

ABSTRAK

Supri Budiadnyana, Kadek (2026), *Pengelolaan Keuangan Desa Adat Berbasis Sad Kerthi di Desa Adat Alapsari*. Tesis, S2 Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha

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Penelitian ini bertujuan menganalisis implementasi pengelolaan keuangan berbasis nilai kearifan lokal Sad Kerthi di Desa Adat Alapsari, Buleleng, melalui sudut pandang teori institusional. Secara khusus, penelitian mengkaji penerapan tiga pilar teori institusional (regulatif, normatif, kognitif-budaya), menganalisis akuntabilitas pengelolaan keuangan berbasis Sad Kerthi, serta mengidentifikasi peluang dan tantangan implementasinya. Urgensi penelitian dilatarbelakangi oleh meningkatnya kasus korupsi dana desa adat di Bali yang mengindikasikan lemahnya akuntabilitas dan transparansi, serta belum optimalnya implementasi Peraturan Gubernur Bali Nomor 2 Tahun 2023.

Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus di Desa Adat Alapsari pada Januari-Maret 2026. Subjek penelitian adalah Prajuru desa adat (Bendesa dan Penyarikan), Sabha Desa, Kertha Desa, dan Krama Desa yang dipilih secara purposif. Data primer diperoleh melalui wawancara mendalam dan observasi partisipatif, sedangkan data sekunder berupa dokumen APB Desa Adat, laporan pertanggungjawaban, dan regulasi. Keabsahan data dijamin melalui triangulasi metode dan member checking. Analisis data menggunakan model interaktif Miles dan Huberman.

Hasil penelitian menunjukkan pengelolaan keuangan Desa Adat Alapsari mencerminkan implementasi tiga pilar teori institusional secara hibrida: pilar regulatif melalui kepatuhan terhadap Pergub Bali No. 2 Tahun 2023; pilar normatif melalui forum Paruman sebagai mekanisme pengawasan kolektif; serta pilar kognitif-budaya melalui internalisasi enam nilai Sad Kerthi (Atma, Segara, Danu, Wana, Jana, dan Jagat kerthi) dalam seluruh siklus keuangan. Keempat dimensi akuntabilitas Mardiasmo (kejujuran dan hukum, proses, program, kebijakan) berjalan baik, diperkuat fondasi moral-spiritual Sad Kerthi. Novelty penelitian ini adalah ditemukannya mekanisme akuntabilitas tiga dimensi: administratif melalui pelaporan SIKUAT ke pemerintah; sosial melalui Paruman berlapis (Alit, Madia, Agung) sebagai legitimasi kolektif Krama; dan spiritual melalui persembahyangan *niskala* sebagai pertanggungjawaban kepada Ida Sang Hyang Widhi Wasa yang mendahului prosedur formal. Keberhasilan implementasi juga didukung karakteristik kelembagaan desa adat (Awig-Awig, Pararem, struktur kuat) dan kepemimpinan Bendesa Adat yang demokratis-partisipatif, visioner, serta transparan. Peluang implementasi didukung regulasi progresif dan nilai komunal Krama, sedangkan tantangan utama adalah keterbatasan kapasitas SDM dan harmonisasi aturan adat dengan regulasi modern.

Disimpulkan bahwa nilai Sad Kerthi mampu dioperasionalisasikan dalam setiap tahapan pengelolaan keuangan dan menghasilkan logika institusional hibrida yang kohesif, membentuk akuntabilitas holistik mencakup dimensi administratif, sosial, dan spiritual. Penelitian menyarankan Pemerintah Provinsi Bali menyusun petunjuk teknis operasional kontekstual berbasis praktik baik Desa Adat Alapsari; Prajuru desa adat menyusun SOP tertulis dan memperkuat peran Sabha Desa serta Kertha Desa dalam pengawasan; serta penelitian selanjutnya mengembangkan studi komparatif dan mixed methods untuk hasil lebih komprehensif.

Kata Kunci: akuntabilitas, kearifan lokal Bali, pengelolaan keuangan desa adat, Sad Kerthi, teori institusional



ABSTRACT

Supri Budiadnyana, Kadek (2026). *Sad Kerthi-Based Financial Management of Traditional Village in Alapsari Traditional Village*. Tesis, S2 Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha

This study aimed to analyze the implementation of financial management based on the local wisdom values of Sad Kerthi in Alapsari Traditional Village, Buleleng District, Buleleng Regency, through the perspective of institutional theory. Specifically, this study examined the application of the three pillars of institutional theory (regulative, normative, and cognitive-cultural) in traditional village financial management practices, analyzed the implementation of accountability in Sad Kerthi-based financial management, and identified the opportunities and challenges encountered in implementing financial management grounded in these local wisdom values. The urgency of this research was driven by the increasing cases of corruption and misappropriation of traditional village funds in Bali, indicating weak accountability and transparency, as well as the suboptimal implementation of Bali Governor Regulation Number 2 of 2023 as the legal foundation for traditional village financial management.

This study employed a qualitative approach with a case study design. The research was conducted in Alapsari Traditional Village, Buleleng District, Buleleng Regency, Bali, from January to March 2026. Research subjects were the village customary board (Prajuru), consisting of the Bendesa and Penyarikan, as well as the Sabha Desa, Kertha Desa, and Krama Desa (village community members), selected purposively based on their direct involvement in traditional village financial management. Data sources comprised primary data obtained through in-depth interviews and participant observation, and secondary data in the form of official documents such as the traditional village budget (APB Desa Adat), financial accountability reports, and relevant regulations. Data collection was carried out through in-depth interviews, participant observation, and documentation. Data validity was ensured through method triangulation (interviews, observation, and documentation) and member checking with key informants. Data analysis followed the interactive model of Miles and Huberman, encompassing the stages of data condensation, data display, and conclusion drawing.

The findings revealed that financial management in Alapsari Traditional Village reflects a hybrid implementation of the three pillars of institutional theory: the regulative pillar is manifested through compliance with Bali Governor Regulation No. 2 of 2023; the normative pillar is realized through the Paruman forum as a collective oversight mechanism that bridges formal regulations and local context; and the cognitive-cultural pillar is expressed through the internalization of the six Sad Kerthi values (Atma kerthi, Segara kerthi, Danu kerthi, Wana kerthi, Jana kerthi, and Jagat kerthi) across the entire financial management cycle, from planning and budgeting to execution and financial accountability. All four

dimensions of accountability—honesty and legal, process, program, and policy accountability—were found to function effectively, reinforced by the moral-spiritual foundation of Sad Kerthi that precedes formal procedures. Furthermore, this study identified a three-dimensional accountability mechanism as its primary novelty: the administrative dimension through formal reporting to local government using the SIKUAT application; the social dimension through layered Paruman forums (Paruman Alit, Paruman Madia, and Paruman Agung) as a collective legitimation forum for the Krama; and the spiritual dimension through *niskala* prayer rituals as accountability to Ida Sang Hyang Widhi Wasa that precedes all formal procedures. This finding demonstrates that spiritual accountability serves as a moral foundation that gives intrinsic meaning to the entire accountability system. The success of implementation is also supported by the institutional characteristics of Alapsari Traditional Village, which possesses Awig-Awig and Pararem as guidelines for collective behavior, a strong institutional structure with clear division of roles, and the leadership of the Bendesa Adat which is democratic-participative, visionary, transparent, and culturally-spiritually oriented. Implementation opportunities are supported by progressive regulations and the strong communal values of the village community, while the main challenges include limited human resource capacity and the need to harmonize customary rules with modern regulations.

It is concluded that Sad Kerthi values can be operationalized at every stage of financial management, producing a cohesive hybrid institutional logic and forming a holistic accountability mechanism encompassing administrative, social, and spiritual dimensions. This study recommends that the Bali Provincial Government develop context-sensitive operational technical guidelines based on the good practices of Alapsari Traditional Village; that traditional village boards formulate written standard operating procedures and strengthen the oversight roles of the Sabha Desa and Kertha Desa; and that future research employ comparative or mixed methods approaches to obtain more comprehensive and generalizable findings.

Keywords: accountability, Balinese local wisdom, institutional theory, Sad Kerthi, traditional village financial management