

Accountability Practices in Dana Punia Management at Tanah Kilap Temple, Denpasar Selatan, Bali

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ABSTRACT: Accountability has become an essential principle in the governance of religious nonprofit organizations, particularly in managing public donations entrusted by worshippers. This study aims to examine the accountability practices implemented in the management of *dana punia* at Tanah Kilap Temple, Denpasar Selatan, Bali. A qualitative descriptive approach was employed to obtain an in-depth understanding of financial accountability within the temple administration. Data were collected through observations, semi-structured interviews with temple administrators, financial officers, and community representatives, as well as documentation of financial records and accountability reports. The findings reveal that accountability in *dana punia* management is demonstrated through systematic financial recording, periodic financial reporting, transparency in information disclosure, internal supervision, and active participation of the temple community. The implementation of these practices has strengthened public trust and enhanced the credibility of temple financial governance. Nevertheless, several challenges remain, including limitations in digital financial management systems and inconsistencies in financial documentation. This study contributes to the literature on accountability in religious nonprofit organizations by providing empirical evidence from the context of Balinese Hindu temples and highlighting the importance of integrating transparency, internal control, and stakeholder participation to achieve sustainable financial governance.

KEYWORDS: Accountability; Dana Punia; Religious Nonprofit Organization; Financial Governance; Transparency; Internal Control.

I. INTRODUCTION

Religious institutions play an essential role not only in preserving spiritual values but also in managing financial resources entrusted by the community. In Bali, Hindu temples receive voluntary donations known as *dana punia*, which are contributed by devotees to support religious ceremonies, temple maintenance, social activities, and operational expenditures. Since *dana punia* originates from public trust, temple administrators are expected to manage these funds in an accountable, transparent, and responsible manner. Proper financial accountability is therefore indispensable for maintaining public confidence and ensuring that financial resources are utilized according to religious objectives and community expectations.

Accountability is recognized as one of the fundamental principles of good governance because it ensures that organizations responsibly manage entrusted resources while maintaining stakeholders' trust (Sawir, 2022; Haikal, 2021). Accountability has become one of the fundamental principles of good governance in both public and non-profit organizations. It reflects the obligation of an organization to report, explain, and justify the management of resources entrusted by stakeholders (Haikal, 2021). Within religious organizations, accountability extends beyond compliance with administrative procedures because it also embodies ethical, cultural, and spiritual responsibilities. Consequently, accountability in temple financial management encompasses systematic financial recording, transparent reporting, effective internal control, and adequate disclosure of financial information to devotees and other stakeholders.

The increasing amount of *dana punia* received by temples has intensified the need for sound financial governance. As religious activities continue to expand, temples are required to manage larger financial resources while ensuring transparency and accountability in every stage of financial management. Inadequate financial recording, limited disclosure of financial reports, weak internal supervision, and insufficient stakeholder participation may reduce public trust and potentially increase the risk of financial mismanagement. Therefore, strengthening accountability practices has become an important concern for

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temple administrators as well as for the surrounding community. Similar findings were reported by Hermawan and Musmini (2021), who emphasized that transparent financial management in Hindu temples strengthens public confidence and supports the implementation of religious obligations.

Previous studies have extensively examined financial accountability in various organizational settings. Research conducted by Sudiana *et al.* (2025) demonstrated that traditional village institutions strengthen accountability through community participation, social supervision, and deliberative decision-making. Likewise, Armajaya *et al.* (2022) reported that financial accountability in village governance is reinforced by local cultural values, particularly the philosophy of *Tri Hita Karana*. Puryanthi (2025) further revealed that the implementation of village financial information systems contributes positively to accountability, although challenges related to human resource capacity and technology utilization remain significant. In addition, Yuanita and Suropto (2022) found that internal control systems, transparency, and restricted funding significantly improve accountability within non-governmental organizations. Despite increasing studies on accountability in nonprofit organizations, empirical evidence concerning accountability practices in Hindu religious institutions remains limited (Zubaidah Mohd Ali & Mahadi, 2024).

Although these studies have contributed substantially to the accountability literature, they primarily focus on village governments, Village Credit Institutions (*Lembaga Perkreditasi Desa*), and non-governmental organizations. Empirical evidence regarding accountability in religious institutions, particularly in the management of *dana punia* at Hindu temples, remains limited. Moreover, previous research generally investigates accountability from a single perspective, such as transparency, internal control, or financial reporting, without comprehensively integrating these dimensions within a religious organizational context. This limitation indicates the existence of a significant research gap that warrants further investigation.

Tanah Kilap Temple, located in South Denpasar, Bali, represents an appropriate setting for examining financial accountability practices because it regularly receives substantial *dana punia* from devotees and conducts numerous religious ceremonies throughout the year. The considerable volume of financial transactions requires systematic financial recording, transparent reporting mechanisms, effective internal supervision, and active stakeholder participation to ensure accountable financial management. Investigating accountability practices within this context provides valuable insights into how religious organizations implement governance principles while maintaining local cultural and spiritual values.

This study employs Agency Theory as its primary theoretical foundation to explain the accountability relationship between temple administrators, acting as agents, and devotees, serving as principals who entrust financial resources to the temple. Within this framework, accountability is reflected through systematic financial recording, transparent reporting, effective internal control, and the provision of reliable financial information. These accountability mechanisms are expected to strengthen public trust while ensuring that *dana punia* is managed in accordance with religious objectives and community expectations.

Accordingly, this study aims to analyze the accountability practices in managing *dana punia* at Tanah Kilap Temple, South Denpasar, Bali. Specifically, the study examines financial recording, financial reporting, transparency, internal control, and stakeholder participation as key dimensions of accountability. The findings are expected to enrich the literature on financial accountability in religious non-profit organizations and provide practical recommendations for improving accountable financial governance in Hindu temples.

II. LITERATURE REVIEW

A. Agency Theory

Agency Theory explains the contractual relationship between principals and agents, in which agents are entrusted with managing resources on behalf of principals. Information asymmetry may arise because agents generally possess more information regarding organizational activities than principals, thereby creating the potential for opportunistic behavior. Agency Theory explains that accountability mechanisms are essential for reducing information asymmetry between principals and agents through transparent reporting and effective monitoring (Jensen & Meckling, 1976). Consequently, accountability mechanisms are required to reduce information asymmetry and ensure that resources are managed in accordance with stakeholders' expectations.

In the context of Hindu temples, devotees who contribute *dana punia* act as principals, while temple administrators serve as agents responsible for managing donated funds. Since *dana punia* represents financial resources entrusted by the community, temple administrators are obligated to demonstrate accountability through systematic financial recording, transparent reporting, effective internal control, and open communication with stakeholders. These accountability practices are expected to reduce agency problems and strengthen public trust in religious financial management.

B. Accountability in Religious Financial Management

Accountability refers to the obligation of an organization to explain, justify, and report its activities and the use of entrusted resources to stakeholders (Haikal, 2021). Within religious organizations, accountability encompasses not only financial responsibility but also moral and ethical obligations derived from religious values and community expectations. Public accountability requires organizations to provide transparent information regarding financial management while ensuring that entrusted resources are utilized responsibly (Sawir, 2022).

Financial accountability generally consists of several interconnected dimensions, including financial recording, financial reporting, transparency, and internal control. Proper financial recording ensures that every financial transaction is documented systematically and accurately. Financial reporting provides stakeholders with relevant information regarding fund utilization, while transparency reflects the openness of management in communicating financial information. Internal control serves as a governance mechanism to minimize fraud, prevent misuse of resources, and improve organizational effectiveness.

In religious institutions, accountability contributes significantly to maintaining the confidence of devotees. Transparent and responsible financial management demonstrates that donated resources are utilized appropriately for religious ceremonies, temple maintenance, and other community-related activities. Therefore, accountability becomes an essential component of good governance within religious nonprofit organizations.

C. Previous Studies

Previous studies consistently demonstrate that accountability is closely associated with transparency, financial reporting, organizational governance, and stakeholder participation (Maolani et al., 2023; Mukaromah et al., 2023; Assyifa & Putra, 2025). Research conducted by Yuanita and Sripto (2022) further concluded that transparency, internal control systems, and organizational characteristics significantly influence accountability within non-profit organizations. Similarly, Widowati et al. (2023) found that financial accountability contributes positively to community welfare through the implementation of effective governance practices.

Within Hindu religious institutions, transparency has been shown to strengthen devotees' trust in managing *dana punia* and support the sustainability of religious organizations (Jati et al., 2022; Hermawan & Musmini, 2021; Meiningsih & Atmadja, 2021; Putra & Sumadi, 2021). In the context of traditional institutions in Bali, Sudiana et al. (2025) reported that *desa adat* strengthen accountability through community participation, social supervision, and collective decision-making. Likewise, Astri and Nurhayanti (2020) emphasized that accountability in financial management is reinforced by local cultural values, particularly the philosophy of *Tri Hita Karana*, which promotes harmony among humans, God, and the environment.

More recent studies also indicate that digital transformation contributes to improving accountability and transparency in financial management. Laksmita and Rahmayanti (2025) highlighted that the adoption of QRIS as a digital payment system has enhanced transparency and accountability in managing *dana punia* in Bali. In addition, Puryanthi et al. (2025) explained that implementing village financial information systems improves accountability by facilitating more systematic financial administration, although challenges related to human resource capacity and technological adaptation remain.

Although these studies provide valuable evidence regarding financial accountability, most investigations focus on village governments, Village Credit Institutions (*Lembaga Perkreditasi Desa*), or other non-profit organizations. Empirical studies examining accountability within Hindu religious institutions, particularly in the management of *dana punia* at temples, remain relatively limited. Furthermore, previous research generally investigates accountability from individual perspectives rather than integrating financial recording, financial reporting, transparency, internal control, and stakeholder participation into a comprehensive analytical framework. Therefore, this study addresses these gaps by examining the accountability of *dana punia* management at Pura Dang Kahyangan Tanah Kilap using an integrated accountability framework that reflects both financial and governance dimensions.

D. Research Gap

The existing literature indicates that accountability has been widely examined across various organizational settings. However, limited attention has been given to accountability practices in managing *dana punia* within Hindu temples. Religious institutions possess unique governance characteristics because accountability is not only directed toward stakeholders but is also closely associated with ethical, cultural, and spiritual values.

This study addresses this gap by comprehensively examining financial recording, financial reporting, transparency, internal control, and stakeholder participation in the management of *dana punia* at Tanah Kilap Temple, South Denpasar, Bali. By integrating these accountability dimensions into a single qualitative analysis, the study extends the current literature on financial governance in religious nonprofit organizations and provides practical insights for improving accountable financial management in Hindu temples.

III. RESEARCH METHOD

This study employed a qualitative research approach with a descriptive case study design to obtain an in-depth understanding of accountability practices in the management of *dana punia* at Tanah Kilap Temple, South Denpasar, Bali. A qualitative approach is appropriate for exploring social phenomena within their natural settings and for understanding participants' experiences, perspectives, and meanings (Sugiyono, 2022). The research specifically focused on examining financial recording, financial reporting, transparency, internal control, and stakeholder participation as the principal dimensions of accountability in religious financial management. A qualitative case study enables researchers to obtain a comprehensive understanding of social phenomena within their natural setting (Sugiyono, 2022; Nurfajriani et al., 2024).

The study was conducted at Tanah Kilap Temple, South Denpasar, Bali. The research site was purposively selected because the temple regularly receives substantial *dana punia* contributions from devotees and continuously conducts religious ceremonies requiring systematic financial management. Consequently, the temple provides an appropriate setting for examining accountability practices in managing religious donations.

Informants were selected using purposive sampling based on their knowledge, experience, and direct involvement in managing *dana punia*. Purposive sampling enables researchers to obtain rich and relevant information from individuals who possess substantial knowledge of the phenomenon under investigation (Sugiyono, 2022). The primary informants consisted of temple administrators responsible for financial recording, reporting, and supervision, while supporting informants included temple stakeholders and devotees who participated in monitoring accountability practices.

Data were collected through semi-structured interviews, direct observation, and document analysis. Interviews were conducted to obtain comprehensive information regarding accountability practices implemented by temple administrators. Observation enabled the researcher to examine financial management activities directly within the natural setting, whereas documentary analysis was used to review financial records, accountability reports, and other administrative documents. The use of multiple data collection techniques facilitates data triangulation and enhances the credibility of qualitative findings (Sugiyono, 2022).

Data analysis involved organizing, reducing, interpreting, and drawing conclusions from the collected information (Nurrisa & Hermina, 2025). The collected data were analyzed using the interactive model described by Nurrisa and Hermina (2025), which consists of four interconnected stages: data collection, data condensation, data display, and conclusion drawing and verification. During data condensation, interview transcripts, observational notes, and documentary evidence were coded and categorized according to the accountability dimensions established in the conceptual framework. Subsequently, the categorized data were systematically displayed to facilitate interpretation and identify relationships among emerging themes. Conclusions were continuously verified throughout the research process to ensure analytical consistency and reliability.

To ensure the trustworthiness of the findings, this study applied credibility procedures through source triangulation, methodological triangulation, and prolonged engagement. Information obtained from interviews was continuously compared with observational findings and documentary evidence to verify data consistency and minimize researcher bias. Data credibility was strengthened through triangulation to ensure the consistency and trustworthiness of the research findings (Mekarisce, 2020). According to Mekarisce (2020), triangulation is one of the most effective strategies for improving the credibility and dependability of qualitative research findings.

The analysis focused on five principal dimensions of accountability identified in the research framework, namely financial recording, financial reporting, transparency, internal control, and stakeholder participation. These dimensions served as the analytical framework for evaluating accountability practices in the management of *dana punia* at Tanah Kilap Temple and for interpreting how financial governance contributes to maintaining public trust in religious nonprofit organizations.

IV. RESULT AND DISCUSSION

A. Financial Recording Practices

The findings indicate that the management of *dana punia* at Tanah Kilap Temple has implemented systematic financial recording procedures. Every financial transaction, including donations received from devotees and expenditures related to religious ceremonies, temple maintenance, and operational activities, is documented by the temple administrators. Financial recording is conducted continuously to ensure that every inflow and outflow of funds can be identified and traced accurately.

The interview results revealed that financial recording serves as the primary foundation for preparing accountability reports submitted to temple stakeholders. Maintaining complete and organized financial records enables the administrators to monitor the utilization of *dana punia* and reduces the possibility of financial discrepancies. These findings demonstrate that financial recording is not merely an administrative activity but also functions as an accountability mechanism that supports transparency and strengthens public trust.

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From the perspective of Agency Theory, systematic financial recording reduces information asymmetry between temple administrators, who manage the donated funds, and devotees, who entrust financial resources to the temple. Accurate financial records provide reliable information regarding fund utilization, enabling stakeholders to evaluate whether donated resources have been managed appropriately. Therefore, financial recording contributes to minimizing agency conflicts and improving organizational accountability (Haikal, 2021).

These findings are consistent with Maolani et al. (2023), who argued that systematic financial documentation represents a fundamental aspect of public accountability. Furthermore, Yuanita and Suropto (2022) emphasized that accurate financial records improve organizational accountability by providing reliable information that supports transparency and stakeholder oversight.

B. Financial Reporting Practices

The study found that accountability is further demonstrated through periodic financial reporting prepared by the temple administrators. Financial reports summarize the receipt and utilization of *dana punia* and are communicated to devotees and temple stakeholders during organizational meetings and religious gatherings. These reports provide information regarding the allocation of donated funds for ceremonial activities, infrastructure maintenance, and other operational expenditures.

Financial reporting functions as an important communication instrument between temple management and the community. The availability of financial reports allows devotees to understand how their donations have been utilized and reinforces confidence in the integrity of temple administrators. Consequently, financial reporting contributes to strengthening institutional legitimacy and maintaining long-term relationships with stakeholders.

Agency Theory explains that periodic reporting reduces uncertainty by providing principals with sufficient information to evaluate the *performance of agents*. *In religious nonprofit organizations, accountability reports represent evidence that donated resources have been managed responsibly according to agreed objectives and organizational values.*

These findings support the research of Putra and Sumadi (2021), which concluded that regular financial reporting improves accountability and strengthens public confidence in religious institutions. Similar evidence was reported by Mukaromah et al. (2023), demonstrating that financial reporting contributes significantly to organizational accountability. Financial reports therefore function not only as administrative documents but also as instruments for strengthening transparency and institutional legitimacy.

C. Transparency in Dana Punia Management

Transparency constitutes one of the most significant dimensions of accountability identified in this study. The findings demonstrate that temple administrators provide financial information openly to devotees through accountability meetings and direct communication. Such disclosure enables stakeholders to obtain information regarding the amount of donations received, expenditure allocation, and the implementation of temple programs funded by *dana punia*.

Open communication promotes mutual trust between temple administrators and devotees. Transparency not only facilitates public access to financial information but also encourages community participation in monitoring financial management. Consequently, transparent practices contribute to improving accountability while reducing public concerns regarding the misuse of donated funds.

These findings align with the accountability framework proposed by Haikal (2021), which emphasizes transparency as a fundamental principle of accountable governance. Furthermore, Sudiana et al. (2025) reported that community participation supported by transparent information significantly strengthens accountability within traditional community organizations. The present findings support previous studies conducted by Hermawan and Musmini (2021), Meiningsih and Atmadja (2021), and Putra and Sumadi (2021), which highlighted transparency as a key determinant of public trust in temple financial management. Transparent disclosure enables devotees to monitor the utilization of *dana punia* and reinforces confidence in the integrity of temple administrators.

D. Internal Control Mechanisms

The findings reveal that internal control mechanisms have been implemented through shared responsibilities among temple administrators and collective supervision during financial management activities. Financial decisions are generally discussed collectively, while supporting documentation is maintained to facilitate verification of financial transactions.

The existence of internal supervision minimizes opportunities for errors and financial irregularities while improving compliance with established procedures. Internal control therefore functions not only as a preventive mechanism against misuse of funds but also as an instrument for maintaining organizational integrity.

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According to Agency Theory, internal control reduces agency problems by establishing monitoring mechanisms that encourage responsible behavior among agents. Effective internal control also improves organizational accountability because financial activities become more transparent and verifiable. Accountability mechanisms supported by effective governance reduce agency conflicts and improve organizational performance (Assyifa & Putra, 2025). Effective internal control therefore serves not only to prevent financial irregularities but also to enhance accountability by ensuring that financial management is carried out in accordance with organizational objectives and ethical principles.

These findings are consistent with Yuanita and Suripto (2022), who concluded that internal control significantly improves accountability within nonprofit organizations. Likewise, Puryanthi (2025) emphasized that organizational accountability is strengthened when internal supervision is supported by adequate administrative systems and information management.

E. Stakeholder Participation and Accountability

The study found that stakeholder participation plays a substantial role in maintaining accountability in the management of *dana punia*. Devotees and temple stakeholders are involved in accountability meetings, receive financial information, and provide suggestions regarding financial management practices. Such participation strengthens social supervision and encourages administrators to maintain responsible financial governance.

Community involvement creates reciprocal accountability between temple administrators and devotees. The willingness of stakeholders to participate in monitoring financial management reflects a high level of public trust while simultaneously encouraging continuous improvements in governance practices.

These findings support the study conducted by Sudiana et al. (2025), which demonstrated that stakeholder participation and community supervision are essential determinants of accountability. Similarly, Armajaya et al. (2022) reported that participatory governance based on local cultural values contributes to accountable financial management and sustainable institutional trust. Community participation has also been recognized as an important component of accountable governance based on local cultural values (Nida & Yoga, 2025; Purnamawati & Adnyani, 2019). Active stakeholder involvement strengthens social supervision and encourages greater transparency and accountability in managing religious financial resources.

E. Discussion

Overall, the findings demonstrate that accountability in the management of *dana punia* at Tanah Kilap Temple is reflected through the integration of systematic financial recording, periodic financial reporting, transparency, internal control, and stakeholder participation. These dimensions complement one another in creating a governance system that enhances financial accountability and strengthens devotees' trust.

From a theoretical perspective, the findings support Agency Theory by demonstrating that accountability mechanisms effectively reduce information asymmetry between temple administrators and devotees. Transparent financial recording and reporting provide reliable information that enables stakeholders to evaluate financial performance, while internal control and community participation function as monitoring mechanisms that minimize agency conflicts.

The study also extends previous accountability research by applying governance principles within a religious nonprofit setting. Unlike earlier studies that focused primarily on village governments, Village Credit Institutions, and nonprofit organizations, this research provides empirical evidence regarding accountability practices in managing *dana punia* within a Hindu temple. Accordingly, the findings contribute to the growing literature on financial accountability in religious organizations while offering practical recommendations for strengthening transparent and accountable financial governance in temples.

V. CONCLUSIONS

This study examined accountability practices in the management of *dana punia* at Tanah Kilap Temple, South Denpasar, Bali, using a qualitative case study approach. The findings demonstrate that financial accountability has been implemented through systematic financial recording, periodic financial reporting, transparent disclosure of financial information, effective internal control, and active stakeholder participation. These accountability practices collectively contribute to improving financial governance and strengthening devotees' trust in the management of temple financial resources.

The study further confirms the relevance of Agency Theory in explaining the accountability relationship between temple administrators and devotees. As agents entrusted with managing public donations, temple administrators are responsible for ensuring that *dana punia* is managed transparently, responsibly, and in accordance with religious objectives. The implementation of accountability mechanisms reduces information asymmetry, enhances organizational credibility, and supports sustainable governance within religious nonprofit organizations.

The findings contribute to the literature by extending previous accountability research into the context of Hindu religious institutions, an area that has received limited scholarly attention. Unlike previous studies focusing primarily on village

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governments, Village Credit Institutions (*Lembaga Perkreditan Desa*), and nonprofit organizations, this study provides empirical evidence regarding accountability practices in managing *dana punia* within a temple environment.

Practically, the findings suggest that temple administrators should continue strengthening financial recording procedures, improving the quality of financial reporting, maintaining transparency in fund utilization, reinforcing internal control mechanisms, and encouraging greater stakeholder participation in financial oversight. These measures are expected to further enhance accountability and preserve public trust in the management of religious financial resources.

Future research is recommended to include a larger number of religious institutions with different organizational characteristics and geographical locations. Comparative studies involving multiple temples or other religious organizations would provide broader empirical evidence regarding accountability practices and contribute to the development of financial governance models for religious nonprofit institutions.

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