

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value



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ABSTRACT: Purpose — *this study aims to explore and understand the meaning behind how to practice accounting, which is internalized in the daily lives of traders in the Badung-Bali Traditional Market through the cultural values of Tri Hita Karana.*

Design/methodology/approach — *the researcher used a qualitative-interpretive paradigm with an ethnomethodological approach to achieve the research objectives. Data collection uses three methods, namely in-depth interviews, participant observation, and documentation. Data analysis used Garfinkel's (1967) analysis phase, namely indexicality analysis, reflexivity analysis, and action-contextual analysis, as well as the process of presenting common sense knowledge of social structure.*

Findings — *the results of this study indicate that there are simple posts made in the imagination of traditional market traders according to the needs that are considered essential to them. In addition to the necessities of life, traditional market traders are aware of debts that must be paid due to purchasing their merchandise from suppliers.*

Practical implications — *The use of Tri Hita Karana culture not only creates the meaning of accounting practice as an activity loaded with holistic tolerance, care, and interconnection among traditional market participants, but also the spiritual value inherent in the daily trading activities of traditional market traders*

Originality/value — *the accounting practices carried out by traditional market traders do not only generate profits (money-material) but also non-material benefits, which emphasize the values of harmony and interconnection of traders with their surroundings, both in the relationship between traders and buyers. (seen in the practice of "nulingin" or helping each other and "ngemaang karting" or discount), the relationship between traders and the environment in which they work (because a clean environment is the "payuk jakan" i.e., main source of income of the traders), and the relationship between traders and the existence of God, which is seen as not a separate thing in their daily livelihood (see from mebanten or praying and offerings activities).*

KEYWORDS: Accounting Practice, Traditional Market Traders, Tri Hita Karana, Ethnomethodology

INTRODUCTION

Economic growth is one indicator of the level of progress of a country or region. One activity that plays an important role in it is trading activity. A market is a facility in the form of space with adequate infrastructure and facilities to accommodate trading activities. Based on the type of transaction, the market is divided into traditional and modern markets (Arianty, 2013). Traditional markets are traditional markets where buyers and sellers can bargain with each other directly. Most goods traded are in the form of daily staple goods. While the modern market is a market that is modern in nature where there are various kinds of goods traded at fixed prices and marked with price tags.

Modernity changes the various arrangements of human life, including in the economic field. Along with advances in science and technology, markets that were previously dominated by traditional markets are starting to be accompanied by the growth of modern markets. Economic transactions are getting easier along with advances in technology. Through online shopping platforms, it is possible for sellers and buyers to make transactions without having to meet in person. Modern markets or shopping centers are also increasingly prevalent, offering the convenience and comfort of shopping. People's choices in meeting their needs are becoming increasingly diverse. However, the choice of shopping using traditional methods remains stable amid competition with modern markets.

Traditional markets cannot be underestimated. A traditional market is a public space in which social and economic interactions occur so the existence of a traditional market as a public space has its value for the people who live and do activities in it. For most people, this market is indispensable in fulfilling their daily needs and as a means of livelihood. Traditional markets

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

as social institutions have a strategic role in the economic development process of a nation (Toni, 2013; Wigiyanti & Kakiay, 2022). Many workers are absorbed in traditional markets, especially as traders. Traders in traditional markets carry out their business in certain ways so that they can continue to be sustainable. One practice that supports these efforts is accounting practice. Accounting is always present in traditional market activities (Wiyarni, 2017). Although accounting terms are not familiar among traditional market trades, they have carried out these practice daily activities as traders. In order to produce useful information, the role of accounting at this time can not only be seen from the point of recording and calculating numbers as the center, but the dimensions of the economic system and local social systems also have an important position in building accounting so that its practice can be more useful (Amaliah & Matoassi, 2020).

Accounting is implemented in most aspects of everyday human life (Hopwood, 1994). Piorkowsky (2000) researched household accounting in Germany. Jacob and Kemp (2022) examine how accounting practices are in the daily lives of small traders in Bangladesh and find how these small traders are influenced by knowledge and the role of social institutions in carrying out accounting practices. Accounting practices do not only exist in large companies but also in micro, small, and medium enterprises, including the activities of traders in traditional markets. In this case, accounting practice is understood as a child of the culture of the society where it is practiced; in other words, accounting practice is a social or cultural product created from the concepts of human thought (According to Subiyantoro & Triyuwono (2004). Accounting practice is part of a socially constructed reality, so accounting practice cannot be separated from its cultural context of daily life activities in society that can influence the preparation of concepts that underlie accounting practices as a business instrument. In other words, accounting practices that are created, established, maintained and preserved actually always involve cultural rules and practices. in a society (Hopwood, 1994). This should also be able to encourage the development of accounting research by providing more in-depth space for the use of the cultural context of society and a wider interpretation of forms of accounting practice in the process of everyday life.

Through the explanation above, the relationship between people's culture and accounting practice has been developing for a long time because accounting practice is believed to be a culture constantly evolving in human social life (Tukan & Sawarjuwono, 2020). In this case, traditional markets have an accounting role that can be explored and has its color in business activity. Research on cultural influences is a field of research that is still wide open, especially when it relates to the diversity of cultures that exist in Indonesia. One of them, namely the study of traditional markets from an accounting perspective, has been carried out by Wiyarni et al. (2014). Their research results show that traditional market traders' accounting values in the local Javanese cultural context will be very much different from conventional accounting values. There are three principles owned by traditional Javanese market traders as the wisdom of traditional traders in carrying out their accounting practices, namely *sak madya* (i.e., not exaggerating in treating their physical wealth), *nrimo ing pandum* (i.e., accepting sincerely what is received), and *amongroso* (i.e., taking care not to hurt others either in behavior or in speech).

The results of research by Wiyarni et al. (2014) show that the accounting practices of traditional market traders will be very closely related to the cultural context of the people in them. Because, after all, traditional markets are seen as cultural centers that describe the expression of attitudes and values (locality) inherent in the community. This is the basis of this research to offer an overview of the accounting practices of other traditional market traders through the characteristics and values of the customs (local wisdom) that develop in Balinese life, namely Tri Hita Karana. Tri Hita Karana is a cultural concept aimed at creating happiness in the relationship between humans and God (*Parhyangan*), humans and fellow humans (*Pawongan*), and humans and their natural environment (*Palemahan*). The main goal of human endeavor is to achieve happiness, and business activity can be an essential component that contributes to happiness or at least is seen as not contradicting this main goal (Lamberton, 2015). In this case, the values contained in the Tri Hita Karana culture as these three elements are believed to be able to become the essence of encouraging happiness and harmony in the daily life activities of the Balinese people, including the traditional market traders themselves.

The development and creation of science (including accounting) today are at least capable of helping uncover a social reality or uncover the truth of a fact that exists in society, including being able to create precious values to serve as a guide in living life McPhail & Cordery (2019). The Tri Hita Karana culture has the potential to provide value for the development of accounting knowledge, particularly about the accounting practices of traditional market traders, which of course, will have differences from well-known accounting practices in the company's business activities. This study explores and explains the meaning behind accounting practices in the Tri Hita Karana cultural values carried out by traders in the Badung Traditional Market - Bali. The meaning obtained can later be used as a more holistic basis for understanding the description of accounting practice, which is very contextual and closely related to the environment in which it is practiced. A closer portrait associated with the description of accounting practices in the cultural values of Tri Hita Karana, which is internalized in traditional Balinese market traders as a cultural product where accounting is practiced, can strengthen the phenomenon of accounting life in every aspect of

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

life. To be able to achieve this goal, ethnomethodology is an approach that is considered appropriate because it focuses on daily activities in a community that is full of values or norms that grow and develop within it.

METHOD

The interpretive paradigm realizes that no science is objective and value-free as long as it involves humans with their subjectivity, which can consciously or unconsciously influence the process of knowledge construction itself (Triyuwono, 2006). In this study, accounting practice is seen as a social product carved by the power of human interaction. It cannot be separated from the social reality of its environment so that the present meaning or understanding will not be separated from the subjectivity of the humans living in it. So, the interpretive paradigm is used by researchers to understand and analyze the meaning behind the reality of traditional market accounting practices through the cultural values of Tri Hita Karana according to the perspective of the merchant community who carry out their daily activities in Badung, Bali market.

The approach in the interpretive paradigm used to derive meaning according to the purpose of this study is ethnomethodology. Regarding accounting practice activities, ethnomethodology is seen as being able to explain that practice (accounting) activity is a norm that has been assumed to be approved (through understanding) and carried out jointly by everyone involved in it (Kamayanti, 2017). The ethnomethodological approach itself was first expressed by Garfinkel (1967), which emphasizes the awareness, perception, and actions of actors in their daily world, as well as those related to activities that are considered a norm in their daily lives (without any reduction in the subjectivity of the researcher).

An activity in this ethnomethodology will become accountable if the action is experienced and observed by all community or organization members, which is then carried out repeatedly (routinely) within the community or organization. In this case, the researcher believes that the ethnomethodological approach is very appropriate to examine the attitudes of individuals (traders) who usually carry out their daily activities at the Badung Traditional Market, understand how they record and use trading money, and what processes occur therein. In addition, by linking to the cultural values of Tri Hita Karana, which are used in Balinese social life, researchers hope to see how traders in the Badung Traditional Market carry out deals that are not only used as guidelines for their daily activities but also how those values are used to achieve the goals of their (trader) community.

This research was conducted at Pasar Badung, the largest traditional market in Bali, in the heart of the capital city of the Province of Bali. Pasar Badung was built in 1977 and has become the backbone of the economy of small traders and Balinese people in general. The researcher chose Badung Market because of the view that as the largest traditional market in Bali, it has various merchant communities in it, so it can provide space for researchers to choose or interact openly with multiple types of existing trader communities. In addition, most of the traders in the Badung market (who are also Hindu-Balinese) are seen as still firmly adhering to the values of harmony (Tri Hita Karana cultural values; *Palemahan, Pawongan, Parhyangan*) in their daily activities. Another reason is the location of the Badung Market which is easily accessible in the center of Denpasar city. It makes it easier for researchers to reach areas and obtain informants according to the needs of this research.

The informants in this study came from individuals (traders) in a community of traders in Badung Market who have the same daily activities. In this case, the researcher focuses on looking for the relationship between each individual (trader) and their community when carrying out similar activities (reproducing the same daily activities), such as those related to the action of recording and using trade money in the Tri Hita Karana cultural values, as well as the reasons underlying this behavior. Traders carry out these activities in their daily lives. In this case, the selected informants are traders who have been selling for at least three years and are indeed registered (officially) as traders in the Badung Traditional Market, both from the community of traders who sell daily necessities (rice, spices, vegetables) and the community traders who sell tools for offering offerings and ceremonies. This is because these two trading communities are often found selling at the Badung Traditional Market and are much sought after by consumers, namely the Balinese. The list of informants for this study can be seen in Table 1 below:

Table 1. Identity and Characteristics of Informants

No	Name	Trade Type	Selling Experience
1	Mrs. Rina	The need for ceremonial tools and oblations (Hindu)	14 Years
2	Mrs. Kodri	Basic daily needs	10 Years
3	Mrs. Wayan	The need for ceremonial tools and oblations (Hindu)	27 Years
4	Mrs. Kadek	Basic daily needs	20 Years

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

The primary data of this study comes from the words of each informant obtained during the interview process (in-depth interviews) as well as observations of the activities or behavior of the informants (traders) while in the field. Collecting research data consisted of three methods: observation, in-depth interviews, and documentation. Researchers as observers seek to know and interpret the reality under study, the activities that take place, the interactions and relationships of the people involved in the activities being studied, visible gestures (style of speech, facial expressions, gestures), as well as other things that happen in the reality that is examined as it is. The results of these observations are then poured into observation notes which contain explanations or reports of things that have been observed or happened while in the field, both notes made on the spot (during the observation, preventing falsification of memories due to the limited memory of researchers) and written notes after the statement was made (made after the researcher returned home).

In-depth interviews involve gathering in-depth information according to a predetermined problem and research focus (Moleong, 2012). The questions used to guide this interview will be semi-structured, i.e., the researcher has formulated a set of core questions that will be asked of the selected informants. This means the researcher first prepares several core questions on the research objectives. Other questions will develop the core questions during the interview process with the informants (which are adjusted to the informants' answers). So, the results of in-depth interviews will depend on each person's responses because the in-depth interview process emphasizes the freedom of each informant to convey their point of view or understanding. Finally, data collection through documentation aims to complement the information obtained during the research process, which is carried out by collecting images (photos) from the research site.

Furthermore, data analysis in this study was carried out using three stages of research presented by Garfinkel (1967): indexicality analysis, reflexivity analysis, and action-contextual analysis. Indexicality analysis is done by making initial themes (expressions of indexicality) through words or body language that appear and are understood together in a community. An ethnomethodology researcher believes that understanding a term (meaning) and practicing it in daily activities cannot be separated from the environment in which we are. In other words, certain expressions or actions (body language) will be distinctive and contextual, so it is believed that terms of indexicality will not always have the same meaning in a given space and time. Likewise, with the expressions or body language present in the accounting practices of traditional market traders in Balinese cultural values, Tri Hita Karana. Accounting practices that are understood and carried out in the daily lives of traditional market traders are believed to be inseparable from the importance of harmony, which is the basis for the life of the Balinese people, namely the harmonious relationship between humans (*pawongan*), the balanced relationship between humans and nature (*palemahan*), and the relationship between humans and nature. Harmony between humans and the Creator, God Almighty (*parhyangan*). So, it can be said that this analysis is used to find initial themes or expressions of indexicality in words (through in-depth interviews) or actions (through observation) from the daily lives of traders in the Badung Traditional Market.

After the researcher observes and finds indexicality expressions, the next step is to examine the reflexivity of these expressions. This stage is called reflexivity analysis, intended to reveal things considered "uninteresting" to informants (traditional market traders) that underlie daily activity. This analysis seeks to examine something considered unattractive in traditional market traders' daily activities. They feel that this is always done and mutually understood (in their community) without trying to think of logical reasons why they do it repeatedly. This is the task of the researcher to return the "interest" of the informant (traditional market traders) to things that are considered unattractive (because they are routinely done) and discuss the logical reasons behind the informant doing this in their daily life. Through reflexivity analysis, researchers are not only focused on understanding the informants (traders) themselves. Still, they are also "required" to observe and examine interactions between traders in their daily activities at the Badung Traditional Market. In addition, to get good reflexivity, researchers must be free from various forms of judgment on the social reality being studied, just like toddlers who see everything for the first time with great curiosity and amazement.

The final stage in the analysis presented by Garfinkel (1967) is action-contextual analysis. This analysis is intended to reveal a daily activity (action) that is practical, recognizable (recognizable), and can be reported (visible). In this case, the researcher is directed to be able to elevate certain daily activities that are "unattractive" to Badung Traditional Market traders (because they are used to or routinely done) to become "interesting" and make them "visible" to other people who may not be there, in that community. In other words, the action-contextual analysis stage believes that there are background expectations (Garfinkel, 1967:36) that make many daily activities visible but not noticed (seen but unnoticed) because they regard these activities as things that are understood together and are usually carried out in a community. This stage is also accompanied by the process of presenting common sense knowledge of social structure to explain a daily activity is formed, and the reason for this daily activity is carried out.

FINDINGS AND DISCUSSION

The Value of *Pawongan* in *Nulungin* and *Ngemaang Korting* Practices

Pawongan is harmony among human beings so that it can bring positive meaning to human life, both as individuals and as social beings. The practice of *pawongan* in the accounting practices of the Badung Traditional Market can be seen from the behavior of the traders on the 2nd floor, which is devoted to selling ceremonial equipment and *bebantenan* (Hindu) needs. At that time, the researcher met Mrs. Wayan and two of her friends, who were traders of ceremonial and traditional ritual implements (Hindu). The researcher also approached them, who were chatting while making a flat (a rectangular mat made of coconut leaves). Indeed, when observing the daily activities of other traders on the 2nd floor, most traders were *metanding* (arranging various materials to make *canang* and *pejati* offerings) or making *jejaitan* (*upakara* or other offerings) to be sold to buyers.

After becoming acquainted with and participating in buying several ceremonial materials that Mrs. Wayan sold, the researcher started chatting casually with Mrs. Wayan while helping her *metanding canang* (making offerings). During the conversation, there was an exciting activity that Mrs. Wayan conveyed in her daily selling, namely the practice of *nulungin* (helping) among traders who need ceremonial tools and *bebantenan* (Hindu). Mrs. Wayan said:

"Here (2nd floor), the goods sold are the same. It's like an alliance, and it's like sisters. For example, if this friend (pointing to Mrs. Wayan's friend at the stall next door) doesn't go to the market, I will help sell her wares. If, for example, I don't go to the market, it's the same as helping me sell my wares. Working together, taking care of each other has always been like this. This is right next to me now, going home because there is an event (in front of Mrs. Wayan's stall); I'll leave the merchandise and close the booth later. I'm with my friend (smiling). Even though the type of merchandise is the same, there are regular customers. Sometimes my stock runs out, but on the other side, it's still there. The money will be given later, trust each other and never steal other people's rights. Help each other. There must be money to be earned. Grateful for friends here caring for each other."

From Mrs. Wayan's narrative, the researcher saw that *nulungin* was a mutual helping activity usually carried out daily with her friends, fellow traders of ceremonial tools, and *bebantenan* (Hindu) on the 2nd floor. Without any strings attached, Mrs. Wayan wanted to open a kiosk and sell merchandise owned by her friend when her friend could not trade in the market. And vice versa, Mrs. Wayan's friends around her do not hesitate to provide similar assistance if Mrs. Wayan cannot sell. Mrs. Wayan feels grateful for this mutual *nulungin* (helping fellow traders) attitude because she still has income (money coming in), even though sometimes she cannot sell directly at the market. She and her fellow merchants who need ceremonial instruments and offerings (Hindu) around her still prioritize mutual trust so that traders who have never been harmed or taken from their sales by traders who help (in the practice of *nulungin*) have never been hurt. So, it can be said that the method of *nulungin* is a form of cooperation between traders who need ceremonial and traditional (Hindu) tools to help maintain their merchandise if there are traders who cannot sell at once. However, what is more, interesting about this *nulungin* practice is that no traders have asked for profit (profit sharing) from it because it is based on a sense of caring and brotherhood among traders, as Mrs. Wayan said.

When conducting the interview, the researcher interviewed Mrs. Wayan, who was also accompanied by two other traders who needed ceremonial equipment and other (Hindu) offerings, whose stall was located side by side with her stall (located in the middle side of the aisle). During the interview process, it was seen familiarity between them. One of Mrs. Wayan's friends was in front of her stall and was seen "dropping" her stall because her friend was going home early to cook Piodalan preparations in her village. The booth was left as if there were still traders selling, and later it was closed by Mrs. Wayan at the same time her stall was closed at around 8 pm. This is very common in the practice of *nulungin*, which fellow traders carry out for the needs of ceremonial (Hindu) tools and offerings. Meanwhile, the things that are usually done in the daily life of these traders are something of interest to researchers. Moreover, this practice of *nulungin* is only based on mutual trust, and there has never been a merchant who has taken the proceeds (money) from the merchant being assisted. The money from the sale will remain as it is received by the trader who entrusts her wares (who cannot sell), without any disputes about dividing the proceeds.

On another occasion, the researcher visited the left side of the aisle on the 2nd floor of the Badung Traditional Market. The researcher wants to obtain other information related to the practice of *nulungin* in the daily lives of traders who need ceremonial and *bebantenan* (Hindu) tools. After walking down the aisle to the left and observing the activities of the traders, the researcher met Mrs. Rina, who greeted researchers warmly to take a look at her wares. The researcher approached Mrs. Rina's stall, then bought two incense sticks and some *lekesan* (a means of *upakara*, betel leaf containing lime, gambier fruit, and tobacco folded into triangles). After chatting, the researcher was allowed to interview Mrs. Rina. When the researcher asked about *nulungin* activities, Mrs. Rina looked enthusiastic and said with a robust Balinese accent:

"Here, in my opinion, there is no sarcasm at each other because both know each other. They even help each other like brothers. It's normal to help each other take care of the merchandise. Sometimes when a friend cannot attend, I am asked to help look after and sell the goods, such as hangers and small offerings like this (pointing at cigarettes and offerings of offerings). It doesn't just have to be me who wins because I believe that luck has already been arranged. Help each other, and enjoy selling together. That's

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

what I hold, so if buyers in a friend's merchandise are entrusted, it means good luck. We help each other. So, friends here already understand that merchandise is entrusted to them, so let's help. Because that makes us get along."

The statement conveyed by Mrs. Rina shows that the practice of *nulungin* is a common practice among fellow traders of ceremonial (Hindu) equipment needs on the 2nd floor of the Badung Traditional Market. The *nulungin* practice is seen by Mrs. Rina as one of the things that keeps the traders' relationship harmonious because the traders try to help each other in selling their wares if a trader is unable to sell at a particular time. Through this practice of *nulungin*, he believes that everyone already has their fortune, so if a friend's merchandise that is entrusted to her sells well, that is not an excuse for her not to help when asked for help again. So, it can be seen that the practice of *nulungin* is not only a form of tolerance that strengthens Mrs. Rina's relationship with her fellow traders who need ceremonial tools and offerings (Hindu) but also serves as a reminder for her always to be grateful and not to compare the fortune she gets when she helps sell the wares she has entrusted (in the process of helping).

This *nulungin* practice is also common among traders of daily staples who occupy the 1st floor of Badung Traditional Market. This is reflected in the researcher's conversation with Mrs. Kadek, a trader selling basic daily needs at the Badung Traditional Market for nearly 20 years. At the beginning of selling basic needs, she helped her older sibling, who is also a staple goods seller and has only opened her own kiosk in the last ten years. While looking at the researcher, Mrs. Kadek said:

"Almost all of the traders here I know because we have been doing business for a long time. We often help each other when there is merchandise that runs out or doesn't have when buyers are looking for it. If I have a buyer looking for something I don't have, I usually look in front of me or next to me, do I have the item I'm looking for, then tell the buyer to buy there. It's the same if I have the goods. My friend also tells the customer to shop at me. In us, it's usually like that. Help offer items that we may run out of or don't have. You can look for them at your next-door friend. It's nice when I can help my friends because it's nice not only to get profit together but also to get relatives. Hehehe...."

Through the narrative delivered by Mrs. Kadek, she presented an understanding that the practice of *nulungin* for her and her fellow traders of daily staples around her is more about helping each other inform where the merchants whose goods are being sought by buyers. As with Mrs. Kadek's experience, she sometimes met with buyers looking for merchandise whose supplies were running out or she was not selling, so Mrs. Kadek did not hesitate to tell her buyers to buy from other traders who she knew had these items. For her, *nulungin* activities can help sell fellow traders (bring profits in the form of money) and bring happiness because they have relatives (*nyame in balinese*) or partners who look after each other in trading.

One aisle from Mrs. Kadek's stall, the researcher met another informant who was also a seller of daily staples. Mrs. Kodri, as she is usually called, also gave information that was almost the same as what Mrs. Kadek conveyed. he said:

"I've been here for ten years, no conflicts, especially because of the fight over buyers. Indeed, here is a kind of merchandise, but we all help each other in trading. My friends and traders in this alley know the merchandise being sold very well. If a buyer is looking for something, for example, I don't have one, and I'll tell person A or B, a friend from the aisle here too. Because we both trade, live from here, don't think that you are great and don't need help, hehe..."

Mrs. Kodri's experience selling on the 1st floor reflects that the practice of *nulungin* is a form of joint activity (merchandise of sale) carried out consciously by a group of traders of daily basic needs, as conveyed by Mrs. Kodri. He and the traders in the same aisle voluntarily inform where fellow traders sell or have the goods the buyer wants. In addition to being able to help buyers find the merchandise they are looking for, Mrs. Kodri feels that this *nulungin* activity can maintain good relations among fellow traders, including avoiding disputes due to fights over buyers.

Apart from the practice of *nulungin*, another exciting activity in the eyes of researchers in the daily lives of traders is discounting transactions in buying and selling with buyers. Buying and selling transactions contain the process of agreeing on the price of merchandise between traders and buyers, which of course, cannot be separated from the attitude of traders in serving buyers who bid prices and respond to price decisions mutually agreed upon. The following is the result of the researcher's interview with Mrs. Wayan regarding the activity of canceling the program:

"If I'm not looking for excessive profit. During religious holidays, it's crowded. I'm looking for a profit) at most 500 to 1,000. Like a pack of Banten candy, I bought 5,000 from a supplier and sold 5,500. It's the same as sewing a hanger, looking for a profit of only 1,000. It's more to find a buyer, sell the merchandise, and generate income rather than stay home (smiling). Usually, it's the ladies who shop. If they spend a lot or are regular customers here, I'll give them a discount (i.e., *korting*), extra items, one or two if it's a product with the same price. If for *lekesan*, cigarettes or candy offerings, give one more pack. It's also easy to get a discount for another two-three thousand, it's not bad for parking money, I think. So, my customers already know that if they shop or buy a lot here, that's what they get."

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

Mrs. Wayan's narrative implies that giving discounts is her way of attracting buyers so that her wares are still selling well. When a buyer buys merchandise in large quantities, such as purchasing *jejaitan* or daily offerings (cigarettes, candy, *lekesan*) then he will give a bonus by adding more goods purchased by the buyer (one or two *jejaitan* extra at the same price; additional a pack of Banten cigarettes, candy, or *lekesan*). Mrs. Wayan also doesn't profit much from her sales because she already feels happy with the buyers coming to buy her wares. In addition, buyers who have subscribed to Mrs. Wayan's kiosk are usually given a discount when purchasing her merchandise, which she terms "money for parking." So, it can be said that the practice of giving discounts that Mrs. Wayan usually does is aimed so buyers who have purchased ceremonial equipment and (Hindu) ritual implements can return to her stall so that her merchandise can still be sold and generate income for her.

On the other hand, the practice of "*ngemaang korting*" or discounts is a typical activity carried out by Mrs. Kodri as a seller of daily staples. The researcher observed her serving a female buyer who was present in the middle of our interview. At that time, the female buyer bought 5 kilograms of rice and 3 liters of cooking oil. It can be seen that when Mrs. Kodri conveyed the total price, the female buyer tried to ask for an additional 10,000 rupiah to be reduced because she felt she was buying a pretty large amount. Mrs. Kodri also, jokingly speaking Balinese, replied to the request of the female buyer by saying that she could only give a discount of 6,000 rupiahs. The female buyer was silent momentarily, then finally agreed to Mrs. Kodri's offer. After finishing serving the woman buyer and we continued the interview, the researcher asked her what happened earlier. Mrs. Kodri said: "Usually it is like that (discounts). If the price offered is still reasonable, not too far from the basic price, I usually give it without haggling like before. Female buyers usually like to bid first and then pay. Male buyers don't haggle very often if I like to give discounts like before or give the spices more than what was bought by the buyer. So that buyers like it. They have a good relationship, so they don't become bitchy or grumpy traders. The buyers run away later."

The practice of *ngemaang korting*, in Mrs. Kodri's understanding, implies an activity that has been mutually understood (and done repeatedly) by both the seller (Mrs. Kodri) and the buyer who buys her wares. The practice of discounting is based more on the seller's sincerity (Mrs. Korti) in giving a discount when the bargaining process takes place with the buyer. She will immediately provide a deal if the price requested by the buyer is not far from the cost of the goods. However, if it is considered too far from the cost of goods, Mrs. Kodri will offer another discount to the buyer (such as the female buyer seen by the researcher) until a price agreement is reached between the two parties. In other words, the buyer's price discount will be lower than the initial price calculation but will not be too far (rationally) from the cost of the goods purchased. In addition to price discounts, (*ngemaang korting*) can also give (additional) goods to buyers who are regulars of Mrs. Kodri, such as buying cooking spices (in packs/sachets). Through this practice of *ngemaang korting* or discounting, Mrs. Kodri hopes to give a good (not bitchy) impression to buyers so they feel happy and are not afraid to come back to shop at her kiosk.

Based on the narratives of the informants and the results of observations of traders' activities (basic daily needs; the need for ceremonial tools and burdens), the researchers obtained two accounting practices that were based on *pawongan* and were usually carried out in the daily lives of traders, namely the practice of *nulungin* and *ngemaang korting*. In this case, *nulungin* becomes a habit of mutual assistance among fellow traders based on trust to help maintain stalls and sell merchandise if traders cannot sell at a time. The exciting thing about this *nulungin* practice is that the money from the sale will remain as it is received by the traders who deposit their wares, without any traders ever asking for profit sharing from the activity. In addition, the practice of *nulungin* also shows the willingness of traders (such as the seller of daily staples on the 2nd floor) to inform the location of the seller whose goods are being sought by the buyer (if the goods sought are not sold or run out). Thus, this *nulungin* practice is not only an effort to help fellow traders gain profit (money) but also presents a bond of brotherhood (partners) who look after each other in trading.

In addition to the practice of *nulungin*, the method of *ngemaang* discounting is an "ordinary" activity carried out by traders by giving a little more merchandise (than it should be) in the amount paid by the buyer, for example, when buying several *jejaitan* or spices. The practice of *ngemaang* discounting is also interpreted by traders by giving discounts if buyers buy their merchandise in large quantities, where the amount of the value shown is usually not far from the cost of the goods (usually there is a bargain first if the buyer asks for a discount that is too far of the cost of goods). Furthermore, the informants, who incidentally are traders who have been selling at the Badung Traditional Market for a long time, have the hope that what they do can give a good impression (friendly, not bitchy) to buyers when buying and selling transactions with them, so that their merchandise remains buying behavior and kinship (familiar) with buyers (especially those who have subscribed for a long time) are well maintained. In addition, this practice of discounting also shows the feeling of "adequacy", that traders have for the results they are trying to achieve, so there is no intention of taking profits beyond reasonable limits. In other words, the provision of additional goods (bonuses) or price discounts is intended as a trader's strategy to maintain the continuity of their business and strengthen family ties with their buyers (customers).

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

A Clean Environment is "*Payuk Jakan*" Traders

Palemahan in Tri Hita Karana originates from the word "*lemah*," meaning land, and can be interpreted more broadly as the environment, natural, or *bhuwana*, where humans live and reside. Humans live and obtain their necessities from the environment, so humans should always protect and maintain the environment wherever they are. Likewise, in a traditional market environment, which is a place where traders depend for a living, of course, it also needs to be kept clean and tidy. It's just that this cannot be separated from the extent of traders' awareness to participate in it. The simplest thing is the waste problem in the market environment. However, if waste is not handled correctly and without high support from all levels in the market (including traders), this can become a complex problem. Mrs. Wayan, a seller of ceremonial (Hindu) equipment needs, also disclosed this waste management activity.

"Here, I pay a garbage fee, eleven thousand rupiah for one day. Because I have a place for one, I pay that much. Each trader has a card and is usually paid through Bank BPD (regional bank). I usually set aside the proceeds from the sale. Usually, my son helps pay every week because I don't understand. Only if the vendors are on this floor, even though we pay, do we feel compelled to maintain cleanliness. I provide a trash can (pointing to the white bucket under the selling table) and usually clean it before selling and when I want to close the stall. It's not because I've already paid; waste matters are the market's business. This is the place I sell; I have to clean it so buyers are comfortable shopping here."

Mrs. Wayan's narrative shows that the traders charge a waste levy of Rp—11,000 per day for small kiosks similar to the type of kiosk owned by Mrs. Wayan. Mrs. Wayan used to set aside the money she earned from her trade daily. However, she chose to pay the garbage fee every week with the help of her son due to her lack of understanding of using electronic payments (via Bank BPD ATMs). He feels that even though the regulation on the amount of waste fees has been implemented, the waste problem must not only be handled by the market alone but also must be supported by the awareness of traders to maintain the cleanliness of the environment where they sell. Almost all traders who sell on the 2nd floor (where Mrs. Wayan sells) are highly aware of protecting the environment. As Mrs. Wayan said, traders usually have their own trash bins at their stalls, even though at the end of each market aisle, there is a large trash bin for traders to put their trash. Mrs. Wayan also with her awareness, always cleans up the area of her stall, both before the stall is opened and when it is about to close the booth. Of course, this awareness of managing waste cannot be separated from Mrs. Wayan's concern for providing comfort for buyers. If the environment where they sell is clean and maintained in such a way, it will create a feeling of comfort and away from the dirty impression of shopping in it.

When interviewing Mrs. Wayan, a trader friend of hers also participated in listening to our interview. This trader opened a kiosk not far from the stall owned by Mrs. Wayan. When Mrs. Wayan mentioned that every trader on the 2nd floor was also highly aware of maintaining cleanliness, this merchant friend seemed to agree with Mrs. Wayan's words. This trader's friend also pointed out to researchers that he also has a trash can in her stall, and usually before closing (around 8 pm), the traders (on the 2nd floor) will usually leave their stall after making sure all the trash (which they own) has been put in place large trash provided by the market (at the corner of each alley). Of course, the presentation by Mrs. Wayan and her friend shows that the traders on the 2nd floor have a high awareness of protecting the environment where they usually sell. This concrete action not only gives the buyer a comfortable impression but also shows that the traders have a sense of belonging (a deep attachment) to the place they usually use daily to make money.

On a different floor from where Mrs. Wayan was selling, the researchers also obtained information from Mrs. Rina and Mrs. Kadek. Even though they were selling in different aisles (even though they were on the same floor), the two informants knew each other. The researchers obtained almost the same information regarding waste management from these two informants. On average, the traders on the 1st floor also get a kiosk that looks the same as that owned by Mrs. Wayan on the 2nd floor of the Badung Traditional Market. This causes the traders on the 1st floor to be charged a garbage fee with the same nominal amount, IDR 11,000 daily. It's just that for the payment (through the BPD bank), Mrs. Rina prefers to pay every day, while Mrs. Kadek pays every week. Another exciting thing for researchers is also getting from Mrs. Rina's statement.

"In here, our trade money is just paying for garbage. However, I feel there is a kind of mutual reminder between us to participate in protecting this area. Indeed, I am a trader, so what can we help? Not too much. Because it's just that simple, we remind each other to manage our waste first. The waste is not scattered anywhere, disturbing the surroundings and buyers. So, I grew a sense of shame inside me. Fortunately, my friends here want to be aware, don't go around like that so buyers can shop comfortably, not inferior to supermarkets, hehehe..."

Merchants on the 1st floor, as Mrs. Rina said, must comply with the rules for paying garbage fees set by the market manager. However, in more depth, there is an effort to remind each other between Mrs. Rina and her fellow traders (on the 1st floor) to manage the waste they produce as well as possible. Indeed, this is a simple thing to do, but without the awareness and cohesiveness of the traders to do it, this waste management problem will become challenging to achieve. Especially in a traditional market, which is often seen as dirty, some buyers prefer to shop at supermarkets, which are considered tidier and more

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

comfortable. However, this stigma can be changed by having a high awareness of managing waste from each trader. Thus, Mrs. Rina hopes that the buyers who come can also see the Traditional Market as a clean and comfortable place for them to shop.

Based on the submissions of informants, the waste problem becomes a big scourge if it is only carried out by market managers without the support of traders to participate in it. The market management already has rules for waste retribution and provides cleaning support facilities, such as large trash bins at the end of the corner of the hall on each floor of the market building. The informants did not object to withdrawing garbage retribution money, even though they had to set it aside from the money they traded. In other words, the money from selling is not only used for their interests but efforts have also been made to maintain the cleanliness of the environment where they sell. Even so, the informants (and the group of traders on floors 1 and 2) ensured that the waste they generated from their trading activities did not spill everywhere and created a dirty impression on buyers. Of course, managing this waste is essential to maintaining environmental quality and the convenience of shopping at traditional markets. This was also seen in every informant and her fellow traders who realized that they depended on their environment (to make a living) so that letting their place of work become dirty and smelling garbage was tantamount to blocking the fortune that would come to them.

Mebanten: Aligning Material and Non-Material (Spiritual) Activities

Parhyangan is a form of harmonious relationship between humans and God Almighty. *Parhyangan* cannot be separated from ritual and religious activities in various (Hindu) community life activities in Bali. The same thing can also be seen in the daily lives of traders at the Badung Traditional Market. *Mebanten* is a typical activity carried out by traders before starting their trading activities. Mrs. Kodri, one of the informants, said she always prepares *canang* and *rarapan* offerings (coffee, water, *banten* snacks) for her kiosk and the temple in the market (*Melanting* Temple; Taman Beji Temple). The researcher asked the meaning of this activity for Mrs. Kodri's daily life selling at the market. she said"

"As a Hindu, I believe that *Bhatara Rambut Sedana nike ngiringin* (God in his manifestation as the *Dewa Rambut Sedana* helps) me here. Doing praying and offerings is indeed a routine thing (before trading). It doesn't feel good if you don't deliver *canang* and *rarapan*. I believe my fortune also comes from here (through offerings). So the money that I got, well, I also used it to make my *canang* (offering stuff). *Ngaturang Banten* gives me a sense of comfort, and, amazingly, there's always income every day; nothing is out of the ordinary. I am not only looking for money (in the market), but I also, as a trader, believe that money comes because of the grace of *Ida sane malinggih driki* (God). So, I can control my soul by offering as much as I can."

Mrs. Kodri's narrative implies that the *mebanten* activity is (her) effort to offer the results (blessings) obtained from trading to the manifestation of Sang Hyang Widhi, namely Dewa Rambut Sedana¹. Mrs. Kodri's narrative implies that the *mebanten* activity is (her) effort to offer the results (blessings) obtained from trading to the manifestation of Sang Hyang Widhi, namely Dewa Rambut Sedana. In her daily life, she trades, seeks, and manages the money she earns, not only to fulfill her subsistence (material interests) but also to use it for the sake of *yadnya* through offerings of offerings that he usually offers before starting to sell. In making Banten, it is customary to prepare it yourself and buy the ingredients for the offerings taken from the money from selling them. Mrs. Kodri believes no matter how much money she gets at the moment, the money she earns while trading is a gift entrusted by Sang Hyang Widhi (God), so it is fitting for her to realize her gratitude and devotion as much as possible through the offering of offerings (*mebanten*) at her kiosk's *pelangkiran* and the temple at the Badung Traditional Market (*Melanting* Temple; Taman Beji Temple). So, it can be said that the activity of offering offerings is a form of Mrs. Kodri's awareness not to attribute the presence of God to her trading activities, which she still remembers setting aside a certain amount of money from trading to realize her devotion to God through *canang* offerings and *rarapans* which are prepared and offered every day before selling.

On another occasion, the researcher could see the *mebanten* activity directly during a return visit to Mrs. Wayan's stall. At that time, she was still wearing a scarf around her waist, and incense smoke could still be seen billowing from the corner of her stall. It turned out that Mrs. Wayan had just opened her kiosk that afternoon because there was a *menyama-braya* (customary activities in the environment) that she couldn't leave in her neighborhood. We talked casually after putting down the offerings equipment and removing the shawl. The researcher also asked about the *mebanten* activity that the researcher had observed being carried out by Mrs. Wayan. While staring closely at the researcher, she said:

"Because I sell, *mebanten* is my way of begging (God) to give me a fortune so that my sales will go smoothly because I believe in the power of God. *Mebanten* is also not too much; no matter how capable I am, that's what I give. Because *mebanten* is a form of my gratitude for God's gift. You got a little profit, then did the offerings, complained about everything, and asked for good wares.

¹ In the belief of the Balinese Hindu community, *Bhatara* (God) *Rambut Sedana* is the God of Welfare who bestows smooth wealth or money (funds) to humans, especially becoming a God purified by the profession of a trader or businessman in Bali.

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

But when the selling wares are reaching peaks, they even forget to offer offerings; that's not the concept. *Mebanten* goes back and forth up there so that we always remember God and the money goes right."

In Mrs. Wayan's belief, no matter how much money she earns in trading, she cannot be separated from the greatness of God; *Ida Sang Hyang Widhi*, so *mebanten* or praying and offerings is a way that can be done according to her ability as a trader to express her devotion and gratitude for God's inclusion. *Mebanten* does not just ask God always to sell their merchandise but will forget to do so when they get more fortune (in terms of money) when the merchandise is selling well. The essence of *mebanten* is not like that. He believes trading money is a fortune given by God so that in its use, it is not only for herself but also used with sincerity and as much as possible to rededicate before God. Suppose the use of trading money obtained is not accompanied by *mebanten*. In that case, he will never learn to be satisfied (grateful) for the results of her trade (money), which makes her always driven in endless lust to pursue fortune. So, it can be said that with *mebanten* activities, Mrs. Wayan feels led to appreciate whatever money she earns from trading activities and uses it to maintain her relationship as God's creature.

Based on the explanation above, *mebanten* should be an activity aimed at maintaining a harmonious relationship between humans and God, *Ida Sang Hyang Widhi Wasa*, which is also evident in the daily activities of traders at the Badung Traditional Market. By *mebanten*, the traders show an effort to harmonize the pursuit of material (money) with non-material (spiritual; the presence of God) activities because, after all, the existence of God is not seen as a separate thing in the traders' daily livelihood. Efforts to set aside trade money to make offerings and present them at stalls and The Market temples are evidence of the awareness of traders who always remember and are grateful for God's inclusion in their daily trading activities. How much fortune (money) obtained in trading is believed to bring dissatisfaction and restlessness within (the soul) if the money is only used for ego and self-interest. In other words, the activity of *mebanten* is a way of *yadnya* which is carried out by traders not to arbitrarily use the fortune given by God so that it is not only used to satisfy the merchant's life needs but also brings the merchant's inner satisfaction through offering offerings (*canang, raraan*) which are provided sincerely -Be sincere before Him.

Alignment in the Accounting Practices of Badung Traditional Market Traders

Accounting has been seen as a universal necessity that can contribute to and function in various organizations and socio-economic processes (Hopwood, 1994). In the current social transformation, accounting is seen as having a reciprocal relationship with practices and procedures that exist in everyday life (Wiryani, 2017). One of them can be seen in accounting practices in the daily activities of traditional market traders. Traditional markets are seen as cultural centers that contain attitudes or values inherent in society (Bariarcianur, 2008). This means that the *Tri Hita Karana* value intrinsic in various activities of Balinese (Hindu) people's lives has become one of the values contained in the accounting practices of Traditional Market traders, especially in Badung Market, the largest traditional market in Bali. Even though it is interpreted as a more straightforward practice (from modern accounting practices) and dominated by local wisdom, the meaning of harmony present in it reinforces the existence and uniqueness of the activities of traders in the Badung Traditional Market, Bali.

In simple terms, traders sell their wares and get income from it. However, they have never created particular records of the sale and purchase transactions. This can also be seen from the results of interviews submitted by informants.

"Never. Whatever the receipt from the supplier, that's what I pay. Trust me, there's never been anything out of the ordinary. So, I have divided it up: no matter how much I get, I turn around to look for more goods and pay for the goods to the supplier. The rest meets daily needs, arranges offerings, and pays for garbage. It's just that I've never really been serious, hehe."

(Mrs. Rina)

"I didn't take notes. I'll take things from other people, too; I'll pay for that later. Looking for goods is also not too much. Usually, if something runs out quickly, I look for five to 10 pieces, such as cooking oil, sugar, salt, and kitchen spices. As for the others, well, at least it's below that, or indeed, there are two left, so I just ordered it. I don't make special notes, but I calculate how much I get in a day and how much I cut to pay for this and that; the rest is for my necessities of life's not much, it's enough for me to live."

(Mrs. Kadek)

As stated by the informants, they did not make special notes to record income and expenses. The same thing was found in other informants and fellow traders selling on floors 1 and 2 of Badung Traditional Market. Although they do not make particular records for income and expenses, almost all of these traders know the amount owed by them to suppliers through the receipts (transactions) of goods they keep. However, traders try to align their income (not exceeding debt) to restock merchandise and pay their debts to suppliers. In addition to this, the traders also create a simple scale (in the traders' imagination) which divides their income (money from selling) for activities that are considered essential to them, such as fulfilling their daily needs, *yadnya* activities (offering at the market), stall rental costs, to garbage retribution. So, it can be said that the accounting records that traders make for their daily practices are more in the form of straightforward items tailored to the needs of traders and are formed informally in the imagination (memory) of traders.

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

Even though it is still informal and straightforward, the *Tri Hita Karana* culture, which contains three local wisdom values, namely *pawongan*, *palemahan*, and *parhyangan*, presents harmony inherent in the daily accounting practices of Badung traditional market traders. Regarding the value of *pawongan*, balance among traders and between traders and buyers exists through the course of *nulungin* and *ngemaang korting*. In *nulungin* practice, traditional market traders do not see other traders who sell similar goods (such as daily staples or ceremonial needs/Banten) as their competitors but as "*nyame*", i.e., brothers and sisters or partners who look after each other in trading. This makes the practice of *nulungin* a habit of mutual assistance among fellow traders based on trust to help maintain stalls and sell merchandise if traders cannot sell at a time. The uniqueness of this practice is that traders who help sell (through the course of *nulungin*) know how much profit the merchant partners they assist, but the profits are still received as they are by the traders who deposit their wares, without ever having the traders (who help) ask for profit sharing from the activity. The. In addition, the practice of *nulungin* also shows efforts to help fellow traders so that they both benefit (money) by informing buyers where to find the goods they want from other (similar) traders if the goods they are looking for are not available or sold out at the merchant concerned. Of course, this differs from the conditions in the modern market, where profits become information that competitors cannot know, and competitors can interfere with pursuing profits. Meanwhile, through the practice of *nulungin*, knowing the amount of profit that other traders get and helping each other sell merchandise between traders is an "ordinary" thing seen in the daily activities of Badung Traditional Market traders.

Apart from the practice of *nulungin*, there is still the practice of *ngemaang korting* or discounting as an "ordinary" activity carried out by traders by giving several merchandises a little more (than it should be) at the total price paid by the buyer. Traders also interpret the practice of discounting through efforts to provide price discounts if buyers buy their wares in large quantities, but giving discounts still pays attention to (not far from) the cost of the goods. Of course, this practice is carried out by traders in the hope of being able to give a good impression (friendly, not bitchy) to buyers when buying and selling transactions with them so that their merchandise continues to sell well. Family ties (familiar) with buyers (especially those who have subscribed for a long time) remain awake. Thus, it can be said that the practice of *ngemaang korting* is not merely a trader's (accounting) business strategy to maintain income (money) and the continuity of her business, but more profoundly shows the family ties (familiar) between traders and buyers and a sense of deep adequacy. Traders for the results they strive for, so there is no intention of taking profits beyond reasonable limits.

Related to the value of *Palemahan*, traders do not only interpret that profits come from money (a nominal rupiah) obtained from trading but are also interpreted relatively as coming from how traders can harmonize with the market environment in which they trade. Badung Traditional Market traders feel that the market environment is their "*payuk jakan*," so a clean and well-maintained market environment can help bring them fortune (through buyers). From an environmental point of view, the waste problem is significant if it is only carried out by the market management alone, without the support of the traders who sell in it. The management of the Badung Traditional Market does indeed appear to have rules for paying the garbage levy imposed on each trader and providing cleaning support facilities (such as large trash bins at the corner of each floor of the market building). However, the exciting thing is the action of each trader to have their trash bin at their stall and remind each other not to let their trade's waste spill everywhere. Even though there are market cleaning officers, traders voluntarily maintain the cleanliness of the stalls and aisles where they sell their goods in the hope that buyers will see traditional markets as clean and comfortable places to shop, like supermarkets (modern markets). In addition, the actions of traders protecting the market environment also contain a sense of belonging (deep attachment) in traders to the environment they usually use every day to make a living (*payuk jakan*). Hence, an attitude of not respecting the atmosphere is equivalent to closing their source of income.

Finally, about the value of *Parhyangan*, there is the practice of *mebanten* which shows how traders harmonize their profit-seeking activities (material) with non-material (spiritual) activities related to the existence of *Ida Sang Hyang Widhi Wasa*, God Almighty. The results (money) of the merchandise obtained are not only intended to be a means of fulfilling the needs of traders but also a means of spiritual fulfillment through *mebanten* activities and offering them at kiosks and market's *pelangiran* (Melanting Temple; Taman Beji Temple). How much fortune (money) is obtained in trading is believed to bring dissatisfaction and restlessness within (the soul) if the money is only used for ego and self-interest. In other words, they believe that God gives fortune (profit), and now in the process of pursuing these benefits, how can they always remember and be grateful for whatever help they get. The practice of *mebanten* is an important thing that underlies this belief because offerings to God should not be judged based on literal material but on how sincere the traders are in remembering and being grateful for every favor (profit/loss) given (by God). So, the practice of *mebanten* implies that no matter how much profit is earned and no matter how much effort the traders make, there is not a single day in their trading activities that they forget the existence of God and sincerely set aside their profits to offer offerings (*canang; raraan*) before starting to trade as a form of devotion to the Supreme Lord.

The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

CONCLUSION

This study explores the meaning of accounting practices carried out daily by traditional market traders in Badung Traditional Market. In accounting practice, the informants and fellow traders who met in this study made simple posts in the imagination of traders (perhaps without them understanding it as an accounting practice) by dividing the income earned for needs that were considered essential to them. In addition to the necessities of life, traders are aware of debts that must be paid due to purchasing their merchandise from suppliers (through goods receipts). But in more depth, the accounting practices carried out by traditional market traders do not only generate profits (money-material) but also non-material benefits, which emphasize the values of harmony and interconnection of traders with their surroundings, both in the relationship between traders and traders and buyers. (seen in the practice of *nulungin* and *ngemaang korting*), The trader's relationship with the environment in which he works (because a clean environment is a trader's "*payuk jakan*") and the trader's relationship with the existence of God as the creator of all things in the world (through *mebanten* activity).

Finally, this study's results indicate that material and non-material gains are equally crucial in the daily accounting practices of traditional market traders in Badung Traditional Market. Material gain is a tool to fulfill the needs of every transaction made. In contrast, non-material gains contain the unity of traditional market traders who look after each other (as partners, not rivals) and more intimate social interaction among traditional market actors (traders-buyers). -suppliers). This differs from accounting practices in modern shopping centers, which prioritize material gain and are individual. *Tri Hita Karana* culture not only creates the meaning of accounting practice as an activity full of values of tolerance, care, and holistic interconnection among traditional market players but also spiritual values inherent in the daily activities of selling traditional market traders. Through the results of this study, further research can provide a bit of enlightenment in understanding accounting from the other side, especially from the point of view of the culture of society, which has space to produce a more multi-perspective study of accounting.

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The Meaning of Badung Traditional Market Traders Accounting Practices in Tri Hita Karana Cultural Value

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