment and culture have an important role in improving the performance of the most productive employees. To maximize performance, an organization basically must have the view that its performance is influenced by good values that come from self-strength, work environment and relationships between fellow employees (Adiputra, 2014). Therefore, the influence of local culture which is a culture that is known and always carried out by everyone in the area is very important. A Balinese cultural philosophy, Tri Hita Karana (THK) which emphasizes the theory of balance, states that Hindu society tends to understand itself and its environment as a system that is controlled by the value of balance, and is manifested in the form of behavior (Gunawan, 2009). THK culture is Balinese local wisdom that is used as the basis for individuals in each of their activities (Mulyawan, 2017).

THK has the concept that harmonious relationships are important in running an organization. This belief in harmony has become a guide for the Balinese Hindu community to behave which gives birth to various concrete actions, namely (a) harmonious relations between humans and Ida Sang Hyang Widhi Wasa (God Almighty) known as Parahyangan, (b) harmonious relations with humans with humans known as Pawongan, and (c) the harmony of human relations with the natural surroundings known as Palemahan. The essence and essence of THK's teachings are good cooperation and harmony of all components related to an activity or organization (Dwirandra in Mulyawan, 2017).

II. LITERATURE REVIEW

Stewardship Theory

Researchers use the theory of stewardship, where the government as the steward and the community as the principal. Stewards carry out their duties for the benefit of the organization not personal interests, so that publishing financial statements is a form of steward responsibility in carrying out the mandate of the principal. The implication of this theory explains the existence of local government as an institution that can be trusted to act in accordance with the public interest by carrying out its duties and functions properly, making financial accountability entrusted to it, so that economic goals, public services and community welfare can be achieved optimally. To carry out these responsibilities, the steward directs all of his abilities and expertise in effective internal control to be able to produce quality financial information with clear budget targets.

Goal Setting Theory

Goal setting theory implies that an individual is committed to a goal which means that an individual decides not to undermine or ignore his goal. Based on this, it means that an individual can and wants to achieve his goals. Commitment to achieving goals is most likely to arise when goals are announced, when individuals have internal control and when goals are determined by themselves (Robbins and Judge, 2008: 237). If an individual has a commitment to achieve his goals, then that commitment will affect his actions and affect the consequences of his performance. Overall, the intention in relation to the goals set is a strong motivation in realizing its performance.

Good Governance

Good Governance is often interpreted as good governance. Local governments are required to apply the principles of Good Governance. By applying the principles of good governance, it is hoped that the use and exercise of political, economic and administrative authority can be carried out properly. Therefore, in practice, the concept of good governance must have the support of commitment from all parties, namely the State, government, private sector and society. Good governance is defined as good governance in a business that is based on professional ethics in doing business/work.

Tri Hita Karana Culture

Tri Hita Karana culture is the actualization of one's behavior, especially in Bali which is absorbed in the organization. The Balinese cultural philosophy of Tri Hita Karana states that people tend to view themselves and their environment as a system that is controlled by the value of balance, and is manifested in the form of behavior that always wants to adapt to its environment, so that the impression arises that Balinese people are strong in maintaining patterns, but easily accept adaptation.; and always wants to create peace within himself and balance with his environment. Thus, balance with the environment is a cultural value of Hindu society which is very suitable to be adopted as an organizational culture (Gunawan, 2009). THK is defined as three causes of well-being that stem from the harmonious relationship between humans and their God (parahyangan), humans and their natural environment (palemahan), and humans and others (pawongan) (Suardikha, 2012).

III. RESEARCH METHODS

The population in this study is the Regional Apparatus Organization (OPD) in the Badung Regency Government as many as 35 OPD. The sample was selected using a nonprobability sampling method with a saturated sample technique. The respondents were Regional Apparatus Organization Financial Administration Officers (PPK-OPD) consisting of one division head/secretary/sub-district head, planning sub-section head, and finance sub-division head so that the number of respondents was 105 respondents. The reason for choosing this respondent is because this official is considered capable of describing the overall performance of

local government agencies. The data used in the form of primary data using a questionnaire. The analysis technique used is simple linear regression

IV. RESULTS AND DISCUSSION

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Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std Error	Beta		
(Constant)	3,360	2,711		1,239	0,219
BTHK	0,262	0,051	0,418	5,155	0,000

Tri Hita Karana culture has a positive effect on good governance

Tri hita karana culture has a positive effect on good governance, which is indicated by the significance of 0.000 which is smaller than alpha 0.05 or tcount 5.155 is greater than ttable 1.656. The positive influence is shown by the standardized coefficients beta value of 0.418 which is a direct influence. The indirect effect of tri hita karana culture on good governance does not exist (zero) because the path relationship does not exist, thus the total effect becomes 0.418.

This means that the better the Tri Hita Karana culture is applied, the better the implementation of good governance in the Badung Regency Government. Tri Hita Karana (THK) is a local culture that has been adopted as an organizational culture. THK contains parayangan, palemahan, and pawongan elements. This means that every human activity (the world of society and the world of work) must always be inspired and consider the harmonious relationship between physical and spiritual needs, and consider the sustainability and balance of nature. The Parahyangan concept views that every human activity is a sacrifice and devotion (yadnya and ngayah) to God. Someone who works well, sincerely, and sincerely will get a reward and blessing from God, because work in principle is worship. The palemahan concept views that the application of good governance should not damage the natural environment around the organization. The concept of pawongan views humans as being equal to God. Organizational management that understands the concept of

pawongan will foster a humane, harmonious relationship, and maintain togetherness among workers both internally and externally to the organization.

V. SUGGESTIONS

The Tri Hita Karana culture has a positive effect on good governance in the local government of Badung Regency. This shows that every employee in the Badung Regency OPD environment has practiced part of the Tri Hita Karana which is applied in daily life to carry out and carry out their duties so that they can achieve good governance in the Badung Regency Government.

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