

UDC 331

## THE INTEGRATION OF *KAYIKA* IN STRATEGIC MANAGEMENT ACCOUNTING

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### ABSTRACT

The purpose of this study was to integrate the *kayika* (pure conduct) values in Strategic Management Accounting (SMA) that motivates and guides SMA practitioners to work productively and provide solution. To achieve this goal, the researcher collected data from three Hindu semeton cooperatives (cooperatives for Hindhu community) and nine informants. This study used *Kayika Parisudha* (goog behaviour) methodology derived into research analysis techniques. *Kayika* analysis technique involved two stages: the first stage was in the form of conceptualization through reflection and the second stage was in the form of connecting concepts within the conceptual framework of Hinduism as a guide in life. The results of this study showed that there were 27 concepts as elements forming *kayika* values in SMA divided into three categories, namely *tattwa* (philosophy), *susila* (ethics), and ceremony (*yadhya*/sacred works with sincerity). The 27 concepts are connected in those three categories to build a conceptual framework for SMA with complementary elements. The practical implication is that the findings of this study contributed to encouraging SMA practitioners to work wholeheartedly and thoroughly so that they have a positive impact on management and its decisions. Originality/value in this study is a methodology that reminds and motivates to act *dharma* (way of life) in the form of *kayika* in SMA which forms a balanced work system and culture that integrates the concepts of philosophy, ethics and sacred works in SMA.

### KEY WORDS

Strategic management accounting, *tri kaya parisudha*, reflection, conceptualization, *dharma*.

In the last five years, savings and loan cooperatives in Indonesia have faced several sensitive issues, and challenges, among others, are internal problems. Those are default problems due to failed supervision and violation of regulations due to misuse of management authority, closed reporting, illegal investment practices, governance issues, and practices not oriented towards a membership system. Also, there are external problems, namely the gap between the capacity of supervisory officials and the cooperatives they supervise (Subagyo in Sindonews, 2020). In addition, cooperatives experience obstacles in their development because there is still a negative stigma from society (Subagyo in Sindonews, 2020; Kompasiana, 2019; Fatimah & Darna, 2011). The cause of this negative stigma is the poor implementation of strategic management in cooperatives (Kompasiana, 2019). This is due to the lack of knowledge and ability to provide strategic management accounting information needed by management. Therefore, Subagyo (dalam Sindonews, 2020) explains that cooperatives need to improve the bargaining position as a healthy, resilient, and independent cooperatives.

Based on data on the website of the Ministry of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia, until the end of 2019 (<http://www.depkop.go.id>, 2019), there were 123,048 cooperatives in total, of which only 45,489 cooperatives held an Annual Member Meeting or *Rapat Anggota Tahunan* (RAT). Some of these cooperatives have experienced significant developments, but not a few cooperatives have management problems, bankruptcy, default, loan shark practices and embezzlement. Therefore, the father of Indonesian cooperatives, Hatta (1971) encouraged cooperatives to be sensitive to others as a form of worship to God. This means that cooperatives management must provide benefits to members and others based on sincere faith in God. Thus, cooperatives should be a noble character builder with a family spirit and help reflected in the intention (Alam, 2003).

Likewise, cooperatives with Hindus members committed to implementing *dharma* will have an impact on the management of the cooperatives. The cooperatives with Hindus members and applies *dharma* values in its operations is hereinafter called the Hindu semeton cooperative. The implementation of *dharma* teachings in members and management (administrators, supervisors and managers) will affect the culture and work system of the cooperatives. This shows that there are challenges for the Hindu semeton cooperatives in maintaining their existence and developing in a very tight cooperatives business competition.

For cooperatives that carry a spiritual and religious mission, management is required to manage the cooperatives according to *dharma* values (obligations, rules and truth according to Hinduism religious teachings). This is because the internalization and integration of *dharma* values encourage balanced life activities between material (*sekala*) and non-material (*niskala*) aspects based on the *dharma* intentions (*Bhagawadgita, n.d.: II,48*). Among other things, the demand for balance is caused by modern accounting thoughts and practices that tend to ignore the spiritual aspect (Molisa, 2011).

Therefore, the Hindu semeton cooperative needs to improve its performance which can be seen from the benefits felt by members and the performance of its financial statements. The quality of financial reports on savings and loan cooperatives shows a significant role in accounting (Dewi, Kurniawan, & Sulindawati, 2017). Management accounting is still minimally implemented in Small and Medium Enterprises (SME) (Setiawaty, 2012; Aziz, 2012) including in cooperatives. Basically, management accounting plays a vital role in helping to overcome operational sluggishness (Nyamori, 2000). On the other hand, management accounting is criticized for losing its relevance to management and other users of information (Forsait, Tilt, & Xydias-lobo, 2004; Ho, 2014). This shows the need to optimize the role and performance of management accounting practitioners in communicating information that contributes to assisting management in making the right decisions. This is because management accounting is relevant and useful in the management of SME operations (Ahmad, 2012).

In practice, management accounting is still minimally implemented in SME (Setiawaty, 2012; Aziz, 2012). Management accounting has been criticized for losing its relevance to management and other users of information (Forsait, Tilt, & Xydias-lobo, 2004; Ho, 2014). It is also important to note that management accounting in different entities has different impacts on the strategic process (Ma & Tayles, 2009). This shows that the character of management accounting in each entity is different so that it requires a substantive solution to the needs of each entity, including the need for management accounting in Hindu semeton cooperatives.

Management accounting products are information that becomes alternative management considerations to achieve business goals. The philosopher Jean Baudrillard studied information related matters (Wikandaru, 2017). Baudrillard develops the nature and influence of information through communication which drives people to a specific consumption pattern (Wikandaru, 2017). Regarding the view associated with this study, the effect of information on consumption patterns is interpreted in the form of a guide to producing SMA information that provides material and non-material benefits according to *dharma*. This is because, in Hinduism, every activity related to *artha* (material) and *kama* (desire) must be carried out based on *dharma* (Sarasamuscaya, n.d., sloka 12).

Work activities and interactions in the Hindu semeton cooperatives show its social characteristics. A social character can build management accounting practices to play a more positive role in management (Seal, 2006). The social character of the Hindu semeton cooperative, internalized and integrated with the *dharma*, forms SMA practice that provides material and non-material benefits. This effort needs to be supported by research related to the development of SMA that accommodates the substantive needs of local content in the Hindu semeton cooperatives.

Therefore, there are differences in the information examined in this study and the information referred to by Baudrillard. This is because Baudrillard does not really consider the truth of the information; even the information does not have a reference (Baudrillard,

1981). Furthermore, according to Baudrillard, this happens because the communication media are fighting for influence and taking over moral responsibility and replacing it with hedonistic morality. This hedonistic morality is contrary to morality in the principles of cooperatives, especially those integrating religious and spiritual values in cooperative operations. Religious and spiritual values will reduce hedonistic morals. This cannot be denied because religion and behaviour are interrelated (Mathras et al., 2015; Dellaportas, 2013). This is in line with Baudrillard's view, which encourages ideas that oppose the establishment because according to him, what deserves attention is the essence. Researchers interpret this essence as the essence of life related to the essence of SMA activities which have the *dharma* values. Thus, business management is directed at optimizing value-adding activities through SMA (Apak, Erol, Elagöz, & Atmaca, 2012). Therefore, SMA needs a reference that gives positive resonance to SMA development and practice. This reference is in the form of a conceptual framework to guide SMA activities.

The development of management accounting requires research to find the most effective way to achieve holistic change (Chenhall & Langfield-Smith, 1998). This is supported by the view of Alleyne & Marshall (2011) that economic and cultural changes influence SMA practices. In this study, since the entity studied has a mission to implement *dharma* values, so the economic and work religious teachings influence cultural changes in this SMA as a unity of religious needs for the locality that forms work culture. The formation of a work culture that involves acts of virtue comes from the thoughts that encourage ethical actions that affect behaviour (Pizam *et al.* 1997; Mautz & Sharaf, 1961). Ethical action implies mental and moral activity as an expression of piety with productive actions to create prosperity and happiness (Graham, 2015). This change is adjusted to the religious needs of the locality, which has a value of life balance. For this reason, it is necessary to study research that integrates SMA and local content with the *dharma* values as a form of love (faith) to God. In this study, religious values (local content) are integrated into an SMA conceptual framework reference as a coherent whole.

Local content is used to be accepted by common interests and to avoid secular-oriented conflicts of interest and ethical conflicts. The local content is closely related to the religious teachings internalized in society. Religious teachings can distribute the values that become the reference for principles and norms (Mathras, Cohen, Mandel, & Mick, 2015). Religious teachings are an essential part of humans because they have the most significant influence on daily behaviour and become behaviour controllers (Mathras et al., 2015). This change cannot be separated from the influence of religious teachings. This is because religious teachings and rationality play a role in influencing local entities (Nishimura, 2005).

Accordingly, SMA is faced with the challenge of developing its own management accounting (Alleyne & Weekes-Marshall, 2011; Nishimura, 2005). Therefore, SMA is adjusted according to the needs (Waweru, 2010; Al Chen, Romocki, & Zuckerman, 1997). In addition, Roslender & Hart (2010) challenges SMA practitioners to be able to contribute as "accounting action". Accounting action through SMA action is needed to resonate information that has a positive effect on management.

This action requires SMA practitioners who are committed and have integrity. SMA practitioners are generally run by senior managers (Roslender & Hart, 2010; Roslender, *et al.*, 1998). This poses a challenge for Hindu semeton cooperatives that do not have an SMA division to empower potential members or management to carry out SMA functions. A person or a team can carry out SMA practices by developing their high SMA skills and knowledge. In this case, SMA practitioners must have specific expertise and skills in collecting and analyzing relevant data (Langfield-Smith, 2008; Lord, 1996; Shank, 2006). These efforts aim to improve the position of SMA practitioners in an organizational structure to support the formulation of business strategies and competitive (R. Roslender, S. Hart, 1998) advantage in decision making (Alleyne, Marshall, 2011) aimed at building sustainable competitiveness (Dunkovic, Juric, & Nikolic, 2010; Noordin, Zainuddin, & Tayles, 2009). This revitalizes SMA in presenting information in accordance with the needs of the entity (Langfield-Smith, 2008; Noordin et al., 2009; Roslender & Hart, 2010). This revitalization of SMA positions the importance of a strategic role from the perspective of SMA with the ability to read financial

and non-financial information and evaluate as well as recommend strategies to management. Practically, SMA practitioners in the Hindu semeton cooperative apply SMA actions following the *dharma* as a form of implementation of *Tri Kaya Parisudha* (TKP).

TKP is a part of the three necessary frameworks of Hindu religious teachings, namely *susila* (*ethics*). TKP is an ethical framework for Hinduism religious teachings in thinking (*manacika parisudha*), speaking (*wacika parisudha*), and doing (*kayika parisudha*) which must be purified. In this study, the researcher examines the integration of *Kayika parisudha* in SMA explicitly, while research on the integration of *parisudha manacika* and *parisudha* discourse in SMA will be studied in another study. *Kayika Parisudha* hereinafter referred to as *kayika*.

TKP becomes controllers based on the *dharma* in everyday life (Sarasamuscaya, n.d.: sloka 72). According to the *Sarasamuscaya sloka 73-77*, and 157, all living activities must be based on the right thoughts, words, and actions based on the *dharma*. The three elements of a TKP are the indicators of the quality of human character that must be controlled and harmonized between thoughts, words, and actions (Subamia, 2011). Therefore, TKP is internalized and integrated into SMA. *Kayika*, as the TKP element, plays a vital role in guiding the actions of SMA. Thus, this study focuses on assessing SMA references by internalizing and integrating *Kayika*. This reference limits SMA activities because the thoughts, words, and actions will have implications for *karmaphala* (the result of actions) as the basis of *moksa* (true happiness to unite with God). Therefore, thinking before acting is vital because what we do is proof of our faith and sincerity in giving the best contribution.

Based on the background and research motivation, the formulation of the problem in this study is "how is the reference for the internalized and integrated SMA in the Hindu semeton cooperative?" Based on the research questions above, the purpose of this study was to build an SMA reference internalized and integrated with *Kayika* in the Hindu semeton cooperatives.

## LITERATURE REVIEW

Theory is the value statement of (Guba dan Lincoln in Denzin & Lincoln, 2009). SMA can be developed on increasing grades (Waweru, 2010). Value is the knowledge to enrich faith. Therefore, knowledge is used as a character shaper that acts as an agent of change through transformative-intellectual (Salim, 2006). For that matter, by implementing *Kayika*-based SMA, the practitioners will try their best to carry out their roles and functions with the spirit to be offered as devotion and love for God. SMA practitioners' enthusiasm for work fosters innovation. Innovations in discovering possible concepts are by looking in new perspectives that have the potential to develop theories (Llewelyn, 2003).

Theorization includes context-bound theory and context-free theory (Llewelyn, 2003:673). The context-bound theory describes an understanding of experience by interpreting the relationship between social phenomena (Llewelyn, 2003:676). In this case, SMA leads to an increase in grades (Waweru, 2010). Research on SMA issues can be explored with a qualitative approach that provides rich insight into values (Ahmad, 2012; Coad, 1999). This research includes examining matters related to the contextual conceptualization because it involves local content that can accommodate the *dharma* value. Local content in this study comprises concepts that have ethical values (morals) from the basic framework of Hinduism, namely *Kayika* in SMA. The local content forms the character of *dharma* ethical behaviour. It appears that since the beginning, the members, including SMA practitioners, have been instilled awareness to contribute according to the *dharma* actively. This internalization of ethics is based on values and principles through awareness and compliance (Caras, 2013). The process of internalizing and integrating ethics is carried out for enlightenment of insight and awareness of contributing to good *karma* through SMA.

This is in line with the opinion of Mautz & Sharaf (1961) that ethical behaviour is formed from knowledge, awareness, God's law, duties, obligations to act on others, recognition of ethical behaviour norms, intelligence, and experience. These ethical character qualities reflect the values aimed to protect rights and dignity to achieve human welfare (Madrasuta,

2012). Hence, ethics reflects critical attitude reasoning, moral deepening, personality, and life experiences. Ethical problems are also SMA issues that need to be studied to provide a solution.

Research on SMA issues can be explored with a qualitative approach that provides rich insight into values (Ahmad, 2012; Coad, 1999). This value accommodates the need for the implementation of religious teachings in the form of spiritual and religious values. This is because religious teachings are able to shape patterns of thought, feeling and behaviour (Mathras, *et al.*, 2015). Religious teachings become a system of ethics and values (Sardar, 2003). Concerning this matter, religious teachings can be derived as a problem-solving methodology in guiding life activities (Sardar, 2003). Sardar's opinion is in line with the opinion of Denzin & Lincoln (2009) that the methodology is adapted to the conditions of reality. Regarding that matter, this study used *Kayika's* methodology in guiding practitioners in carrying out SMA activities to encourage the right karma actions and provide benefits for management.

In the Hindu semeton cooperatives, SMA practitioner functions are carried out by the supervisor and some are jointly among the administrators, supervisors, and managers. Thus, SMA practitioners are not specially recruited into SMA positions. Some of the SMA practitioners in the Hindu semeton cooperatives have a background in accounting education, but some do not. Although some are not from an accounting education background, these SMA practitioners carry out their functions based on work experience, commitment to learning, and participating in related training.

The contribution of SMA practitioners becomes more productive by optimizing cooperative supervisors. This is because not a few supervisors have not been optimal in carrying out their functions due to the lack of understanding and minimal contribution of supervisors to the management. By carrying out the function of SMA practitioners, supervisors become more proactive in collecting data, evaluating performance, analyzing data, and providing suggestions for improvements to the board. The speed and reliability of information from SMA practitioners, as supervisors, are beneficial for administrators in management and decision making. Hence, this supervisory function needs to be made effective by encouraging supervisors to increase their knowledge regarding SMA. This condition is adjusted to the needs and capabilities of the human resource elements of the cooperatives.

SMA practitioners evaluate management performance, communicate information related to SMA, and provide strategic recommendations to assist administrators in management and decision-making. Regarding this matter, SMA practitioners have knowledge related to accounting, management, and strategic solutions. The expertise of this SMA practitioner is needed in helping the management work without giving up their function as a supervisor. This is because Hindu semeton cooperatives require people who have expertise in reading financial reports and non-financial information. This ability is conveyed to the management so that it can be considered in management and decision-making. For that matter, SMA is expected to be developed in research that accommodates the needs of local content so that it can provide benefits for the Hindu Semeton cooperatives. This SMA development helps to find the ultimate truth through SMA. According to Hinduism religious teachings, the concept of seeking essential truth is found in the basic framework of Hinduism.

In this study, the SMA conceptual framework structure considers two things: the elements of the management accounting conceptual framework according to (Belkaoui, 2002) management and the teachings of Siwa Siddhanta, namely the basic framework of Hinduism. According to Belkaoui (2002), the management accounting conceptual framework includes four elements: (1) management accounting objectives, (2) qualitative characteristics that describe the characteristics of management accounting information, (3) management accounting concepts, namely the concepts forming the conceptual framework, and (4) management accounting techniques and procedures, namely the internal accounting system.

In addition, the basis for the consideration of other researchers is to use the reference framework for the basic teachings of Hinduism. For that matter, the search for essential truth

begins with understanding philosophy (*tattwa*) as the first part. *Tattwa* is interpreted as a philosophy about God and the basis of Hinduism belief.

*Tattwa* is the basis for understanding the nature and purpose of life in the form of the basis of Hinduism religious beliefs that shape reason and mind. In this case, the SMA practitioners need to understand that SMA activities must consider the essential nature and goals to provide material and non-material benefits. In this study, *tattwa* is analogous to ontology. *Tattwa* translates the purpose of life in the form of *Catur Purusa Artha*, meaning to achieve the ultimate goal of *moksa*, the *artha* (matter) and *kama* (desire) must adhere to *dharma*. *Artha* and *kama* produced referring to *dharma* give benefit to many parties and are for the *dharma* purposes to those in need. Without understanding *tattwa*, it will not be easy to carry out the other two parts of the basic framework of Hinduism religious teachings, namely morals and ceremonies. It is because the SMA *tattwa* is positioned at the first level of the SMA conceptual framework.

*Tattwa* is described in an ethical system in the form of morals. *Susila* is a reference for the ethics of Hindus people action. It also regulates life in social interactions based on TKP to achieve harmony, maintain a synergy of goals, and maintain life balance. This balance shows that SMA performs a balanced function in material and non-material orientation. In this study, morality is analogous to epistemology and positioned at the second level of the SMA conceptual framework. In this study, the epistemology was derived into a methodology, namely TKP.

The third part of the framework is the ceremony (*yadnya*). A ceremony is a form of work with holy intentions which can be carried out according to the place (village), time (*kala*), and circumstances (*patra*). *Dharma* becomes the filter in this adjustment process. This adjustment is in line with SMA, which adapts to management needs in the corridor of *dharma*. Ceremonies are institutionalized in a system of action.

Through this conceptual framework, *dharma* is institutionalized in SMA. This is intended to make the understanding of SMA is complete, starting from philosophy, ethics, to ceremonies. This conceptual framework is a reference for high school practitioners' actions in providing and communicating information as well as being a bridge to implement the essence of life in SMA. For that matter, this study used a substantive *kayika* approach to produce a substantive theory.

## METHODS OF RESEARCH

The view of the nature of the self influences one's paradigm in constructing reality (Triuwono, 2006). Ethical principles guide human actions. Ethical principles are formed from social and religious norms. Hence, the researcher's paradigm internalized with religious beliefs forms principles and has an impact on their views to acquire knowledge

Religious teachings play a central role in community activities and can be used as a means of change in liberation theology which provides space for activities with worldly and afterlife goals (Engineer, 2009). Liberation theology emphasizes the dialectical interaction of "what is" and "what should be" (Engineer, 2009). Thus, *kayika* is an SMA practitioner guide in acting that should provide benefits for the continuity of life goals and the goals of SMA by maintaining a balance between the world and the hereafter based on *dharma*.

In Hinduism teachings, all activities, including SMA, must refer to the purpose of life so that life can be directed in the path of *dharma*. The purpose of life in the teachings of Hinduism is *moksartham jagaditha ya ca iti dharma*, which means that all activities must refer to *dharma* to achieve *moksa* (unite with God). This means that religion underlies the mind in spiritual development (Emmons, 2005). The teachings of religion and spirituality show commitment to God, a set of principles and ethics, and a reality associated with the purpose and meaning of life (Clark, 2004). Thus, religious teachings become a critical instrument, including socio-economic and psycho-social issues that are effective in maintaining and living religious teachings (Engineer, 2009) as a circle of goodness. As a critical instrument, religious teachings guide humans to be aware of the purpose of life by understanding the nature of life and improving actions in social life activities. This shows that religious teachings

as a critical instrument are a liberator of external and religious poverty and an influence on actions in human life activities.

Human get the influence of religion as the strongest social force that shows human attachment as homo religious (Emmons, 2005). As homo religious, the reality is perceived from a religious point of view. As homo religious, the reality is perceived on religious perspective. This is in line with the opinion of Mathras et al. (2015) that most research related to religious topics is examined from a qualitative point of view to enrich an understanding of religious teachings through behaviour. This study uses a religious approach based on the teachings of Hinduism as the interests of SMA practitioners in Hindu semeton cooperatives in achieving their religious interests through *Kayika's* actions in SMA.

*Kayika's* actions in SMA include internalization and integration in gathering financial and non-financial information needed both internally and externally and then analyzing information. Based on the results of the analysis, SMA practitioners convey the information in the form of information needed by management. Furthermore, SMA practitioners recommend SMA techniques and strategies in managing and making appropriate decisions. This shows that the reliability of information, techniques, and strategies for SMA plays a vital role in management performance. In addition, SMA is able to mediate differences in interests (Siregar, Suropto, Hapsoro, Lo, & Biyanto, 2013). In this study, *kayika* is used to accommodate differences in interests to remind back to the essence of *dharma*-valued SMA so that interest parties can accept it. Therefore, *kayika* is used as an approach to this research.

*Kayika's* approach is different from grand theory because it only includes behaviour and activities on the substantive local content of Hindu semetone cooperatives. *Dharma* values in the form of *kayika* cannot be separated from SMA activities in the Hindu semeton cooperative. This is because the awareness of values influences the atmosphere of positive accounting resonance for life (Hines, 1992). *Kayika* is used for the development of new substantive theories. Therefore, this study used *kayika* analysis techniques in analyzing data. *Kayika* analysis technique is based on the references of Sarasamuscaya sloka 76, emphasizing that the action deserves attention is (1) not killing; (2) not stealing; and (3) not committing adultery. Three things that must be avoided from this act are considered in implementing *kayika* in SMA.

For that matter, the researchers integrated it into *kayika* analysis techniques. *Kayika* analysis technique is carried out in two stages; the first stage is in the form of conceptualization supported by reflection. While in the second stage, the researcher connects the concepts and classifies them into the content structure category of the conceptual framework of Hinduism. The relationship concepts are grouped based on similar characteristics as part of the content structure of the framework. The name of the content structure of the framework represents the typical characteristics of the concepts. Furthermore, the structure of the contents of this framework is grouped based on the elements of the basic framework of Hinduism, namely *tattwa*, morality, and ceremony. This is done with the consideration that knowledge must be interpreted gradually and completely to provide benefits to the faith and life. In this case, *kayika* becomes the controller and filter to do good through knowledge so that it can provide benefits and prosperity.

Researcher collected data from several data sources to ensure the concept was captured. This study used data sources in the form of primary data such as interviews (in-depth interviews and by telephone), observations, and experiences of researchers as well as secondary data such as the RAT report and the holy books of *Bhagawad Gita* and *Sarasamuscaya*. The data is sourced from various sources to ensure the credibility of respondents/data and to avoid data bias (Corbin & Strauss, 1990:5). Data were collected from 3 research sites (2 cooperatives in Bali Province and 1 cooperative in East Nusa Tenggara Province, Indonesia) and 9 informants. The site in this study is a Hindu semeton cooperatives that implements *dharma* in its operations and has achievements as a pilot project for similar cooperatives and other general cooperatives. This Hindu semeton cooperative is the entry point to find 9 informants who have an understanding of Hinduism and the Hindu semeton cooperative. Informants are selected based on their experience in the

same substantive to prevent bias, increase new insights, and theoretical sensitivity (Corbin & Strauss, 1990:11). The basis for selecting informants is because they are considered to understand and/or implement what is being researched and have the time to be interviewed.

The collected data is crystallized into concepts. The crystallization of this concept is based on Sarasamuscaya *sloka* 76 where the appropriate actions are (1) not torturing or killing; (2) not stealing or cheating on other people's property; and (3) not committing adultery (defined as not conspiring with the intention of harming, hurting, or violating rules and ethics/morals). This *sloka* reminds people to avoid evil deeds in the teachings of *dharma*. The content of the first *sloka* of *sloka* 76 reminds humans not to kill or hurt either physically or non-physically. The content of the second *sloka* in *sloka* 76 reminds people not to steal, including not corruption (not embezzling money) and not harming other parties. Another act prohibited based on the contents of the third *sloka* in *sloka* 76 is committing adultery. Not committing adultery includes not conspiring maliciously to benefit personal interests. These three things must be avoided and replaced with good deeds that provide benefits both for the world and in the hereafter. Therefore, the development of this SMA needs to be supported by *kayika* control.

## RESULTS AND DISCUSSION

Based on data collection, the researcher conducted the *kayika* conceptualization process in SMA. This process is carried out by analyzing *kayika* through data comparison and reflection. This process begins with the researcher by crystallizing the sub-concepts that have substantive similarities and relevance, then summarized into *kayika* concepts in SMA.

In Hinduism, *kayika* is a guideline for actions that must be purified. No exception, *kayika* also needs to be applied in implementing SMA in the Hindu semeton cooperatives. Three *kayika* elements are used as a frame in crystallizing the concepts of SMA activities. Based on the conceptualization process, *kayika* concepts in SMA are mapped into three concept categories. The following are the forms of concepts that become the elements of the SMA concept framework with the *kayika* approach:

Table 1 – SMA Concept Framework with Kayika Approach

Degree <i>Tattwa</i>	Category	Concept
	1 Basic purpose > Prosperous analysis	1
Morality	1 Norm > The harmony of <i>manacika</i> , <i>wacika</i> , and <i>kayika</i>	4
	2 Assumption > <i>Catur wama</i> harmony	3
	> Giving and taking	5
	> <i>Yadnya</i> considerations, needs, and investment	27
	3 Principle > Member based	6
	> Common interest	8
	> Cooperation	9
	> Active participation	10
	> Creativity and innovation	11
	> Responsive	12
	> Professional	13
	> Reversed performance	14
	> System and technology	15
	> Independence	16
	> The work atmosphere is conducive and harmonious	17
	> Insight and competence	18
	> Cooperatives minded	23
	> Evaluation and responsibility	24
	> Proportional remuneration	26
4 Limitation > Usefulness	19	
Ceremony	1 Information element > <i>Artha</i> and <i>kama</i> in <i>dharma</i> > Welfare	2 25
	2 Information characteristic > Beliefs	7
	3 Product > Risk management	20
	> Performance management	21
	> Strategy management	22

Source: Processed Data.



Based on the data analysis of the first and second stages, the researcher crystallized the data into 27 concepts. The concepts are grouped into three categories: *tattwa* (1 concept), morality (20 concepts), and ceremony (6 concepts). Although the concepts are grouped into 3 categories, they constitute an integrated and complementary unit.

The first level of the SMA conceptual framework is the part of the *tattwa* from the Hindu basic framework, namely the basic SMA philosophy. The first level of this SMA conceptual framework consists of 1 element, namely the primary objective which includes 1 concept, namely a welfare analysis according to dharma both in the world and in the hereafter (concept 1). This conceptual framework element forms the basis of the conceptual framework as a reference for SMA practitioners. This concept emphasizes that SMA does not lose anyone's opportunities, maintains business synergy and dharma, is persistent in trying, and does not harm anyone. Therefore, SMA practitioners direct SMA information not to contain elements of violence (anger), not of their own interests (maintaining business continuity), not because of jealousy (not having negative intentions), not wasting time (keep studying, making improvements, and working best), and is not corrupt (no harm to anyone).

The second level of the SMA conceptual framework in cooperatives is the part of the moral of the Hindu basic framework, namely SMA ethics. The second level of the SMA conceptual framework consists of 4 elements: norms (behavioural guidelines that bind the community), assumptions (thoughts/beliefs of individuals and the SMA practitioner community), principles (directions that are guided and implemented consistently so that the results are following *dharma*), and limitations (non-exceeding provisions or limiting factors). Those four elements are positioned parallel. This is because these four elements strengthen and complement each other.

The norm includes 1 concept, namely the harmony of *manacika*, *wacika*, and *kayika* (concept 4). SMA information that contains a balance in benefit income and benefit non-income is carried out through TKP, first, the thoughts that must be purified (*manacika*) such as strategic thinking in *dharma*; internalization, awareness, and commitment to contribute to the common good in *dharma*; as well as values in the purpose of forming the management and development of cooperatives. Second, words that must be sacrificed (*wacika*) include communicating financial information and non-financial information, as well as communicating information. Third, actions that must be sacrificed (*kayika*) include gathering information needed by management, analyzing financial information and reports, using SMA techniques, and recommending strategies to ensure that resources are used effectively and efficiently, ensuring systems and targets have been implemented, and ensuring that rules and laws are applied. Therefore, the harmony of *manacika*, *wacika*, and *kayika* is able to have an influence on the words and actions of SMA so that actions become synchronized and harmonious between what is thought, said, and done. The synergy of the three TKP elements in SMA has a harmonious impact on what is thought, analyzed, informed, and recommended. This harmony also influences the attitude of building a harmonious relationship with God, others, and other God's creations) to maintain the balance of life (*Tri Hita Karana*). This shows how significant the role of the *dharma* mind to have a positive impact on a pattern of mutual compassion and nurture. Sharpening each other is done by making the best contribution, showing mutual compassion with the sincere intention of fulfilling rights and obligations proportionally, and caring for each other as seen from the efforts of learning, improvement and responsibility. This concept becomes a norm order of controlling actions accepted in the Hindu semeton cooperative community. These norms relate to assumptions.

The assumptions include 3 concepts, namely *catur warna* harmony (concept 3); harmony of giving and taking (concept 5); and consideration of the interests of the holy work (*yadnya*), needs, and investment (concept 27). *Catur warna* is a Hinduism value that is adjusted to the village (place), *kala* (time), and *patra* (condition). SMA *catur warna* harmony (concept 3) are capital (*waisya*), human resources (*sudra*), business security (*ksatria*), and enlightenment of knowledge (*brahmana*). This power of capital (*waisya*) needs to be supported by the strength of knowledge in the field of cooperative business in accordance with the *dharma*. Periodically all functions need to increase work professionalism (*brahmana*) and character with integrity (*sudra*), as well as an adequate system (*ksatria*). The four

elements of SMA working capital are adjusted to the place, time and conditions to build a harmony. The synergy of the four elements of *catur warna* forms business and *dharma* harmony that support and complement each other in SMA.

In addition, SMA practitioners also need to pay attention to the harmony of giving and receiving (concept 5). The value of giving and receiving is sincerely felt in business operations and interactions with management. In Hinduism, giving must be done with the sincere intention of helping anyone who is really in need. Giving and receiving is based on the philosophy of *tattvam asi* (I am you and you are me) teachings. In the teachings of Hinduism, *berpunia* (giving) can be either material or non-material. The form of *punia* according to *Swami Wiwekananda* can be in the form of taking action that realizes *dharma* (dharmadana), imparting knowledge (*widyadana*), and giving material (*arthadana*) obtained from the path of dharma. *Punia* obtained from the *dharma* is given reasonably based on sincerity to those who are entitled to receive it, and according to one's abilities, not to show off. In terms of SMA, giving is done through the transparency of information, providing the information needed by management, communicating information, establishing cooperation, and being accountable for work results. While receiving is done through sharing information and receiving criticism, suggestions, and information that improve performance. This gives and takes harmony prioritizes common interests.

This harmony is also associated with the concept of *artha* and *kama* considering the interests of *yadnya*, needs, and investment (concept 27). SMA information is communicated to management by considering non-existent interests or dharma purposes (*yadnya*), operational needs (*kama*), and investment interests (*artha*). Surplus from cooperatives are applied by taking into account its *yadnya*, operational and investment interests. These three interests remind that cooperative efforts are carried out in line with the business continuity and seeking balanced welfare in the world and the hereafter. The interests of the *yadnya* are used to share by giving care to people who are in need with dharma intentions. Cooperatives pay attention to *niskala* interests in the form of starting and ending work by praying, offering products that are not burdensome to members, building a conducive atmosphere of interaction, managing businesses and serving in dharma values, setting aside cooperatives for social funds to either members or communities in need and giving *punia* funds to pretenders, and carrying out functions according to the system and according to the values of the TKP. Meanwhile, the importance of operational needs means that the cooperative considers the needs of capital, systems, products, management, services and social interactions. Investment interest means developing products and business units within the range of a sustainable short-term, medium-term and long-term work plan. This shows that the cooperative is not only fixated on existing conditions but carries out business development.

Furthermore, the third element is principle. Principles include 15 concepts. The first principle concept is member-based cooperatives (concept 6). Cooperatives must show their identity, namely as a member-based joint effort that is togetherness in contributing to each other to achieve common goals. Cooperatives are oriented towards joint efforts by combining the potential of each member based on fraternal norms to achieve common goals. Togetherness encourages each member to contribute through their potential for the advancement of the cooperative. In addition, cooperatives are open. Even though it is voluntary and open, membership still has to pay attention to statutes, shared interests, and a commitment to become an active member. This shows that SMA practitioners encourage commitment to help each other. The activeness of members shows that members are aware of their roles, namely as owners, buyers, and management (administrators, supervisors, managers, and employees). As owners, members want management to develop cooperatives with professional management and be able to improve the welfare of the members, including the surplus. As buyers, members expect products according to their needs, satisfying service, and affordable prices. As the management team, members maintain integrity, contribute their best, continue to improve knowledge, service and member satisfaction.

The second principle concept is ordinary interest (concept 8). The human resources element of the cooperative attaches importance to common interests with sensitivity in joy

and sorrow. This sensitivity shows a sense of empathy that binds together relationships. The forms of empathy include the provision of surplus for social reserves to assist members, religious institutions, or communities in need. To maintain this common interest, SMA practitioners encourage management to maintain liquidity and security of member funds, collaborate with insurance institutions to maintain loan funds, and improve mutual welfare. Common interests can be seen from the products sold according to the needs of the members. To maintain member loyalty, SMA practitioners assist management by periodically evaluating and recommending by prioritizing common interests.

The third principle concept is cooperation (concept 9). Cooperation plays a role in strengthening the spirit of cooperation. This spirit is maintained so that each party helps each other and maintains a shared responsibility. The collaboration of high school practitioners, management, and members is intertwined in an inclusive relationship. This means that cooperating cannot be done alone. To suppress the interests of certain groups, SMA practitioners encourage management so that there is no information gap between management and members. Hence, the cooperative shows the joint effort of a combination of kinship and business style. In cooperatives, there is a strong social interaction relationship with mutual cooperation, mutual assistance, and profit-sharing according to the proportion of contributions to the cooperative. Each party supports this in carrying out its contribution according to its function. By placing the priority on togetherness, the relationship between stakeholders is closer.

The fourth principle concept is active participation (concept 10). The intention to promote cooperatives encourages cooperative HR elements to be actively involved in cooperative operations according to their respective functions. Activeness in participating shows awareness and mutual commitment to developing cooperatives. Conversely, the less active can open opportunities for moral hazard and the slow development of cooperatives. Thus, active participation strengthens emotional ties and responsibility to continue learning and improve each other's performance.

The fifth principle concept is creativity and innovation (concept 11). SMA practitioners need to have a spirit of creativity and innovation because a spirit of creativity and innovation is needed in gathering, analyzing, and producing information and strategy recommendations. Based on creative and innovative of SMA information, management is much helped to increase creativity and innovation in management and its decision-making. Creativity and innovation of management need to be fostered with an entrepreneurial spirit so that they are sensitive to the development of business insights and cooperatives. This sensitivity is vital to anticipate conditions of threats and weaknesses. In this case, SMA practitioners need to encourage administrators to foster an entrepreneurial spirit supported by ethics so that they can manage resources optimally.

The sixth principle concept is responsiveness (concept 12). Care in the sense of SMA prioritizes responsive and care. Responsiveness encourages sensitivity to act reasonably and suppresses ego intentions of specific interests. Responsiveness encourages fairness. Fairness is also done by providing reward rights according to their respective contributions. On the other hand, responsiveness is also done by following developments in insights, systems and technology. Therefore, being responsive fosters a strong emotional bond. This emotional bonding encourages mutual help.

The seventh principle concept is professional (concept 13). The role of SMA practitioners is important in increasing the benefits of SMA information felt by management. Therefore, SMA practitioners need to continue to foster work professionalism to provide positive vibrations to management. SMA work professionalism can be seen from the accuracy and speed of information, information recommendations, and recommendations for alternative strategies. In the cooperative, SMA practitioners also have a role as supervisor. Therefore, supervisors need to learn and increase their knowledge of SMA. This is because supervisors need to immediately provide input to administrators and managers to follow up on things that need to be fixed and considered. In this case, supervisors play an important role to ensure that managers act fairly in managing the cooperatives. Hence, supervisors must have insight in the fields of supervision, management, cooperatives, business, finance and accounting.

The eighth principle concept is best performance (concept 14). Having the best performance has the value equivalent to prayer. In facing the ease and difficulty of working, SMA practitioners always ask for God's guidance to provide information that is in accordance with the *dharma*. Thus, having the best performance is a form of communication to God through thoughts, words, and actions of SMA. Also, having the best performance means that all work is considered a work presented to God. This will reduce moral hazard intentions. To have the best performance is also a lesson to fix things that are lacking, keeping trying and learning, and awareness to be able to help and give the best.

The ninth principle concept is systems and technology (concept 15). Systems and technology help SMA practitioners work. An integrated system between business units helps management to maintain work effectiveness and efficiency as well as facilitate data management, control, supervision, transparency and consolidation. With this integrated system, it shows that the cooperative is not dependent on a manager. Thus, cooperatives need to be supported by systems and technologies that are adequate and adapted to the needs and abilities.

The tenth principle concept is independence (concept 16). The independence of the cooperatives is shown independently in management and capital. Independence in management is carried out by using existing resources based on the understanding of cooperatives. Understanding cooperatives have a vital role in strengthening the capital structure. Capital independence is shown by its own capital that can meet the needs of members and operations. A cooperative that has its own capital strength shows that management can encourage members to participate actively. Also, members have awareness and commitment to advancing cooperatives by actively contributing either by buying cooperative products or by providing input on relevant and constructive information. In this case, high school practitioners need to encourage all elements of cooperatives human resources to participate in encouraging the independence of the cooperative. This is because independent cooperatives are cooperatives that can optimize resources and systems and are not dependent on external parties. The more independent the cooperative is, the stronger it will be.

The eleventh principle concept is a healthy and productive work atmosphere (concept 17). A healthy work atmosphere is indicated by interaction in a family atmosphere that helps each other. Meanwhile, a productive work atmosphere is shown where each element of the cooperative human resources strives to contribute to its potential and continues to strive to increase its productivity. A healthy and productive work atmosphere creates a conducive work atmosphere. A conducive working atmosphere really helps SMA practitioners and management to work well together in carrying out their respective functions.

The twelfth principle concept is insight and competence (concept 18). Education is not only given to prospective members, members, and management but also SMA practitioners. SMA practitioners must periodically improve their competence to increase their contribution. Increasing the insight and competence of SMA practitioners can be done by inviting competent experts, participating in cooperative training from the cooperative office or cooperative training providers, and registering SMA practitioners in competency certification by the official institution providing competency certification. Therefore, the cooperative must follow the development of the competency needs of SMA practitioners to provide the benefits for management.

The thirteenth principle concept is cooperatives-minded (concept 23). Awareness and commitment require a complete understanding from members and management with cooperatives-minded. Cooperatives-minded encourage all elements of cooperative to fulfill obligations and buy cooperative products. Cooperatives-minded awareness is needed to foster work motivation as needed.

The fourteenth principle concept is evaluation and accountability (concept 24). Good thoughts have an impact on the actions of SMA practitioners in the form of evaluation and accountability. This evaluation takes the form of an evaluation of financial reports followed by information analysis, performance analysis and strategy analysis. This requires awareness to conduct evaluations and follow improvement efforts as a form of responsibility. Awareness of evaluation and responsibility requires a simple leadership style. Simple is understood as an

evaluation system and an effective, efficient and productive work system. This system shows a form of thinking about work management. Thus, the system needs to be formed through a mind based on *dharma* that seeks to provide solutions. In this case, SMA information plays a vital role in evaluation meetings that help the decision-making process and responsibility. SMA practitioners encourage management to hold periodic performance evaluation meetings supported by learning and follow-up solutions.

The fifteenth principle concept is proportional remuneration (concept 26). SMA practitioners encourage SMA to respect the rights of HR elements for their work in accordance with applicable regulations. In addition, this right is an effort to spur the motivation of all parties involved in the cooperative to contribute actively, and those who contribute are given incentives for salary rights according to the provisions. Rights in the form of surplus distribution are also granted proportionally according to the agreement at the Annual Member Meeting. Surplus distribution also needs to be set aside for the interests of business development, education and social. Thus, the distribution of surplus that fulfils a sense of justice will encourage the motivation of members and management to contribute both materially and non-materially.

The fifteen SMA principle concepts have limitations as the fourth element of the moral concept category. The limitation of SMA is usability (concept 19). SMA practitioners continue to strive to provide the world and afterlife benefits. If management has felt the benefits, it can have an impact on cooperative management and decision-making. In addition, the position of SMA practitioner will be more taken into account. In this case, SMA practitioners need to have communication skills supported by basic information, knowledge, and insights so that they are able to develop a conducive atmosphere of interaction.

The third level of the SMA conceptual framework is part of the ceremony from the basic Hinduism framework, namely the implementation of SMA. This third level includes three elements, namely elements of information (first, material (*artha*) and non-material desires (*kama*) in *dharma*; and second, welfare), information characteristics (trust), and products (risk management, performance management, and strategic management).

The first element of the ceremony is the element of information. The first concept of the information element is *artha* and *kama* based on *dharma* (concept 2). SMA activities are related to the fulfillment of *artha* (material) and *kama* (desire). Efforts to synergize *artha* and *kama* can be seen from the synergy of mind that is fenced off by *dharma* in SMA information. This information element needs to be kept in balance to result in good *karma*.

The second concept of the information element is welfare (concept 25). In contributing to the cooperative, SMA practitioners consider the welfare achieved in *dharma* and used for *dharma*. The implementation of SMA based on *dharma* is an effort to obtain and use prosperous information.

The second element of the ceremony is the characteristic of information. The concept of information characteristics is trust (concept 7). SMA practitioners maintain management's trust by providing reliable information that management needs. In this case, SMA practitioners need to maintain their integrity so that the information and recommendations can be trusted and used by management. SMA practitioners also need to minimize information gaps.

The third ceremonial element is the product. The first product concept is risk management (concept 20). Basically, every business has risks. This risk must be minimized. Thus, being aware of risks must be understood and implemented to achieve the goals that are expected together. In the *arthasastra* scriptures, it is stated that business needs to be anticipated with risk management. Risk management offers several alternative strategies when dealing with risks. Risk management represents a culture of risk awareness. SMA practitioners need to cultivate risk awareness so that management will be more careful as well as innovate more with critical thinking to anticipate controlled and uncontrolled conditions. Risks are anticipated by managing risk in risk management. In risk management, a strategy of empowering resources is carried out to reduce risk. The risks that can be faced by cooperatives related to SMA are financial risk, moral hazard risk, operational risk, and strategic risk. In empowering or managing risk-related resources, SMA information elements play an essential role in anticipating it. Strategies to anticipate risks include regular and

incidental monitoring and evaluation, recommending strategies and systems, and guaranteeing insurance for loans. This risk management information becomes a consideration for management to take appropriate and prompt actions and decisions. By jointly having risk awareness, the accounting information system, management information system, and work system are gradually improved and developed to minimize risk.

The second product concept is performance management (concept 21). The performance of administrators and supervisors (cooperative management) needs to be mapped in performance management so that it is efficient and right on target. Performance management is aimed at managing and empowering resources in ensuring that work plans are achieved effectively and efficiently. Performance management is made per person, per function, and organization collectively related to resource empowerment. Performance management shows responsibility in improving performance by considering efficiency and effectiveness. Performance management information is carried out as input from the evaluation results of management, services, systems, products, interaction relationships, planning related work plans, and resource management to achieve collective goals. Thus, the role of performance management information encourages management to improve performance, minimize non-performing loans, increase surplus, and increase member satisfaction. This needs to be done to follow the progress of the performance that has been achieved, evaluate performance and performance improvement steps, and carry out performance management, so that management work is directed to achieve targets according to the work plan. In this regard, SMA administrators, supervisors, and practitioners regularly and incidentally hold joint meetings to discuss performance management including discussing what has been achieved, evaluating whether the performance has been implemented efficiently and effectively, etc. Information related to performance management in the form of evaluations and recommendations is a form of responsibility awareness by SMA practitioners so that they can be vibrated to management in managing and making decisions.

The third product concept is strategic management (concept 22). Strategic management is a strategic source of critical thinking in implementing SMA. Critical thinking-oriented implementation is based on *dharma*. SMA plays a vital role in management because it provides information, including recommendations for performance solutions and alternative strategies. The management strategy also needs to be updated according to existing conditions. Therefore, management is not fixated on a strategy that tends to be rigid. In strategic management, strategic recommendations are designed based on risk and performance evaluation. These strategic recommendations are supported by SMA techniques and strategies to assist in strategic management formulation. In making strategic management, SMA practitioners gather input or suggestions from various sources. Information is not only collected and communicated to management but is filtered and analyzed to become SMA information needed by management. Information is formulated in strategic recommendations by SMA practitioners in joint meetings with administrators, supervisors and managers related to management, services, products, and interaction among stakeholders to produce a competitive advantage. Information related to evaluation and strategy design follows developments in the conditions of business units. Strategic management information is carried out to ensure that what has been achieved and the strategies that will be implemented are in accordance with the objectives by using reason and mind.

For that matter, the concepts in this study fulfill or contain the elements that form the conceptual framework of management accounting according to Belkaoui's opinion and the conceptual framework of Hinduism. Based on the elements of the framework according to Belkaoui, (1) goals are contained in tattoos in the basic objective category; (2) qualitative characteristics contained in the ceremony in the category of elements and characteristics of information; (3) concepts are contained in morals in the categories of norms, assumptions, principles, and limitations; and (4) the techniques and procedures contained in the ceremony in the product category. Meanwhile, the three parts of the conceptual framework of Hinduism are contained in 3 categories within the *kayika*-based SMA conceptual framework.

The twenty-seven concepts of *kayika* in SMA underlie SMA practitioners in evaluating, analyzing, and recommending strategies. In this case, high school practitioners must continue to hone the competence and integrity that *kayika* internalized to produce the required and reliable information. Related to this, the essence of these 27 concepts is that SMA must be able to encourage SMA practitioners to do good thing through the information needed by management. In addition, the SMA information encourages management to do their best in the *dharma* path.

## CONCLUSION

Concepts are formed through a conceptualization process. Conceptualizations are categorized based on the *kayika* elements. The naming of sub-concepts in the *kayika* conceptualization process in SMA is based on the crystallization of meaning from data that has similar values or substantive characteristics. Furthermore, the sub-concept is crystallized into a *kayika* concept related to SMA. It includes 27 concepts grouped into 3 categories of the *kayika*-based SMA conceptual framework category.

SMA practitioners encourage management so that the Hindu semeton cooperative resources are managed by maintaining the harmony of *catur warna* in producing *artha* and *kama*. SMA prioritizes common interests in giving and receiving with *dharma* intentions. This requires cooperation and active participation in building a conducive and harmonious atmosphere to achieve the best performance. Therefore, performance is directed and can be improved; it is necessary to carry out evaluation and accountability. Also, SMA practitioners must have a creative and innovative spirit, supported by responsiveness to strengthen healthy and fair emotional bonds. One of the efforts is the need for proportional remuneration. Emotional ties encourage minded cooperative attitudes related to trust. Trust must be maintained by working in a professional manner supported by adequate systems and technology as well as continuing to improve insight and competence to achieve independence. Independence needs to be supported by the creation of risk management, performance management and strategic management so that directed cooperative management provides welfare benefits with attention to non-existent interests, needs interests, and investment interests.

When viewed from a religious point of view, working with integrating *kayika* in carrying out SMA activities is the process of solving *karma*. It is an opportunity to observe all work processes by understanding and cultivating good things by offering work to God. *Kayika* reminded SMA practitioners to always ask for God's guidance in their work. By doing the best and providing benefits will help us in the process of learning and improvement. If SMA practitioners have understood it, they will be sincere to work with the spirit of growing and honing spiritual intelligence. Thus, SMA practitioners who implement *kayika*-based SMA are expected to work as a working system, control system, and faith in God. *Kayika*-based SMA implementation glorifies God with good deeds. Based on this research, it can be said that *kayika* strengthens SMA which produces enlightening information and lives in *dharma* which is expected to have a positive influence on the performance of the management and Hindu cooperative semeton

With the existence of *kayika* internalized and integrated in SMA, its practitioners will judge work as a form of faith, devotion, and love for God. Therefore, SMA practitioners will work wholeheartedly and fully. By internalizing and integrating *kayika* in activities related to SMA, *kayika* is institutionalized in SMA that encourages good *karma*.

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