



# Bali Ecological Wisdom and the Transformation of Reporting Accountability: A Critical Point for Balinese Green Agenda

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## Abstract

This article aims to present a transformative approach to reporting by integrating the ecological and spiritual teachings of *Sad kerthi* from Balinese culture, addressing a significant gap in traditional accounting practices that predominantly focus on financial metrics without incorporating local ecological and spiritual values crucial for business transparency and environmental sustainability. Employing a critical research framework with qualitative content analysis and a reflective approach, the study analyzes how these teachings can be embedded into accounting practices, emphasizing respect for natural symbols and their sanctity. Business entities in Bali are encouraged to actively contribute to preserving the natural environment—mountains, lakes, forests, rice fields, oceans, and the universe—with the goal of developing reporting practices that reflect spiritual, religious, and ecological values.

**Keywords:** Bali ecology; *sad kerthi*; spirituality; transformation of reporting accountability.

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## INTRODUCTION

Amid the development of business, industry and digitalization, the role of accounting is important not only to provide reporting for the accuracy of business decisions but also to participate in realizing accountability and transparency in the field of environmental

sustainability. Entities must have a moral responsibility to carry out their activities to support the sustainable development agenda. It is at this point that accounting is encouraged to be present in the green movement and openly provide accountability for business practices that are considered to have recently damaged natural

ecosystems. Gray (2002) states that environmental degradation, social injustice, imperialism and so on are among the effects that occur from the benefits of capitalism. This condition drags the stigma of accounting which in practice is driven by the mentality of capitalism, not the mentality of sustainable development. It is also far from the mentality that relies on ecological politeness, local wisdom and ethnic community culture which contains spiritual values. Whereas accounting is actually a knowledge that is considered capable of freeing humans from environmental crises and social injustices (Molisa, 2011).

Accounting must be capable of making a leap to prepare reliable reporting that documents environmental, social, and economic activities in order to assess company performance. Azim & Ara (2015) stated that accounting stakeholders should uphold their responsibilities, roles, sincerity, expertise including in environmental ethics to bring accountability from accounting to all users.

The role of accountants' expertise needs to be expanded beyond accounting understanding, but also sustainability understanding (Che Kasim et al, 2024). The GRI and World Benchmarking Alliance (2024) also highlight the lack of efforts to

hold entities accountable for impacts, social and governance. While commitment to sustainability is ongoing, gaps in transparency remain, impacting performance.

In promoting the accountability of pro-sustainability entity governance, a transformative action is needed to reconceptualize financial statements as a product of accounting practices so that they are in line with social, economic and environmental responsibilities (Sudana, 2015). Accountants in the future need to prioritize the duality of character as transcendent and immanent beings in the emancipative struggle in the field of accounting (Sudana, 2016). This includes voicing the spirit of local community wisdom that has spiritual nuances so that it is included in business actions and accounting actions. It is at this point that this article is present by reflecting on local politeness in Bali which is thick with spiritual values, so that accounting is able to present the reality of bringing accountability to harmony as is generally done by several societies and indigenous communities in Bali.

The existence of indigenous communities and organizations in Bali, which are the spearhead of preserving culture and the environment with various actions and rites, should be used as an example

for many entities in implementing business practices and financial accountability. Putra (2020) explains that the Balinese cultural spirit *Tri Hita Karana (THK)* which carries the harmonization of humans with God (parahyangan, humans with the environment (palemahan) and humans with fellow humans (pawongan) underlies the birth of accountability practices in traditional villages in Bali. This unique style of accountability must be followed by an emancipatory movement in accounting practices by business entities in Bali. Sudana (2016) pointed out that in the future emancipatory accounting must have three characters, namely: (1) accounting is intended and plays a role in providing information about the ability of business entities in business activities that provide emancipation to intragenerational, intergenerational and to the ecosystem itself; (2) accounting that can take on the role of a catalyst for business emancipation that seeks spiritual transformation through business education; (3) accounting as an emancipatory business system that encourages the implementation of social, environmental and spiritual accountability.

Previously, the discourse on *THK* has dominated some thoughts on

accounting reconceptualization. Sudarma (2013) and Dwirandra (2012) stated that the adoption of *THK* as a culture in the organization stimulates business practices to maintain harmony between humans (through economic and social activities), between humans and the natural environment (through preservation and ecosystem improvement activities), and between humans and God (through religious spiritual activities). Sudana (2014) in his study also offers a business concept with long-term insights through the transformation of the financial statements of Limited Liability Company (LLC) entities by prioritizing sustainable development that adopts the *THK* spirit towards harmony. In this article, the author does not use *THK* as a spirit in offering emancipatory in financial reporting transformation. The author tries to use a more contextual ecological view that has been used as a pillar to support the sustainability of the Balinese natural ecosystem.

As part of a cosmological unity and ecological network, Balinese people rely heavily on natural symbols such as mountains, lakes, forests, seas and rice fields. The stability of nature and people's lives depend on the preservation of these symbols. Therefore, mountains, lake, forests,

seas and rice fields are not only sacredized in rites and worship, but also maintained cleanliness and sanctity through concrete movements. The lontar text entitled *Kuttara Kanda Dewa Purana Bangsul*, which is a manuscript collection of the Hindu University of Indonesia, describes the importance of the sanctity and sacredness of these natural symbols for the people and the island of Bali. Written in Balinese script and old Javanese language, the *lontar* explicitly emphasizes the sacred side of natural symbols because it is not only the *stana* (palace) of the gods but also provides prosperity for the livelihood of the community.

Eriadi (2015) explains that the *Kuttara Kanda Dewa Purana Bangsul lontar* outlines an ecological-based ideological view known as *Sad kerthi* which consists of *Giri Kerthi*, *Danu Kerthi*, *Swi Kerthi*, *Segara Kerthi*, *Wana Kerthi*. Honoring *Sad kerthi* is important in order to encourage efforts to prosper humans and Balinese nature. Humans are present as God's creatures who are obliged to understand an ecological value view in the text as well as being responsible for ensuring that these natural symbols always function as stability for the ecosystem of human sustainability. Environmental problems that occur at six important

points guarding the stability of Balinese nature today are the responsibility of not only the Balinese people, but also the business community and business people. The destruction of the natural and cultural ecosystems at the six sacred points of Bali has a dire impact on business continuity and the stability of Bali.

The theme of conservation and sustainability of Balinese nature is in line with the big theme of the sustainable development agenda which emphasizes the presence of development in line with the agenda of alleviating environmental problems and climate change. Tirpak et al (2008) explain that there needs to be a synergy between the achievement of sustainable development goals and a real response to the impacts of climate change. This role is the responsibility of the Government and all development stakeholders including the business world and non-governmental organizations. Sudana (2014) explains that the big agenda of the essence of sustainable development should be continued by not only focusing on the agenda of emancipation of the environmental ecosystem, but also the emancipation of accounting as a pillar of sustainable development. Environmental awareness is part of

spiritual awareness towards harmonization through the transformation process of business entity accountability. The entity's financial statements should be developed in the spirit of environmental sustainability.

Following up on emancipatory accommodation as offered by Sudana (2016), the author is of the view that in the context of viewing Bali as a single ecological management unit in several natural symbol points as explained at the beginning, a transformation of financial statements and emancipation efforts for entities in Bali are needed in presenting environmentally oriented and spiritually nuanced accountability reports. Every teaching contains spirituality and upholds wisdom and love (Garner, 2003 and Orr, 2002). By believing in the text base of *Lontar Kuttara Kanda Dewa Purana Bangsul* as an ancestral teaching that should be read, understood and carried out by the inhabitants of the island of Bali, it is necessary to actualize the essence of ecological values implied in the lontar into the presentation format of an entity's financial statements. The urgency of discussing the transformation of reports according to the teachings of *Sad kerthi* for entities in Bali is not only to ensure the demands of entity

participation in protecting nature, but also to realize the practice of spiritual responsibility of business entities.

The effort to formulate a new format of financial reporting presentation that integrates the value of *Sad kerthi* is an expression of the responsibility of the accounting role to present an accountability. Accountability that is not only a form of accountability for business language, but also upholds accountability as the social responsibility of the entity. At this point, this article tries to explain how the essence of the view of ecological values implied in the Balinese *lontar* teachings and the design of the transformation of the presentation of accountability reports that adopt the ecological value of *Sad kerthi* as stated in the text of *Kuttara Kanda Dewa Purana Bangsul*. This article is also intended to provide an awareness for business people in Bali that the glory of the six sacred points of Balinese nature should be continued with a real movement through the transformation of financial statements.

## **METHOD**

Finance and accounting studies usually conduct critical research with a qualitative approach. In accordance with custom, ultimately

all research is embedded in culture, values, beliefs, stories, language, perception, cognition, ideology, and politics" (Parker, 2011). Parker's thinking emphasizes that social reality exists through interactions that occur between individuals involved in the organization and its environment. In the view of qualitative research, accounting reality is considered as a reality that is created and changed in social interaction. Social actors and their environment are involved in this interaction. This process is very complex and organized in a social, political and institutional context. The focus of contextuality in social research shows that there is harmony between critical studies and the qualitative research tradition. Both are compatible in their perspective on social reality. This harmony is a logical explanation of the dominant application of the qualitative approach in critical research, including in accounting.

Recently, critical approaches to various policies, literature and social phenomena of Indonesian ethnic communities in the field of accounting have been carried out using the archipelago paradigm. Chua (2019); Mulawarwan (2021); Kamayanti et al., (2022) combine religiosity based on the archipelago paradigm by connecting rationality and spirituality

in seeing the reality that occurs. There is a new perspective on the future of accounting that does not merely position accounting as a value-free practice, but also as a moral and social activity. Karyada (2024) concluded that the archipelago paradigm forms an economic value system with the power of locality that supports the implementation of accounting as a moral and sustainable activity. However, the phenomenon in this article is influenced by the concept of critical paradigm research classified as radical humanist and radical structuralist developed by Burrell and Morgan (1994).

A critical theory contains at least two main characteristics, namely being descriptive of hermeneutics and consistent in criticizing the contradictions of a modern society (Eriksson and Kovalainen 2008: 268; Giddens 1993: 56). That is because promoting critical theory means fighting for the formation of a culture of freedom, empowerment, enlightenment and mutual harmony. This value certainly applies equally to the accounting discipline. Kaidons et al (2009) argue that "if the emancipation is possible with transformative action, then this possibility must exist". So that humans are by nature as beings who

can be empowered, enlightened, and emancipated from the situation they experience even through a research movement. Emancipatory accounting is seen as capable of bringing solutions for liberation and change.

The study in this article refers to Eriksson and Kovalainen (2008) as well as that carried out by Sudana (2016) by mapping three important tasks of critical research through the insight task, critique task, and transformative redefinition task. Because this article attempts to examine the emancipatory values fought for in the nature harmonization agenda based on the spirit of the struggle for ecology as one of the sustainability agendas, qualitative content analysis is presented in reviewing textual data in the form of study sources. This method is part of how the insight task is used to obtain emancipatory value from the ecological sustainability agenda. Next, the critique task is concerned with understanding the existence of alienation, domination and inequality. Researchers are required to be committed to exploring the possibility of alienation, domination and inequality as well as finding alternative ideologies that are offered in overcoming the problems that occur. In this study, the local Balinese politeness *sad kerthi*

contained in the Lontar Kuttara Kanda Dewa Purana Bangsul was adopted as an alternative ideology in inspiring the emancipatory struggle being carried out.

The third is the transformative redefinition task in contact with the critical research agenda as a concept of transformative action that is needed in accordance with the alternative ideology offered. It encompasses the gamut of ideas and notions of social action as well as a pragmatic perspective in disseminating the liberating essence of accounting knowledge. The climax of course is that this study has the implication of offering the concept of emancipatory accounting which is based on the concept of *sad kerthi* so that there is careful interpretation and reflection.

## **RESULTS AND DISCUSSION**

### **Religious Values and Exemplary Life in Lontar Bali**

For centuries, the people of the archipelago have inherited a guide to life written in ancient texts. Generally, the inherited manuscripts contain traditional historiography in the form of chronicles, saga, chronicle, tambo and others (Mulyana, 2009). The wealth of the nation's literacy is in line with the development of writing about various things such as fiber

kanda, historical stories, wawacan, saga, genealogy, and manururung stories. In all these records, traditional history describes stories about heroic values, knowledge of medicine, architecture, religious teachings and others. Zed (2010) explains that past information about various things containing values and norms was written in lontar. In Bali itself, the existence of ancient manuscripts in the form of lontar is almost spread throughout all districts/cities. In the past, these lontar palms were kept in several castles, grias and traditional leaders. In its development from the 1920s until today, these lontars have also become collections and are neatly stored in several museums, government offices and universities.

In general, almost all Balinese *lontar* are written in Balinese terms using *pengrupak* and using ancient Javanese language (*Kawi* language). Balinese script written on palm leaves is a sign or symbol used by Balinese people to write Balinese or other languages (Suasta et al, 1996). In its development, the origins of the Balinese script cannot be separated from the development of literacy in India, due to the impact of the development of Hinduism and Buddhism from India to Java and Bali. In fact, there are many types of

Balinese script written on palm leaves. Bagus (in Suasta et al, 1996) explains that the Balinese script consists of ordinary script and sacred script. The Balinese script is usually used to write agreements, pipil and other common Balinese languages, known as the *wreastra* script. Another common script called the *swalelita* script is used to write Sanskrit and ancient Javanese. Meanwhile, sacred script is Balinese script which is generally used to write things related to religion, such as mantras, Vedas and *rerajahan*.

In the life of the Balinese people, the role of script is very vital as a medium for language and writing to live a traditional life. Apart from that, in prioritizing religious life practices, Balinese script is very important as a guide for carrying out ceremonial ritual practices. Because in almost every *yadnya*, be it the *god yadnya*, *rsi yadnya*, *human yadnya*, *bhuta yadnya* and *pitra yadnya* using script symbols. It was at this point that the existence of the script written on the Balinese lontar was seen as having magical and religious value. As a medium for writing Balinese script, palm leaves grow and are distributed in tropical regions, including Bali. The youngest palm leaves are generally not picked. A good leaf to write on is a palm leaf whose leaf color is pure



white and the leaves are wide. As part of a society that upholds cultural wisdom, the Balinese people highly respect the existence of lontar not only as a form of respect for its function as a plant, but also for its benefits as a medium for writing Balinese script which is a source of knowledge. Almost all Balinese Hindu people will make offerings on these palm leaves when the Saraswati holiday falls, namely Saturday Umanis Watugunung which falls every 6 months in the Balinese calendar. People believe that lontar is the abode of *Sang Hyang Aji Saraswati*, who is also a manifestation of *Ida Sang Hyang Widhi Wasa* (God Almighty).

Ida Bagus Rai Putra in his paper at the National Seminar at the UPT Lontar Library of Udayana University in 2015 explained that the Balinese Lontar, which has a siwaistic pattern and is closely related to Hindu beliefs that developed in Indonesia and Bali, is divided into several types, including: (1) the lontar type of *tatwa* about the teachings of divinity and deliverance; (2) *sesana* type lontar which focuses on human ethics; (3) *lontar yadnya* type which reviews the guidelines for holding ceremonial rituals and offerings; (4) lontar is a type of *puja* that is used as a basis for holy priests in chanting mantras and

leading ceremonies. With every type of Balinese lontar being sacred and a reference for life, it is not surprising that manuscript experts view that lontar is a cultural heritage that must be saved, preserved and utilized. In this article, the author focuses on one of the collections of the Indonesian Hindu University Denpasar, entitled *Kuttara Kanda Dewa Purana Bangsul (KKDPB)*. The *KKDPB* ejection, which is written in Balinese script, contains a combination of Sanskrit, Old Javanese and Middle Javanese. The lontar is a *tattwa* lontar with a Puranic literature style that was written by I Gusti Agung Gede Rai Suhurda in 1978 on a 45 cm long and 3.5 cm wide palm print with 35 pages. Ariana (2017) in her study discussed in great detail the entire content of the palm leaf from a semiotic aspect. His written work helped the author quickly understand the interesting side and ecological values of Bali implied in the Lontar *KKDPB*.

Similar research that addresses the ecological discourse on Balinese lontar has also been carried out by Yasa (2019) by taking the essence of the lontar *kakawin Purwaning Gunung Agung* by Ida Padanda Made Sidemen. Through *kakawin*, efforts also emerged to glorify nature and its contents, both through *sakala* and *noetic*, through commendable actions

and worship of mountains, seas, forests, lakes and rice fields.

### **Balinese Ecological Value Content in KKDPB Lontar**

By believing that the entire contents of the Kuttara Kanda Dewa Purana Bangsul lontar is a sacred Purana teaching which contains teachings of truth, it certainly contains several basic elements. Ras (2014) states that in India, Puranic literature discusses at least five main things, namely: (1) the creation of the world; (2) annihilation and creation of the world; (3) the genealogy of the gods; (4) a period of time in which the world was ruled by leaders at all times; and (5) the genealogy of the sun kings. Ariana (2017) believes these values and elements are also identical to the contents of the KKDPB palm text which contains aspects of the creation process, dynasty and work of God, world periods, times of destruction and the highest reality as well as protection of the universe and the urge to carry out karma. These important parts are in each part of the palm sargah. Sargah I is written about the verses of worship addressed to the ancestors, the world conditions in Java and Bali in the past, the narrative about Hyang Pasupati on Mount Mahameru who then sent down to the Gods his 9 sons to reside

on the holy mountains in Bali. At this point we can draw an awareness that the mountains in Bali are a symbol of purity because they are the home of the *Hyang* who are tasked with protecting all life on the earth of Bali. These mountains are Mount Lempuyang (the palace of Hyang Gni Jaya Sakti), Mount Natar Adakasa (the palace of Hyang Tugunatha), Mount Batukaru (the palace of Hyang Tumuwuh), Mount Batur (the palace of Hyang Narakresna), Mount Uluwatu (the palace of Hyang Tumuwuh), Mount Bratan (the palace of Hyang Sudarma), Mount Kawi (the palace of Hyang Manik Galang), Mount Rencabima (the palace of Hyang Bhajramurti) and Mount Mangu (the palace of Hyang Danawa).

Furthermore, in Sargah II, Hyang Pasupati is told that he not only sent his son's gods to reside in the mountains, but also gave birth to five *rsi* (holy priests), namely Hyang Mpu Ghana, Hyang Pandhita, Hyang Mpu Mahameru, Hyang Bgawan Cakru, and Hyang Bujanggaladewa. They are the ones tasked with organizing and compiling the guidelines and procedures for implementing society in Bali. So the island of Bali is not only dominated by the spiritual power of mountains as a place of manifestation of God, but is also governed by great holy priests

who prioritize religious teachings. In Sargah III, the lontar is again filled with reviews and teachings about the creation of nature which was also born from the power of Hyang Bhatara Parameswara's jnana (mind and knowledge) so that nature emerged which was shaped like an egg and gave birth to the nature of bhur, bwah and swah. These elements then form land, water and space. We know it by the terms pertiwi, apah, and akasa. At the end of yoga, six sons, known as the gods of sad heaven, finally appeared to reside in the holy place and were tasked with guarding the six symbols of nature. Sang Hyang Jayamurti resides in Basukian and is tasked with guarding Mount (Giri Kerthi); Sang Hyang Jayanatra lives in Batukaru and is tasked with guarding forests, dry fields and plantations (Wana Kerthi); Sang Hyang Jayakerta resides in Watuklotok and is tasked with guarding lakes and waters (Danu kerthi); Sang Hyang Jayasadhana headed to Mandarin in west Bali and was tasked with guarding the rice fields (Swi Kerthi); and Sang Hyang Jayadana headed to Er Jeruk in the east and was tasked with guarding the universe (Jagat Kerthi).

The fourth sargah in the palm leaf (*lontar*) talks about the enchantment of Bhatara Guru,

Bhatara Parameswari Uma Dewi, and Bhatara Gunu descending to the beautiful island of Bali. Then he headed to every traditional village in Bali, at the Kahyangan Traditional Village Temple, as well as at village intersections. Clearly, at this point we can see the manifestation of God, symbolized by *Bhatara*, not only sitting in the mountains and temples, but also in the *mandalas* of every village in Bali. The island of Bali is very explicit in this palm leaf, not only created by the gods, but also a place for the gods and a place for society and humans to glorify nature and God's creation. In Ariana's (2017) study, she clearly quotes a copy of the KKDPB paper as shown below:

*“...tan wenang alpha, ring  
prewerttining kayangan tiga wisesa,  
mwang sasanak ira kabeh, twin, ring  
desa pakraman, twin ring pringga  
jurang ring lwah ring ngalas gunung,  
pinggiring sagara, ika kabeh  
pangastana ning dewa-dewa, bhatara  
bhatari presanaking Pura Panataran  
Desa Puseh Dalem Kahyangan...”*  
(KKDPB, hal. 24b)

The translation is:

"...we must not forget the custom of Kahyangan Tiga Wisesa, and all his brothers, that in Pakraman villages (traditional villages), in ravines that are difficult to pass, in rivers, in mountain forests, on beaches, these are all places where gods and goddesses reside. , bhatara-bhatari brothers of Panataran Puseh Dalem Kahyangan Village..."

This quote firmly illustrates that the natural physical environment of the island of Bali, be it ravines, rivers, mountain forests, beaches, is the abode of gods and goddesses whose purity must be maintained and is beneficial for the source of life and welfare of the Balinese people, both around natural symbols and in villages. -village. So Bali puts forward the concept of sagara-giri (mountains and sea) not as separate parts, but as a network of ecological cycles that flow in one breath of life from the mountains to low places to the sea. Agastia (2014) stated that the Balinese people pay special attention to the concept of sagara-giri, showing that there are various religious ritual practices carried out. The unique side of KKDPB's palm oil which is identical to ecological discourse as mentioned previously is the *Sad kerthi* value. *Sad* means six, *kerthi* or *kriti* means activity, work and work (Zoetmulder, 2011). So *Sad kerthi* are six commendable actions that function to bring prosperity. A long quote from pages 18a to 19b from KKDPB reviews the six *Kerthi* including *Giri Kerthi*, *Wana Kerthi*, *Sagara Kerthi*, *Ranu Kerthi*, *Swi Kerthi* and *Jagat Kerthi* as stated below:

”...*Sira Hyang Jayantara jumujug mareng Gunung Watukaru, madharma kayangan pangaran*

*Daharihan, sira wisenaning sarwua dewa, rumaksa ikang wana prakerti pakebonan pagagan kunang...*”

“..... *Sang Hyang Jayamurthi jumujug mareng Bhasukihan, nangun dharma kahyangan ingaranan Masrungon, msira teguha mangraksadi Giri Kerthi, resting jagat kabeh, maweh tata cara ning nagara krama, kapanggehang prabhu mantra mandiryya mukti atmayaning sarat...*”

“.....*Sira Hyang Sandijaya, jumujug maring gili-gili pangaraning Srangan, nangun dharma kayangan, ngaran Dalem Sakenan, tinengeran tatmajajah. Pageh mangraksa sagara pakretti, pangayu jagat, mwang pamrayascitta sarwua kala bhuta manusa....*”

“...*Sira Sang Hyang Jayakretta jumujug mareng kidul wetan panepi Samudra, hana ring ujung, dinama sila jong mangraksa ranu prakerti, kalanduhaning jawuh, humili nikang uwai, lana, mawa, mretanning sarwa tumuwuh sarwua tinandur, maka huriping rat bhawana kabeh...*”

“... *Sira Hyang Jaya Sadanatra, jumujug ring kikisik kidul kulwan, adarmma kayangan, pangaran madarango, I rabut pakedungan stana nira, pageh mangraksa swi pakretti. Swi, nga, swa. Werddyaning sarwua wija, wibhuhing guna sakti manta, nganakena tri upasadana wibhuhingpraja mandala, humilangaken sarwua marana kabeh...*”

“... *Sira Hyang Sri Jayadana, jumujug maring wetan, adarmma kayangan, majujah, tinengeran Wejruti, nga Hairjuk. Pageh mangraksa jagat kretti, kalanggening prabhu mantri mawang rat, kretta rahayu kang nagaraneng bangsul...*”

Which mean:

".... He *Hyang Jayanatra* headed to Mount Batukaru, a paradise with the name Dhaharihana. He has power over all the gods, guarding *Wana Kerthi*, plantations and fields."

".... He who is called *Hyang Jayamurti* towards *Bhasukian*, built a heaven called *masrungon*, consistently cared for the sanctity of *Giri Kerthi*, the beauty of the whole world, presented a way of life in the state, a firm king, and a Minister who paid attention to world unity..."

".....He *Hyang Sandhijaya* went to the dyke called *Serangan*, built the paradise of *Dalem Sakenan*, as a sign of *tatmajujah*. Be firm in protecting *Sagara Kerthi*. Protecting the earth and destroying the sins of all human space and time..."

".... He is called *Hyang Jayakreta*, who has a permanent residence at the foot of *Watuklotok* known to humans, established heaven, firmly guarded *Danu Prakerti*, regulated the rain, supplied water without stopping, brought life to everything that grows, everything that is planted, as the one who supports humans throughout the world. earth..."

".... He *Hyang Jaya Sadanatra*, towards the coast in the southwest, established a paradise called *Madaring*, in Rabut Pakedungan, consistently guarding *Swi Kerthi Swi* which means rice fields. Prospering all grains, covering all skills and power of all groups, becoming *tri upasadana* for all citizens, and eliminating pests..."

".... He *Hyang Sri Jayadana*, headed east, built heaven, explored and was known as *Wejruti*, called *Air Jeruk*. Firmly guarding *Jagat Kerthi*,

making the king eternal, the Minister who rules over the world, carrying out the good of the country on the island of Bali..."

Reading the quote and translation above, a lesson can be drawn that the *Sad kerthi* implied in the Lontar KKDPB is a noble teaching which is not only the basis of Bali's ecological values but also demands responsibility and participation from the Balinese people as well as the attention of all stakeholders to maintain sacred symbols and conservation movements. so that the gods are firmly established and Bali's nature becomes prosperous for those who inhabit it. Recently, in the last five years, the Bali Provincial Government has carried out a government agenda by prioritizing development capital sourced from nature, humans and Balinese culture through the development vision of *Nangun Sad kerthi Loka Bali*. Mahendra (2021) explains that Bali's development does not only include physical development but also human or non-physical quality. The vision for the development of *Nangun Sad kerthi Loka Bali* presents a national spirit, love of the homeland, care for the environment, social care and responsibility. So, it becomes a positive provision to follow global progress and adhere to local wisdom

as one's identity. Viewing Bali's ecological values as local wisdom and self-identity, it is fitting that Sad Kethi's ecological spirituality view as implied in the KKDPB Lontar be continued with an emancipatory movement of accountability for all stakeholders in Bali. An environmental agenda and cultural preservation that is oriented towards ecological values must be carried out by all parties as a form of worship and trust. Bali's ecology is holistic and contains elements of a network of upstream and downstream solidarity nodes. Starting from the mountains to the sea, passing through forests, lakes, rivers, lakes and all the people in them. So, efforts to glorify, protect and care for it require awareness, politeness and collective movements.

### **Educative Accountability Reporting as a Real Path Towards Bali's Green Agenda**

In the midst of the big agenda of sustainable development as a movement of nations to save the environment, it is very interesting that Balinese local wisdom presents a unique philosophy, which has survived and is rooted in society, especially in living in harmony with the natural ecosystem. Religious ceremonies and traditions that have been passed down from generation to

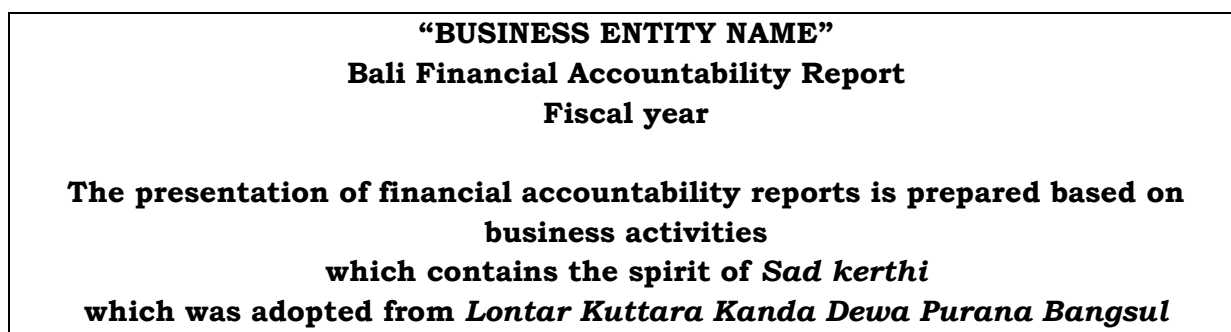
generation take place at important points, namely in mountains, lakes, rice fields, forests, seas and villages, are still strong and actively carried out as an awareness within the frame of *Tri Hita Karana* (harmonization with God, fellow humans and with nature). Although it cannot be denied, the expanse of Bali today is shrinking and tourism industry activities cannot be stopped. In fact, tourism economic activities and the investment climate are very intersecting and side by side with these ecological religious symbols. Therefore, the existence of nature demands social and environmental responsibility from the business sector in ensuring its contribution to saving the environment. The author is of the view that the demand for social responsibility in the business sector operating on the Island of the Gods must also be continued with transformational work in the field of accounting and an inclusive financial accountability movement rooted in Balinese magical ecological values as implied in the KKDPB Lontar. A new presentation format is needed that truly integrates the "green" spirit for entities operating in Bali.

Sudana (2014) in his study pointed out that it is necessary to have real implications for the transformation of financial statements

of business entities that are developed with the thought of harmonizing humans with God, humans with humans and humans with the surrounding nature. The effort to blueprint the transformation of the financial statements of business entities is at least carried out by incorporating the concept of Tri Hita Karana and the teachings of Hindu spirituality that have developed into the wisdom of the Balinese people. Postulates in the framework of the big agenda of sustainable development by placing sustainability at the heart of the analysis can overcome the problem of deficiencies in conventional accounting (Sudana, 2012). It can be said that this thinking if it is associated with looking at accounting from the report side, it is time to move towards accountability based. Although Ijiri (1983) offers a view of accounting reports may be developed with a decision-based or accountability-based orientation. By bringing up an accountability-based accounting report, the ideals of transformation of accounting reports oriented to elements of economic accountability, social accountability, environmental accountability and spiritual accountability can be realized as a new face of the accounting world in

the era of sustainability as described in Sudana's 2014 study.

In the context of independence and competitive advantage, as well as considering the environmental sustainability agenda and development with Balinese cultural values, business entities in Bali have at least begun to be offered a new face of transformation of entity accountability financial statements with spiritual nuances. Putra (2021) in a chapter in the Bali 5.0 Book offers an idea about the importance of the *Sad kerthi* value in the KKDPB lontar, which is expressed in the spirit of creating a real document of openness of ecological-based financial activities and accountability. Furthermore, it is stated that if the local government today has come to use the view of *sad kerthi* as a reference for the preparation of the Regional Medium-Term Development Plan (RPJMD), it is necessary to create new awareness for stakeholders outside the government. For example, it is simple with the intervention of activity reports in the form of sources and uses of funds that present the expense components for the purposes of *swi kerthi*, *giri kerthi*, *danu kerthi*, *segara kerthi*, and *jagat kerthi*. The idea is still limited to only intervening in the format of the source and use of funds report. Therefore, there needs



**Figure 1. An Illustration of the Title Page of the Report Cover**

to be further efforts that are constructive by including it in the systematics of financial statements as has been done by Sudana (2014) using the postulate of sustainable development.

The author tried to insert the word *sad kerthi* in the KKDPB ejection with the title Bali Financial Accountability Report. Two important things that are interesting to explain are that the word accountability represents an entity's financial responsibility practices that are broader than just financial reports. This also prioritizes the spirit of accountability based as mentioned previously. It's just that below it, the author believes it is necessary to add the sentence "based on the noble values of *Sad kerthi*". This sentence is important to emphasize the style of wisdom which is based on lontar and contains spiritual values as well as clarifying the meaning of "bali" which

is implied after the words Financial Accountability Report. That the island of Bali has its own world view regarding its natural cosmology, the teachings of its ancestors and a special format that applies absolutely to entities in Bali. The figure 1 is an illustration of the title page of the report cover.

PSAK no.1 regulates the requirements for an entity to apply components of a complete entity financial report consisting of: statement of financial position at the end of the period; statement of profit or loss and other comprehensive income for the period; report on changes in equity during the period; cash flow report for the period; notes to financial statements, containing a summary of significant accounting policies and other explanatory information; comparative information regarding the nearest previous period as specified in paragraphs 38 and



38A; and the statement of financial position at the beginning of the immediately preceding period when the entity applies an accounting policy retrospectively or makes a restatement of financial statement items, or when the entity reclassifies items in its financial statements in accordance with paragraphs 40A-40D. The Bali Financial Accountability Report which is designed only outlines the elements of the financial position report, profit and loss report and cash flow report with the assumption that these three components are at least able to answer and provide information about accountability relating to the position and accumulation of the entity's financial transactions.

As for the illustration of the presentation of the financial position report is made by prioritizing the important position of assets as supporting pillars of economic activity, society and the environment in business activities by using the report title Asset Report and Its Sources. This is in line with the idea of the name of the report in Sudana's 2014 research. Thus, a dimension based on spiritual awareness emerges. The difference is that spiritual, social and environmentally oriented assets are further described for the six components of *Sad kerthi*.

What this means is that the application of activities to the six symbols of the sacredness of Balinese nature is part of the worship of the teachings of getting closer to the creator and the Gods who reside in these six natural symbols. An example of a *Sad kerthi*-based financial position report can be seen in the illustration in figure 2.

It cannot be denied that the essence of the presence of a business entity is in order to get profit or profit. By prioritizing growth and positive profit balance, the going concern of an entity can be achieved. At least in strengthening the capital structure and bringing prosperity to shareholders. However, along with the development and dynamics of governance thinking, the paradigm of prosperity in the business world is also encouraged not to be oriented towards stockholders but to prioritize the interests of stakeholders. There are many parties outside the interests of owners who must be considered and demand accountability values in a business entity including the government and the wider community. Referring to this basis, the performance reflected in the profit and loss statement that compares the elements of income with expenses must accommodate the values of social and environmental protection

<b>PT. BINA WISATA MANDIRI</b>		
<b>Sad Kerthi Based Asset and Resource Report</b>		
<b>For the year ended December 31, 20xx and 20x</b>		
	Nominal	
<b>ASSET</b>	<u>20xx</u>	<u>20xx</u>
Assets for <i>Giri Kerthi's</i> cause	xxxx	xxxx
Assets for <i>Danu Kerthi's</i> cause	xxxx	xxxx
Assets for <i>Wana Kerthi's</i> cause	xxxx	xxxx
Assets for <i>Swi Kerthi's</i> cause	xxxx	xxxx
Assets for <i>Segara Kerthi's</i> purposes	xxxx	xxxx
Assets for <i>Jagat Kerthi</i> purposes	xxxx	xxxx
Assets for economic purposes	xxxx	xxxx
<b>LIABILITIES</b>		
Obligations to the environment, customs and traditions	xxxx	xxxx
Economic obligations	xxxx	xxxx
<b>EQUITY</b>		
Paid-up capital	xxxx	xxxx
Retain earning	xxxx	xxxx

**Figure 2. An Example of a Sad kerthi-based Financial Position Report**

By upholding the spirit of transformation and incorporating the Balinese ecological worldview characterized by *sad kerthi* in accordance with the previous explanation, the author offers a new format in the Balinese Financial Accountability Report by replacing the Income Statement to the *Sad kerthi*-Based Revenue Sources and Use of Funds Report as shown in the illustration in figure 3.

In the agency view, business managers certainly have motivation in

using the entity's income. So, in order to ensure that agents adopt the spiritualistic Balinese ecological spirit, the report elements above mandate the form and format of use of funds which contains the objectives in each *sad kerthi* element. This means that agents are directly motivated to play out the motives behind the use of income towards strengthening the protection of religious, social and environmental activities in the nodes of mountains, lakes, forests, rice fields, seas and the Balinese

<b>PT. BINA WISATA MANDIRI</b>		
<b>Report on Sources of Income and Use of Funds Based on <i>Sad Kerthi</i></b>		
<b>For the year ended December 31, 20xx and 20xxx</b>		
<b>Source of Income</b>	Nominal	
	<u>20xx</u>	<u>20xxx</u>
Business operating income	xxxx	xxxx
Other operating income	xxxx	xxxx
Number of Sources of Income	xxxx	xxxx
<b>Use of Funds</b>		
Use of funds for <i>Giri Kerthi</i> activities	xxxx	xxxx
Use of funds for <i>Danu Kerthi</i> activities	xxxx	xxxx
Use of funds for <i>Wana Kerthi</i> activities	xxxx	xxxx
Use of funds for <i>Swi Kerthi</i> activities	xxxx	xxxx
Use of funds for <i>Sagara Kerthi</i> activities	xxxx	xxxx
Use of funds for <i>Jagat Kerthi</i> activities	xxxx	xxxx
Use of funds for business activities	xxxx	xxxx
Amount of Fund Use	xxxx	xxxx
<b>Surplus (Defisit)</b>	<b>xxxx</b>	<b>xxxx</b>

**Figure 3. An Example of a *Sad kerthi*-based Revenue Sources and Use of Funds Report**

community. The position of the use of funds for operational needs related to the administration and general affairs of the entity is placed in the lowest position with the intention of prioritizing spirituality in the presentation of the report. Furthermore, the statement of cash flows which is presented in order to provide information on cash flows in business activities is also designed towards a *sad kerthi*-oriented presentation transformation. Previously, in accordance with IAI (1994b: 22), the Cash Flow Report

contained at least three activities, namely operations, funding and investment. In the future, the cash flow should also have a spiritual and socialist character by adding a cash flow component of activities that support religious and spiritual improvement based on *sad kerthi*; cash flow for *sad kerthi*-based environmental preservation and improvement activities; as well as cash flow for *sad kerthi*-based social strengthening and advancement activities as designed in the illustration in figure 4.

<b>PT. BINA WISATA MANDIRI (*illustration name)</b>		
<b>Sad Kerthi Based Cash Flow Report</b>		
<b>For the year ended December 31, 20xx and 20xxx</b>		
	Nominal	
	<u>20xx</u>	<u>20xxx</u>
Cash flow to support religiosity and spiritualit	xxxx	xxxx
Environmental preservation and improvement cash flow	xxxx	xxxx
Cash flow supports the strengthening and advancement of society	<u>xxxx</u>	<u>xxxx</u>
Operating activity cash flow	<u>xxxx</u>	<u>xxxx</u>
Investing activity cash flow	xxxx	xxxx
Funding activity cash flow	<u>xxxx</u>	<u>xxxx</u>
Increase (decrease) in cash and cash equivalents	xxxx	xxxx
Cash and cash equivalents at the beginning of the period	<u>xxxx</u>	<u>xxxx</u>
<b>Cash and cash equivalents at the end of the period</b>	<b><u>xxxx</u></b>	<b><u>xxxx</u></b>

**Figure 4. An Example of a Sad kerthi-based Cash Flow Report**

### **CONCLUSION, IMPLICATION AND LIMITATION**

Business entities have a huge contribution to the progress, economic growth and civilization of the nation. Amidst the unstoppable flow of industrialization and modernization changes, it is very reasonable if all business activities carried out by entities in the future must promote the spirit of sustainability and play a role as the spearhead in nourishing and preserving the natural environment. The wisdom of knowledge inherited by the ancestors of the archipelago is very abundant, especially those that prioritize a worldview of glorification of nature, including those believed and ingrained in the practice of the Balinese people. Bali Island, known as the Island of the Gods, is not only

thick with a fairy tale culture, but also appears as the prima donna of Indonesian tourism. Since its journey to grow into a tourist destination until today, the existence of business entities has also increased. Land conversion, waste problems and environmental challenges are real in front of the eyes. Meanwhile, the textual heritage of the glorification of natural symbols as the center of the sacred ecological network appears to be implied in one of the KKDPB *lontar* texts. From the *lontar*, we can glean a message of Balinese ecological politeness towards the glorification and respect for the sanctity of mountains, lakes, forests, rice fields, the sea and the universe or known as Sad Kerthi.

Reading the content of *lontar* texts means honoring science and

carrying out a message of nobleness that has a divine teaching. Nature and its contents are the creation of God Almighty, a symbol of holiness that must be preserved and maintained for the survival of Balinese people. Business entities must have social sensitivity and sensitivity to help glorify these ecological teachings as a form of worship and social responsibility in succeeding the sustainable development agenda. Sad Kerthi should not appear as mere jargon, but is applied and prioritized by business entities in Bali. This article offers a transformative conception of the entity's financial statements that contain the spirit of Sad Kerthi in the KKDPB lontar consisting of the *Sad Kerthi*-Based Asset and Source Report, the *Sad Kerthi*-Based Revenue Source and Use of Funds Report and the *Sad Kerthi*-Based Cash Flow Report. All elements of the report are wrapped together into the Bali Financial Accountability Report. This article not only offers Bali's uniqueness and independence in reporting, but ensures that the island has a strong spiritualist ideology and all business entities operating in Bali aspire to adopt these ecological values towards accountability-based reporting.

This article can be used by academics and business people in

developing science and technology based on the conception of Balinese human thought that emphasizes religiosity, ecology and transcendent elements. In welcoming the future of Bali and the world faced with environmental uncertainty due to business impacts, this article can also be used as a reference by accounting, finance and business practitioners in the preparation of future financial reporting standards. Due to the scope of the illustration of the transformation of accountability reports in this article using profit-oriented business entities, of course, surplus or deficit elements are still presented in the presentation. In the future, there is potential to continue the development of research on the formulation of presentation in various entity sectors including traditionally characterized entities by exploring the possibility of treatment of *Sad Kerthi* expenditures as a distribution of added value for the entity.

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