

UDC 303

## DHARMA BASIC FRAMEWORK: AN ALTERNATIVE METHOD

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### ABSTRACT

This study examined an alternative methodology with a religious philosophy derived as a method of analysis. Data were collected through interviews, observation, and documentation. The data were analysed using a critical religious approach. The result of the analysis was a development of a basic framework of methodology based on *dharma* (virtue or to act virtuously and righteously throughout one's life). It would be used as a reference and derived as an alternative method to stimulate scientific development and activities beneficial to the quality of life. This method included two stages: conceptualisation and modelling. Conceptualisation consisted of four steps. The first step was collecting data from several credible sources. The second step was data filtering and grouping into sub-concepts. The sub-concepts were grouped into *Tri Kaya Parisudha* elements: *manacika parisudha*, *wacika parisudha*, and *kayika parisudha*. The last step was filtering the sub-concepts into concepts based on *Tri Kaya Parisudha* elements. This second stage, modelling, included three steps following the steps in the first stage. In the fifth step, the concepts were classified in themes as elements of the conceptual framework pillars. The sixth step was modelling done by mapping the concept themes in three levels of the conceptual framework. The last step was extracting the essence of the conceptual framework developed. This method can be used as an alternative that integrates knowledge or activities based on the best *dharma* offered to God.

### KEY WORDS

Basic framework, method, conceptual framework, reflective, reflection, religious.

One of the impacts of economic development is materialism. Materialism is against the principle of *dharma* (virtue) because materialism is a value system that emphasises the pursuit and acquisition of material goods and luxuries, separating *dharma* from one's activities in life. According to Hinduism, one of the meanings (purposes) of life is *dharma*, which means to act virtuously and righteously or to act morally and ethically throughout one's life. *In its universal perspective*, *dharma* asks human beings to live their lives and do their activities based on the *dharma* value as a form of gratitude to God. On the other hand, one must not step outside moral and ethical grounds in their daily lives, including developing science.

Thus, materialism is a problem, and it needs solutions. As such, the researcher required a method to accommodate local and contextual wisdom in developing science that accommodated the integration of *dharma* into our daily lives through a religious paradigm. The methodology with a paradigm that integrated *dharma* in science (daily activities) can be done in accounting, management, and so forth. This method becomes the solution by assisting the development of knowledge.

The development of science cannot be separated from human interests, so it is difficult to see science as a pure, neutral, and objective activity (Alvesson & Skoldberg, 2000). As a consequence, human activities are closely related to subjective meanings (Chua, 1986). It is because the social world is full of human interaction related to their interests (reality).

Interests are mediated through religious teachings. Understanding religious teachings is realised through thoughts, subjective feelings, and behaviour (Emmons, 2005). Plato placed layers of reality consisting of ideas, forms, concepts, and beliefs centred on God (Mattessich, 2003). It then can be said that religion underlies thought in spiritual development (Emmons, 2005). Spiritual development is an effort to control the mind in interpreting reality.

Schopenhauer views that understanding reality begins with the human mind, and the mind is part of reality (Mattessich, 2003). Reality resonates as a complete unity of value creation by balancing the composition of beauty, truth, and integrity (Hines, 1992). This understanding encourages benevolent or beneficial actions. Socrates views that virtue enriches knowledge with correct thinking in guiding right actions and ethical behaviour (Mautz & Sharaf, 1961).

Thus, religious teachings are a critical instrument within the socio-economic and psycho-social issues that effectively maintain and animate religious teachings as a circle of goodness (Engineer, 2009). As a binding instrument, religious teachings guide humans to be aware of their purpose in life by understanding the nature of life and improving actions in social life. It shows that religious teachings as a critical instrument are liberating physical and religious poverty.

The energy of religious teachings as a liberating instrument with its critical power against injustice is needed in fighting for the truth (Engineer, 2009). Liberation theology emphasises the dialectical interaction of “what is” and “what should be” (Engineer, 2009). Thus, the research requires a method based on religious teachings that accommodates the need for physical and religious poverty relievers, including guiding what should be done full of good values.

Thus, religious teachings become a system of ethics and values (Sardar, 2005). They can be derived as a problem-solving methodology for daily life (Sardar, 2005). In support of Sadar, Denzin & Lincoln (2009) write that epistemology is reduced to a methodology by adjusting to reality. The researcher used the epistemological basis within the synergy of purpose and balance in life derived from the framework of Hinduism (*dharma*). The basic framework of Hinduism becomes a reference for Hindus to understand the nature and purpose of life integrated into their daily activities.

Hinduism has three integral units within its basic framework: philosophy (*tattwa*), ethics (*susila*), and ceremony or rituals (*upacara*). The three elements complement each other and constitute a unity to be lived and implemented to achieve life goals (*jagadhita*) and the afterlife goals (*moksa*). Within the framework of Hinduism basic teachings, the knowledge structure begins with a philosophical stage called *tattwa*. *Tattwa* describes the five fundamental beliefs of Hinduism (*Panca Sradha*), forming reason and mind. The second stage is *susila* (ethics) that regulates the order of life through three noble attitudes (*Tri Kaya Parisudha*) to achieve harmony. Ethics underlies the third stage, known as *yadnya* (doing actions with pure intentions), that must be adjusted to the place (*desa*), time (*kala*), and circumstances (*patra*). These three stages form the basis for grouping the sections in the developed conceptual framework so that the understanding of science or activity is intact, starting from philosophy, ethics to implementation.

*Tri Kaya Parisudha* (TKP) is an ethical framework for Hindu religious teachings in *manacika parisudha* (good thoughts), *wacika parisudha* (good speech), and *kayika parisudha* (good acts). The TKP three elements are indicators of the quality of human character—thoughts, words, and actions must be controlled and harmonised (Subamia, 2011). Thoughts originating from *dharma* (*manacika*) have a positive impact on *wacika parisudha* and *kayika parisudha*. Thus, a mind practising *dharma* encourages creative power, control, and solutions useful for the purpose and balance of life (material and non-material).

It is essential to create a method to accommodate a local content-oriented method that encourages the development of science integrated with *dharma* values. This method, derived from the methodology, becomes a controller and stimulator for developing knowledge that provides benefits and good values for a quality life.

This research involves local content that interested parties can accept. It is because the grand theory does not accommodate different conditions (Kamayanti, 2016). The approach in this study is different from the grand theory because this approach only includes substantive local content. So this research is categorised as qualitative research. In this qualitative study, the rigour of perspective is anticipated by reflection, which is marked by the strategic interaction of decision-makers in information asymmetry and potential divergent interests (Mattessich, 2005). Reflection involves non-material and material participation (Duranti, 2010). In addition, reflection is a core concept in understanding social behaviour

(Gillespie & Cornish, 2010). Reflections on this study were obtained from screening from several relevant data sources.

Based on the explanation above, this study involved local content that interested parties could accept because the grand theory does not accommodate different conditions (Kamayanti, 2016). The approach in this study was different from the grand theory because this approach only includes substantive local content. As such, this study was categorised as qualitative research. In this qualitative study, the perspective rigidity was anticipated by reflection marked by the strategic interaction of decision makers in information asymmetry and potential divergent interests (Mattessich, 2005). Reflection involves non-material and material participation (Duranti, 2010). In addition, reflection is a core concept in understanding social behaviour (Gillespie & Cornish, 2010). Reflections on this study were obtained from screening from several relevant data sources.

Qualitative research is needed to improve balance (Khalik and Ajinkya, 1983) and synergy. Qualitative research provides space for sensitivity to value-laden reality through religious behaviour. Religious behaviour stimulates spiritual behaviour (Clark, 2004). This religious driving force has the ability to internalise thoughts with sincere intentions based on *dharma* in synergy with science (activity) so that it can formulate the concept of science according to *dharma*. Based on this, to accommodate the need for methods that make activity or science a form of worshipping God, the researcher was interested in studying an alternative method as a local content solution.

## LITERATURE REVIEW

Concepts are used as essential tools in social practice, and they are a theory of practice that is part of a theory, so concepts are vital in practice (Llewelyn, 2003). This theory of practice is conceptualised into a substantive theory, which, in further research, can be developed into a formal theory. This research is categorised as a substantive theory. A substantive theory is a substantive study (specific locality) at the conceptual, theoretical level in theory development and stimulates new ideas (Denzin & Lincoln, 2009). The development of this theory requires extracting data from agents. Agents involved with structures in social practice are units of analysis because they have a more solid understanding of reality, so researchers have a complete picture in conceptualising it in theory.

A theory is also a value statement (Guba & Lincoln in Denzin & Lincoln, 2009). This value cannot be limited to only material values—it also accommodates non-material values. According to Hinduism, the balance of material and non-material values must be practised in line with the purpose of life to get closer to the essential meaning of life. Thus, in answering the problem of reality, a theory with new ideas on a certain substantive is needed if it has no theory to accommodate it. This new idea forms a conceptualisation to find a substantive theory internalised from the locality (local content). Locality can be used as a reference for doing activities and developing knowledge.

Conceptualisation refers to the conceptual process of collecting data from various sources until it crystallises into a concept. Data is filtered through a “solid concept” process, which means that the concept has a deep meaning derived from a wealth data source. Conceptualisation is seen as the “highest” level of theorisation, and agents are involved with structures in social practice as its unit of analysis (Llewelyn, 2003). Conceptualisation is a conceptual process related to the development of substantive theory. The development of substantive theory is carried out by conceptualising data sources on practices supported by researchers’ experiences and reflections on data. Innovation in finding concepts is made possible by looking at new perspectives that can develop theories (Llewelyn, 2003). Concepts are theorised through the explanation and meaning of practical experience (Llewelyn, 2003). In an environment aiming to implement religious teachings, efforts to interpret this practical experience need to be bridged with an approach that accommodates local content—the approach is used to encourage and control *dharma* actions.

This approach requires qualitative data. Qualitative data is helpful in the process of verification and theory development (Strauss & Corbin in Denzin & Lincoln, 2009). In

qualitative empirical research, theory reflects meaning contestations related to the interaction of social practitioners in social life and entities (Llewelyn, 2003). Therefore, researchers interact and reflect by collecting and matching data from several data sources. Social practice is an integral part of interaction and reflection (Llewelyn, 2003). Interaction and reflection help researchers to understand and interpret meaning. It shows that reality is seen from the outer and the virtue in that reality (Llewelyn, 2003). Consequently, this study looked at the reality of using reason and mind by maintaining dharma values in science that provide benefits from material and non-material aspects.

Efforts to maintain *dharma* values in science (activity) require a conceptual framework as a guide in practice. This study developed a conceptual framework as a theoretical tool that connected practice, reflection, and concepts. Conceptual frameworks theorise basic phenomena of practice. Practice cannot be separated from local content. The conceptual framework formed from local content generates mutual awareness and commitment to practice it.

The view of the nature of the self influences one's paradigm in constructing reality (Triuwono, 2006). Reality becomes meaningful when it is constructed through interactions whose meaning is captured by self-awareness. Self-awareness involves the mind (Triuwono, 2006). The mind identifies the response from reason and mind related to understanding, awareness, ideas, and imagination influenced by experience and knowledge gained in forming concepts that involve reasoning, problem-solving, and decision making. Thus the mind, including *manacika parisudha*, can move human action.

Ethical principles shall guide human actions. Ethical principles are formed from social and religious norms. The principles of religious ethics provide a paradigmatic guide in seeing reality. Paradigm is a world-view in a set of beliefs in the form of basic principles (Denzin & Lincoln, 2009). Thus, researchers' paradigm that is internalised by religious beliefs form principles and impact the methods used for the development of science.

Researchers can use an alternative paradigm that includes qualification approaches and adjustments to fundamental assumptions (Denzin & Lincoln, 2009). It shows that scientific research can be done using paradigms outside the general paradigms by using certain rules that underlie a specific paradigm (Kuhn, 2012) and limiting the nature of the solutions obtained and accepted (Kuhn, 2012). Thus researchers can use a paradigm that is considered appropriate supported by specific rules in providing solutions to reality.

Paradigm shows how researchers see and respond to reality (Triuwono, 2006). Paradigm limits researchers' ability to see reality based on aspects and measures used as a basis for assessment (Triuwono, 2006). Thus, the paradigm limits the researchers' point of view. Paradigm acts as a point of view and source of problem-solving based on knowledge and experience (Kuhn, 2012), including understanding religious teachings. Religions become the most vital social force for humans, showing human attachment as homo religious (Emmons, 2005). As homo religious, the reality is perceived by entities from a religious point of view. Thus, homo religious is used as the basis of ontology, epistemology, methodology, and analysis methods in this research.

This study used a religious perspective. This perspective helped the researcher interpret reality, including the assumptions on the research ontology until it was derived into data analysis techniques. The specification of ontological assumptions is needed to see reality in selecting a research style (Khalik and Ajinkya, 1983). Following the teachings of Hinduism (*dharma*) ontologically, the reality in this study was *moksartham jagaditha ya ca iti dharma*, which reminds us, humans, that the ultimate purpose of life is to achieve *moksha* (liberation from the cycle of death and rebirth or *samsara*) using *dharma*.

This research presents *dharma* that directs action by developing knowledge to remind people that whatever they think, say, and do is known to God and written in the *karmaphala* records. God is everywhere. Therefore, while humans still alive, all activities must be done as good as possible and provide benefits to others and the environment (*krya sakti*: the power of God). It is in line with the view of "*Sing Liyan*" (the others), representing an inseparable unity between God and His creation (Triuwono, 2011). It means that reality cannot be separated from the values it has and the role of God in it. *Sing Liyan* is considered capable of

interpreting God's presence in social practice. When linked with Triyuwono's opinion, all activities aim to improve mutual welfare and quality of life as a form of love and devotion to God.

This study was qualitative in the form of non-mainstream research. Non-mainstream research is value-laden, focuses on the depth of understanding based on empirical data without statistical calculations, and researchers become the key instrument. Data collected in non-mainstream research requires an understanding of social interactions.

Qualitative research is a naturalistic approach that explores social and human problems socially constructed and is full of values to understand or interpret the meaning of phenomena (Ahmadi, 2014). Most research related to religious topics is analysed from a qualitative perspective to enrich the understanding of religious teachings through behaviour (Mathras et al., 2015).

Researchers analyse data through qualitative research because data analysis in qualitative research is influenced by researchers (Kamayanti, 2020). Qualitative research is inductive and abductive, starting from a social setting based on empirical data (Kamayanti, 2020). As such, the theoretical basis is not a necessity in such research (Kamayanti, 2020). In qualitative research, reflectivity and reflexivity start from the first sentence of the research introduction (Kamayanti, 2020). Reflectivity is the ability of researchers to know what they want to understand (Kamayanti, 2020). Meanwhile, reflexivity is the understanding of researchers and changes in themselves due to research, including in making conclusions (Kamayanti, 2020). This conclusion is influenced by the paradigm they use.

Paradigms are broad viewpoints or perspectives related to essence (Kamayanti, 2000). Paradigms influence ontology, epistemology, and methodology. The basis for using paradigms in research is assumptions (Kamayanti, 2020). The synchronisation between basic assumptions and the context of research problems is used as the basis for reducing theory to methodology (Kamayanti, 2020). Existing research methods and theories can be used in research discussion that indicates the novelty of research (Kamayanti, 2020). One of the novelties of research is understanding the essence of research to find benefits.

After religious researchers understand their self-identity, researchers will better understand their responsibilities as triggers for change (Kamayanti, 2016). Religious researchers associate the obtained "truth" with the absolute truth and divine existence in the development of science—as such, they use their ability to make constructive changes (Kamayanti, 2016). One of the researchers' perspectives on reality adapts the view of Sarantakos—he does not separate God and science, but he also says that the absence of God is the truth (Kamayanti, 2020). Sarantakos' opinion is different from the *dharma* values that God presents in the reality that applies activities and knowledge in unity as a form of worship to God. Therefore, we have to do our best in doing activities and developing science to provide benefits to others and the environment and remind us about the purpose of life.

Hinduism puts activities and science within *Tri Kaya Parisudha* (TKP). TKP is cited from *Sarasamuscaya* sloka 157. TKP consists of three words: *tri* (which means three), *kaya* (which means work, activity, or behaviour), and *parisudha* (which means good or right, purification or cleansing). TKP consists of *manacika parisudha* (good thoughts), *wacika parisudha* (good speech), and *kayika parisudha* (good act). TKP is a guideline to differentiate the good and right from the bad and wrong according to Hinduism. Thus, TKP emphasises reason and mind.

TKP is analogous to being in a hierarchy where thoughts are the source and foundation that drives words and actions. Therefore, humans must learn to control his mind to guard their words and actions. It considers the contents of sloka XII-3 of the *Kitab Manawa Dharmasastra* that karma is born from thoughts, words, and bodies causing good or bad consequences; in other words, karma causes various conditions to arise in humans. It indicates that the mind controls the self based on *dharma* in our daily lives (*Sarasamuscaya*, sloka 72). According to the *Sarasamuscaya* sloka 73-77 and 157, all activities in our life must be based on good or right thoughts, words, and actions based on *dharma*. Thus, think about the good things because it is the primary source of knowledge. Apart from that, the mind becomes the source of words and deeds (*Sarasamuscaya*, sloka 79). The mind is the source

driving good and evil actions, so it needs to be controlled (Sarasamuscaya, sloka 80). Control (*karmapatha*) needs to be done so we have good thoughts (*manacika*), good words (*wacika*), and good deeds (*kayika*) (Sarasamuscaya, sloka 73) because God witnesses all human activities.

Mind is the control of lust (Sarasamuscaya, sloka 74), which includes (1) not wanting and not being envious of others' possessions; (2) not having a prejudice against other beings; and (3) believing in the truth of *karmaphala* (what goes around comes around). The first sloka of sloka 74 reminds us to think about developing healthy physical and mental. The second sloka of sloka 74 reminds humans to have compassion for all beings because God has bestowed love to each individual since birth. The third sloka of sloka 74 reminds people that the law of cause and effect apply to all actions, so we have to think wisely using reason and mind. These three must be considered in carrying out *manacika* in our activities. Whatever we think, say, and do will be recorded in the *karmaphala* "note-taking machine". Thus, we have to do our best for the common welfare and ask for guidance from God for our actions. Everything we do have consequences in this world and the hereafter.

Sarasamuscaya sloka 75 teaches us to avoid: (1) saying mean words; (2) speaking harshly; (3) defaming; and (4) telling lies (being dishonest or untrustworthy). We must avoid these four by not saying them and by not thinking about saying them. The first sloka of sloka 75 reminds people not to say mean words as reviling. We also have to avoid speaking harshly because it will hurt the feelings of others. Defaming is another thing to avoid because it kills others' character. Telling no lies is also a must, as well as not breaking promises. We must be honest in speaking since it builds trust. Thus, sloka 75 teaches us that our words should be good, right, and enlightening and are said in a good manner. These four things are the guidance in doing *wacika* in our daily activities.

According to Sarasamuscaya sloka 76, an improper act includes (1) torturing or killing; (2) stealing or cheating on the property of others; and (3) committing adultery (not conspiring to harm, hurt, or violate rules and ethics or morals). The first sloka of sloka 76 reminds humans not to kill or not to hurt both physically and non-physically. The second sloka of sloka 76 reminds humans not to steal, including corruption or embezzlement. Stealing is wrong and harms other parties. The third sloka of sloka 76 prohibits us from adultery, including conspiring to benefit personal interests maliciously. These three things must be avoided in implementing *Kayika Parisudha* in our daily activities and developing knowledge beneficial for life according to *dharma*.

The explanation confirms the importance of *manacika* (thoughts) in the development and use of knowledge. The mind is the measure for humans to make better choices that opens up memory for the data file (Elfiky, 2009) that is later filtered with the common sense (internalisation of understanding of *dharma*). Using *manacika* in developing and using knowledge will help practitioners to avoid negative impact from their words and actions—this forms the character. One's character can be seen from his/her good thoughts, words, and deeds (Sarasamuscaya, sloka 77). As such, self-control is vital in forming character as an internalisation of *dharma*. It will affect how we conduct our daily activities and develop knowledge—we will always ask for guidance and protection from God. Reflection represents lifelong learning for us to improve and fortify ourselves with good karmic actions continuously. Thus, the researcher used *dharma* through TKP within the basic framework of Hinduism to extract data, analyse data, and build a conceptual framework completed with its explanations.

The holy book of Hinduism is described as the trident of the Vedas: knowledge (*jnana* or *tattwa*), attitudes and behaviour (*raja* or *susila*), and implementation (*karma* or *upacara*). The Vedas represent divine knowledge of guidance to achieve the purpose of life. Sacred knowledge must be learned properly, thoroughly, and continuously. The development of science must also refer to the nature of sacred knowledge that provides positive benefits worldly and hereafter. The trident of the Vedas is mapped in the three basic frameworks of Hinduism. This basic framework is built on three levels. The first level is *tattwa* (principles as the foundation and purpose (reference)). The second level is *susila* as the body (ethics, both written and unwritten). The third level is *upacara* or ceremony as implementation based on

*dharma*. Thus, the development of the scientific conceptual framework adopt parts of the basic framework of Hindu religious teachings.

## METHODS OF RESEARCH

This study is qualitative. The process of qualitative research data analysis is induction-interpretation-conceptualisation (Hamidi, 2005). Qualitative research prioritises empirical (inductive) data by relying on the interaction of researchers and informants (Ahmadi, 2014). Qualitative research is used to discover substantive theories that begin with discovering their concepts. Sayer (1992) argues that concepts are formed from observation and communicative interactions, which are related to what is observed and how actions are done through reflection (Llewelyn, 2003). In addition, data are collected from various sources to ensure the credibility of respondents or data and to avoid bias (Corbin & Strauss, 1990). Researchers collect data from several credible sources to ensure the validity of the concept. Collecting data from several data sources represents a form of triangulation. Triangulation used in this study was categorised as method triangulation according to Denzin (1978) in Moeleong (2007).

Data were collected using an audio recording device and a mobile photo camera. The data collected were recorded in a transcript for ease of reading and sorting. The transcribed data were grouped to find patterns.

Data were collected through interviews, observations, and documentation. The three sources of data were used to confirm data suitability with the need of the study. Interactions were needed when collecting data through interviews and observations. Interactions connect the finding of substantive theories that accommodate solutions to locality needs. Interviewed informants were selected based on experience in the same substantive to prevent bias and increase new insights and theoretical sensitivity (Corbin & Strauss, 1990). Researchers interviewed eight (8) people who understood and implemented the concepts under study. The informants were cooperative practitioners, religious leaders, academics, and officials at the Ministry of Cooperatives and SMEs and the Director General of Hindu Religion who applied *dharma* values in their life.

Observations were made in three different cooperatives with an excellent reputation at provincial and national levels. The researcher chose cooperatives implementing *dharma* in its operation as the study site. The researcher believed that cooperatives were the right business entity for the study because their business was based on togetherness—the fund came from the members, managed by the members, and for the members.

This study took a long time since the researcher acted as one of the supervisors in one of the cooperatives studied since 2009. Observation aims to shorten the distance between the observer and reality with self-setting being part of it, which is called a “theoretical attitude” so that it can be used to analyse and interpret results to obtain essential meaning (Denzin & Lincoln, 2009). The researcher also made observations to gain a deeper understanding, confirm the suitability, confirm what was identified from the informants’ data and the researcher’s experience, and collect the data if relevant data had not been extracted during the interview. When the researcher found new data during observations, the data were reconfirmed to the informants.

Data was also collected from documentation, including reports on the cooperative’s Annual Meeting and the holy books of Bhagavadgita and Sarasamuscaya, and so forth. The data collected from interviews and observations were triangulated with documentation data and the researcher’s experience to crystallise the data into concepts.

Data were analysed using a basic framework approach. This analytical method is derived from the basic framework methodology. This approach refers to the critical religious paradigm in which the activity and development of knowledge are considered as worship to God. In this research, conceptualisation, which was reflective and was supported by reflection, was used as an analytical tool. Collaborative conceptualisation, reflective, and reflection approaches are referred to as the primary framework method based on *dharma*.

They became the basis for the researcher in examining analytical methods as solutions to the problem of not integrating dharma in the development of science (activity).

## RESULTS AND DISCUSSION

The researcher reduced the data because not all data could be used for analysis. Data reduction is made through a conceptualisation process. Conceptualisation aims to synthesise data and identify themes (Creswell, 2015; Charmaz & Bryant, 2010). Data conceptualisation is done by identifying concepts through comparative analysis by comparing data with incidents and incidents with concepts to achieve saturation (Creswell, 2015). In this case, the data is simplified by reducing the data through comparisons until it reaches saturation, so it becomes concise and compact. This comparison represents a form of data validation (Creswell, 2015). Therefore, data validation in this study was carried out by comparing data and data, sub-concepts and sub-concepts, concepts and concepts that no new concept was found—in other words, it reached saturation.

This comparison also aims to protect research from bias and achieve accuracy and consistency (Corbin & Strauss, 1990). In addition, comparisons are made to avoid errors, and concepts belong to the proper classification (Corbin & Strauss, 1990). This data comparison is part of data testing. Data testing is done by looking for evidence, incidents, or incidents in the data source (Creswell, 2015). Furthermore, the relevant data from the comparison is conceptualised, which becomes the basis for forming the building blocks of the conceptual framework.

Thus, this method of analysis was done through two stages of analysis. The first stage was conceptualisation. The conceptualisation adopted several parts of Strauss & Corbin's conceptualisation. The researcher used conceptualisation as a form of filtering data ranging from labelling sub-concepts to concepts. This filtering represented data crystallization into meaningful concepts. These concepts were then grouped based on the three elements of TKP. This conceptualisation was supported by the reflective method filtered by reflection.

Reflection helps researchers in building theory (Lewelyn, 2003). A reflective method reflects studying individuals in groups and groups within individuals (Gillespie & Cornish, 2010). It is used because reality has a subjective nature that cannot be separated from its values. Substantive knowledge or theory cannot be separated from its constituent elements that contain the value. The reflective method shows self-awareness as a form of constructive criticism, improving the quality of learning, and evaluating related objectives to understand and respond to things that have happened, have not happened, and things that need to be done. Thus, the reflective method helps understand the weaknesses, strengths, potentials, and challenges so one can control the actions to be taken. In addition, the reflective method was used to confirm the suitability of data among data sources. Reflection is used in crystallising data into concept themes and modelling frameworks before looking at the right theme for the identified data. The themes are screened, representing the identified data in the category of a *dharma*-based framework.

Conceptualisation was done in four steps. Data were collected from several credible sources in the first step. The data were filtered from three data sources to find data relevant to the study. The researcher used three data sources to ensure the suitability of the data. The filtered data were grouped into sub-concepts in the second step. Sub-concepts were grouped based on suitability among relevant data sources. If there was no new relevant data anymore, data collection and analysis was stopped, and then the relationship between sub-concepts and concepts were examined. The sub-concepts were grouped into TKP elements in the third step: thoughts, commitment, and positive spirit that soothes and stimulates words and deeds (*manacika parisudha*), enlightening and educating spoken and written words (*wacika parisudha*), and valuable actions, creativity, innovation, and solution (*kayika parisudha*). This grouping helped the researcher to identify sub-concepts of TKP elements. Within the last step, sub-concepts were crystallised into concepts by selecting, reducing, and/or combining them. This conceptualisation resulted in abstract and inductive themes with specific characteristics according to their substance and relevance.

Modelling followed conceptualisation, and it included three steps. Within the fifth step, concepts were classified in the theme crystallisation as elements of the conceptual framework pillars. Themes were linked in categories with certain characteristics that formed a pattern. A conceptualisation of “solid concept” is carried out by developing and connecting concepts (Denzin & Lincoln, 2009). The sixth step was done by mapping the synergy of concept themes in the three levels of the conceptual framework. This conceptual framework consisted of a level of philosophy (*tattwa*), ethics (*susila*), and rituals (*upacara*). The relationship among the concepts was integrated into the theoretical framework. The seventh step described the essence of the conceptual framework modelling developed. The core of this amalgamation process was the researcher’s theoretical sensitivity to discover the theory of all concepts.

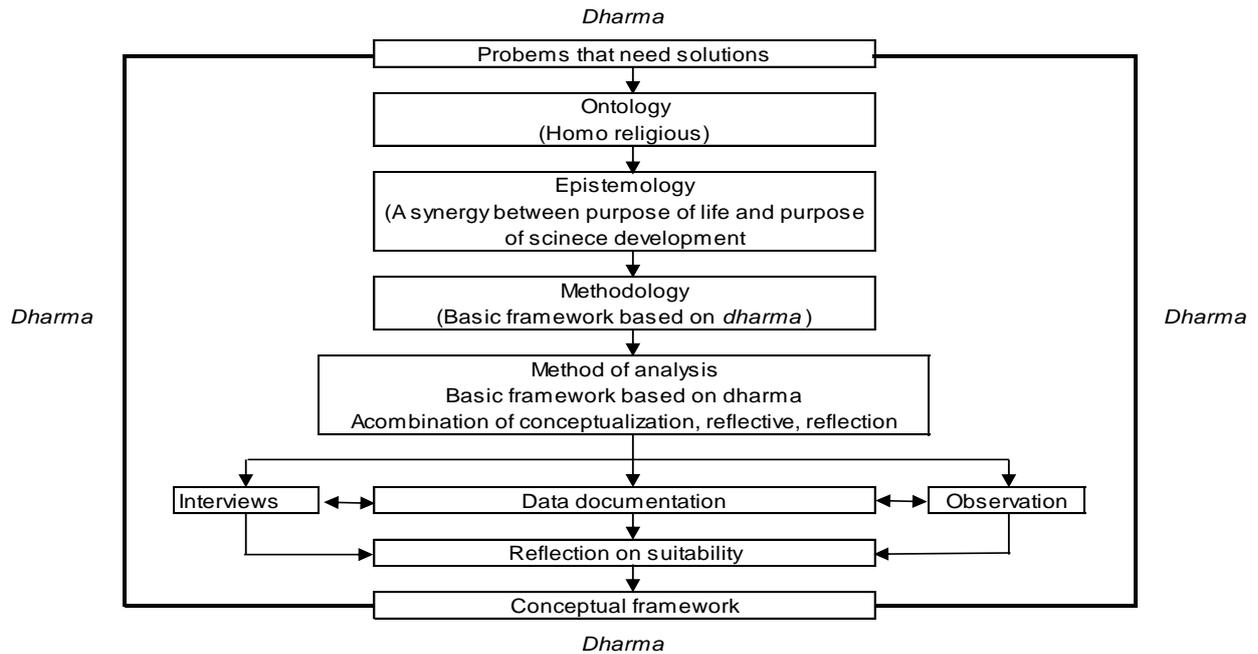


Figure 1 – Research Framework Developed Based on the Needs of the Study

Figure 1 illustrates a research process derived from the influence of paradigms in interpreting reality. This research framework was synthesised into a conceptual framework model. In this research framework model, the research methodology was derived into technical analysis. Figure 2 describes the technical process for data analysis:

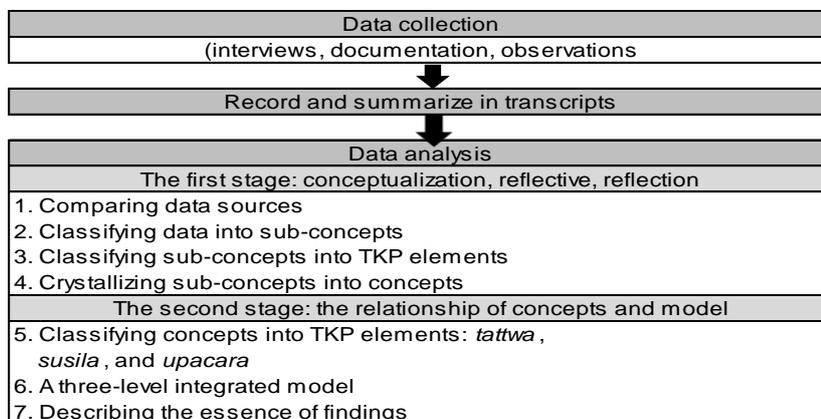


Figure 2 – Dharma Basic Framework Analysis Techniques

Figure 2 illustrates how the research findings were formed. This analysis included the research process starting from data collection, recording, and recapitulation in transcriptions. Data transcripts were analysed in two stages: (1) conceptualisation, reflective, and reflection, and (2) the relationship between concepts and mapping of the conceptual framework model. The findings were a model as a reference for action adhering to *dharma*.

The model shows that the basic framework based on *dharma* is an integrated personal and social control system. This control system serves as a protection and filter of actions. The basic framework shows where the concepts originated from the TKP elements. TKP encourages individuals and communities to continue to learn to control themselves to suppress negativity. Therefore, TKP is vital to form character and integrity.

The synergy of *tri kaya parisudha* becomes the basis for driving activities and the development of knowledge based on local needs (contextuality). The synergy of *tri kaya parisudha* is universal in that it can be applied by society in general. It encourages users or practitioners to do their best, where good and positive intentions and thoughts affect words and deeds. It also encourages awareness to do good to achieve the highest purpose of life, *moksa* (one with God and free from reincarnation). The synergy also represents efforts to apply *dharma* following Sarasamuscaya sloka 12 that "in essence, if *artha* (materials) and *kama* (desire) are demanded, then *dharma* should be done first". Thus, *dharma* is the one that leads human beings into *moksa*, a release from the cycle of death and rebirth compelled by the law of karma or freedom from *samsara*. *Dharma* in the synergy of *tri kaya parisudha* in the form of the conceptual framework can be used as a reference for developing concepts, practices, and theories.

This conceptual framework was built to bridge the need for applying *dharma* in activities and the development of science. Thus, this conceptual framework is expected to become a foundation in enriching practitioners' knowledge, assisting problem-solving and concept development, providing guidance in implementing strategies, bridging non-material and material matters, bridging different interests, and developing further research (K. Chen, Lu, Peng, Rowlinson, & Huang, 2015). The conceptual framework plays a vital role in enriching values that provide benefits and good karma. The conceptual framework in religious teachings has unique behavioural constructs related to systems of understanding and beliefs, life patterns (rituals), values, and construction of community beliefs (Mathras et al., 2015). This research leads to a harmonious and balanced life as a self-reflection in achieving physical (material) and mental (non-material) well-being.

## CONCLUSION

Research has to accommodate anthropological needs to integrate *dharma* in activities or science that encourage good karma. This article proposes an alternative method in the critical religious paradigm in the form of a synergy of a basic framework based on *dharma* through *tri kaya parisudha*. This method is derived from the methodology of the nature of reality within the framework of basic sacred knowledge. This methodology is different from other methodologies because it seeks to encourage awareness of practitioners to do their best in doing activities or developing knowledge as it is presented to God. This methodology is an alternative adapted to the needs of the local context through Hinduism. This methodology is used to raise awareness of activities in thinking, saying, and doing following *dharma*.

The method of the *dharma*-based basic framework has two stages of analysis. The first stage of the analysis begins with conceptualising the data into concepts, followed by the classification of concepts. The second stage of the analysis is connecting the concepts and classifying them into categories within the content structure of the framework with an explanation of the nature of the findings.

The relationship between concepts is based on similar characteristics as part of the content structure of the framework that represents the typical characteristics of the concepts. Furthermore, the content structure of the framework is grouped based on the elements of the

basic framework of Hinduism: *tattwa*, *susila*, and *upacara*. It is done considering that knowledge must be interpreted wholly and gradually to provide benefits to faith and life.

The content structure grouping is based on a basic framework. The basic framework is a structure of understanding the science studied that begins with understanding the basic philosophy of why science needs to be developed through research. Furthermore, science needs to be supported by an ethical or moral order, so it provides positive benefits. This code of ethics helps the framework users understand and implement values as a corridor for controlling and driving good karma. After the framework users understand morality, they implement science by using reason and mind based on TKP. Implementation rooted in *tattwa* and *susila* (TKP) forms work oriented towards *yadnya* (the best work with sincere intentions as a form of love and devotion to God). Thus, the implementation of science based on a basic framework of *dharma* aims at realising a synergy of the purpose of science and purpose of life and a balance of life between material and non-material things.

The conceptual framework for the development of science requires *dharma*, which has the power to motivate practitioners to carry out scientific functions that provide material and non-material welfare and synergise the purpose of life and the purpose of science. Thus, this methodology and methods are expected to increase the immune system and faith. Carrying out the function of science represents a spiritual process of cultivating kindness, solving karma, and making a positive contribution. In addition, these methodologies and methods stimulate the development of a substantive theory capable of contributing to the development of science, creating controls and solutions for decision making, and references for developing concepts and techniques.

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