

Accountability Practices in Pacalang: An Ethnomethodological Study

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Abstract

Aside from its main duty as a security unit in a banjar (a traditional Balinese neighborhood), a pacalang carries out an additional task. The pacalang also plays an active role in collecting contributions for land management in the neighborhoods of the city of Denpasar. In connection with this additional task, the pacalang practices financial accountability. The question in this research is how does a pacalang understand accountability in relation to the implementation of this task. As a traditional organization at the neighborhood level, the pacalang is oriented towards maintaining security and public order in its area, but they have an additional task of collecting financial contributions. The aim of this research is to reveal and explore the deeper meaning in the understanding and practice of accountability on the part of the pacalang. This research was conducted using an ethnomethodological approach; the data were collected by conducting interviews, observations, and compiling documentation. Research data analysis was carried out using the Garfinkel approach. This research has resulted in the results of the meaning and interpretation of accountability practices, especially financial accountability that is carried out by a person who is in charge of a pacalang unit. The main implication of this research that more task to the pacalang, the more financial accountability will be applied on top of the other types of accountability implications and the contribution of this study is that it provides richness to the most recent theory of accountability practices within an ethnic group.

Keywords: Accountability, Ethnomethodology, Interpretive, Pacalang, Traditional Organization.

1. Introduction

The diversity of customs that are embraced by Balinese culture is one of the things that has made Bali well-known around the world. The island's natural beauty and culture combine to create a portrait that has caused many people to visit it. Therefore, it is not surprising that Bali has become one of the world's great tourism destinations that is of interest to both domestic and world visitors (Azhar, 2018). Various major national and international events are held on the island. This is, of course, supported by various facilities built by its government to ensure that Bali represents itself well and meets international standards as a world-class venue for events.

A *pacalang* is a traditional Balinese security unit that has the authority to maintain order in a traditional area and is drawn from an ethnic group that is under the auspices of a larger ethnic group in a traditional *banjar* (neighborhood). It can also be under the auspices of a traditional village. The *pacalang* plays an important role in maintaining Balinese identity and contributes to providing the sense of security and comfort that is needed by local residents in particular but also, generally, for everyone on the island of Bali. This is essential, of course, in



maintaining Balinese culture and traditions as well as the uninterrupted activities of everyday life on the island.

Several academic articles refer to *pacalang* as "*pecalang*" (Pramana, 2012; Pranishita, 2022; Putri et al., 2021), however, the authors in this study will use the word *pacalang* as stipulated by Article 47 of Bali Provincial Regional Regulation No.4 of 2019 concerning Traditional Villages. A *pacalang* carries out duties in the field of security, keeping the peace, and maintaining public order within the jurisdiction of traditional villages or neighborhoods (*wewidangan*) and it can be appointed and dismissed by traditional local leaders based on a decree by the *prajuru* (officials) of a traditional village. Apart from these duties, it is also stated in the local bye-laws that the *pacalang* will assist with the duties of the government security apparatus after coordinating with the village officials. To increase its ability to carry out its duties, the *pacalang* receives education and training from competent institutions. A *pacalang* carries out its duties and exercises its rights and obligations which in accordance with *awig-awig* (rules enacted in accordance with local custom). The implementation of *pacalang* duties is based on guidelines (*Sasana Pacalang*) that are stipulated by the traditional village council (MDA) at the provincial level (Bali Provincial Regulation No.4 of 2019 concerning Traditional Villages in Bali, 2019).

Those who have visited Bali will certainly be familiar with people wearing traditional dark-colored Madya clothing with its distinctive black and white checkered cloth called *poleng*. A *Pacalang* is formed in a traditional *banjar* and its members are given the task of managing security and public order in connection with the activities carried out in that neighborhood or village. The presence of *pacalang* units in Bali was mentioned first in various accounts including a statement that their predecessors were "task forces" comprising security guards for the 1998 conference of Megawati Soekarnoputri's PDIP party in Bali. Furthermore, there are also those who say that *pacalang* first appeared in the late 1970s when the Bali Arts Festival (PKB) began using security guards dressed in traditional clothes to direct traffic and keep an eye on parked cars. Another account states that the *pacalang* is the modern reincarnation of the palace guard (Santikarma, 2003).

An impact of the COVID-19 pandemic was the weakening of the national economy and this was felt especially in the tourism sector (Dwina, 2020; Sumarni, 2020). The pandemic had a devastating effect on tourism in Bali and the island plunged into the deepest crisis as evidenced by dire records in terms of tourism and travel (Sugianti & Anwar, 2021). Kuta Beach, which is usually crowded with foreign tourists, was suddenly deserted. The streets were empty and many shops were closed. Hotels laid off staff unilaterally and unemployment in the tourism sector was very high. This did not only happen in Kuta but was common across all of Bali's tourist areas such as Sanur, Nusa Dua, Ubud, and other destinations. Bali relies heavily on the tourism sector, so the situation in 2020 was certainly of great concern for all parties; at the start of the pandemic, the hustle and bustle of foreign and domestic tourists suddenly fell completely silent.

The period during which restrictions on community activities were imposed by the government to prevent the spread of the COVID-19 virus, on the one hand, suppressed the rate of increase in cases, but, on the other hand, those restrictions caused a decline in the economic conditions of the Balinese people with little or no income from its tourism sector. According to data from the 2020 Bali Economic Review, the island's tourism indicators in 2020 showed the lowest number of recorded visits in the last fifty years, namely 1.07 million foreign tourist visits. The negative growth that occurred at that time saw a decline of 82.96 percent (Bali Provincial Central Statistics Agency, 2021).

The *pacalang* played an integral role in the implementation of the restrictions on community activities (and other activities) that were intended to handle the pandemic conditions in Bali. During the COVID-19 era, the Governor of Bali issued Circular No.14 of 2021 concerning the Implementation of Level 4 Corona Virus Disease 2019 Community Activity Restrictions (Indonesian abbreviation: PPKM) involving traditional villages and neighborhoods. This is where the *pacalang* actively played a role in maintaining security (Putri et al., 2021). They did for the activities in the *banjar* and traditional villages in order to deal with the COVID-19 pandemic. The tasks carried out by *pacalang banjar* were very important and the Balinese people realized that their presence in the midst of their communities was sorely needed.

In carrying out their duties, the *pacalang* play an important role in maintaining security and public order in the traditional *banjars* of the city of Denpasar. The *banjar* which is located in the center of the city has great potential to increase the cash income of the local residents which can be obtained from managing the land in their neighborhood. As stipulated by the *banjar* meeting, the collection of financial contributions is carried out by the local *pacalang*, where the money is collected every month by its members and the process of depositing and reporting to the *banjar* officials will be carried out by a coordinator appointed as treasurer of the *pacalang* assisted by the other members. This role that the *pacalang* plays in collecting land contributions has motivated the authors to conduct research on how the *pacalang* is not only tasked with maintaining security in the *banjar* but also with increasing the income for the treasury of the *banjar* along with its accountability in carrying out this duty to the *krama agung banjar* (a meeting of the male members of the *banjar*). These funds are delivered during the *paskepan* (general meeting) of the *banjar* which is held during the celebration of the *Galungan* traditional holiday. This research uses an ethnomethodological approach which aims to try to gain a sociological understanding of how the members of a community or another particular group use or apply cultural elements in their daily lives (Djamhuri, 2011).

This understanding will be obtained by analyzing the social reality that is the focus of the research. The motivation for this research is driven by the role of the *pacalang* which is not only acting as security guards but also, in reality, contributing to providing a source of income for the *banjar* through income from the land management of its residents. Of course, this raises the question of how individual *pacalang* members adopt or practice accountability and what they know about their abilities. The focus of this research is to explore the understanding of the concepts of accountability that underlie the activities carried out by the *pacalang* and specifically the additional tasks assigned to its members. This additional task necessitates financial accountability. The formulated research problem is: How do the *pacalang* member understand accountability of implementation of task they execute?

Based on the above background information, and the description of the focus and formulation of the research problem, this study aims to reveal and examine the in-depth meaning regarding the understanding and practice of accountability of the *pacalang*, including in carrying out this additional task. Theoretically speaking, this research contributes by enriching the theory that underlies the practice of accountability in *pacalang*; whereas several previous studies have examined the role and duties of *pacalang* in maintaining security, this research reveals the accountability of *pacalang* in relation to its role in collecting financial contributions on managing land owned by the *banjar krama*. This research supports or provides additional findings on the development of accountability practices, especially in ethnic groups.

2. Literature Review

The development of accounting theory in Indonesia has been demonstrated by innovation in accounting knowledge from the early 1900s up until now. It shows that accounting has made a broader contribution to people's lives (Sukoharsono & Gaffikin, 1993). The use of agency theory, stakeholder theory, and religiosity theory has colored several studies on accountability. Religiosity is the belief in God accompanied by a commitment to follow the principles that are believed to be established by God (McDaniel & Burnett, 1990). Belief in God is connected with the presence of religion as one of the ways for people to worship God. Religion is considered to be able to control individual behavior and discourage unethical attitudes. Religiosity refers to the level of individual attachment to religion. This shows that the individuals have internalized the teachings of their religion meaning that those teachings influence all their actions and their outlook on life. This is in accordance with the goal of achieving sustainable development because this goal requires individuals to have a higher level of spiritual awareness (Sudana, 2016).

Economic discourse legitimizes the abdication of responsibility with exclusive reference to the interests of economic actors and the absence of accountability to others; however, this will lead to the uncontrolled pursuit of economic goals (Schweiker, 1993). This will trigger various acts of fraud which will certainly be detrimental to those around the perpetrators and it is not surprising that they will make people their own slaves. (Schweiker, 1993) This implies that holding economic actors accountable in self-serving terms conflicts with moral identity. Furthermore, this concern is what makes it necessary to have ethics and regulations that limit entry into economic life (Buarque & Ridd, 1993). Ethics will make economic agents hold themselves accountable to their community. Similarly, ethically adequate accountability on the part of economic entities demands accountability to others that cannot be accommodated in the discourse of objectification and other denials of neoclassical economics (Shearer, 2002). This means that moral obligations are reduced to accounting for oneself. Existing accounting practices are inadequate in reflecting the ability to be accountable to other parties. Accountability is becoming an increasingly important issue in organizations and it poses a challenge for the research on accounting to define accounting entities and aim their analysis at an arena less explored by society. In the end, an organization can be responsible and still have its legitimacy questioned by interested parties (Gray et al., 2006). The strong dependence that the stability and sustainability of an organization has on its accounting practices and accountability makes healthy accounting practices and healthy accountability a necessity in an organization (Gray et al., 2006; Laughlin, 1988, 1990).

Accountability practices are a form of organizational responsibility toward stakeholders, nature, the environment, and the Creator for all activities carried out in conducting an organization's operations (Wirajaya et al., 2014). However, there are fundamental challenges for theorists in identifying, differentiating, and defining responsibility by using the term accountability (Bergsteiner, 2012). Furthermore, according to Bergsteiner (2012), efforts are needed to determine what is sufficient and necessary to explain the accountability process and embed it in a conceptual structure that shows the relationship between responsibility and accountability; furthermore, there should be a model that shows how they relate to one another.

Several studies on accountability include the philosophy of *Tri Hita Karana* (translated as the three causes of well-being) which is used as a basis for implementing accountability practices in the Sayan Traditional Village (Putra & Muliati, 2020). Apart from that, *Tri Hita Karana* (THK) is also a local cultural value that is used as a basis for village financial management (Saputra et al., 2018). Apart from this, an aspect of corporate culture that is

formed from the configuration of philosophical, cultural, and religious values in a traditional organization is accountability practice based on THK. This accountability involves the implementation of the concepts of *pawongan* (humanity), *palemahan* (surroundings), and *parahyangan* (God) in an organization. This practice is the accountability of an organization toward its stakeholders, the environment, and the Creator, in all of its activities (Wirajaya et al., 2014).

The role of accounting as a medium of accountability also has the function of giving society discipline for development purposes as well as its social, economic, and cultural functions (Sukoharsono & Gaffikin, 1993). If related to phenomena that occur in the field, accountability is demonstrated by individual actions toward others, toward themselves based on general rules related to their obligations, and in accordance with the organization's mission to empower society and its environment. Another aspect of research on accountability reveals phenomena that exist in society showing that in non-governmental organizations (NGOs) people consider accountability in reporting to be not something important, and they pay more attention to accountability in action, namely how the organization manages and empowers them. For society, behavior and actions are the true meaning of accountability (Fikri et al., 2010).

Accountability is divided into accountability in terms of probity and accountability in terms of legality, managerial accountability, program accountability, policy accountability, and financial accountability (Mahmudi, 2013). Legal accountability and probity are the accountability of public institutions to behave honestly in carrying out their duties and comply with applicable legal provisions. The use of public funds must have been authorized and be carried out correctly.

Managerial accountability is reflected in managing the organization effectively and efficiently. Program accountability is a consideration for assessing realization and plans and whether the organization has considered alternative programs that provide optimal results with minimal costs. Policy accountability is the responsibility of public institutions for the policies they enact. Financial accountability is the responsibility of public institutions to use public money economically, efficiently, and effectively.

3. Methods

The use of qualitative methods in this research aims to describe and explain the findings obtained from the research site and provide a deeper understanding of them (Susilo, 2017). The interpretive paradigm is used as a framework of thinking that refers to a view that is subjective, created, discovered, and interpreted. The interpretive paradigm seeks to understand humans as creators of their world and creators of meaning in their world. The aim of this paradigm is to interpret and try to understand social phenomena that occur (Sarantakos, 1993). This research uses ethnomethodological research methods which were first introduced by Harold Garfinkel (1967). In one of his articles, he states that ethnomethodology is re-specifying people's habits that are carried out repeatedly and organizing them in a programmatic manner whereas commitment to policy and formal analysis methods is represented as a theory whose achievements cannot be questioned (Garfinkel, 1996).

Ethnomethodology emerged as a criticism of the positivism bias in social research based on the perspective that, in order to understand social events, it is not enough to simply draw conclusions about the symptoms without paying attention to the internal aspects of the individuals involved in them. Ethnomethodological research studies include awareness,

thoughts, actions, interactions, and habits which will be studied by researchers and described qualitatively which is closely related to subjectivity. Subjectivity is when researchers have an understanding of a situation and are then free to define it so that they can write about a situation based on what they observe and hear. In this study, there are several things related to research ethics, including the names of the informants which will be indicated only by their initials and the identity of the research location will not be disclosed.

This approach will explore the practical activities related to *pacalang* groups and the methods used by individual members to interpret and simultaneously carry out activities related to the duties of a *pacalang*. The location of this research is in one of the traditional *banjars* among the villages and neighborhoods in the Denpasar area because this is where the implementation of accountability for the additional task of collecting land contributions takes place. For this research, the authors themselves are the instrument and the main data collection tool (Moleong, 2007). The supporting instruments are note-taking tools and cell phones for recording and documenting. Determining the data source in qualitative research can be done purposively which is adjusted to the research objectives. The main data sources in this research are informants, namely members of a *pacalang* group and those involved in additional tasks. Key informants in this research have been chosen in order to obtain information in accordance with the research objectives and these informants are deemed to know and be able to provide the data needed to understand the accountability practices of *pacalang* groups.

The data collection methods used to answer the research problem consist of interviews and documentation. Data analysis is carried out using an ethnomethodological approach. The ethnomethodological research stage after the data has been collected is data processing. In studying daily activities agreed upon with group members, Garfinkel established four stages of analysis, namely: (a) The first stage is carrying out an indexicality analysis which is the stage for finding and understanding the agreed themes; at this stage, the researcher will create theme indices through the expressions and body language of *pacalang* members; (b) the second stage is conducting a reflexivity analysis which is where—after the researchers have made observations and found expressions of indexicality, they will examine the reflexivity of each expression; (c) the third stage is contextual action analysis, namely revealing practical daily activities that are recognizable and can be reported; and (d) the fourth stage presents common sense knowledge of social structures.

4. Results and Discussion

Based on the results of interviews and observations conducted with key informants, namely Made S (52 years), Made W (44 years), and Made K (42 years) who are members of a *pacalang* whose task is to collect contributions and prepare simple financial reports that will be accounted for at the meetings of *banjar* officials. The research results will be described from several accountability perspectives accompanied by transcripts of conversations between the researchers and the research informants.

4.1. Legal Accountability for Legality and Probity

The following description from one informant (Made S) reflects legal accountability and honesty:

"The collection of parking funds is carried out according to the results of the existing paruman banjar and awig-awig, so it is legal for us as the pacalang to carry out this action (this was said while looking confidently at the researchers). This is a legal levy

and the distribution will later be agreed upon by the banjar officials in the paruman banjar, namely 40% goes to the banjar treasury and 60% goes to the pacalang treasury. Awig-awig, for us as the pacalang, are the rules that we must obey in addition to other existing rules—for example, regulations relating to official duties such as regional government regulations relating to land management or other regulations. For us pacalang members, the community trusts us and we must uphold that by continuing to prioritize our obedience to existing regulations."

Next, the informant showed a light blue book containing the *awig-awig banjar* which contains a collection of rules that must be obeyed by every *banjar* member. The above excerpt from the conversation reflects that the informant applies legal accountability and honesty in carrying out his activities. He believes that any action he takes must be based on clear rules so that he has the force of law when carrying out his duties. This also implies that a member of a *pacalang* collects land contributions assigned to him based on the *awig-awig banjar* which has been agreed upon by the banjar officials. The issue of collecting levies is also in accordance with the agreement with PD parking and with the land owner so that there is no conflict of interest.

4.2. Managerial Accountability

Managerial accountability can be seen from the following excerpt from the conversation between another informant (Made K) and the researcher:

"As a member of the pacalang, I often have to think twice before taking an action (this was said while smiling meaningfully). Holding a mandate for a period of three and a half years is easy and difficult. It's easy because the task is the same, but the difficulty of all our actions will definitely be in the spotlight for the krama banjar. Therefore, when we take action, especially in terms of task management, we always try to ensure that the tasks we carry out do not make our pacalang members feel burdened. For example, if there is a task involving the pacalang, it is usually coordinated by the leader to whom the task is given. Usually, priority is given to the pacalang from the same tempekan (a small group within the banjar) as the one holding the event or celebration. However, if the pacalang is unable to do the task due to their work, a replacement will be found from a pacalang from another tempekan (the informant smiled as if to imply he was happy with this policy). This was done so that the twelve pacalang from four tempekan did not feel burdened by the tasks given".

The excerpt from the conversation describes the implementation of tasks and the prioritization of the principle that the tasks carried out are coordinated to be effective and efficient. If all the tasks are carried out completely, reducing all the *pacalang* will certainly be a burden for the *pacalang* members, and this will certainly not be effective and efficient in carrying out the tasks of the *pacalang*. This is what is reflected in the individuals who are members of the *pacalang banjar* practicing managerial accountability in carrying out their duties.

4.3. Program Accountability

The practice of program accountability can be observed from the following excerpt from the dialogue conducted with one of the informants (Made W).

"We, as a pacalang, carry out tasks according to the plans that have been made, especially for certain events such as the implementation of piodalan (the inauguration of a new temple or shrine) at the merajan banjar (a holy place in a neighborhood). This piodalan is usually carried out during the tumpek wariga (Saniscara Kliwon Wariga) which comes every 365 days. So, this is an event that is classified as our routine task while on duty (the informant was seen taking a sip of coffee which was being served at his house when the interview was conducted). Our banjar is on a fairly busy traffic route. The location of the perantenan (public kitchen) and the banjar hall are separated by the main road. Because that's what causes us to have to stand by and transfer our dealings to a marriage celebration or vice versa. This is where we plan the distribution of guard duties for each day because there are several series of events from preparation of the banten facilities (for a Hindu religious ceremony) to the penyineban event (piodalan event is completed). For the issue of consumption procurement plans in connection with the implementation of our duties, we take responsibility for the banjar in all activities related to the interests of the banjar. We only report our plans for on who is on duty, and how many people are involved, so that later we know what budget should be prepared. But, if there is an event for the krama banjar (banjar members) food is usually provided by the krama. When it comes to other planning matters, for example, regarding the income target that has been agreed upon for a particular parking location, we will try to achieve it—but if it is not achieved, of course, we will also report the cause, for example, because the stalls near the parking area were closed which means, of course, no one will park there."

From this quote, the practice of program accountability can clearly be seen from how the informants stated that they try to carry out their duties according to the plans made and certain targets that must be achieved which are related to their duties, but if the targets are not achieved, the cause will be conveyed to the *banjar* officials and then forwarded to the *paruman banjar* where the report is submitted simultaneously with the financial accountability (reporting) of the banjar. Figure 1 below is one of the pieces of documentation

4.4. Policy Accountability

The practice of policy accountability is reflected in the following excerpt from the dialogue conducted with one of the informants (Made S).

"For us, as the pecalang, the task we carry out is to 'give' to the banjar and we do this sincerely (the informant looked calm and smiled at the researcher when making this statement). So, we do not demand policies intended for pacalang if they are not in accordance with our wishes. For us, we have to protect the policies we make because they also involve our responsibility, as the pacalang, to the officials of the banjar. For example, regarding the policy of sharing 60% of the results of the collection with us, which is an agreement made at a parum banjar, of course, we must be able to carry the tasks out well. Likewise, we must ensure and comply with other policies agreed upon by the banjar officials. This is proof of our loyalty to the banjar because we are part of the banjar and our job is to create a sense of security for the residents of our banjar."

This quote confirms the accountability practice that exists within the *pacalang* group, as stated, regarding the policy of 60% allocated to the *pacalang* from the contributions they collect. For the informant, this is something that must be carried out properly because, in practice, the *banjar* gives 60% of the total amount received to the *pacalang* after deducting the distribution for other parties, namely PD Parkir or the land owner. The informant stated that the distribution policy was something that had to be maintained because this was a form of attention that the *banjar* paid to the *pacalang*. Likewise for the informant, the *pacalang* does not receive all the funds collected because, after all, they are part of the *banjar*, and the contribution from parking fees was, of course, very necessary for the common good. The word "*ngayah*" (devoted to the community) implies their sincerity in accepting a policy and securing that policy for the common good.

4.5. Financial Accountability

Financial accountability is reflected in the preparation of the cash report of a *pacalang* based on the parking fees received. This is submitted during the implementation meeting (*paruman banjar*) during the *Galungan* holiday.

Table 1. Pacalang Cash Report Period IX Contribution

No	Date	Description	Income	Expenditure	Balance
1	April...	Deposits for April 20X1: 35,000 x 28 (2x holidays) Deposit to Temple (who has land)	IDR 980.000	IDR 650.000	IDR 980.000
s/d 7	October...	Deposits for October 20X1: 35,000 x 29 (2x holidays) Deposit to the Temple	IDR 1.015.000	IDR 650.000	IDR 1.015.000
		Total	xxxxx	xxx	xxxxx

Source : A cash report of a *pacalang banjar* (processed)

Financial records are kept to document the revenues obtained from the management of land contributions. These deposits made to the *pacalang* are included in the cash report for the *banjar* with a statement of receipts, and this cash report is authorized by the treasurer of the *banjar* who is one of the *kelihan banjar* (managers) who comes from one of the *tempekan* (small groups within the *banjar*). The cash report prepared by the *pacalang* is also included as an attachment to the *Banjar Financial Report*. Apart from that, the following excerpt from a dialogue with an informant who was the treasurer of the *pacalang* can describe his financial accountability practices.

"At first, making a cash report was a bit difficult because my background was not in economics, but after discussing it with fellow pacalang friends, we finally managed to make it (the informant frowned). We realize that we must be responsible for the duties we carry out. Moreover, the issue of money is the right of many people. Even though there is a share of it for us, we still have to report the total number. (The informant adjusted his seat and continued his conversation.) The thing that becomes a challenge is when we are promised that we will collect parking attendants but it is canceled for some reason, sometimes we have to be patient and, of course, this will also hinder our work. The money we collect belongs to the banjar so we, as collectors, of course, have to account for it in a report. Even though it is simple, at least this makes us a little relieved in carrying out our duties. There is a special pleasure that we feel when tasks are carried out smoothly until we can be held accountable for them before the banjar officials at the paruman banjar meeting. We, as pacalang, believe that it is our duty to protect the residents, maintain order and security, and protect the income the banjar gets from parking. We carry out our duties according to religious rules and teachings and we are confident that, in carrying out our duties, God will always be with us if we follow His commands and stay away from the things He prohibits."

This quote clearly shows how the informant, who is the treasurer of a pacalang, practices financial accountability in carrying out his duties, which is, of course, supported by other pacalang groups. How can they jointly prepare a simple report that can be used to account for their duties, especially in collecting parking funds? They will feel a sense of satisfaction after they take responsibility before the banjar officials for carrying out their duties. They consider the period of carrying out their duties for three and a half years as service to the banjar and religiosity gives them the spirit in doing so. Excerpts from the dialogue with the informant show that the accountability conveyed in the paruman banjar (meeting), even though it is simple, can give satisfaction to the informant as the treasurer of the pacalang.

The results of the analysis according to Garfinkel's four stages of analysis yielded the following findings which are presented in Table 2 below:

Table 2. Summary of Analysis of Findings

Indexicality	Reflexivity	Contextual Action
<i>Awig-awig</i>	A collection of regulations that are binding on its citizens containing things that are allowed or not allowed.	Matters related to law
<i>Paruman</i>	Meetings held by <i>banjar</i> members	The process of making decisions in accordance with the mandate of <i>awig-awig</i> (existing law)
Levy	An amount of money that must be deposited with a certain party	Contributions deposited are in accordance with <i>awig-awig</i> (existing law)
Obedient	Obedient, behaves as expected	Law-abiding attitude
Mandate	Orders that must be carried out for good	Reflection of the existence of a managerial hierarchy
Coordination	The process of cooperation and communication carried out in decision-making.	Reflection of the existence of a managerial hierarchy

Indexicality	Reflexivity	Contextual Action
Budget	An activity plan that is accompanied by costs incurred in certain units of currency	Reflection of the planning process (program)
<i>Ngayah</i> (devoted to the community)	Working and serving sincerely	Reflection of religiosity
Recording	The recording process for both receipts and expenditures made	Reflection of financial responsibility
Authorization	Approval of a statement or policy signed by the responsible party	Part of the cash report as a reflection of financial responsibility.
Deposit	A certain amount of money is deposited by the parking lot officer into the <i>pacalang</i> treasury	Reflection of financial responsibility
Cash Report	A collection of data on cash receipts and disbursements	Reflection of financial responsibility

Source : interview result (processed)

As for the research problem, after the data analysis was carried out, as presented in Table 1, the findings show that the understanding of accountability on the part of a *pacalang* reflects obedience and responsibility to the law, obedience and responsibility to the institution that oversees them (in this case the traditional *banjar*), obedience and responsibility towards programs that have been created, and accountability for the management of finances. Obedience and accountability are based on a sense of devotion to God the Creator which is reflected in the quote above where the informant states that God's presence will always be felt if people walk in accordance with His ways or commands. Of course, this is related to an individual's religiosity which greatly influences their accountability practices. Self-awareness will be the main personal resource supporting sustainability and this in line with research by Sudana (2016) who states that healthy accountability practices are one of the supporters of achieving sustainable development.

5. Conclusion

Based on the data analysis that has been carried out and the results that have been presented above, there are several conclusions that can be drawn from this research. Using an ethnomethodological approach, the authors have revealed how individuals practice accountability in the *pacalang* group as part of the organization of the *banjar*. The accountability that is practiced includes legal accountability and honesty (accountability for probability and legality), managerial accountability, program accountability, policy accountability, and financial accountability. All of this is reflected in how the informant as a member of a *pacalang* has thoughts and takes actions that reflect accountability within the group. Apart from that, this study has also revealed the role of religiosity in shaping accountability practices carried out by the treasurers of *pacalang*.

The implications of this research are that the existence of accountability practices carried out by the *pacalang* treasurer in the group will certainly provide transparency in the collection of parking funds which can increase the trust of the members of the *banjar* in the *pacalang*. The accountability practices carried out also contribute to sustainable results, in this case, the collection and reporting of parking funds as one of the sources of cash income for the *banjar*.

The limitation of this research is that it only uses one location for its research object, therefore, for future research it would be necessary to carry out research in several locations so that more data could be analyzed and research results that delved deeper could reveal more about accountability practices.

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