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A CRITICAL ANALYSIS OF THE IMPORTANCE OF RELIGIOUS INSTITUTION ACCOUNTABILITY FROM THE PERSPECTIVE OF PEMEDEK: BETWEEN SPIRITUALITY AND TRANSPARENCY

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Abstract

Accountability in religious organisations is commonly interpreted through financial reporting and governance mechanisms, overlooking the influence of indigenous cultural and spiritual values. This study explores how accountability is socially constructed from the perspective of worshippers *(pemedek)* at Pura Agung Besakih, Bali. Employing a qualitative ethnographic approach and Bourdieu's Theory of Practice, data were collected through participant observation, in-depth interviews, and document analysis. The findings reveal that accountability extends beyond administrative transparency and is rooted in the religious values of *dharma, bhakti,* and *yadnya,* which cultivate religious habitus and spiritual trust. These values are institutionalised through *Purana* and *awig-awig*, generating symbolic capital that legitimises temple governance. Accountability is further reinforced by the principles of *karmaphala* and the relationship between *sekala* and *niskala,* functioning as internal spiritual control mechanisms that encourage ethical behaviour. Administrative accountability complements, rather than replaces, this moral foundation by strengthening public trust through transparent financial management. Based on these findings, this study proposes an Inculturated Accountability Model, demonstrating that accountability in religious organisations is a culturally embedded process integrating religious values, customary institutions, symbolic legitimacy, spiritual control, and administrative transparency to support sustainable temple governance.

Keywords: accountability; religious organisations; ethnography; Bourdieu; inculturated accountability.

INTRODUCTION

Accountability in religious organisations has become an increasingly important issue as public demands for transparency and good organisational governance continue to grow. The increasing public expectation for transparent governance is no longer confined to the public and business sectors but has also extended to religious organisations. The growing volume of funds managed by these organisations, together with rising public expectations for information disclosure, has positioned accountability as a strategic issue for the sustainability of religious institutions (Cordery et al., 2023; Fan, 2025). Places of worship are no longer viewed solely as venues for spiritual activities; they are also recognised as social institutions that manage economic resources, foster public trust, and are accountable for the use of financial resources to various stakeholders. Within this context, accountability is understood not only as administrative responsibility but also as encompassing interconnected moral, social, and spiritual dimensions (Eriksen, 2021; Fan, 2025; Narayan & Oru, 2024). Furthermore, the evolution of accountability scholarship indicates a shift from a predominantly bureaucratic concept of responsibility toward a multidimensional understanding of accountability that recognises values, ethics, and social relationships as integral components of organisational practice (Lægreid & Rykkja, 2022). In Indonesia, particularly in Bali Province, where the majority of the population practices Hinduism, temples (*pura*) occupy a central position as both religious and socio-cultural institutions. In addition to serving as centres for religious rituals, temples function as community spaces that facilitate social interaction and economic activities through the management of *punia* (voluntary religious donations), congregational contributions, and various forms of community participation. This dual role places temples in a position where they must balance spiritual values with the principles of accountability and transparency in financial management. Within this context, understanding the perceptions of *pemedek* (worshippers) is essential, as their level of trust determines the social legitimacy of religious institutions. Jayanti and Suardana (2019) found that transparency and accountability are important factors in fostering worshippers' trust in the financial management of places of worship. Similarly, Andayani et al. (2024) argue that financial accountability practices in culturally based organisations in Bali are shaped not only by administrative procedures but also by the social and cultural values embedded within the community. One of the most important spiritual centres for Hindus in Bali is Pura Agung Besakih, which receives thousands of *pemedek* (worshippers) from various regions. During worship activities, *pemedek* voluntarily offer *punia* (religious donations) as an expression of *yadnya* (sincere sacrifice) and devotion to Ida Sang Hyang Widhi Wasa. These *punia* funds constitute a vital economic resource that supports the temple's operations, maintenance, and religious activities. The substantial amount of funds managed by the temple indicates that the sustainability of religious organisations depends not only on spiritual values but also on their ability to maintain accountability and public trust. As public expectations for transparency continue to increase, accountability has become a strategic issue that can no longer be separated from the governance of religious institutions (Cordery et al., 2023; Fan, 2025).

However, in practice, transparency in the management of *punia* funds remains strongly influenced by a culture of trust and spiritual legitimacy, meaning that formal accountability mechanisms are not always the primary concern of *pemedek*. Instead, transparency is largely established through trust rather than formal financial reporting. Consequently, the management of *punia* funds represents not only an economic transaction but also a symbolic, religious, and social relationship that connects *pemedek* with the temple as a religious institution. Although pemedek voluntarily contribute substantial punia funds, little is known about how they themselves construct accountability after entrusting those funds to the temple. Existing governance literature generally assumes that accountability is achieved through financial reporting and transparency. However, this assumption may not fully explain accountability within Balinese Hindu temples, where trust is deeply embedded in dharma, yadnya, customary institutions, and shared spiritual beliefs. This raises an important question: how do pemedek themselves perceive accountability in the management of punia funds?

This distinctive context suggests that accountability in Hindu temples cannot be understood solely through conventional governance perspectives that emphasise reporting and financial disclosure. Rather, accountability should also be examined from the perspective of *pemedek*, whose trust, religious beliefs, and cultural values shape how accountability is perceived and evaluated. Understanding these perceptions is essential because the legitimacy and sustainability of temple governance ultimately depend not only on how accountability is practised by administrators but also on how it is interpreted and accepted by those who voluntarily entrust their *punia* to the temple. From the perspective of Pierre Bourdieu's Theory of Practice (1990), social actions cannot be understood independently of habitus, capital, field, and doxa, which collectively shape how individuals perceive and interpret social reality. Within the Balinese Hindu context, the religious habitus transmitted across generations cultivates the belief that offering *punia* to the temple is a spiritual obligation performed sincerely as an act of *yadnya*, without any expectation of material return. Over time, this habitus develops into doxa, whereby such beliefs become taken-for-granted assumptions that are rarely questioned. Consequently, trust in temple administrators is often regarded as sufficient to ensure accountability in the management of *punia* funds, without requiring formal financial reporting mechanisms.

This situation reflects the dominance of symbolic capital within religious institutions. Everett (2002) argues that organisations possessing strong moral and religious legitimacy may rely on symbolic capital as a substitute for formal monitoring mechanisms because their legitimacy is derived from public trust and collective recognition. Similarly, Bourdieu (1990) emphasises that symbolic capital acquires its power through social recognition, enabling legitimate actors to exercise authority without relying solely on formal control systems. In the context of Pura Agung Besakih, the symbolic capital of temple administrators is reinforced by their adherence to *dharma*, the teachings preserved in the *Purana*, the customary regulations (*awig-awig*), and the shared belief that every action is ultimately accountable through the principles of *karmaphala* within both the *sekala* (visible) and *niskala* (spiritual) realms. As a result, trust in temple management is constructed not only through organisational structures but also through deeply embedded religious and cultural values. Nevertheless, the changing social environment and growing public awareness of organisational governance have generated new expectations regarding accountability and transparency in the management of religious funds. Contemporary accountability literature argues that religious organisations are increasingly expected to complement spiritual legitimacy with transparent governance practices to maintain public confidence and organisational sustainability (Cordery et al., 2023; Fan, 2025). Rather than diminishing the sacred character of religious institutions, transparency can strengthen public trust when it is implemented in ways that respect existing religious beliefs and cultural traditions. This tension between deeply rooted spiritual trust and increasing expectations for administrative transparency forms the central issue addressed in the present study. This phenomenon reflects an apparent tension between spiritual values and accountability practices within religious organisations. Laughlin (1990) argues that religious organisations often face a dilemma in which the adoption of formal accounting systems is perceived as potentially diminishing their spiritual essence. In contrast, Narayan and Oru (2024) contend that accounting is fundamentally a social and moral practice capable of strengthening accountability without undermining cultural and religious values. From this perspective, financial transparency should not be interpreted as a process of secularising religious institutions. Rather, it should be understood as a means of safeguarding stewardship, reinforcing public trust, and ensuring the long-term sustainability of religious organisations.

Although research on accountability in religious organisations has expanded considerably, most studies have focused on the implementation of financial reporting systems, the adoption of accounting standards, or the perspectives of organisational managers (Jayanti & Suardana, 2019; Cordery et al., 2023). Comparatively little attention has been given to the perspectives of worshippers, who constitute the primary contributors of religious donations and play a crucial role in sustaining religious organisations. Yet, their perceptions are fundamental because social legitimacy ultimately depends not only on how accountability is practiced by organisational managers but also on how it is perceived and accepted by those who voluntarily entrust their resources to religious institutions.

Accordingly, a significant research gap remains regarding how *pemedek* perceive the relationship between spirituality, transparency, and accountability in the management of *punia* funds. Addressing this gap is important because accountability in religious organisations is not solely determined by compliance with formal reporting requirements but is also socially constructed through the beliefs, values, and expectations of worshippers. By examining accountability from the perspective of *pemedek*, this study contributes a donor and centered understanding of accountability and proposes an Inculturated Accountability Model that explains how spiritual values, symbolic legitimacy, and administrative transparency interact to sustain trust in the governance of Pura Agung Besakih.

Based on this research gap, the present study aims to critically examine accountability in religious organisations from the perspective of *pemedek* as contributors of *punia* through an ethnographic study at Pura Agung Besakih. Drawing upon Pierre Bourdieu's Theory of Practice, this study explores how habitus, symbolic capital, field, and doxa shape *pemedek*'s perceptions of accountability, trust, and transparency in the management of temple funds. By focusing on worshippers rather than organisational managers, this study seeks to understand how accountability is socially and culturally constructed by those who voluntarily entrust their religious donations to the temple. The novelty of this study lies not only in positioning *pemedek* as the primary subjects in the analysis of accountability within religious organisations but also in proposing an Inculturated Accountability Model that explains how accountability is constructed through the interaction of religious habitus, symbolic legitimacy, spiritual control, and administrative transparency.

Unlike previous studies that primarily conceptualise accountability as financial reporting or organisational governance, this study demonstrates that accountability is perceived by *pemedek* as a culturally embedded social practice in which spiritual values constitute the foundation of trust, while transparency functions as a complementary mechanism that reinforces rather than replaces that trust. Furthermore, this study employs an ethnographic approach to provide an in-depth understanding of how *pemedek* interpret accountability in the management of *punia* funds within the sociocultural and religious context of Pura Agung Besakih. The findings are expected to contribute theoretically by extending Bourdieu's Theory of Practice within accounting through the integration of indigenous religious philosophy and accountability practices. This study therefore contributes to accounting literature by demonstrating that accountability should not always be conceptualised as a financial reporting mechanism but may also function as a culturally embedded social practice through which trust, legitimacy, and accountability are socially constructed. Practically, the study provides a conceptual foundation for developing accountability systems in religious organisations that preserve spiritual values while embracing appropriate transparency to strengthen public trust, organisational legitimacy, and long-term sustainability.

LITERATURE REVIEW

Evolution of Accountability: From Administrative to Multidimensional Concept

The concept of accountability has undergone substantial development over the past several decades. Early perspectives viewed accountability primarily as an administrative mechanism emphasising compliance with rules, monitoring procedures, and sanctions for violations. This traditional perspective distinguished accountability into two complementary dimensions, namely pre factum, referring to preventive control through regulations, and post factum, referring to evaluation and consequences after actions have occurred (Heidelberg, 2017).

Subsequent studies argue that accountability extends beyond procedural compliance and should be understood as a multidimensional concept encompassing ethical, social, and moral responsibilities. Accountability is increasingly interpreted as a relational process built upon trust, shared values, dialogue, and mutual responsibility among organisational actors (Keplinger & Feldbauer-Durstmüller, 2016; Din et al., 2017; Fan, 2025).

This conceptual evolution becomes particularly important in religious organisations. Unlike business organisations, accountability in religious institutions is directed not only toward donors and stakeholders but also toward God and the wider faith community. Consequently, accountability incorporates both spiritual and institutional dimensions, making it a mechanism for preserving organisational legitimacy while maintaining religious values (Basri & Siti-Nabiha, 2016; Hayes-Mota, 2023; Narayan & Oru, 2024).

This evolution indicates that accountability can no longer be understood merely as financial reporting or administrative control. Instead, accountability in religious organisations represents a dynamic interaction between organisational governance, ethical responsibility, and spiritual values. Consequently, understanding how worshippers perceive accountability becomes increasingly important because their perspectives influence organisational legitimacy and long term sustainability.

Accountability in Religious Organisations: Between Spirituality and Transparency

Religious organisations occupy a unique position because accountability extends beyond administrative responsibility to encompass spiritual, moral, and communal obligations. Unlike business organisations, accountability in religious institutions is directed not only to donors, members, and regulatory authorities but also to God as the ultimate source of responsibility. Consequently, accountability is interpreted as a mechanism for preserving moral integrity, strengthening human relationships, and sustaining the spiritual mission of the organisation rather than merely fulfilling reporting requirements (Din et al., 2017; Keplinger & Feldbauer-Durstmüller, 2016; Ardiana et al., 2026).

Although spirituality constitutes the foundation of religious organisations, increasing public expectations have placed transparency at the center of organisational accountability. Religious institutions are expected to demonstrate how financial resources are collected, managed, and utilised while simultaneously preserving their sacred values and religious identity. Legal autonomy or spiritual authority therefore does not exempt religious organisations from broader societal expectations regarding transparency, stewardship, and responsible governance (Nahar & Yaacob, 2011; Basri et al., 2016).

This dual nature of accountability creates an inherent tension between spirituality and transparency. On the one hand, excessive emphasis on financial reporting may be perceived as reducing sacred values to administrative procedures. On the other hand, limited transparency may weaken public trust and reduce organisational legitimacy. Several studies have shown that differences in religious beliefs, perceptions of sacredness, and organisational culture influence how accountability practices are interpreted and implemented within religious organisations (Jayasinghe & Soobaroyen, 2009; Hayes-Mota, 2023).

Recent governance failures and financial scandals involving religious organisations have further intensified public demands for accountability. Mismanagement of donations, misuse of charitable funds, and unauthorised fundraising activities have raised concerns regarding governance quality and internal control mechanisms. These cases have encouraged scholars to reconsider accountability not merely as financial disclosure but as a broader ethical and social process that integrates transparency, trust, and spiritual responsibility (Williams & Taylor, 2013; Bezboruah, 2020).

Accordingly, accountability in religious organisations should not be understood as a simple balance between financial reporting and spiritual commitment. Rather, it represents a continuous negotiation between sacred values and public expectations. Effective accountability therefore depends not only on formal reporting mechanisms but also on trust, shared values, interpersonal relationships, and community participation, which collectively reinforce both organisational legitimacy and spiritual integrity (Keplinger & Feldbauer-Durstmüller, 2016).

Pierre Bourdieu's Theory of Practice

Pierre Bourdieu's Theory of Practice provides a comprehensive framework for understanding how social practices are produced through the interaction between individual dispositions and the broader social environment. Rather than viewing human behaviour as solely determined by formal rules or individual choices, Bourdieu argues that social practices emerge from the dynamic relationship among habitus, field, and various forms of capital (Bourdieu, 1990). This perspective is particularly relevant for examining accountability in religious organisations because accountability is not merely an administrative mechanism but also a socially and culturally constructed practice shaped by values, beliefs, and power relations.

Habitus refers to the internalised dispositions, values, beliefs, and patterns of behaviour that individuals acquire through continuous socialisation within a particular cultural and religious environment (Bourdieu, 1990). In the context of Pura Agung Besakih, the habitus of *pemedek* is formed through religious teachings, cultural traditions, and repeated participation in ritual practices. Consequently, their understanding of accountability is influenced not only by financial considerations but also by spiritual values such as sincerity (*ngayah*), trust, devotion, and collective responsibility. These internalised values shape their expectations regarding how temple funds should be managed and how accountability should be demonstrated (Din et al., 2017; Keplinger & Feldbauer-Durstmüller, 2016).

The second concept, field, represents the social arena in which individuals and groups interact according to specific rules, power relations, and institutional norms (Bourdieu, 1990). Pura Agung Besakih can be understood as a religious field where various actors, including temple custodians, customary leaders, priests, committees, and *pemedek* occupy different positions and possess different levels of authority. Within this field, accountability practices are negotiated through interactions among these actors, while organisational norms and religious traditions influence how transparency and responsibility are interpreted. Therefore, accountability cannot be understood independently from the institutional and cultural context in which it is practised (Godoy Vázquez, 2023).

Bourdieu further argues that actors compete and negotiate their positions through different forms of capital, namely economic, social, cultural, and symbolic capital. Economic capital refers to financial resources that support organisational activities, while social capital reflects networks, participation, and social relationships within the religious community. Cultural capital encompasses religious knowledge, customary understanding, and competence in performing rituals, whereas symbolic capital represents legitimacy, prestige, honour, and spiritual authority recognised by the community (Bourdieu, 1990). In religious organisations, symbolic capital often becomes particularly influential because spiritual authority may strengthen organisational legitimacy and shape community acceptance of accountability practices. Consequently, accountability is not determined solely by accounting procedures but also by the distribution of these various forms of capital among organisational actors (Din et al., 2017).

The interaction among habitus, field, and capital enables accountability to be understood as a social practice rather than merely a technical reporting process. The spiritual habitus of *pemedek* influences their expectations regarding integrity, honesty, and transparency, while the organisational field determines how accountability is negotiated through existing religious norms and governance structures. At the same time, actors possessing greater symbolic capital may justify or resist demands for financial transparency based on their perceived spiritual legitimacy. Conversely, community members may invoke shared religious values to encourage greater openness and accountability in managing temple funds (McCarthy, 2007; Afifuddin & Siti-Nabiha, 2010).

This perspective also encourages critical reflection on accountability by questioning practices that have become normalised within religious organisations. Through Bourdieu's framework, accountability is viewed not simply as compliance with formal regulations but as the outcome of ongoing interactions between spiritual values, cultural traditions, institutional structures, and power relations. Accordingly, this study employs Bourdieu's Theory of Practice to examine how the habitus of *pemedek*, the religious field of Pura Agung Besakih, and the distribution of various forms of capital collectively shape perceptions of accountability and transparency in the management of temple funds.

METHOD

This study employs a qualitative approach using an ethnographic method to gain an in depth understanding of how *pemedek* perceive accountability in the management of funds at Pura Agung Besakih. A qualitative approach was selected because it enables the exploration of meanings, experiences, values, and social constructions that develop within community life and cannot be adequately explained through a quantitative approach (Kamayanti, 2021; Moleong, 2007). Meanwhile, the ethnographic method was employed to obtain a comprehensive understanding of social, cultural, and religious practices through the researcher's direct involvement in the social life of the community (Spradley, 1979, 1980). This study views accountability practices in religious organisations as not being value neutral but rather as being shaped by the interaction of religious values, culture, social structures, and power relations that evolve within the religious field. Therefore, Pierre Bourdieu's Theory of Practice was adopted as the analytical perspective to explain how habitus, economic capital, social capital, cultural capital, symbolic capital, field, and doxa shape *pemedek*'s perceptions of accountability and transparency in the management of *punia* funds (Bourdieu, 1990). This approach enables the researcher to understand that accountability practices are influenced not only by administrative procedures but also by social constructions that have been transmitted across generations and accepted as taken for granted realities within community life.

The study was conducted at Pura Agung Besakih, Karangasem Regency, Bali Province, Indonesia. The research site was selected purposively because Pura Agung Besakih serves as the spiritual centre of Balinese Hindus, characterised by a high intensity of religious activities and the management of substantial *punia* funds contributed by thousands of *pemedek.* These characteristics make Pura Agung Besakih a relevant setting for examining accountability practices in religious organisations from the perspective of *pemedek.* The research commenced with a preliminary study to understand the characteristics of the research site and to identify phenomena related to accountability practices in the management of temple funds. Subsequently, the researcher developed an interview guide based on the research focus, conducted preliminary observations, identified and selected informants, carried out in depth interviews, participant observation, and documentation, and then gradually analysed the data until cultural themes explaining *pemedek's* perceptions of accountability in religious organisations were identified.

The informants were selected using a purposive sampling technique, whereby participants were chosen based on the consideration that they were able to provide information relevant to the objectives of the study (Moleong, 2007). The selection criteria included: (1) being *krama* or *pemedek* of Pura Agung Besakih; (2) possessing knowledge or experience related to religious activities or temple management, although not necessarily serving as members of the temple administration; (3) being able to provide information freely without pressure, direction, or influence from any particular party, so that the views expressed reflected their personal experiences; and (4) being willing to participate voluntarily and having sufficient time to engage throughout the research process. The following table illustrates the information of the informants in this study:

Table 1. Characteristics of Research Informants

Informant Code	Initials	Gender	Age (Years)	Status	Selection Rationale
I1	Ny. Luh D	Female	45	*Pemedek*	Experienced worshipper with regular participation in temple activities
I2	Km. D	Male	58	*Pemedek*	Long-term worshipper familiar with temple religious practices
I3	ASD	Female*	27	*Pemedek*	Young worshipper representing the younger generation's perspective
I4	Putu W	Male*	45	*Pemedek*	Active worshipper with experience participating in temple activities
I5	Gede N	Male	64	*Pemedek*	Senior worshipper with extensive knowledge of temple traditions

Source: data processed,2026.

The researcher served as the human instrument, acting as the primary research instrument responsible for designing the study, collecting data, interpreting the findings, evaluating the results, and drawing the research conclusions (Moleong, 2007). To support the data collection process, this study employed several supporting instruments, including a semi structured interview guide, an observation checklist, field notes, an audio recorder, a camera for documentation, and a research notebook. The interview guide was developed based on the research focus, covering *pemedek's* perceptions of accountability, transparency in the management of *punia* funds, the relationship between spirituality and financial reporting, the level of trust in temple administrators, and *pemedek's* expectations regarding accountability practices in religious organisations. The interview guide was used flexibly, allowing the researcher to explore the informants' experiences in greater depth in accordance with the characteristics of ethnographic research. Data were collected using three techniques: in depth interviews, participant observation, and documentation. In-depth interviews were conducted to obtain information regarding *pemedek's* experiences, perceptions, and interpretations of accountability practices in the management of temple funds. Participant observation involved the researcher's direct participation in religious activities at Pura Agung Besakih to gain an understanding of the social and cultural context, as well as the interactions among the various actors involved. Documentation was used to complement the interview and observation data through the collection of relevant documents, photographs of research activities, field notes, and other materials related to the research focus.

The data were analysed using Spradley's (1979) ethnographic analysis model, which consists of domain analysis, taxonomic analysis, componential analysis, and cultural theme analysis. Domain analysis was conducted to identify the major categories emerging from the field data. Subsequently, taxonomic analysis was employed to develop the relationships among these categories, thereby generating a more detailed structure of meaning. Componential analysis was used to identify the distinguishing characteristics among categories, while cultural theme analysis was conducted to identify the major themes that explain how *pemedek* perceive accountability in the management of temple funds. The findings were then interpreted using Pierre Bourdieu's Theory of Practice to explain the relationships among religious habitus, symbolic capital, field, and doxa in shaping accountability practices within religious organisations.

To ensure the credibility of the study, methodological triangulation was employed by comparing the findings obtained from in depth interviews, participant observation, and documentation. In addition, member checking was conducted with several informants to ensure that the researcher's interpretations accurately reflected the participants' experiences and intended meanings. These procedures were undertaken to enhance the study's credibility, transferability, dependability, and confirmability, consistent with the quality criteria for qualitative research (Moleong, 2007).

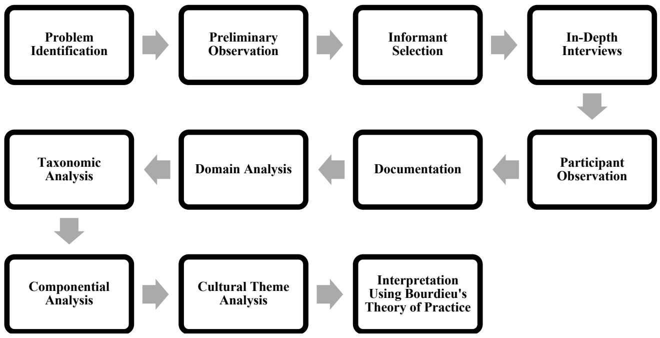

Figure 1. Research Design and Data Analysis Process

Source: data processed,2026.

RESULTS AND DISCUSSION

Religious Habitus Shapes Worshippers' Perceptions of Accountability

The findings reveal that most *pemedek* do not perceive financial accountability as the primary indicator of responsible temple fund management. Instead, accountability is understood as a moral and spiritual commitment grounded in sincerity (*yadnya*) and devotion (*bhakti*). For the participants, once *punia* has been offered, it is regarded as a sacred offering dedicated to Ida Sang Hyang Widhi Wasa rather than a financial transaction that requires continuous monitoring.

One participant explained:

"Once we offer punia, we no longer question how the money is managed because it is our sincere yadnya and an expression of devotion. We have already entrusted it. However, if preparing financial reports does not burden the temple management, having transparent financial reports would certainly be better."

This statement demonstrates that the absence of demands for formal financial reports does not indicate that *pemedek* reject transparency. Rather, transparency is viewed as a complementary value rather than an obligatory requirement. Their primary expectation is that temple administrators manage the funds honestly and in accordance with religious values. Financial reporting is appreciated as an additional effort to strengthen public trust, provided that it does not interfere with the primary religious mission of the temple.

From Bourdieu's perspective, these findings illustrate the operation of religious habitus, where long-standing religious values and cultural traditions shape how individuals understand accountability (Bourdieu, 1990). Through repeated participation in rituals, *ngayah*, and communal worship, *pemedek* internalise dispositions emphasising sincerity, trust, and collective responsibility. Consequently, accountability is evaluated not merely through formal financial disclosure but through the perceived integrity and moral conduct of temple custodians. This finding indicates that accountability in Pura Agung Besakih is characterised by a balance between spiritual legitimacy and administrative transparency. Trust rooted in religious habitus remains the primary foundation of accountability, whereas financial reporting functions as a complementary mechanism that reinforces, rather than replaces, the spiritual relationship between temple administrators and the worshipping community. These findings support previous studies suggesting that accountability in religious organisations extends beyond administrative reporting and encompasses ethical and spiritual responsibilities (Keplinger & Feldbauer-Durstmüller, 2016; Basri et al., 2016). However, this study also offers a different perspective. Whereas earlier research primarily emphasised accountability from the viewpoint of organisational managers, the present findings demonstrate that worshippers themselves do not perceive transparency and spirituality as opposing values. Instead, they prioritise spiritual sincerity while simultaneously acknowledging that financial reporting can enhance public confidence when implemented appropriately and without disrupting religious activities.

The present findings are consistent with Jayasinghe and Soobaroyen (2009), who argue that accountability in Hindu religious organizations is strongly influenced by religious beliefs and perceptions of sacredness. However, unlike previous studies that primarily focused on organisational practices, this study demonstrates that worshippers themselves perceive transparency as complementary to spirituality rather than contradictory to it. From a practical perspective, these findings suggest that improving accountability in religious organisations should not merely focus on increasing reporting requirements. Instead, accountability mechanisms should respect existing spiritual values while providing transparent financial information that strengthens rather than replaces community trust. Theoretically, this study extends Bourdieu's Theory of Practice by demonstrating that religious habitus does not discourage transparency but instead shapes how transparency is interpreted. Rather than demanding formal financial disclosure as a control mechanism, worshippers perceive transparency as an extension of trust grounded in shared spiritual values. This finding contributes to accountability literature by showing that spirituality and transparency operate as complementary rather than competing dimensions within religious organisations.

Transparency as a Reinforcement Rather than a Substitute for Spiritual Trust

The findings indicate that *pemedek* do not perceive transparency as contradictory to spirituality. Instead, transparency is regarded as a complementary mechanism that strengthens, rather than replaces, the spiritual trust already established between worshippers and temple administrators. Most participants explained that after offering *punia*, they no longer feel the need to question how the funds are managed because the offering is understood as *yadnya* a sincere act of sacrifice and devotion (*bhakti*) dedicated to Ida Sang Hyang Widhi Wasa. Since the offering is made with pure intentions, *pemedek* believe that God already knows the sincerity behind their actions, and therefore they have fulfilled their spiritual responsibility.

One participant stated:

> *"We have already offered it sincerely as our yadnya and devotion. God knows our intentions. If someone misuses the funds, they will be accountable before God through the law of karmaphala. That is their responsibility, not ours. However, if financial reports can be prepared without burdening the temple administrators, it would certainly be even better."*

This statement reveals that the absence of demands for formal financial reports should not be interpreted as resistance to transparency. Rather, *pemedek* distinguish between spiritual accountability **and** administrative accountability**.** Spiritual accountability is considered primary because every individual ultimately bears responsibility before Ida Sang Hyang Widhi Wasa. Consequently, trust in temple management is initially grounded in shared religious beliefs, particularly the conviction that unethical behaviour will inevitably receive moral consequences through the principle of *karmaphala*. This belief reduces the perceived necessity for continuous external monitoring while simultaneously reinforcing ethical behaviour among temple custodians.

Nevertheless, the findings also demonstrate that worshippers recognise the practical value of transparency. Financial reporting is viewed as beneficial, provided that it does not interfere with the temple's primary religious mission or impose unnecessary administrative burdens on the management. Participants suggested that financial reports could serve as supporting information for future planning, budgeting, and resource allocation, thereby helping temple activities run more effectively without diminishing their sacred character. Thus, transparency is appreciated not because it replaces trust, but because it enhances organisational effectiveness and strengthens public confidence. From Bourdieu's perspective, this finding illustrates how religious habitus shapes worshippers' understanding of accountability. Through continuous participation in rituals, *ngayah*, and communal religious life, *pemedek* internalise dispositions emphasising sincerity, trust, and spiritual responsibility (Bourdieu, 1990). These dispositions subsequently develop into doxa**,** whereby trusting temple administrators becomes a socially accepted norm that is rarely questioned. The symbolic capital possessed by temple custodians, derived from their religious authority and moral legitimacy, further reinforces this trust and reduces the expectation that accountability must always be demonstrated through formal reporting mechanisms. The findings support Narayan and Oru (2024), who argue that accountability within religious organisations should be understood as a moral and social practice rather than merely a technical accounting process. Similarly, Fan (2025) emphasises that contemporary accountability extends beyond financial disclosure by incorporating ethical values, trust, and social relationships. Cordery et al. (2023) also highlight that increasing public expectations require religious organisations to improve transparency while maintaining their distinctive spiritual identity. However, the present study extends these arguments by demonstrating that, from the perspective of *pemedek*, transparency is not perceived as a substitute for spiritual trust. Instead, transparency functions as an additional mechanism that complements trust already established through shared religious beliefs and cultural values.

This finding contributes to the accountability literature by proposing that accountability in religious organisations should not be framed as a choice between spirituality and transparency. Rather, both dimensions operate simultaneously and reinforce one another. Spiritual trust constitutes the primary foundation of accountability because it is rooted in *bhakti*, *yadnya*, and belief in *karmaphala*, while transparency serves as a supporting mechanism that enhances planning, organisational learning, and public confidence. Accordingly, effective accountability in religious organisations should preserve the sacred values that sustain community trust while simultaneously providing appropriate financial information to strengthen organisational legitimacy and ensure long-term sustainability.

Symbolic Capital as the Foundation of Temple Accountability

The findings reveal that worshippers' trust in temple management is not primarily established through formal accountability mechanisms or financial reporting. Instead, it is constructed through symbolic legitimacy derived from religious teachings, customary law, and shared cultural beliefs. Participants consistently explained that temple administrators are believed to perform their duties according to *dharma* (righteousness), which represents moral conduct aligned with *Ṛta*, the universal cosmic order that governs harmony between humans, nature, and the divine. Consequently, temple management is perceived not merely as an administrative responsibility but as a sacred obligation requiring moral integrity and spiritual commitment.

One participant explained:

" We believe that the management carries out its duties based on the dharma. If one practices the dharma, everything will go well because the dharma follows the order of Ṛta or the laws of nature. So we believe they are working with the right intentions.”." (Participant P3)

Another participant emphasised that the legitimacy of temple administrators is rooted in the long-established religious traditions and customary rules governing temple management:

""The temple administrators do not act according to their own wishes. Everything is already governed by the Purana, which has existed since ancient times and has been passed down from generation to generation. I also believe that the management of the temple follows the awig-awig mutually agreed upon by the customary community. Otherwise, conflicts would inevitably arise. Therefore, we trust that the administrators carry out their responsibilities in accordance with the traditions and rules that have been inherited over generations.”." (Participant P2)

These statements demonstrate that worshippers perceive temple management as operating within an institutional framework that combines religious doctrine and customary governance. The *Purana* provides the theological foundation for managing sacred institutions, while *awig-awig* functions as a community-based regulatory system that has been collectively accepted. Consequently, trust is not based solely on the personal characteristics of individual administrators but on the legitimacy of the religious and customary institutions that govern their responsibilities. Participants also believed that temple administrators are accountable not only before the community but also before God. They explained that every action performed by the administrators carries both visible (*sekala*) and invisible (*niskala*) consequences. Therefore, if temple funds were intentionally misused, the perpetrators would inevitably experience the consequences of *karmaphala*, regardless of whether the misconduct was discovered by society.

As one participant stated:

""If the temple administrators do something wrong, people may not know about it, but Ida Sang Hyang Widhi certainly does. Every action will ultimately be held accountable, not only in the sekala (visible) realm but also in the niskala (spiritual) realm. According to the principle of karmaphala, everyone will inevitably receive the consequences of their actions." (Participant P5)

Similarly, another participant noted:

"We are not overly concerned because anyone entrusted with managing temple funds understands that their responsibility is not only to the community but also to Ida Sang Hyang Widhi Wasa. If someone misuses temple funds, they will inevitably face the consequences of karmaphala, as every action ultimately returns to the person who commits it." (Participant P4)

These findings indicate that moral control within temple management extends beyond formal organisational supervision. The belief in *karmaphala* functions as an internal ethical control mechanism that encourages honesty and integrity among temple administrators. Accountability is therefore understood as a multidimensional responsibility encompassing both social obligations in the visible world (*sekala*) and spiritual obligations in the unseen realm (*niskala*). From Bourdieu's Theory of Practice, these findings demonstrate that temple administrators possess substantial symbolic capital, which emerges from collective recognition of their moral authority, religious commitment, and adherence to customary values (Bourdieu, 1990). Unlike economic capital, symbolic capital is accumulated through social recognition and legitimacy. In the context of Pura Agung Besakih, this legitimacy is not derived solely from formal organisational positions but from the collective belief that temple administrators faithfully uphold *dharma*, follow the teachings preserved in the *Purana*, comply with *awig-awig*, and remain accountable before both the human (*sekala*) and spiritual (*niskala*) realms.

These findings extend Bourdieu's concept of symbolic capital by demonstrating that legitimacy within religious organisations is constructed through the integration of religious doctrine, customary institutions, and spiritual beliefs. Rather than relying exclusively on organisational authority or professional competence, the legitimacy of temple management is continuously reinforced by shared faith in *dharma*, the cosmic order of *Ṛta*, the authority of the *Purana*, the communal legitimacy of *awig-awig*, and the ethical sanctions embodied in *karmaphala*. Collectively, these elements create a powerful symbolic foundation that sustains public trust and encourages accountability even where formal financial monitoring is relatively limited.

The findings are consistent with previous studies emphasising that accountability in religious organisations cannot be reduced to financial reporting alone. Narayan and Oru (2024) argue that accountability in faith-based organisations is fundamentally embedded in religious values and communal trust, where moral responsibility often carries greater significance than formal administrative control. Similarly, Cordery et al. (2023) suggest that the legitimacy of religious organisations is largely sustained through public trust and ethical commitment rather than compliance with conventional managerial practices. The present findings support these arguments by demonstrating that worshippers place substantial confidence in temple administrators because they are perceived to uphold *dharma* and fulfil their religious obligations sincerely.

However, this study extends previous literature by identifying the specific sources through which legitimacy is constructed within the Balinese Hindu context. While earlier studies generally explain trust as a consequence of religiosity or organisational ethics, the present findings reveal that legitimacy emerges from the interaction of Purana, awig-awig, *dharma*, *Ṛta*, and the belief in *karmaphala*. These interconnected religious and customary values create a distinctive form of symbolic capital that continuously reinforces public trust in temple management.

Furthermore, Fan (2025) argues that contemporary accountability should integrate ethical values, stakeholder relationships, and organisational transparency. The present findings complement this perspective by demonstrating that transparency is not rejected by worshippers; instead, it is positioned as a supporting mechanism that strengthens an already established moral legitimacy. Rather than replacing trust, financial reporting functions as an additional layer of accountability that facilitates organisational planning, improves resource management, and reinforces public confidence without diminishing the sacred nature of temple administration.

These findings contribute to the accountability literature in three important ways. First, they extend Bourdieu's concept of symbolic capital by demonstrating that legitimacy within religious organisations is constructed not merely through individual reputation or institutional authority but through the integration of religious doctrine, customary institutions, and spiritual beliefs. Second, unlike previous studies that primarily associate trust with religiosity in a general sense, this study identifies dharma, *Ṛta, Purana, awig-awig, and karmaphala* as the interconnected mechanisms that generate symbolic capital within Balinese Hindu temple governance. Third, the findings propose that transparency should not be conceptualised as an alternative to spiritual trust. Instead, transparency functions as a complementary mechanism that reinforces an accountability system whose primary foundation lies in moral legitimacy and shared religious values.

Towards an Inculturated Accountability Model

The findings suggest that accountability in Pura Agung Besakih cannot be adequately explained through conventional accountability frameworks that primarily emphasise financial reporting and external control mechanisms. Instead, accountability emerges as an integrated system in which spiritual beliefs, cultural traditions, customary institutions, and administrative practices continuously reinforce one another. Based on the empirical findings, this study proposes an Inculturated Accountability Model that reflects the distinctive characteristics of accountability within the Balinese Hindu temple context.

The proposed model begins with religious values, particularly *dharma*, *bhakti*, and *yadnya*, which shape the religious habitus of worshippers and temple administrators. Through repeated religious practices and cultural traditions, these values cultivate spiritual trust, whereby accountability is first understood as a moral commitment to Ida Sang Hyang Widhi Wasa rather than merely an obligation to human stakeholders. Consequently, worshippers voluntarily entrust temple funds because they believe that sincere intentions and righteous conduct constitute the foundation of accountability. This finding supports previous studies arguing that accountability in religious organisations is fundamentally rooted in faith, moral values, and spiritual responsibility rather than solely in managerial control (Jayasinghe & Soobaroyen, 2009; Narayan & Oru, 2024). However, unlike previous studies that broadly associate accountability with religiosity, the present study demonstrates how specific Balinese Hindu values *dharma*, *bhakti*, and *yadnya* operate as the initial foundation upon which accountability is constructed.

Religious habitus is subsequently institutionalised through customary governance mechanisms represented by the *Purana* and *awig-awig*. These religious and customary institutions provide symbolic legitimacy for temple administrators, generating symbolic capital that strengthens public confidence in temple management. The legitimacy of administrators therefore derives not only from their formal organisational roles but also from their adherence to religious teachings, customary norms, and collective community values. This finding extends Bourdieu's Theory of Practice by demonstrating that symbolic capital within religious organisations is generated not merely through personal reputation or institutional authority but through the integration of religious doctrine, customary law, and collective cultural recognition. Accordingly, symbolic capital becomes the mechanism through which religious values are translated into organisational legitimacy.

The model further demonstrates that accountability is reinforced through an internal spiritual control system based on the principles of *karmaphala* and the inseparable relationship between *sekala* (the visible world) and *niskala* (the unseen spiritual realm). Participants consistently believed that every action performed by temple administrators would ultimately be accountable before both society and God. This belief functions as an internal ethical control mechanism that encourages honesty and integrity independently of formal supervision. These findings resonate with Basri et al. (2016), who argue that accountability in religious settings encompasses moral and spiritual obligations beyond formal administrative compliance. Nevertheless, this study further demonstrates that spiritual sanctions represented by *karmaphala* function not merely as theological beliefs but also as practical governance mechanisms that shape ethical behaviour within temple administration.

Within this framework, financial reporting and transparency are not positioned as substitutes for spiritual trust. Instead, administrative accountability complements the existing moral foundation by supporting organisational planning, improving resource management, and strengthening public confidence without diminishing the sacred nature of temple governance. Transparency therefore enhances rather than replaces the accountability already embedded within religious values. This finding complements the work of Cordery et al. (2023) and Fan (2025), who argue that contemporary accountability requires the integration of ethical values, stakeholder trust, and transparent governance. However, while previous studies primarily discuss transparency as an organisational requirement, the present study demonstrates that, in the Balinese Hindu context, transparency derives its legitimacy from spiritual trust rather than functioning as an independent mechanism of control.

The proposed Inculturated Accountability Model extends previous accountability literature by demonstrating that accountability in religious organisations is not simply a combination of spiritual and administrative dimensions. Rather, accountability is a culturally embedded process in which local religious philosophy, customary institutions, moral legitimacy, and modern governance practices operate as an integrated system. Unlike existing models that generally conceptualise accountability as a relationship between organisations and stakeholders, the present model positions accountability as a dynamic interaction between religious habitus, symbolic capital, spiritual control, and administrative transparency. These four dimensions operate sequentially and mutually reinforce one another to sustain organisational legitimacy. Accordingly, accountability in Pura Agung Besakih is understood as an ongoing process of harmonising spiritual devotion, communal trust, customary governance, and financial transparency within the broader framework of Balinese Hindu culture.

The proposed model contributes to the accountability literature by introducing Inculturated Accountability as a context-sensitive framework that integrates local religious philosophy with contemporary governance principles. Rather than treating spirituality and transparency as competing approaches, the model demonstrates that administrative accountability becomes more effective when it is embedded within culturally accepted religious values. This finding provides a theoretical contribution by extending accountability scholarship beyond universal managerial perspectives and illustrating how indigenous cultural systems can shape distinctive yet robust accountability practices in religious organisations.

To integrate the findings presented in the preceding sections, this study proposes an Inculturated Accountability Model that captures the dynamic process through which accountability is socially and spiritually constructed within the context of Pura Agung Besakih. As illustrated in Figure 2, accountability is not viewed as an isolated administrative function but as a sequential process beginning with religious values, developing through religious habitus and spiritual trust, reinforced by symbolic capital and internal spiritual accountability, and ultimately expressed through administrative accountability that supports sustainable temple governance. The model highlights the mutually reinforcing relationship between indigenous religious philosophy and contemporary accountability practices, demonstrating that financial transparency derives its legitimacy from the cultural and spiritual foundations embedded within Balinese Hindu society.

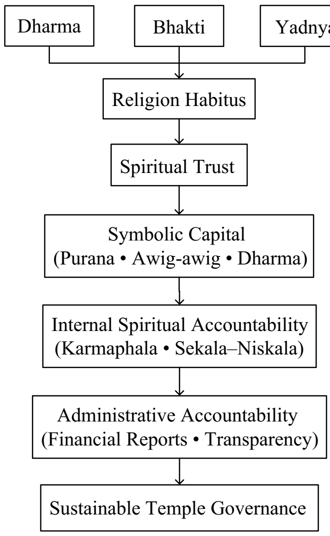

Figure 2. An Inculturated Accountability Model for Religious Organisations
Source: data processed,2026.

CONCLUSION

This study explores accountability from the perspective of *pemedek* as contributors of *punia* rather than from the perspective of temple administrators. The findings demonstrate that *pemedek* do not perceive accountability primarily through financial reporting or external monitoring. Instead, they understand accountability as a spiritual and moral relationship grounded in *bhakti*, *yadnya*, and sincere devotion to Ida Sang Hyang Widhi Wasa. From the perspective of worshippers, once *punia* has been offered sincerely, the responsibility for its management is entrusted to the temple administrators, who are believed to perform their duties according to *dharma*, the teachings of the *Purana*, the customary regulations (*awig-awig*), and the principles of *karmaphala* operating within both the *sekala* and *niskala* realms.

Although financial reporting is not considered the primary basis for trust, *pemedek* do not reject transparency. Rather, they perceive transparency as a complementary mechanism that strengthens public confidence and supports better planning and management of temple activities without diminishing the sacred nature of religious worship. Thus, from the perspective of *pemedek*, spiritual trust precedes administrative accountability, while transparency functions to reinforce rather than replace that trust. Theoretically, this study contributes to accountability literature by shifting attention from the practices of accountability providers to the perceptions of accountability recipients. It demonstrates that donors in religious organizations may evaluate accountability through culturally embedded religious values rather than solely through formal reporting mechanisms. Furthermore, the study extends Bourdieu's

Theory of Practice by showing that *pemedek* construct legitimacy through religious habitus and symbolic capital shaped by *dharma*, *Purana*, *awig-awig*, and shared beliefs in *karmaphala*. Based on these findings, this study proposes an Inculturated Accountability Model in which spiritual trust, symbolic legitimacy, and administrative transparency operate as complementary dimensions of accountability within the Balinese Hindu temple context. Practically, the findings suggest that accountability systems in temples should preserve the religious and cultural values that form the basis of community trust while simultaneously providing transparent financial information that supports planning, sustainability, and public confidence. Future studies may compare the perceptions of *pemedek* with those of temple administrators or examine whether similar accountability patterns emerge in other religious organizations and cultural contexts.

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