

# Harmony of Spirituality and Professionalism: Behavioral Accounting in the Perspective of Tri Hita Karana

Ida Ayu Nirma Prameswari<sup>1,\*</sup>, Ni Made Sintya Surya Dewi<sup>2</sup>, Desak Made Mya Yudia Sari<sup>3</sup>

<sup>1,2,3</sup> Universitas Mahasaraswati Denpasar, Jalan Kamboja Nomor 11A Denpasar

<sup>\*)</sup> Corresponding Author (e-mail: [dayu.ima11@unmas.ac.id](mailto:dayu.ima11@unmas.ac.id))

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## Abstract

### Objective & object:

This research aims to understand how the cultural philosophy of Tri Hita Karana (THK) is implemented in shaping professional behavior and work ethics at BCR Consulting, a tax consulting firm in Denpasar, Bali. The object of this study focuses on the application of the values of *Parahyangan*, *Pawongan*, and *Palemahan* within the organization's activities during the 2025 research period.

### Methods:

This study employed a qualitative approach to gain an in-depth understanding of the implementation of Tri Hita Karana values and their relationship with professionalism in the context of behavioral accounting at BCR Consulting. Data were collected through in-depth interviews, document studies, and literature reviews, involving eight informants, comprising one leader and seven employees. Data analysis was conducted through the established qualitative process of data reduction, data display, and conclusion drawing.

### Results & Conclusions:

The research demonstrates that Tri Hita Karana values are genuinely and thoroughly integrated into the company's work culture. *Parahyangan* fosters spiritual awareness and moral integrity; *Pawongan* strengthens social relationships and teamwork; and *Palemahan* cultivates a harmonious and productive work environment. Collectively, these three elements establish a critical balance between technical professionalism and ethical responsibility.

### Limitations:

This research is confined to a single location and a limited number of informants, which means the findings cannot be broadly generalized.

### Implications:

The results provide a valuable direction for developing an ethical and professional behavior system rooted in local cultural values. Furthermore, these findings serve as a foundation for future research concerning the interplay between spirituality and behavioral accounting.

**Keywords:** Behavioral Accounting, Tri Hita Karana, Professionalism, Organizational Culture.

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## Abstrak

### Tujuan & obyek:

Penelitian ini bertujuan untuk memahami bagaimana nilai-nilai budaya Tri Hita Karana diterapkan dalam membentuk perilaku profesional dan etika kerja di BCR Consulting, perusahaan jasa konsultasi pajak di Denpasar, Bali. Obyek penelitian difokuskan pada penerapan nilai Parahyangan, Pawongan, dan Palemahan dalam aktivitas organisasi selama periode penelitian tahun 2025.

### Metode:

Penelitian ini menggunakan pendekatan kualitatif dengan tujuan untuk memperoleh pemahaman mendalam mengenai penerapan nilai-nilai Tri Hita Karana dan kaitannya dengan profesionalisme dalam konteks akuntansi keperilakuan di BCR Consulting. Data dikumpulkan melalui wawancara mendalam, studi dokumentasi, dan studi kepustakaan, yang melibatkan delapan informan, terdiri atas satu pimpinan dan tujuh karyawan. Analisis data dilakukan melalui proses reduksi data, penyajian data, dan penarikan kesimpulan.

### Hasil & Simpulan :

Penelitian menunjukkan bahwa nilai-nilai Tri Hita Karana telah diimplementasikan secara nyata dalam budaya kerja. Parahyangan menumbuhkan kesadaran spiritual dan integritas moral, Pawongan memperkuat hubungan sosial serta kerja sama tim, dan Palemahan menciptakan lingkungan kerja yang harmonis serta produktif. Ketiganya membentuk keseimbangan antara profesionalisme teknis dan tanggung jawab etis.

### Keterbatasan:

Penelitian ini terbatas pada satu lokasi dan jumlah informan yang terbatas sehingga temuan belum dapat digeneralisasikan secara luas.

### Implikasi:

Hasil penelitian memberikan arah bagi pengembangan sistem etika dan perilaku profesional berbasis nilai budaya lokal serta menjadi dasar bagi penelitian lanjutan tentang spiritualitas dan akuntansi keperilakuan.

**Kata kunci:** Akuntansi Keperilakuan, *Tri Hita Karana*, Profesionalisme, Budaya Organisasi.

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## 1. Introduction

Behavioral accounting, as a sub-discipline of accounting science, focuses on how psychological, social, and cultural factors influence decision-making processes within organizations. Recent studies indicate that the behavioral dimension in accounting is continually evolving, underscoring the necessity of understanding the interplay between human beings, values, and information systems in an organizational context. In professional practice, such as accounting and tax consultancy, the human aspect becomes a focal point because economic and ethical decisions are frequently shaped by personal values and prevailing social norms in the workplace. Consequently, accounting is no longer merely viewed as a financial reporting system but rather as a social practice that reflects human values and behavior (Putra & Rachman, 2023).

Indonesia, as a nation rich in cultural values and spirituality, plays a crucial role in shaping professional conduct in the working world. The integration of local culture and professional practice is becoming increasingly relevant, especially in regions with strong value systems like Bali. Cultural values and spirituality are proven to influence

the professional behavior of individuals and organizations, particularly in maintaining a balance among economic, social, and environmental interests. One philosophy intrinsically rooted in Balinese culture is Tri Hita Karana (THK), which teaches harmony in the relationship between humans and God (*Parahyangan*), with fellow humans (*Pawongan*), and with the environment (*Palemahan*) (Kusumawati, Pramuki, & Pratiwi, 2024). This value guides individuals and organizations to act based on spiritual, social, and ecological balance to achieve collective well-being.

In the modern working world, particularly in professional service sectors like tax consultancy, a need arises to balance these cultural values with the demands of professionalism. Professionalism is defined as an individual's attitude and conduct in performing tasks based on standards of competence, responsibility, ethics, and integrity (Hall, 1968). A professional is not only required to possess technical expertise but also moral character and a commitment to work quality and public interest. Therefore, cultural values like THK can serve as an ethical foundation that strengthens professionalism and social responsibility in the workplace.

Prior research indicates that integrating Tri Hita Karana (THK) values into accounting and organizational frameworks fosters ethical behavior, transparency, and professional accountability. Specifically, Parahyangan strengthens spiritual accountability in financial reporting, Pawongan enhances collaboration and mutual oversight, while Palemahan cultivates an awareness of sustainability and social responsibility (Rakhmawati, 2020; Dewa, Pertiwi, Kristiantari, & Sutapa, 2023; Dewi, Triyuwono, & Hariadi, 2024). These values have also been proven to curb fraudulent tendencies and bolster professional integrity within the workplace (Astana, Sumadi, & Putra, 2023; Damayanthi & Merkusiwati, 2021). Furthermore, studies by Atmadja and Saputra (2014) as well as Putri and Wirawati (2020) demonstrate that THK culture acts as a moderating variable that amplifies the influence of spiritual and emotional intelligence on the performance of accountants and auditors. Dirciana et al. (2024) further emphasize that incorporating THK values into accounting education through a contextual approach can heighten students' ethical and spiritual awareness, thereby solidifying a foundation for holistic professional conduct.

The empirical context for implementing THK values can be observed in the practices of BCR Consulting, a tax consultancy firm in Bali. In the Parahyangan aspect, the leadership and employees consistently pray before work and present *canang* (daily offerings) as an expression of gratitude and spiritual balance. Annual activities such as *tirta yatra* serve as a means of reflection and spiritual development, affirming the belief that spiritual strength is the moral basis for work. The Pawongan aspect is characterized by a spirit of kinship, open communication, and mutual respect that builds harmonious collaboration between the leader and employees. Meanwhile, in the Palemahan aspect, the company maintains a clean and comfortable work environment to create a calm and productive atmosphere.

While numerous studies have explored the role of Tri Hita Karana (THK) in shaping ethical and professional behavior, most of these works remain focused on quantitative variable testing. Consequently, they often fail to fully capture the dynamic values, ethical dilemmas, and subjective experiences of practitioners in their daily work. In the

field of tax consulting, professional pressure often manifests as tight deadlines and client demands for tax strategies that reside in ethical or regulatory "gray areas." This situation places tax professionals in a dilemma, forced to balance client interests, regulatory compliance, and their moral responsibility to the public.

BCR Consulting was chosen as the research context because the firm consistently internalizes THK values throughout its organizational activities—ranging from spiritual practices and a family-based work culture to maintaining a harmonious work environment. In its professional practice, BCR Consulting operates under high-pressure conditions yet continues to emphasize regulatory compliance, cautious decision-making, and ethical considerations in serving clients. These factors make BCR Consulting a highly relevant setting for examining how local cultural values are internalized and interpreted within a professional practice fraught with pressure and ethical conflicts.

A review of the literature reveals a scarcity of qualitative research delving into how organizational actors understand and enact THK values when facing professional dilemmas in the tax consulting sector. This study does not aim to quantitatively measure the impact of THK on performance; instead, it seeks to understand the mechanisms of value, meaning, and experience that shape professional behavior within a behavioral accounting framework. Thus, this research is expected to provide a conceptual contribution by offering a more contextual and profound understanding of the role of culture and spirituality in shaping professionalism—an area that has not been widely explored in previous studies.

Based on this background, the study aims to gain a deep understanding of how Tri Hita Karana values are interpreted and implemented in professional practice at BCR Consulting, and how these values shape professional behavior in the context of behavioral accounting.

## **2. Literature Review**

### **2.1 *Behavioral Accounting and the Ethical and Spiritual Dimensions***

Behavioral accounting emphasizes the importance of understanding human behavior in the accounting decision making process. This approach views accounting not merely as a technical system but as a social practice influenced by an individual's values, morality, and spirituality. Recent research indicates that spirituality and ethics play a significant role in shaping responsible, transparent, and fair accountant behavior (Ermawati & Suhardianto, 2024; Pong & Fong, 2023; Wiyarni, Hanifah, & Murtiningtyas, 2024).

Spiritual intelligence has been proven to enhance ethical behavior and cultivate a sense of moral responsibility. Individuals with a high level of spirituality tend to demonstrate greater social concern and are more consistent in maintaining professional integrity (Pasek, Julianto, & Dharmayasa, 2021; Eliza & Amalia, 2022; Maghfirah, Junita, & Meutia, 2022). Spiritual values also play a role in reinforcing accountability and social responsibility in financial reporting (Ermawati & Suhardianto, 2024; Pong & Fong, 2023; Wiyarni et al., 2024). Thus, behavioral accounting serves

as a bridge between the technical and moral dimensions, ensuring that accounting practices align with ethical and spiritual principles.

## **2.2 Professionalism in a Cultural Context**

Accountant professionalism cannot be separated from the influence of prevailing culture, social values, and belief systems. Local culture plays a part in shaping a professional's character, mindset, and ethical standards. In the context of developing countries, collectivism, social trust, and spirituality often become the moral foundation for the professional behavior of accountants (Mensah, Yeboah, & Ansong, 2025).

Cultural values integrated into the accounting profession can strengthen public trust and the social legitimacy of the profession. The integration of cultural values, such as Tri Hita Karana (THK) in Bali, reinforces the ethical dimension and social responsibility in practicing the profession (Rakhmawati, 2020). This aligns with the view that professionalism in a cultural context relies not only on global technical standards but also on local values that foster collaboration, justice, and collective responsibility. Therefore, accountant professionalism is contextual, formed by a blend of universal professional values and the inherent local culture embedded in work behavior.

## **2.3 The Concept of Tri Hita Karana in Accounting and Organizations**

The Tri Hita Karana (THK) philosophy is a highly relevant cultural framework for bridging spirituality and professionalism in accounting practice. THK is grounded in three dimensions of harmony: Parahyangan (harmony between humans and God), Pawongan (harmony among humans), and Palemahan (harmony between humans and the environment). These three dimensions form a moral basis that can strengthen ethical behavior, transparency, and organizational accountability (Ardiana et al., 2025; Rakhmawati, 2020; Astana et al, 2023).

In accounting practice, Parahyangan encourages spiritual accountability in financial reporting; Pawongan fosters collaboration and social ethics, while Palemahan strengthens environmental awareness and sustainability. Thus, THK values create harmony among the interests of the individual, the organization, and society. THK is also recognized as a local paradigm that plays a role in reinforcing organizational governance based on integrity and value balance (Ardiana et al., 2025; Astana et al., 2023).

## **3. Research Method**

This study employed a qualitative approach with the aim of gaining an in-depth understanding of the implementation of Tri Hita Karana values and their relationship with professionalism in the context of behavioral accounting at BCR Consulting. The qualitative approach was chosen because the issue under investigation pertains to the meaning, values, and subjective experiences of the actors within the organizational environment. According to Moleong (2017), qualitative research seeks to comprehend social phenomena from the perspective of the participants, allowing researchers to explore the underlying context and meaning of individual behavior in specific situations.

Therefore, this research focuses on the contextual and interpretive understanding of the cultural values and professional behavior emerging in the workplace.

The research was conducted at BCR Consulting, a tax consultancy service firm located in Denpasar, Bali. Data were collected through in-depth interviews, document studies, and literature reviews, involving eight informants, comprising one leader and seven employees. Data analysis was carried out through the process of data reduction, data display, and drawing conclusions, with the objective of finding the meaning and relationship between Tri Hita Karana values and professional behavior within the organizational setting.

## **4. Results and Discussion**

### **4.1 Results**

#### ***General Overview of the Research Location***

This research was conducted at BCR Consulting, a tax consultancy firm based in Denpasar, Bali. The firm maintains a relatively flat organizational structure characterized by collaborative working relationships between leadership and staff. BCR Consulting's operations center on tax advisory and compliance services—tasks that demand high precision, strict adherence to regulations, and the ability to manage both tight deadlines and diverse client requests. Eight informants participated in this study, comprising one firm leader and seven employees. In-depth interviews were utilized to explore their experiences, perspectives, and daily routines, with a specific focus on how the implementation of Tri Hita Karana (THK) values intersects with professionalism in accounting and tax consulting practices.

#### ***The Implementation of Tri Hita Karana Values in Professional Work Practices***

The interview results show that Tri Hita Karana has become the moral and cultural foundation of the work environment at BCR Consulting. This value is not merely a spiritual symbol but a genuine practice that shapes individual and collective behavior in the workplace.

#### ***Parahyangan (Spirituality as a Foundation for Decision-Making)***

The interview findings reveal that Parahyangan values extend beyond mere religious rituals; they profoundly influence how leadership and staff interpret their professional responsibilities. Practices such as communal prayer before starting the workday and the daily offering of *canang* are regarded as essential forms of self-reflection before performing one's duties. The firm's leadership explained that spirituality plays a vital role, particularly when navigating client requests that reside in ethical or legal gray areas.

"If a client requests a strategy that I believe borders on a violation, I cannot simply agree to it. I must first evaluate the regulations, the potential risks, and whether the action could be detrimental to the state. We do not have to accommodate every client request," (Firm Leader).

Several employees also noted the leader's cautious approach and his tendency to avoid decisions that could potentially breach the law, even when such decisions are financially lucrative.



"The leader appears very wary of violating regulations. Even if a client is willing to pay a premium, he won't take the risk if it's fundamentally wrong," (Informant, Employee 2).

These findings suggest that at BCR Consulting, spirituality serves as a moral compass in professional decision-making, especially when practitioners are confronted with ethical dilemmas in tax practice.

### ***Pawongan (Work Relationships, Solidarity, and Team Support)***

The value of *Pawongan* is deeply embedded in the workplace dynamics at BCR Consulting, shaping the relationships among employees as well as between leadership and staff. Informants described a work environment defined by a sense of kinship (*kekeluargaan*), openness, and mutual support, which becomes particularly evident during periods of high pressure. Employees noted that when facing demanding deadlines, tasks are rarely left to be handled in isolation.

"When a task is truly urgent and seems overwhelming to handle alone, colleagues usually step in to assist, even though they are managing their own workloads," (Informant, Employee 4).

This culture of mutual assistance is also practiced when a team member is unable to attend work.

"If someone is ill or absent when a deadline is looming, the rest of the team will certainly help out. No task is ever left unattended," (Informant, Employee 6).

Furthermore, this openness is reflected in the collaborative process of analyzing client cases. Employees feel they are not working in a vacuum when encountering technical difficulties or complex issues.

"Whenever we face a difficult case, we usually discuss it as a team. Colleagues are more than willing to help, so you don't feel like you're bearing the pressure all by yourself," (Informant, Employee 1).

### ***Palemahan (Work Environment and Psychological Comfort)***

Regarding the *Palemahan* aspect, informants highlighted that maintaining a clean, orderly, and comfortable workspace is a key priority for the firm's leadership. Initiatives such as adopting a "less-paper" approach and ensuring a well-organized office layout are seen as vital in fostering concentration and mental clarity. Employees noted that a tranquil office atmosphere is essential for maintaining focus, particularly when handling complex tax reports and documentation that demand high levels of precision.

"A neat and quiet office environment allows for better focus, especially when the workload of reports is heavy," (Informant, Employee 5).

### ***Professionalism in Daily Work Practice***

Professionalism at BCR Consulting is defined as a synthesis of technical proficiency, accountability, and ethical integrity. The leadership underscores that job success is measured not merely by how quickly a task is completed, but also by its adherence to regulations and the precision of the output.

"The priority is not just finishing the work quickly, but ensuring it is correct and compliant. Completing a task rapidly but inaccurately is actually a liability," (Firm Leader).

Even under the pressure of tight deadlines, employees maintain that quality standards are never compromised. Rather than sacrificing accuracy and compliance for the sake of speed, work pressure is managed through collective teamwork.

"Deadlines are often very tight, but we are constantly reminded that results should not be rushed at the expense of quality," (Informant, Employee 3).

Furthermore, the leadership's approach to handling work errors is described as being oriented toward mentorship and coaching rather than punitive measures.

"When a mistake occurs, we are usually invited for a discussion and guided toward a solution, rather than being immediately reprimanded," (Informant, Employee 7).

### **Work Behavior Dynamics Under Professional Pressure**

The research findings indicate that employees at BCR Consulting face relatively high levels of work pressure, primarily stemming from strict reporting deadlines and the complexity of client cases. However, this pressure is perceived as more manageable due to the presence of social support, open communication, and a shared commitment to moral and spiritual values.

Several employees noted that the supportive work environment enables them to maintain better emotional balance when their workload increases.

"Fatigue is inevitable, but because we help each other and have open discussions, the pressure feels much more manageable," (Informant, Employee 2).

## **4.2 Discussion**

The findings of this study demonstrate that individual behavior within an organization is not solely driven by economic incentives and performance demands, but is also shaped by the social, moral, and spiritual values embedded within the work environment. In the case of BCR Consulting, the integration of local cultural values from *Tri Hita Karana* (THK) with modern professional principles creates an ethical climate. This climate profoundly influences how both leadership and employees perceive their work, make decisions, and navigate professional dilemmas.

### **The Integration of Tri Hita Karana and Professionalism**

The values of *Tri Hita Karana* serve as the fundamental pillar of work behavior at BCR Consulting. Specifically, *Parahyangan* strengthens spiritual consciousness and the individual's sense of moral responsibility in their professional conduct. *Pawongan* fosters social harmony through open communication, team solidarity, and mutual trust, while *Palemahan* creates a workspace conducive to psychological balance and productivity.

These findings align with the research of Yuliandari and Sunariani (2020), which demonstrates that the *Tri Hita Karana* philosophy enhances work motivation by integrating spiritual, social, and environmental dimensions. Similarly, Astriani et al. (2024) found that implementing local wisdom significantly influences organizational culture and employee performance. Furthermore, this study supports the conclusions of Pong and Fong (2023), who emphasize that workplace spirituality maintains a positive correlation with ethical decision-making.



### **The Role of Cultural Values in Professionalism**

The integration of cultural values and professionalism at BCR Consulting is reflected in the balance between technical competence and morality. Professionalism is defined not merely as the ability to perform tasks effectively, but as a form of spiritual responsibility toward one's work. Collectively, the values of *Parahyangan*, *Pawongan*, and *Palemahan* foster honesty, collaboration, and a conducive working environment (Astriani et al., 2024; Yuliandari & Sunariani, 2020). This aligns with broader research in other sectors, which demonstrates that professional conduct positively impacts employee performance (Suryadinatha, Noval & Viegas, 2023).

Consequently, the work system at BCR Consulting does not rely solely on formal controls, such as rules and procedures, but also on value-based behavioral controls. In this framework, moral and spiritual awareness serve as the primary foundation for professional decision-making.

### **Harmony of Culture and Professionalism**

Overall, the findings of this study demonstrate that spiritual values and local culture are not in conflict with the principles of modern professionalism; instead, they serve as a robust internal ethical control mechanism. These findings align with *Ethical Climate Theory* (Victor & Cullen, 1988), which posits that an organization's values, norms, and ethical practices create a work climate that fundamentally shapes individual moral behavior and decision-making.

This research extends the reach of that theory by illustrating how local cultural values, such as *Tri Hita Karana*, can become a foundational source for an organization's ethical climate, particularly within the context of knowledge-based professional services. Consequently, BCR Consulting serves as an empirical example of value-based behavioral accounting in practice, where the balance between spirituality, social relationships, and professionalism fosters sustainable organizational harmony.

## **5. Conclusion**

This study concludes that the application of *Tri Hita Karana* (THK) values at BCR Consulting plays a significant role in shaping professional behavior and work ethics rooted in internal moral consciousness. *Parahyangan* fosters a spiritual orientation that influences integrity and ethical responsibility in professional decision-making. *Pawongan* strengthens supportive social relationships, encouraging collaboration and enabling individuals to manage work pressures collectively. Meanwhile, *Palemahan* creates a workspace conducive to psychological balance and the meticulous precision required in accounting and tax consultancy.

These findings provide a fresh perspective within behavioral accounting: local cultural values do not merely function as a social backdrop but can serve as effective and sustainable behavioral control mechanisms. At BCR Consulting, professionalism is not decoupled from spiritual and social values; rather, it is built through the integration of technical competence with a moral responsibility toward the work, the clients, and the public interest.

Ultimately, this research demonstrates that harmony between spirituality and professionalism can be tangibly realized within professional service organizations. The integration of *Tri Hita Karana* offers a model of work behavior that goes beyond performance and formal compliance, focusing instead on the meaning of work, integrity, and organizational harmony—thereby enriching the development of behavioral accounting literature based on local wisdom.

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