The Role Of Local Wisdom In The Construction Of Good Governance: An Ethnography Study In Social Organization In Bali Indonesia

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Abstract
This study explores the role of Tri Hita Karana (THK), as Balinese local wisdom, on the implementation of good governance within social organizations in Denpasar, Bali, Indonesia. The research takes a banjar as its object, namely Banjar Kedaton, as one form of non profit social organization located in Sumerta Kelod, Denpasar, Bali, Indonesia. These research was conducted by employing qualitative method and an ethnomethodological approach to examine a setting in daily life. The informants selected to participate hold a management role and know the history of the governance structure of Banjar Kedaton. The results of this study indicate that Balinese local wisdom (THK) has become a strong foundation for the implementation of the principles of good governance in Banjar Kedaton.

Keywords: Local wisdom, Tri Hita Karana, Good Governance, Banjar, Bali, Indonesia
1. INTRODUCTION

Ever since Sir Adrian Cadbury highlighted the importance of good corporate governance (CG), the concept has become very influential throughout the world, and it continues to be an interesting research topic.

Most of the literature on good corporate governance deals with business firms and includes studies by Claessens et al. (2000); Claessens et al. (2002); and Chung et al. (2007), who used agency theory to discuss the relationship between the company and the internal company such as the owner, the board of commissioners, and the board of directors, as well as corporate relationships with external parties such as public shareholders, government, regulators, external accountants, suppliers, analysts, creditors, and customers. In addition, several studies have linked CG and non-profit organizations (Puspitasari and Ludigdo, 2013, Pradnyawati and Putri 2016). In contrast to business firms, non-profit companies have goals that are not driven solely by financial motives. In a non-profit company there is no distribution of income to the owner, and therefore non-profit companies are not allowed to make a profit, since the organizations founded for a specific reason or purpose, such as philanthropy, social, sport, culture, and education.

Various efforts have been made to improve the implementation of good CG in Indonesia. Reflecting on the economic crisis of Indonesia in 1997 raises great awareness of the need to apply good corporate governance practices. This began with the establishment of the National Committee of Corporate Governance (KNKG) in 1999, followed by the Corruption Eradication Commission under Law No. 31 of 1999, which was later replaced by Law No. 3 in 2004. However, violations of the principles of good CG are still ongoing, with examples in Indonesia including companies such as PT. Lippo, PT. Kimia Farma, and Century Bank, in addition to in government, such as the number of regional heads and representatives of the people who are involved in cases of corruption and money laundering. In observing these cases, it is clear that the concept of good CG needs to be reconstructed to strengthen the pillars of good CG. There needs to be stronger implementation of good CG so that the conflicts of
interest that occur in an organization can be reduced through the addition of a balancing mechanism as part of its implementation.

The main focus of this research is to explore the role of local wisdom in the construction of good governance. The research setting is a non-profit social organization in Bali, Indonesia. The emphasis on good governance in Indonesia concerns not only the legal system but also needs to pay attention to the interaction of legal aspects with legal culture and the values received by the people who live in and have developed Indonesian society (Lukviarman, 2016), including the local wisdom that has existed in the community for a long time.

To maintain balance and harmony in life, the Balinese people have the concept of Tri Hita Karana (THK) as a form of local cultural wisdom that has been adopted as an organizational culture (Windia and Dewi, 2011). THK is a philosophy that has also become a concept of life centered on the principles of togetherness, harmony, a balance between economic goals, environmental and cultural preservation, and aesthetics and spiritual aspects. THK is a concept that involves the harmonization of relationships that are always maintained by the Balinese, which include parahyangan (human relationship with God), pawongan (inter-human relationship), and palemahan (human relationship with the natural environment).

**Figure 1.**

**Tri Hita Karana Concept**

![Tri Hita Karana Diagram]

Source: Suja (2010:30) in Pertiwi dan Ludigdo (2013)
The implication of this research is a model of the role of local wisdom on the construction of the good governance.

2. THEORETICAL FRAMEWORK

To explore the construction of the role of Tri Hita Karana (THK) in good corporate governance (CG), First, I look at the collection of articles in the Multiparadigm Indonesian Accounting Series Volume 2 Number 1, April 2016. There are 35 articles, but only one article relates to CG associated with THK. The article in question is by Putri (2016) and examines the effects of THK on village credit institutions (LPD) performance. The study was conducted by a descriptive method using quantitative data that were processed using the SPSS analysis tool. The results show that the principles of CG comprising transparency, accountability, responsibility, independence, and fairness, in addition to local culture, affect the performance of rural banks in Gianyar Bali. Although Putri (2016) regards corporate governance and THK as different concepts and looks at their impact on performance, it does state on page 186 that CG alone is not enough but that it needs to apply the noble local culture of THK, yet the concepts still remain separate in the model that is presented. Thus, no research has been conducted in which THK is treated as an important concept that is an integral part of good governance.

As a control mechanism within an organization, CG becomes more meaningful when incorporated with the concept of THK. Another area that can be studied in relation to this research is banjar adat in Bali, which is an indigenous public space in the Balinese cultural system. Said and Junaid’s (2016) exploration of the meaning accorded to social accounting operations states that the banjar as a public space carries a range of symbolic values and meanings. These include the pooling of interests, building social cohesion, the concept of social ownership and resource management systems, social participation, humanist work, social responsibility, and accountability. Banjar adat in Bali can thus be used as a model of social accounting.

Wirajaya et al. (2016), in The Scientific Research Journal volume II VIII 2014, support the association of accountability with THK. They use an interpretive paradigm with an ethnographic method (Spredley) at Kuta village in Bali to examine the accountability concept containing THK elements such as pawongan, pelemahan,
and parahyangan. Sujana (2016), in contrast, observed accountability from the perspective of THK at Lembaga Perkreditan Desa Adat (Culture Village Credit Institution) in Kedonganan, Bali, and found that accountability practices in the dimensions of human relationships with God (parahyangan) can be seen from the reflection of faith and piety of LPD management as reflected in the value-based activities, values, and norms contained in their religion, with the spirit of work seen as a form of sacrifice and dedication. The practice of accountability of the dimensions of human relations and the natural environment (pelemahan) can be seen from the activities and involvement of LPDs in efforts to preserve the natural environment. The practice of accountability dimensions of human relationships with others (pawongan) can be seen from the economic existence of LPD to its stakeholders and the social awareness and various community empowerment programs through its policies and contributions.

The THK concept in the context of good governance implementation concerns the implementation of a mechanism of checks and balances to create effective and efficient management. The organization must be able to account for its performance in a transparent and reasonable manner. The company must be managed properly, be measurable, and be in accordance with the interests of the company while also taking into account the interests of the owners and other stakeholders. A checks and balances mechanism produces a balance in conducting organizational activities because the manager will obtain supervision from the community so that what is done becomes controlled.

A banjar adat is a public space (Said and Junaid, 2016) with a unique system of kinship and cultural mutual help (gotong royong) that has now been transformed into a traditional institution full of religious values, customs, arts, and culture (Noviasi, et al, 2015). Additionally, Surpha, in Susilawati et al. (2016), interpreted the banjar as a form of social unity based on territorial unity reinforced by indigenous unity, which contains the values of unity, brotherhood, and togetherness.

In banjar, people live in a bond to help create order in the life of society and help to solve the problems that exist in society. Therefore, a good governance mechanism is needed in order to facilitate and actualize the values that underpin the
development of culture-oriented development so as to accommodate the interests of the society as a whole.

A person is declared to be a citizen of a banjar if he lives in a banjar area and has married. He will then be obliged to become member (krama) of banjar. Someone who comes from outside the traditional banjar to live there is deemed to be a resident of a banjar dinas. Banjar dinas is an administrative banjar built by the central government Act. The bale banjar adat originally served only as a gathering place and as a place for deliberation among the banjar community. Over time its function has shifted in line with the development of land in urban areas that have high economic value, which has led to the development of new economic activity opportunities, thus producing a change in the initial function of bale banjar. Its original function as a place of consultation was transformed into a cultural and economic function (Gantini et al., 2012).

This research uses a banjar Kedaton as the object of observation located in the indigenous village of Sumerta, Denpasar, Bali. Banjar Kedaton, as a center of community activities. Banjar Kedaton has very diverse, and various activities (sekehe / juru). Sekehe is an activity in banjar Kedaton that is allowed to run economic activities. This means that sekehe can runs activities through which it is possible to earn an income, which is then returned to the sekehe members in the form of a fee. Examples of these activities may include sekehe sroli banten (the making of ceremonial facilities for the preparation of prayer), sekehe Janger which is accommodate Janger dancers. Activities that do not bring in revenue are named juru are divided into:

1) those related to traditional and religious activities, such as gurit / kidung (holy song)

2) those related to the arts, social, and economic activities such as gong/gamelan (the traditional orchestra).

Gantini et al. (2012), using the approach of Yusuf Bilyarta Mangunwijaya in the book Wastu Citra, defined the difference between the function and use of a bale banjar in Bali in terms of architecture. The main customary function of the bale banjar is for meeting (paruman), and the other functions of bale banjar are for conducting
traditional activities, in addition to official and economic activities (Gantini et al., 2012).

3. RESEARCH METHODS

This research is a qualitative method and employs an ethnomethodological approach to examine a setting in daily life; that is, it conducts observation and interviews with stakeholders, as seen in Banjar adat Kedaton in Sumerta Kelod village, which aims to gain an understanding of social reality through inductive thinking. This banjar adat was chosen as the object of the research for the following reasons. First, the banjar is the smallest unit within an indigenous village that provides a direct service to the community. Second, the banjar seeks to develop the economic aspects that need to be accountable to the community.

The data obtained by the way of: 1) interviews with praJuru (management) and penglingsir banjar (elderly), 2) observation, and 3) documentation. PraJuru who, as the leaders of institutions in the banjar, play a role in the management of Banjar Kedaton and Penglingsir (elderly) who knows the history of the development of Banjar Kedaton. The informants selected for interview are those who play a role in the management of Banjar Kedaton and who know the history of the development of its governance structure of Banjar Kedaton. The management of Banjar Kedaton consisting of praJuru is actively represented by Kelian Banjar chairman I Gst Anom Arsana; the representative who once served as the management of banjar Kedaton is represented by I Gst Ngr Sempati; and the elderly (Penglingsir) is represented by I Gst Ngr Wirakusuma. Participant observation is carried out by directly observing the behavior of individuals and their interactions in research settings. Therefore, the researcher directly involved in the daily life of the subjects studied. In this way, researchers are able to acquire special data from outside the formal organizational structures and procedures, such as community involvement in customary and cultural activities at banjar Kedaton.

Document records are archives and organizational records serve as unique evidence in case studies, which are not encountered in interviews and observations. These are types of data sources that can be used to support the data obtained from
observation and interviews. In addition, a review of organizational records may provide data about the historical context of banjar Kedaton.

This study uses interactive data analysis techniques by Miles and Hubberman. Interactive data analysis techniques include data reduction, data presentation, and conclusion and verification. Data reduction is performed by selecting records or data obtained in the field. The presentation of data is carried out by presenting data in the form of narration so as to enable conclusions to be drawn from the data. The conclusions and verification are made based on everything contained within the data reduction or data presentation stages.

4. RESULTS AND DISCUSSION

History of Banjar Kedaton

This research is located in banjar Kedaton one of the Banjar adat in Sumerta village, East Denpasar, Bali. From its outset, most of Banjar Kedaton’s residents have been farmers. In line with the changing socio-economic life of the society and the development of the city of Denpasar, the livelihoods of Banjar Kedaton’s residents have been very diverse. The population categories in the banjar Kedaton are Pengarep (have married); Penumpang (residents who lives temporary); Patus (residents who have lost their wives / husbands); and Pengele (the old citizens). The number of banjar Pengarep members has also increased rapidly, with a total of 152 households recorded to April 2018.

Banjar Kedaton continues to experience growth in terms of both its physical facilities and community life, through the active role of all of its residents, both independently and self-financed. Seka-seka (the group of activities) owned by Banjar Kedaton among others; The Sekaa Janger (dancer Association), Sekaa Gong/Gamelan (traditional music), Sekaa Kidung / Geguritan (Hindu’s Balinese singing), Ikatan Muda Kedaton (Kedaton Student Association), and Persatuan Pemuda Kedaton (the Association of young generation of Kedaton) have all played large roles in the successful development in all fields in Banjar Kedaton.

As the first banjar Kedaton famous for its arts, especially Janger dance art, the existence of which is recorded as dating back to 1906, Janger Kedaton is not only in
demand by local people but also by local and foreign tourists alike. The achievements of Janger Kedaton also include, in addition to being invited to Batavia (now Jakarta) in 1929, being a champion in the Parade Dance Janger se Bali in 1982. Banjar Kedaton has several temple (Pura / Pariangan), including Pura Luhuran Bingin, Pura Taman, and Pemerajan Banjar. It also has some sacred objects in the form of Pratima, Rangda, Hanoman, and Gelungan Mantri and Janger. In 1975 Dharma Putra’s kindergarten school was established as a place for kindergarten children to learn and play, as somewhere to enjoy social life and society, and education especially progressed rapidly. In 1986 Dana Bakti Luhur Foundation was established to engage in business savings and loans, services, and education.

The organizational structure of banjar Kedaton in the period 2015–2018 is given below:

<table>
<thead>
<tr>
<th>Pemucuk paruman</th>
<th>Penglingsir/ Pembina</th>
<th>Representative of the elderly citizen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kelihan I</td>
<td>top leader</td>
<td></td>
</tr>
<tr>
<td>Kelihan II</td>
<td>second leader</td>
<td></td>
</tr>
<tr>
<td>Penyarikan I</td>
<td>Secretary</td>
<td></td>
</tr>
<tr>
<td>Penyarikan II</td>
<td>second secretary</td>
<td></td>
</tr>
<tr>
<td>Petengen I</td>
<td>the first person with the responsibility for recording and accounting for cash income and expenditure at banjar Kedaton</td>
<td></td>
</tr>
<tr>
<td>Petengen II</td>
<td>the second person with the responsibility for recording and accounting for cash income and expenditure at banjar Kedaton</td>
<td></td>
</tr>
<tr>
<td>Kesenian</td>
<td>Art</td>
<td></td>
</tr>
<tr>
<td>Kepemudaan / Pecalang</td>
<td>Youth and security</td>
<td></td>
</tr>
<tr>
<td>Pelemahan / Pawongan</td>
<td>Support team</td>
<td></td>
</tr>
</tbody>
</table>
Paruman Mechanism (Meeting)

A meeting (paruman) in Banjar Kedaton is arranged in awig-awig (traditional regulation) in Banjar Kedaton published on May 13, 1999. Prajuru banjar (the leader) have the right to hold a paruman. Meetings for krama banjar pengarep (main members) are held at least once every six months. Prior to the paruman taking place, residents are sent a letter of invitation to attend.

A paruman will run if the meeting is attended by half of the banjar resident (paos 67 in awig awig), with absentees obliged to inform prajuru banjar. Banjar residents must wear customary Balinese clothing while the meeting is being conducted.

During this meeting, Prajuru Banjar reads only the banjar work plan for the future that has been created by the board together with the penglingsir banjar. If the citizens are in agreement with the plan made, it can then be executed. The consent of citizens is expressed verbally and not by the holding of a vote to agree on the contents of the work plan (Perarem) which may include the following: a) Routine activities, for example (mutual corporation) gotong royong to clean the environment once a month; b) No routine activities such as asset development, business development, or correction of activities that have been done six months ago.

Meetings are usually held on a Sunday morning so that residents are able to be present without interrupting their routine activities.

Banjar Kedaton owned resources which is called Duwen Banjar (assets owned by Banjar) included: lands, shops; the temple asset (Pelaba pura); Gambelan Gong; and the Foundation Bakti Luhur Kedaton (DBLK).

DBLK Fondation is currently the driving force of the banjar Kedaton economy, which is engaged in savings and loans, especially for banjar Kedaton residents, and as a fund manager for the Dharma Putra kindergarten school and the resultant of leasing of the land for Bali Arts Festival (PKB). The foundation was established to conserve and nurture the independence of banjar Kedaton in the management of its assets, which are accounted for the citizens as founders of the foundation every six months.
The Role of Local Wisdom (Tri Hita Karana) on The Construction of Good Governance.

The meaning of good governance in the business organization has received considerable attention from various parties in Indonesia and has led to the formation of the National Committee of Corporate Governance (KNKG), which has become a foundation with the aim of ensuring good business for both public and non-public companies in Indonesia. Social organizations such as the Banjar adat in Bali have indirectly applied good governance, and this is reflected in the behavior and customs of the society. In the Balinese cultural system Banjar adat is a non-profit organization in the form of a social institution characterized by a kinship system and gotong royong culture (mutual corporation), which is the distribution of social areas based on awig-awig (regulation).

THK culture is the actualization of one’s behavior in its activities because the decisions taken are influenced by the cultural identity, which is made up of the values and habits that are upheld by the community. The researcher conducted interviews with Prajuru banjar and ex-Prajuru and ordinary citizens. The interviews were conducted in August and September 2017.
The following section presents the role of each element of THK in good governance in Banjar KEdaton.

a. The role of pawongan in good governance
Based on the results of the interviews and observations, as well as observations made of the informants, it was established that the pawongan plays a role in the construction of a good governance mechanism. Pawongan is derived from the word wong (human) and is one part of the THK in which Banjar Kedaton develops a tolerant attitude and respect between the members of the Banjar in carrying out community activities. This is the attitude of Tat Twam Asi that needs to be maintained since, in essence, humans’ and God’s creations are the same. The objective is to maintain harmonious relationships based on the principle of togetherness (menyama braya) between the residents of the banjar and among the banjar board.

As stated by the elder member, Banjar Kedaton has a special section that handles pawongan. The pawongan activities within the banjar Kedaton structure include
fostering and providing guidance to the social organization in Banjar Kedaton such as
the youth bond of Kedaton (Ikatan Pemuda Kedaton), the youth union of Kedaton
(Persatuan Pemuda Kedaton), the association of wife (Krama istrri), or Family Welfare
Education (PKK), and The Security (Pecalang) also pays attention to the improvement
of facilities at Banjar Kedaton. The pawongan activities leads good communication
between the existing institutions with Prajuru Banjar Kedaton. The participation of
citizens in every activity is always considered and is grown and developed by, for
example, involving women (krama istrri) alongside men (krama lanang) in the
preparation of a ceremony at Pura Luhur Bingin Kedaton.

The Law of Karma Phala (beliefs that exist in Hindu’s Balinese societies, that
past lives determine the fate of today or the actions / attitudes / behavior of good or
bad someone today can form a person's karma in the next life) directs the Banjar’s life
in Banjar Kedaton with the aim of maintaining harmony both internally and
externally. As stated by Prajuru banjar, “the performance of the duties of prajuru
banjar will obey the awig-awig (the banjar’s custom rules), which serves as the rule
of conduct that directs the attitude and behavior on the prajuru in carrying out the task.
Indirectly, the ethics of prajuru and banjar citizens are formed by a strong belief in the
existence of the law of karmaphala”.

b. The role of pelemahan in good governance
The term pelemahan is derived from a word lemah that means land, yard, or residential
area. In general, understanding the THK concept of attenuation is a dimension related
to the physical aspects of the environment around us or the environment around the
banjar. Pelemahan in Bali relates to corporate and building layouts that should be
adapted to the religious beliefs and culture of the banjar adat place. This research
seeks to observe the role pelemahan on the implementation of good governance in
banjar Kedaton, Denpasar.

The role of pelemahan in the good governance system in Banjar Kedaton is
seen in the existence of a sacred building in the temple area of banjar Kedaton Pura
Luhur Bingin Kedaton, Pura Banjar, and Pura Taman. It is seen in the monthly
carrying out of gotong royong to take care of the banjar environment, to keep it clean
and beautiful by, for example, planting trees or taking care of the plants that are
owned. Banjar Kedaton residents try to avoid conflicts with the surrounding community related to environmental issues in the implementation of community activities by, for example, disposing of garbage in the correct place and not scattering it on the roadside. The community took the initiative of paying janitors, facilitated by the banjar in cooperation with the head of the hamlet.

The beauty and cleanliness of the environment needs to be maintained so that it emits the peace that can support a happy community life to achieve harmony. Banjar Kedaton originally had a beautiful environment consisting of banjar land planted with various coconut trees. However, due to the development and environmental changes that have taken place, the gardens in banjar Kedaton were seen as strategic land and now have the Ardh Candra Denpasar adjacent to them. In July of every year, there is always the opportunity for Banjar Kedaton to rent out its land to traders who come to sell their wares at the Art Market of Bali Arts Festival. This practice has led to the felling of a number of coconut trees. However, the banjar has made efforts to plant coconut trees in empty areas near Pura Taman, although these have been in limited quantities. Banjar Kedaton has a characteristic large banyan tree that grows in front of Pura Luhur Bingin Kedaton, right in the courtyard bale Banjar Kedaton. Given that the existing banyan tree is very old, the Banjar has begun planting as many as two new banyan trees for every tree as replacements.

The banjar always increases its role and care in building social welfare. There are a women club who always holds gymnastic morning for elderly, conducts larva examination in every house of citizen every month to avoid dengue fever.

**c. The Role of Parahyangan in Good Governance**

Kelian Banjar strongly believe that success in performing duties as kelian banjar is achieved not solely because of their own ability, but due to the believe in God (Ide Hyang Widhi Wasa). Therefore, Prajuru Banjar always holds prayer together in the full moon day and ceremony (pudelam) event. Kelian Banjar performs the task of leading the banjar with a certain goal, i.e., succeeding in completing the task, which is yadnya (sacrifice without showing) based on ngayah principles (ngayah means working with joy without expecting reward) for every human.
being created by God Almighty. Ketion Banjar is very confident in carrying out the duties as the management of the Banjar is a deed that obtains the control of God Almighty through a belief in the law Karmaphala. Prajuru banjar, trusted as the creature of God in carrying out the duties as the board must uphold the values of harmony and togetherness. For every activity there are prayers in accordance with the customs of the people of Bali to carry out activities (ngaturang conang) and ask for safety and fluency in the move.

At Banjar Kedaton all citizens always participate in carrying out routine religious activities together. This includes every ceremony at the temple in Banjar Kedaton, namely:

1) Puja awali katap held once a year, every Purnama Kapat (the Fourth Full Moon), when the citizens of banjar Kedaton ngayah (help sincerely) in preparing the ceremony. The ceremony is held at Pura Luhur Bingin Kedaton., Denpasar, Bali, Indonesia

2) A six-monthly puja awali ceremony, namely Tumpek Wayang; Tumpek Bubuh; Bude Cemeng Kelawu; Hari Raya Saraswati.

The ceremony held once every six months is prepared by tempekan. Tempekan is the division of the population (per cluster) in Kedaton banjar. The aim of this is to encourage citizens to work together and communicate when given the task of Banjar. The name of tempekan in banjar Kedaton is as follows: 1) Tempekan Jeroan, 2) Tempekan Dangin Jeroan, 3) Tempekan Dajian margi, 4) Tempekan Daun tukad, 5) Tempekan daun jeroan. The Prajuru Banjar is assisted in the implementation of daily tasks by the Kestnoman. The number of Kestnoman always exactly matches the number of Prajuru banjar. So, if there are currently nine people working as Prajuru banjar, there must also be nine people as kesi noman.

Banjar perform religious rituals every day and according to the holy days set in accordance with the Hindu religion in Bali. Implementation of the daily ceremony is carried out by the tempekan. Today, in an era when it is so easy for people to receive information, the implementation of the ceremony is not enough. Society also needs to be given a spiritual splash as a way of calming feelings of upset and aggression due to life’s challenging issues and trials. The Banjar thus needs to periodically conduct
spiritual spirits / dharma wacana for citizens in order to create / awaken the peace of the soul, which is carried out mainly on the Purnama holiday that falls every month at the time of the full moon.

This research aims to examine the construction of the role of the THK local wisdom within Balinese culture in the implementation of good CG in Banjar Kedaton, Denpasar, Bali. The activities of the community in banjar Kedaton as a public organization is confirmed by its prevailing custom, culture, and religion that exist in the banjar environment.

This greatly affects the banjar organization’s management model, and THK is a societal understanding that very closely affects the behavior of people carrying out their daily activities. THK, which has the concept of pawongan, pelemahan, and parahyangan, is also used by pрагuru banjar in managing activities in Banjar. Pawongan as a concept states that one man must be in harmony with another. Pelemahan is the concept that humans must also be in harmony with nature and their environment. As such, if humans can be in harmony both with other humans and the environment, this means it is easy to get closer to the Creator (Ide Sang Hyang Widhi Wasa). THK in banjar Kedaton is therefore very concerned about its citizens, nature, and the environment, and especially about being very close to the Creator.

The concept of THK provides an important contribution to good governance. The THK concept is concerned not only with relationships with stakeholders but also considers the environmental aspects and harmony of human relationships with God the Creator. It can be concluded that THK renders the good governance model more complete and robust, as stated by Steward (1984), Patton (1992), and Stanbury (2003) in Wirajaya (2013) that real accountability is not merely the accountability of formal finance but also its ability to increase the organization’s responsibility with regard to its environment.

The role of THK in the construction of good governance can be illustrated below:
CONCLUSION

*Banjar* Kedaton at Sumerta Kelod in Denpasar Bali Indonesia provides learning based on the participation and social interaction that has the power to build social cohesion. In the implementation of good governance, *banjar* Kedaton Denpasar practices harmonious relationships among elements within the traditional banjar culture system and in the overall Balinese cultural system called THK, which entails observing the relationship of *banjar adat* with stakeholders and also paying attention to the environmental aspects and harmony of human relationships with God the Creator (Ide Sang Hyang Widhi Wasa). Pawongan comes the word *wong* which means human beings or communities, humans as social beings will heavily depend on others in their lives to create harmonic and peace of life. The *pawongan* activities leads good communication between the existing institutions with Prajurit Banjar Kedaton. Pelemahan is derived from a word *lemah* that means land, yard, or residential area. The implementation of *pelemahan* is the harmonious relationship between humans, and nature and the environment. The role *pelemahan* in CG relates to corporate
buildings lay outs that should be adapted to the religious beliefs and culture of the banjar adat place. It is seen in the monthly carrying out of gotong royong to take care of the banjar environment, to keep it clean and beautiful. The role of parahyangan in CG is as the spirit to create peace and prosperity for banjar Kedaton. Pajrata banjar trusted as the creature of God in carrying out the duties as the board must uphold the values of harmony and togetherness.

REFERENCE


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