

Manusa Yadnya and *Ngayah* in Audit Practice: A Heuristic Study of Professional Identity Construction Among Balinese Hindu Public Accountants

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ABSTRACT

Manuscript type: Research paper

Research aims: This study examines how Balinese Hindu public accountants integrate *Manusa Yadnya* and *Ngayah* into contemporary audit practice to construct an authentic professional identity that responds to persistent audit quality challenges.

Design/Methodology/Approach: This study employs a heuristic case study methodology to explore the lived experiences of six Balinese Hindu public accountants through in-depth qualitative analysis.

Research findings: The findings show that participants construct professional identity through three dimensions: transformation of spiritual consciousness, integration of ethical practice, and relational restructuring through Tri Hita Karana principles. These spiritual frameworks strengthen professional competence by generating intrinsic ethical motivation that goes beyond regulatory compliance and transforms audit work from a technical procedure into meaningful service.

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<https://doi.org/10.22452/ajba.vol19no1.7>

Theoretical contribution/Originality: This study extends virtue ethics theory by demonstrating how indigenous spiritual traditions can provide transcendent foundations for professional virtue development. It also advances professional identity theory by revealing synthesis rather than conflict management between personal values and professional demands. In addition, the research introduces *Manusa Yadnya* and *Ngayah* as viable frameworks that complement the International Federation of Accountants Code of Ethics.

Practitioner/Policy implications: The study offers audit firms and professional bodies frameworks for culturally responsive ethics programs that move beyond compliance-based approaches. It demonstrates that integrating authentic spiritual consciousness with technical competence can provide sustainable pathways for strengthening professional integrity and may help reduce audit deficiencies through intrinsic ethical motivation.

Research limitation: The heuristic approach introduces researcher subjectivity in interpretation. Despite validation through triangulation and member checking, the findings reflect an engaged understanding and may differ under alternative analytical perspectives.

Keywords: Audit Ethics, Balinese Hindu, *Manusa Yadnya*, *Ngayah*, Professional Identity, Tri Hita Karana, Virtue Ethics

JEL Classification: M41, M42, Z12

1. Introduction

The global accounting profession confronts an unprecedented crisis of trust and integrity that threatens the stability of international financial systems. The Public Company Accounting Oversight Board (PCAOB) was established following major audit failures, including the Enron scandal and WorldCom scandal, which led to substantial losses of investor trust and confidence in capital markets (Public Company Accounting Oversight Board, n.d.). Recent PCAOB inspection data show persistent concerns about audit quality: deficiency rates increased from 29% in 2020 to 46% in 2023, before declining to 39% in 2024 (Public Company Accounting Oversight Board, 2023a, 2023b, 2025). Nearly two-fifths of inspected audits still fail to meet professional standards, indicating that compliance-based regulatory frameworks, while necessary, remain insufficient to address the root causes of ethical failure.

These systemic deficiencies point to deeper weaknesses in professional ethics frameworks that emphasise technical compliance rather than genuine ethical awareness. The accounting profession, particularly in public auditing, requires more transformative approaches that integrate ethical foundations with technical

competence. This study examines how Balinese Hindu public accountants respond to this challenge through spiritual frameworks that provide intrinsic ethical motivation beyond regulatory compliance.

In Bali, a distinctive integration of Hindu spiritual practice and professional accounting offers insight into how sustainable ethics can be formed. Balinese Hindu public accountants navigate their professional responsibilities through spiritual frameworks, particularly the principles of *Manusa Yadnya* and *Ngayah*. *Manusa Yadnya* refers to the ceremonial cycle that marks and purifies key stages of human life, transforming everyday activities into sacred obligations. This concept originates from Vedic traditions of *yajna* (sacrifice) as a means of purification and human elevation, as reflected in *Yajurveda* (Taittiriya Samhita 1.7.4). *Ngayah*, meanwhile, refers to voluntary service performed without expectation of material reward, reflecting a commitment to communal welfare. This practice aligns with the teaching of karma yoga in the Bhagavad Gita, which emphasises selfless action without attachment to outcomes: “*Karmanyē vadhikaraste ma phaleshu kadachana*” (You have the right to perform your duty, but not to the fruits of action; Bhagavad Gita 2.47). These concepts, deeply embedded in Balinese Hindu philosophy, provide intrinsic ethical motivation that goes beyond regulatory compliance and frame audit practice not only as a technical activity but also as a form of sacred duty.

The Bali context offers particular significance for examining the integration of spirituality and professional practice. First, Bali represents one of the few contexts where Hindu philosophy remains the dominant cultural framework shaping professional identity formation. Second, Balinese Hinduism has developed distinctive interpretations through the philosophy of *Tri Hita Karana*, which emphasises harmonious relationships with God, people, and nature, and provides a comprehensive ethical framework for professional conduct. Third, Balinese public accountants operate at the intersection of indigenous spiritual values and international professional standards established by the International Federation of Accountants (IFAC), offering valuable insight into how traditional wisdom can enrich contemporary professional practice. Understanding how these practitioners integrate local spiritual values with global standards provides important lessons for addressing ongoing challenges in audit quality.

This heuristic case study explores the processes through which Balinese Hindu public accountants construct professional identity

by integrating the principles of *Manusa Yadnya* and *Ngayah* into contemporary audit practice. The study examines how practitioners experience and enact *Manusa Yadnya* in their audit work, viewing professional responsibilities as forms of purification and service to humanity rather than merely technical compliance. It also analyses how *Ngayah* shapes professional relationships and ethical decision-making, transforming commercial activities into forms of selfless service. In addition, the study investigates how the integration of these principles contributes to professional identity formation within the framework of Tri Hita Karana.

This research contributes to accounting knowledge in several ways. Theoretically, it develops a culturally grounded model of ethics that shows how indigenous spiritual traditions can strengthen, rather than undermine, international professional standards. In doing so, it extends virtue ethics theory and professional identity theory by demonstrating how spiritual consciousness can provide a sustainable basis for ethical decision-making. The study also positions *Manusa Yadnya* and *Ngayah* as meaningful frameworks for understanding audit practice as a form of duty, contributing to discussions on professional identity formation from a culturally grounded perspective.

From a practical perspective, this research offers audit firms, professional accounting bodies, and regulators evidence-based guidance for developing ethics programs that align with practitioners' intrinsic motivations rather than relying solely on external compliance mechanisms. The study shows how cultivating spiritual or philosophical awareness can provide a sustainable foundation for professional integrity and potentially reduce audit deficiencies through stronger ethical awareness.

For multinational accounting firms operating across diverse cultural settings, the findings offer insight into how local spiritual and philosophical traditions can be used to reinforce global professional standards. The research responds to the growing need for more authentic ethics frameworks that move beyond regulatory approaches, providing perspectives that are relevant for professionals seeking to integrate deeper values with technical competence while maintaining alignment with international standards such as those established by the International Federation of Accountants (IFAC).

2. Literature Review

This literature review establishes the theoretical foundations used to analyse how Balinese Hindu public accountants construct

professional identity through spiritual integration. It focuses on three main theoretical domains: virtue ethics in accounting, professional identity formation, and indigenous spiritual frameworks in professional practice. These domains provide the analytical lens through which this study examines the integration of *Manusa Yadnya* and *Ngayah* with contemporary audit practice.

2.1 *Virtue Ethics in Accounting Practice*

Contemporary accounting ethics scholarship has increasingly turned to virtue ethics as an alternative to rule-based compliance frameworks, which have proven insufficient in preventing audit failures (Alzola, 2015; Blanthorne et al., 2017). Alasdair MacIntyre's (1981) foundational work provides a key basis for understanding moral philosophy through practice-based traditions, arguing that virtues are developed through engagement in social practices that contain internal goods and standards of excellence. In the context of accounting, this perspective suggests that professional virtue develops through sustained participation in audit practice, guided by exemplars and communities that reflect professional excellence (Xu & Dellaportas, 2021).

In contrast to compliance-based ethics, which emphasise rule-following and external enforcement, virtue ethics centres on character development and practical wisdom (*phronesis*) formed through habituation within professional communities. MacIntyre (1981) further argues that coherent moral frameworks require grounding in traditions that provide narrative unity and a sense of purpose (*telos*) in human life. This perspective is particularly relevant for examining how Balinese Hindu spiritual traditions offer such a framework within which professional practice can take on meaning beyond commercial activity.

The virtue ethics approach also addresses key limitations in regulatory systems, as reflected in ongoing audit quality deficiencies. While compliance mechanisms establish minimum standards, virtue ethics highlights that professional excellence depends on practitioners who internalise ethical values and develop practical judgment for complex situations. This study extends existing discussions in virtue ethics by examining how indigenous spiritual traditions—specifically *Manusa Yadnya* and *Ngayah*—provide culturally grounded foundations for the development of professional virtue within contemporary practice.

2.2 *Professional Identity Formation Theory*

Professional identity formation, as discussed by Baker (2014) and further developed by Brouard et al. (2017), refers to the ongoing process through which individuals construct their sense of self in relation to professional roles, values, and communities. This process involves navigating tensions between personal values and professional demands, organisational pressures and professional standards, as well as commercial interests and public service obligations. Traditional perspectives on professional identity emphasise negotiation and boundary management as practitioners deal with these competing expectations (Kornberger et al., 2017).

Baker's (2014) Professional Self-Formation Theory identifies conflict resolution as a central mechanism in the development of professional identity. However, more recent studies have begun to question whether conflict management alone adequately explains this process, particularly in non-Western contexts where more holistic worldviews may support integration rather than ongoing tension (Carnegie & Napier, 2010; Xu & Dellaportas, 2021). This perspective opens space for examining how comprehensive spiritual frameworks may reduce or even remove such conflicts, as practitioners align their personal values with professional responsibilities through culturally embedded practices.

This study extends professional identity theory by examining how Balinese Hindu spiritual consciousness supports integration between personal values and professional responsibilities. Rather than experiencing tension that must be managed, practitioners may achieve a form of alignment in which professional excellence becomes an authentic expression of spiritual commitment. This contribution helps address gaps in understanding how professional identity develops in non-Western contexts, particularly through cultural and spiritual frameworks that operate beyond individualistic perspectives commonly found in Western theory.

2.3 *Indigenous Spiritual Frameworks in Professional Practice*

The accounting literature has historically marginalised non-Western ethical frameworks, despite increasing recognition of their potential to address contemporary professional challenges (Gallhofer et al., 2015). More recent studies have begun to explore how indigenous wisdom traditions inform accounting practice and professional identity in different contexts. Rahman and Bukair (2013) showed how Islamic principles shape corporate social responsibility

disclosure in Islamic banking, emphasising accountability not only to stakeholders but also to higher spiritual values. Similarly, Azhar et al. (2023) demonstrated how Islamic principles guide professional decision-making in zakat distribution in Malaysia, indicating that spiritual frameworks can offer structured guidance while maintaining accountability to both stakeholders and broader ethical principles.

Within Hindu philosophical traditions, several concepts are particularly relevant to professional ethics. Dharma, understood as righteous duty aligned with cosmic order, provides a way to view work as a moral obligation rather than a purely contractual activity. The Bhagavad Gita (3.35) teaches: “*Shreyan sva-dharmo vigunah para-dharmat svanushtitah*” (Better is one’s own dharma, though imperfect, than another’s dharma well performed), suggesting that authentic professional practice arises from alignment with one’s intrinsic responsibilities. Karma yoga, the path of selfless action performed without attachment to outcomes, offers an approach to professional excellence based on intrinsic motivation rather than external reward. The Bhagavad Gita (3.19) instructs: “*Tasmad asaktah satatam karyam karma samachara*” (Therefore, without attachment, constantly perform action which is duty; Pruzan, 2016).

Seva, understood as selfless service oriented toward collective welfare, reframes professional relationships as opportunities for social contribution and personal development. The Bhagavad Gita (5.10) further teaches that one who performs duties without attachment, surrendering the results to the divine, remains unaffected by improper action, just as a lotus leaf remains untouched by water (Parboteeah et al., 2009). Together, these philosophical foundations suggest that professional work, when carried out with the appropriate awareness, can be understood as a form of spiritual practice rather than merely economic activity.

Despite this rich philosophical foundation, Hindu spiritual frameworks remain underrepresented in the accounting ethics literature. Existing studies have largely focused on management and organisational behaviour, with limited attention to professional accounting practice. The Bali context provides a valuable setting to examine this integration, given the distinctive development of Balinese Hinduism, particularly through the philosophy of Tri Hita Karana and community-based practices such as *Ngayah* (Dewi et al., 2025; Lestari et al., 2025). This study addresses this gap by examining how specific Hindu spiritual practices – *Manusa Yadnya* and *Ngayah* – are integrated into audit practice to support professional identity formation and ethical conduct.

2.4 *Relationship Between Balinese Hindu Spiritual Principles and International Professional Standards*

The International Ethics Standards Board for Accountants established the International Code of Ethics for Professional Accountants (the IFAC Code), which outlines five fundamental principles that form the basis of professional ethical behaviour: integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour (IFAC, 2022). These principles define the expected standards for professional accountants worldwide and reflect the profession's responsibility to the public interest. The IFAC Code adopts a principles-based framework that requires accountants to identify, evaluate, and address threats to compliance with these fundamental principles.

While the IFAC Code provides an essential regulatory foundation for professional conduct, this study shows how the Balinese Hindu principles of *Manusa Yadnya* and *Ngayah* complement and strengthen these standards by offering intrinsic motivation and culturally grounded ethical awareness. Rather than replacing or conflicting with the IFAC Code, these principles provide a deeper foundation that can reinforce accountants' commitment to ethical behaviour through values embedded in daily professional practice.

2.4.1 *Complementary Relationship: IFAC Code and Balinese Hindu Principles*

Table 1 presents a systematic comparison showing how *Manusa Yadnya* and *Ngayah* align with and enhance each fundamental principle of the IFAC Code:

Table 1: Alignment Between IFAC Fundamental Principles and Balinese Hindu Spiritual Frameworks

IFAC Fundamental Principle	IFAC Code Requirements	Manusa Yadnya Contribution	Ngayah Contribution	Enhanced Outcome
1. Integrity	Be straightforward and honest in all professional and business relationships (IFAC, 2022, Section 111)	Theological understanding that self-honesty reflects divine honesty (<i>Atman-Brahman</i> unity); belief in an omnipresent divine witness; <i>karma phala</i> (karmic consequences) for deception; a sacred oath creates metaphysical accountability	Service orientation prioritises truth over personal gain; humility reduces ego-driven deception; community obligation encourages authentic conduct; selfless service removes material motives for compromise	Integrity is sustained through spiritual conviction that goes beyond the likelihood of detection; internal accountability complements external monitoring
2. Objectivity	Do not compromise professional or business judgment due to bias, conflict of interest, or undue influence (IFAC, 2022, Section 112)	Professional work is understood as a duty to humanity rather than client-centred; ritual purification reduces bias; divine guidance supports balanced judgment; cosmic accountability goes beyond client pressure	Selfless service promotes fairness across stakeholders; detachment from material rewards reduces self-interest; community welfare is prioritised over individual client preferences; equitable treatment across power differences	Objectivity is reinforced through detachment from commercial outcomes; commitment to higher values reduces the risk of client influence
3. Professional Competence and Due Care	Maintain professional knowledge and skill; act diligently in accordance with applicable standards (IFAC, 2022, Section 113)	Continuous learning as a spiritual responsibility; knowledge treated as a sacred trust; competence seen as necessary for meaningful service; professional excellence as an offering to the divine	Effective service requires technical mastery; moral and technical responsibilities are integrated; mentorship as part of <i>Ngayah</i> ; quality work is seen as a form of devotion	Competence is sustained by viewing development as a spiritual duty; excellence becomes a form of meaningful practice rather than career advancement

IFAC Fundamental Principle	IFAC Code Requirements	Manusa Yadnya Contribution	Ngayah Contribution	Enhanced Outcome
4. Confidentiality	Respect confidentiality of information; do not disclose without proper authority or use for personal benefit (IFAC, 2022, Section 114)	Sacred trust creates a spiritual obligation; breaching confidentiality is seen as violating a higher trust; information stewardship as service; karmic consequences for misuse	Selfless service removes incentives for misuse; community trust depends on confidentiality; protecting stakeholders is part of service; information is used only for appropriate purposes	Confidentiality is reinforced by moral responsibility beyond legal requirements; information is treated as a trust rather than a resource
5. Professional Behaviour	Comply with relevant laws and regulations; avoid actions that discredit the profession (IFAC, 2022, Section 115)	Professional conduct reflects religious identity; behaviour represents inner spiritual values; professional honour is linked to spiritual integrity; a sacred oath elevates conduct beyond formal rules	The profession is viewed as service to the community; actions affect collective welfare; standards are followed as part of service commitment; conduct is guided by social and spiritual values	Professional behaviour is sustained by awareness that actions reflect deeper commitments; misconduct is seen as a failure of both professional and moral responsibility

Note: This table synthesises findings from participant interviews documented in Sections 4.1–4.4 with IFAC Code requirements (IFAC, 2022).

2.4.2 *Manusa Yadnya and Ngayah as Sustainable Ethics Mechanisms*

The relationship between the IFAC Code and Balinese Hindu spiritual principles operates through three complementary mechanisms that address persistent limitations in compliance-based ethics frameworks:

Mechanism 1: Intrinsic Motivation Supplementing External Regulation

The IFAC Code relies primarily on external mechanisms—such as professional standards, monitoring, and disciplinary procedures—to ensure compliance (IFAC, 2022, Section 100.14). While necessary, research shows that external enforcement alone is often insufficient,

particularly when the likelihood of detection is low or when commercial pressures are strong (DeFond & Zhang, 2014; Nolder & Kadous, 2018). The principles of *Manusa Yadnya* and *Ngayah* provide intrinsic motivation grounded in spiritual awareness that remains present regardless of external oversight. As reflected in this study, beliefs in an omnipresent divine witness (*Atman-Brahman* unity) and karmic consequences create a form of internal accountability that can be stronger than formal sanctions. This foundation supports commitment to IFAC principles based on meaning and responsibility rather than fear of detection.

Mechanism 2: Holistic Stakeholder Orientation Beyond Client Service

The IFAC Code emphasises the responsibility of professional accountants to act in the public interest, requiring consideration of stakeholders beyond immediate clients (IFAC, 2022, Section 100.1). In practice, however, commercial pressures may encourage a client-centred focus that limits broader ethical consideration. *Manusa Yadnya* reframes professional work as service to humanity rather than a purely commercial activity, expanding ethical responsibility to all parties affected by audit work. *Ngayah* supports this orientation by fostering a mindset of selfless service that treats stakeholders with fairness regardless of power or financial capacity. The philosophy of *Tri Hita Karana* further extends this perspective to include environmental and ecological balance (*Palemahan*), aligning with growing attention to sustainability in professional ethics.

Mechanism 3: Sustainable Professional Identity Integration

The IFAC Code outlines fundamental ethical principles but offers limited guidance on how practitioners develop and sustain ethical character in the face of competing pressures (MacIntyre, 1981; Xu & Dellaportas, 2021). Research on professional identity shows that individuals often face tension between personal values and professional expectations, which can lead to ethical strain or compromised judgment (Baker, 2014; Brouard et al., 2017). The principles of *Manusa Yadnya* and *Ngayah* support integration rather than conflict by embedding professional responsibilities within a broader spiritual framework. Participants in this study did not describe their professional roles as being in tension with their spiritual commitments; instead, they viewed audit practice as a form

of service and personal development. This integration provides a more sustainable foundation for ethical conduct by reducing value conflict and reinforcing the meaning of professional work beyond material outcomes.

2.4.3 Cultural Responsiveness and Global Professional Standards

This comparative analysis addresses key questions related to cultural diversity and universal professional standards. Critics may argue that spiritual frameworks rooted in particular religious traditions cannot be applied across diverse professional contexts. However, this study shows that indigenous spiritual traditions do not need to replace international standards; instead, they can complement them by providing culturally meaningful motivation for ethical compliance.

The International Federation of Accountants (IFAC) Code itself recognises that jurisdictions may introduce additional ethical requirements reflecting local contexts, as long as these do not compromise its fundamental principles (IFAC, 2022, Section 100.3). In this regard, Balinese Hindu principles illustrate how local traditions can strengthen rather than weaken global standards. The underlying ideas—such as divine accountability, karmic consequences, and selfless service—although expressed through Hindu philosophy, reflect broader themes found across different traditions, including Islamic accountability to Allah (Rahman & Bukair, 2013), Buddhist mindfulness and compassion (Shapiro et al., 2005), Christian stewardship (West, 2018), and African Ubuntu interconnectedness (Ntim, 2016).

For multinational firms operating in diverse environments, these findings highlight the importance of recognising how local cultural and spiritual values can reinforce commitment to shared professional principles. Rather than relying solely on standardised ethical frameworks that may not fully resonate in all contexts, culturally responsive approaches to professional development can incorporate local wisdom while maintaining strong alignment with IFAC's fundamental principles.

2.4.4 Implications for Ethics Framework Development

The complementary relationship between the IFAC Code and Balinese Hindu spiritual principles offers several implications for the development of more effective professional ethics frameworks:

For International Standard Setters: Consider how principles-based international standards can accommodate diverse cultural and spiritual foundations that strengthen compliance through intrinsic

motivation. The IFAC Code's conceptual framework provides flexibility for such integration while maintaining universal ethical principles.

For Professional Bodies and Regulators: Recognise that compliance-based enforcement, although necessary, is not sufficient without fostering practitioners' ethical awareness. Professional development programs that incorporate spiritual or philosophical perspectives alongside technical training may support more sustainable ethical outcomes than reliance on regulatory compliance alone.

For Accounting Firms: Ethics training in culturally diverse environments can benefit from exploring how local wisdom traditions reinforce commitment to international standards, rather than treating spiritual values as separate from or potentially in conflict with professional responsibilities.

For Accounting Educators: Professional education curricula can include exposure to diverse ethical frameworks, including indigenous spiritual traditions, to show how different cultural contexts develop varied yet compatible approaches to core ethical principles.

This analysis shows that *Manusa Yadnya* and *Ngayah* do not function as alternative ethical systems competing with international standards. Instead, they illustrate how culturally grounded spiritual frameworks can provide deeper foundations that strengthen practitioners' commitment to universal principles established by the International Federation of Accountants (IFAC) Code. The following empirical sections (Sections 4.1–4.5) further demonstrate how this complementary relationship operates in practice through the lived experiences of Balinese Hindu public accountants.

2.5 *Research Gaps and Theoretical Positioning*

The preceding review identifies three key gaps that this study addresses through direct theoretical engagement. First, although virtue ethics scholarship has explored professional character development (MacIntyre, 1981; Xu & Dellaportas, 2021), there is limited research on how indigenous spiritual traditions provide culturally grounded foundations for developing professional virtue in contemporary contexts. This study extends virtue ethics by showing how *Manusa Yadnya* and *Ngayah* function as comprehensive ethical frameworks that guide professional conduct through spiritual awareness rather than relying only on secular forms of practical wisdom.

Second, professional identity theory has largely focused on Western, secular perspectives that emphasise managing tensions between personal values and professional demands (Baker, 2014;

Brouard et al., 2017). Less attention has been given to how holistic spiritual worldviews may enable integration rather than continuous tension. This study shows how Balinese Hindu perspectives support alignment between personal spirituality and professional responsibilities, where audit work is understood as a form of service and personal development.

Third, despite increasing interest in spirituality within accounting ethics, there is a limited systematic examination of how specific spiritual practices—particularly Hindu ceremonial traditions and service-oriented principles—are integrated into audit practice. While Islamic and Buddhist perspectives have received more attention (Azhar et al., 2023; Rahman & Bukair, 2013), Hindu frameworks remain underrepresented. This study addresses this gap by examining how *Manusa Yadnya* and *Ngayah* shape professional identity and audit practice.

Building on virtue ethics (MacIntyre, 1981) and professional identity theory (Baker, 2014; Brouard et al., 2017), this study extends these frameworks through the analysis of Balinese Hindu spiritual integration. Its theoretical contribution lies in showing how indigenous spiritual traditions can strengthen international professional standards, particularly those established by the International Federation of Accountants (IFAC), by providing intrinsic motivation and culturally grounded ethical awareness. The findings contribute to a deeper understanding of professional identity formation in diverse cultural contexts and offer practical insight into developing ethics frameworks that move beyond compliance by fostering authentic ethical awareness rooted in spiritual commitment.

3. Research Method

This study employs a heuristic case study methodology to investigate the integration of *Manusa Yadnya* and *Ngayah* within professional accounting practice among Balinese Hindu public accountants. A heuristic case study combines systematic case analysis with principles of heuristic inquiry, enabling an in-depth exploration of phenomena through researcher engagement, iterative discovery, and interpretation (Moustakas, 1990; Stake, 2005). This approach is well-suited to capturing the complexity of spiritual and professional integration, which cannot be fully addressed through quantitative or purely observational methods. It allows for the examination of subjective meaning-making, shifts in spiritual awareness, and the lived experience of applying indigenous values within contemporary professional contexts.

Appropriateness and Rigour of Heuristic Inquiry for Spirituality Research

Heuristic inquiry is particularly appropriate for examining spiritual consciousness and professional identity for several methodological reasons. First, spirituality involves subjective inner experiences—such as shifts in awareness, perceptions of the divine, and karmic understanding—that cannot be fully captured through purely observational or positivist approaches that treat spiritual phenomena as measurable variables (Moustakas, 1990). Understanding how practitioners experience *Manusa Yadnya* as a form of purification or *Ngayah* as selfless service requires access to their lived experience, which heuristic inquiry supports through close engagement and empathetic interpretation.

Second, professional identity formation involves ongoing meaning-making processes through which individuals integrate values, navigate tensions, and construct coherent self-understanding (Baker, 2014). The emphasis of heuristic inquiry on process, transformation, and holistic interpretation aligns with the dynamic and narrative nature of professional identity. Third, indigenous spiritual frameworks often operate through tacit knowledge, embodied practices, and shared cultural understanding that may not be explicitly articulated. The iterative nature of heuristic inquiry—through phases such as immersion, incubation, and illumination—allows both researcher and participants to uncover deeper layers of meaning that may not emerge through structured methods alone.

Although heuristic inquiry recognises researcher subjectivity as part of the knowledge-generation process, rigour is maintained through several validation strategies applied throughout this study. A clear methodological structure is followed based on the phases outlined by Moustakas (1990), providing a transparent framework that supports consistent interpretation. Data triangulation is achieved through multiple sources, including in-depth interviews (two to three sessions per participant, each lasting 90–120 minutes), participant observation of professional and spiritual activities, and document analysis, ensuring that findings reflect consistent patterns rather than isolated accounts.

Member checking was conducted by allowing participants to review interview transcripts and initial interpretations, allowing them to confirm accuracy or provide clarification. Peer debriefing with colleagues familiar with qualitative research and Hindu spiritual traditions offered external perspectives that helped refine interpretations. Prolonged engagement in the field—including

participation in temple ceremonies (*odalan*), collective *Ngayah* activities, and observation in professional settings—supported trust-building and deeper contextual understanding. In addition, reflexivity was maintained through a research journal documenting assumptions, reactions, and interpretive decisions, allowing ongoing reflection on how the researcher’s perspective influenced the analysis while keeping participants’ voices central.

Together, these strategies support a rigorous application of heuristic inquiry, ensuring that the findings provide credible and well-grounded insights into spiritual consciousness and professional identity formation (Patton, 2015; Stake, 2005).

3.1 Rationale for Balinese Hindu Context Selection

The selection of Balinese Hindu public accountants as research participants is based on several theoretical and empirical considerations that make this context particularly valuable for examining spiritual and professional integration in contemporary audit practice.

From a theoretical perspective, Bali represents one of the few contexts where Hindu philosophy remains a dominant cultural framework shaping professional identity within a modern accounting profession governed by international standards. This setting provides a rare opportunity to examine how indigenous spiritual traditions integrate with professional practice without the marginalisation often seen in more pluralistic environments. It also allows analysis at the community level, where shared cultural and religious frameworks influence professional ethics beyond individual belief systems.

Balinese Hinduism also offers a distinctive philosophical foundation, particularly through the concept of *Tri Hita Karana*, which emphasises harmony among God (*Parahyangan*), people (*Pawongan*), and nature (*Palemahan*). This framework provides practical ethical guidance that extends beyond abstract beliefs into everyday professional conduct. It supports a more integrated understanding of stakeholder relationships, environmental responsibility, and ethical accountability, all of which are relevant to contemporary audit challenges involving multiple and often competing interests.

In addition, Balinese Hindu practitioners actively integrate spiritual practices into their professional lives. Practices such as *Manusa Yadnya* and *Ngayah* are not limited to personal belief but are embedded in daily routines and organisational settings. The presence of elements such as office altars (*pelangkiran*), daily offerings (*canang*

sari), and participation in communal ceremonies illustrates how spiritual practices are incorporated into professional environments. This active integration provides a strong empirical basis for examining how spiritual practices influence decision-making, ethical awareness, and professional identity formation.

Balinese public accountants also operate at the intersection of deeply rooted indigenous spiritual values and international professional standards established by the International Federation of Accountants (IFAC) and adopted by Indonesian regulatory bodies. This dual context makes visible how practitioners integrate, or at times navigate, potential tensions between local wisdom traditions and global professional requirements. Examining how this integration is achieved—or where challenges arise—offers insights relevant to other settings where cultural diversity interacts with universal professional standards.

Ongoing audit quality concerns, as reflected in the Public Company Accounting Oversight Board (PCAOB) deficiency rates (see Section 1), highlight the limitations of compliance-based regulatory approaches. The Balinese Hindu context provides an empirical case of how indigenous spiritual traditions can generate intrinsic ethical motivation that may address underlying causes of audit failure more effectively than external enforcement alone. Understanding how *Manusa Yadnya* and *Ngayah* support sustained commitment to audit quality, even under commercial pressure, offers practical insight for strengthening professional ethics frameworks.

Within Asian accounting research, Islamic and Buddhist perspectives have received greater scholarly attention (Kamla et al., 2006; Shapiro et al., 2005), while Hindu traditions remain relatively underexplored despite their philosophical depth and influence across South and Southeast Asia. The Bali case helps address this gap and contributes to a broader understanding of how diverse Asian spiritual traditions can inform professional accounting practice, aligning with AJBA's mission of advancing contextual accounting knowledge in Asian settings.

This contextual selection does not imply that the findings are directly generalizable to other cultural or religious settings. Instead, the study aims to offer transferable insights into the mechanisms through which indigenous spiritual traditions can complement international professional standards—insights that may be relevant in other contexts where practitioners navigate between local values and global professional expectations. The distinctive features of Balinese Hindu integration provide a clear case that helps illustrate processes

which may appear differently, but in comparable ways, across other cultural and spiritual settings.

The heuristic inquiry component emphasises the researcher's engagement with the phenomenon, recognising that understanding how practitioners integrate *Manusa Yadnya* and *Ngayah* requires sensitivity to their lived spiritual experiences (Moustakas, 1990). This involves immersion in these concepts not only as theoretical ideas but as practices that shape professional identity. The case study component provides a structured approach for examining how these principles are expressed within the organisational and cultural context of Balinese public accounting practice (Stake, 2005; Yin, 2018). Together, these approaches support the analysis of both internal spiritual awareness and observable professional behaviour among Balinese Hindu accountants.

3.2 *Research Site and Context*

The research site was deliberately selected as a public accounting office in Bali, where practitioners explicitly integrate Balinese Hindu values into their professional work. The public accounting profession operates under a strict code of ethics derived from internationally recognised standards established by the International Federation of Accountants (IFAC). While these standards define global expectations for professional integrity and conduct, the Balinese context adds an additional layer through the integration of local cultural values grounded in the philosophy of *Tri Hita Karana*, which practitioners actively apply in their daily activities (Aryawati et al., 2021).

This combination of international standards and local spiritual traditions provides a strong context for understanding how Balinese Hindu public accountants interpret, internalise, and perform their professional roles. In particular, the setting allows for examination of how *Manusa Yadnya*, understood as the ongoing process of purification and personal development through ritual and conscious action, shapes practitioners' approach to audit work. It also enables analysis of how *Ngayah*, as a voluntary service without expectation of material reward, reshapes the relationship between auditor and client beyond purely commercial terms.

The Balinese context is especially relevant because practitioners must continuously engage with both spiritual commitments and international professional standards. This makes visible how indigenous values can support and strengthen contemporary professional practice.

3.3 Participant Selection

Participant selection was guided by the criteria of relevance, recommendation, rapport, readiness, and reassurance (Kamayanti, 2016). Relevance refers to the extent to which participants are directly engaged in both professional accounting practice and Balinese Hindu spiritual traditions. Recommendation involves identifying individuals recognised within the professional community for their expertise and for integrating spiritual values into their work. Rapport relates to the ability to build trust with participants, allowing for open discussion of personal spiritual experiences. Readiness concerns participants' willingness to engage in in-depth and reflective inquiry, while reassurance reflects the researcher's confidence in the credibility and reliability of the information provided.

Based on these criteria, six Balinese Hindu public accountants were purposively selected. All participants held active practice licenses issued by the Ministry of Finance of the Republic of Indonesia, ensuring professional legitimacy, and had at least five years of experience in audit practice, providing sufficient depth for examining professional identity formation. They also demonstrated active engagement in spiritual practices, including regular participation in *Manusa Yadnya* ceremonies and *Ngayah* activities. In addition, participants identified themselves as practitioners who consciously integrate Balinese Hindu values into their professional work and expressed willingness to take part in multiple interviews and reflective inquiry related to their experiences.

All participants were native Balinese (Nak Bali), born, raised, and continuing to practice within the Balinese cultural context. This profile supports an in-depth and authentic representation of how indigenous spiritual values are integrated into professional accounting practice, particularly in roles involving responsibility and decision-making.

3.4 Data Collection

Data collection followed the phases of heuristic inquiry adapted to a case study approach, including cultural immersion in the Balinese professional accounting context, in-depth semi-structured and unstructured interviews, participant observation of professional and spiritual activities, and reflective writing (Moustakas, 1990; Yin, 2018). The interviews explored practitioners' experiences of *Manusa Yadnya* and *Ngayah* within their professional work.

The interview protocol was designed to capture multiple aspects of spiritual and professional integration. Initial interviews

focused on building rapport and collecting background information on participants' professional paths and spiritual development. Follow-up interviews explored more specific experiences, including how practitioners understand and apply *Manusa Yadnya* in audit work, the practices or rituals associated with their professional responsibilities, and how *Ngayah* influences their approach to client relationships, fee discussions, and professional challenges. Interviews also examined how participants experience alignment or tension between spiritual commitments and professional demands. Each participant took part in two to three interviews lasting between 90 and 120 minutes, conducted at locations convenient for them.

Participant observation involved attending team meetings and engaging in spiritual activities such as temple ceremonies (*odalan*), collective *Ngayah* at *banjar* (traditional community organisations), and daily offerings (*banten*). This process allowed the researcher to compare interview insights with observed practices and to identify aspects of spiritual and professional integration that may not have been explicitly expressed. Field notes documented both observable actions and the researcher's reflections, supporting the heuristic focus on engaged understanding.

Periods of reflection between data collection stages allowed for the development of insights, giving both the researcher and participants time to consider emerging patterns. Throughout the process, moments of insight contributed to identifying key themes related to how *Manusa Yadnya* and *Ngayah* shape professional identity. In line with heuristic inquiry, these insights are treated as part of the knowledge-generation process rather than as purely subjective impressions.

3.5 *Data Analysis*

Data analysis integrated heuristic inquiry with case study analytic techniques through iterative stages adapted from Moustakas (1990) and Stake (2005):

1. Initial engagement – Immersion in raw interview transcripts, field notes, and documents to develop a holistic understanding of each practitioner's experience
2. Immersion – Repeated and in-depth engagement with the data, allowing themes related to *Manusa Yadnya* and *Ngayah* to emerge organically rather than being imposed through predefined categories
3. Incubation – Periods of reflective distance from the data, allowing deeper processing and recognition of patterns in

- spiritual and professional integration
4. Illumination – Identification of key insights into how practitioners construct professional identity through spiritual awareness
 5. Explication – Systematic development of themes across three dimensions: transformation of spiritual awareness through *Manusa Yadnya*, integration of ethical practice through *Ngayah*, and relational restructuring through Tri Hita Karana principles
 6. Creative synthesis – Integration of these themes into a coherent framework showing how Balinese Hindu spiritual principles support professional identity formation and ethical practice

Within-case analysis focused on each practitioner's individual trajectory, while cross-case analysis identified patterns and differences in how participants apply *Manusa Yadnya* and *Ngayah*. A constant comparative approach supported the refinement of themes and the development of theoretical insights (Stake, 2005). The analysis remained attentive to the original meanings of spiritual concepts, avoiding reduction into purely Western ethical terms while still explaining their relevance to professional practice.

3.6 *Validation and Ethical Considerations*

Validation strategies incorporated triangulation across multiple approaches to strengthen credibility, transferability, dependability, and confirmability (Patton, 2015; Stake, 2005). Triangulation across different data sources—such as interviews, observations, and documents—as well as across participant perspectives, helped ensure that the findings reflected consistent patterns rather than isolated experiences. It also involved comparing participants' descriptions of spiritual values with their observed professional behaviour.

Ethical considerations were carefully addressed throughout the research process. Informed consent procedures ensured that participants understood the purpose of the study, their voluntary participation, their right to withdraw, and how the data would be used and protected. Given the personal nature of spiritual experiences, the consent process emphasised participants' control over what aspects of their practices they chose to share.

Cultural sensitivity was maintained by respecting Balinese Hindu spiritual practices and sacred spaces. The researcher sought guidance from cultural advisors regarding appropriate conduct during temple

ceremonies and *Ngayah* activities. Respect for these practices also meant acknowledging that some experiences may be considered too sacred or non-physical (*niskala*) to be fully expressed. The study therefore respected the boundaries set by participants regarding what could be shared or observed.

Confidentiality and anonymity were ensured through the use of pseudonyms for all participants and their affiliated organisations. Identifying details were adjusted where necessary to prevent recognition while preserving the integrity of the analysis.

Overall, this methodology provides a structured and culturally grounded approach to examining how *Manusa Yadnya* and *Ngayah* are integrated into contemporary professional accounting identities and practices among Balinese Hindu public accountants. The heuristic case study approach captures both the subjective spiritual dimensions and the professional context of these experiences, offering insights for expanding accounting research on non-Western ethical perspectives, culturally grounded professional identity formation, and indigenous approaches to professional ethics.

4. Results and Discussion

The heuristic case study revealed that Balinese Hindu public accountants construct professional identity through the integration of spiritual consciousness with contemporary audit practice, creating a distinctive approach to professional ethics that goes beyond conventional regulatory frameworks. This integration manifests through three interconnected dimensions that transform both spiritual practice and professional performance, with *Manusa Yadnya* and *Ngayah* serving as key foundations for professional identity construction.

4.1 *Spiritual Consciousness Transformation in Professional Practice*

The case investigation revealed a fundamental transformation in consciousness through which practitioners reconceptualise professional work as spiritual practice. Participant A described his profession as a “noble profession” that, when “carried out according to the rules, according to standards that meet the code of ethics,” becomes sacred devotion (*bakti*), emphasising that properly executing audit procedures represents “honouring our knowledge in practice... a concrete manifestation of our respect for our knowledge.” This understanding reframes professional excellence from a technical requirement into a spiritual offering, where adherence to audit

standards becomes an expression of devotion to the divine through service to humanity.

This transformation extends beyond viewing work as a sacred duty to actively engaging spiritual awareness throughout professional practice. Participant B explained how professional work has become a source of spiritual grounding and support: “Understanding religion is a feeling... our approach to God is more intense... Every time I leave, I always pray... so that there is a solution for the client so we can resolve their problems.” These practices before client engagements show how practitioners establish a direct spiritual connection with their work, seeking guidance in addressing clients’ needs. The increased intensity of spiritual engagement, reflected in more frequent prayer and conscious awareness, indicates a deepening of religious consciousness shaped by professional responsibilities. The recognition that client problems may require guidance beyond human capability reflects humility and an awareness that meaningful service depends not only on technical competence but also on broader wisdom.

This transformation in consciousness provides the foundation for integrating *Manusa Yadnya* and *Ngayah* into professional identity. The resulting awareness allows practitioners to understand audit work not as routine compliance but as a form of responsibility that includes purification, service, and balance. This integrated perspective addresses the challenge identified by Baker (2014), where managing tensions between personal values and professional roles often creates strain. In this context, however, a spiritual framework supports alignment by situating professional work within a broader system of meaning, reducing tension and strengthening both personal and professional development (Baker, 2014; Brouard et al., 2017).

4.2 *Manusa Yadnya: Professional Practice as Sacred Life Purification*

The case study revealed how practitioners employ *Manusa Yadnya* as a comprehensive ethical framework guiding professional decision-making and behaviour. This framework manifests through three interconnected dimensions: ritual and ceremonial practices, purification of consciousness, and service to humanity, which together transform routine professional work into forms of sacred responsibility (Jurana et al., 2022; Suastika, 2021).

4.2.1 Ritual, Consciousness, and Service Integration

Practitioners integrate formal ritual practices into their professional routines, treating audit engagements as occasions that require spiritual preparation. Participant B explained: "Every time I leave for work, I always pray... saying the prayers in detail... so that there is a solution for the client so we can solve their problem." This deliberate attention to prayer reflects the ceremonial precision characteristic of Balinese Hindu practice, where thorough spiritual preparation is closely linked to professional effectiveness. The emphasis on praying "in detail" mirrors the meticulous nature of audit procedures, suggesting that both spiritual and professional practices require careful and comprehensive attention.

Participant B also described the physical infrastructure that supports these practices: "Even in the office, there are definitely *pelangkiran* (altars)... if we sincerely ask, there will definitely be a way." The presence of office altars enables daily offerings (*canang sari*) before professional activities begin, transforming ordinary workplaces into spaces where spiritual and professional practices intersect. The belief that sincere prayer leads to solutions indicates a strong conviction that spiritual discipline supports the ability to address professional challenges, reflecting core principles of *Manusa Yadnya*, where human efforts are understood to align with broader spiritual forces through sincere practice.

Beyond formal rituals, *Manusa Yadnya* also functions as an ongoing process of inner purification that shapes how practitioners approach their work. Participant A articulated the connection between professional honesty and spiritual integrity: "Being honest with oneself, as I define it, means being honest with God. Because, according to my belief, within each human being, there is an *Atman*, which is of the same nature as *Brahman*. So, within us, there is God, so if we are honest with ourselves... we are also honest with God." This understanding—that the individual self (*Atman*) shares its nature with the universal divine (*Brahman*)—establishes that honesty toward oneself is inseparable from honesty toward the divine, making ethical compromise difficult to justify or conceal. This principle is also reflected in the *Chandogya Upanishad* (6.8.7) through the teaching "*Tat Tvam Asi*" (That Thou Art), which expresses the unity between individual consciousness and ultimate reality. Similarly, the *Mundaka Upanishad* (3.1.1) states "*Ayam Atma Brahma*" (This Self is *Brahman*), reinforcing the idea that the divine presence exists within each individual. Together, these perspectives create a sense of continuous internal accountability that extends beyond external forms of oversight.

Practitioners demonstrated consciousness purification by maintaining audit quality despite client pressure. Participant B recounted resisting pressure to manipulate findings: "This client asked for findings, so he could have a reason to prosecute the management. Of course, I didn't want that. I spoke fairly and said I had no findings. Well, that's enough for me. Let it go, rather than imprison an innocent person." By refusing to create false evidence for litigation purposes, Participant B protects an innocent party from wrongful prosecution, illustrating how *Manusa Yadnya* consciousness prioritises justice and truth over personal financial interest.

This purification process operates through an awareness of the serious spiritual consequences of ethical compromise. Participant C linked the rejection of inappropriate inducements to spiritual sanctions embedded in professional oaths: "We must not accept anything that is... in the form of pressure that will ultimately harm us. The value of the oath embedded in the mantras, a very powerful mantra, the oath is as old as the law, the sanctions are severe." This perspective transforms professional ethics from a matter of regulatory compliance into a sacred commitment with deeper moral consequences.

Participant D provided a concrete example of resisting material temptation: "I was called. I was given an envelope. I refused. I refused. I said, we've had enough with what was stated in the contract. Personally, I refused. I still maintain my integrity. Honesty, that is. Honesty to myself first." The repetition "I refused. I refused." highlights a deliberate and conscious decision to reject financial inducement, indicating that consciousness purification begins with maintaining integrity toward oneself.

Manusa Yadnya, as an offering to fellow human beings, fundamentally reorients the purpose and execution of audit work from commercial service toward responsibility for human welfare. Participant D described technical competence as an essential foundation for genuine service: "In public accounting, we as external auditors, what we need to master before going into battle, at least three pillars: SAK, SPAP, internal control, and the fourth is ethics." The military metaphor "going into battle" suggests that practitioners view audit work as entering a demanding environment where insufficient preparation may harm those who depend on professional service. He further stated: "My view is that we are servants, helping them, helping companies, in order to uphold accounting standards or principles." This self-identification as "servants" reflects a significant reconceptualisation of professional identity, positioning practitioners

as supporting ethical compliance rather than merely imposing judgment.

The service dimension also manifests in practitioners' commitment to ongoing professional development. Participant F emphasised: "When you fail to complete the mandatory continuing professional education, it is the same as violating the code of ethics... An accountant can be professional if he can find something wrong. How does he find it? Because he updates his knowledge." This perspective indicates that competent service requires continuous learning in order to maintain relevant expertise, making professional education a meaningful responsibility rather than only a regulatory requirement. The *Manusa Yadnya* framework therefore integrates technical excellence with ethical commitment, showing that genuine service to humanity depends on both moral integrity and professional competence working together.

4.2.2 *Manusa Yadnya as Transcendent Ethical Framework*

The integration of *Manusa Yadnya* across ritual, consciousness, and service dimensions creates an ethical framework that goes beyond regulatory compliance by embedding professional responsibility within a broader sense of accountability. Unlike Western professional ethics that often emphasise codes and enforcement, *Manusa Yadnya* cultivates intrinsic motivation grounded in spiritual consequences and service to the divine. Participant B explained: "Integrity is tangible, visible, and it's also stated in the code of ethics... But for us to be able to support this consistency... there must be a supporter... these Hindu religious principles, which help me practise this integrity according to what is outlined in the code of ethics." This suggests that while professional codes define ethical expectations, spiritual principles provide sustainable motivation for maintaining them under pressure.

Participant B further elaborated that professional work is understood as a sacred covenant: "We have taken an oath, meaning we have made a promise to God to do this work to the best of our ability." This perspective transforms professional licensing from a bureaucratic credential into a spiritual commitment undertaken before a divine witness, creating accountability beyond formal oversight. Participant A explained the idea of an ever-present divine witness: "Being honest with oneself... is also being honest with God... within us, there is God, so if we are honest with ourselves, we are also honest with God... This means that whatever we think, we have the belief that it is known by God, because God is within us." This theological understanding reduces the possibility of concealing

ethical compromise, even when external detection appears unlikely, by creating a sense of constant internal accountability.

The framework appears particularly significant in the face of commercialisation pressures that threaten audit quality globally. Participant C noted the temptation of financial compromise: “If we waver, we get rich quick. Not for me,” but contrasted this with the severe spiritual consequences of violating one’s oath, showing how *Manusa Yadnya* consciousness can protect professional integrity when commercial incentives encourage compromise.

From a theoretical perspective, *Manusa Yadnya* extends virtue ethics by showing how spiritual consciousness can support the sustainable development of professional virtue. While Alasdair MacIntyre (1981) emphasises character formation through practical wisdom within traditions of practice, *Manusa Yadnya* integrates professional work into a broader spiritual framework in which work becomes a path of purification and service, offering a culturally grounded perspective beyond secular virtue models (Brouard et al., 2017; MacIntyre, 1981).

4.3 *Ngayah: Selfless Service as Professional Foundation*

The case study revealed a sophisticated integration of *Ngayah*, the Balinese principle of voluntary selfless service without expectation of material reward, as a foundational ethos that transforms professional practice from commercial transaction into a sacred social and religious obligation. Rooted in Balinese Hindu philosophy and local wisdom, *Ngayah* expresses sincere and selfless service, fundamentally reorienting professional motivation, client relationships, and practice management in ways that strengthen both ethical integrity and service quality.

The *Ngayah* principle practised by Balinese Hindu accountants reflects the essence of karma yoga as taught in Hindu sacred texts. The Bhagavad Gita outlines three principles that are directly relevant to professional practice: detachment from results (2.47), equanimity in success and failure (2.48: “*Yogasthah kuru karmani sangam tyaktva dhananjaya, siddhy-asisdhyoh samo bhutva samatoam yoga uchyate*” – Perform action established in yoga, abandoning attachment, remaining equal in success and failure; for equanimity is called yoga), and dedication of actions to the divine (3.30: “*Mayi sarvani karmani sanniyasya*” – Surrendering all actions unto Me). These principles transform ordinary professional work into a form of spiritual practice.

The Bhagavad Gita (3.9) further teaches: “*Yajnarthat karmano’nyatra loko’yam karma-bandhanah*” (Work done as sacrifice

has to be performed; otherwise, work causes bondage in this material world). This teaching suggests that professional duties, when performed as selfless service (*yajna*), can liberate practitioners from attachment to material outcomes. These sacred teachings thus provide a theological foundation for understanding audit work not merely as a commercial activity, but as a form of service directed toward both human welfare and higher spiritual purpose.

4.3.1 *Ngayah* Consciousness in Professional Motivation and Relationships

Practitioners describe how *Ngayah* consciousness transforms their fundamental orientation toward professional work, shifting from a transactional fee-for-service mindset to one centred on service. Participant A explained: "Realising that as accountants working in the auditing field that is my primary responsibility. Our moral responsibility is scientific, and secondly, we look at the material aspect of meeting our standard of living... I can support my family, my employees and their families." This perspective places material considerations after moral and professional responsibilities, viewing financial compensation as a resource that supports sustainable service rather than as the main objective.

The *Ngayah* orientation appears especially significant in situations that require sacrificing immediate financial interest. Participant E expressed confidence in divine provision: "My fortune is already in control. I don't regret letting go of clients, because I feel that God has already arranged everything." This belief allows practitioners to decline profitable but ethically problematic engagements without fear of financial loss. Participant F articulated the risks of excessive wealth ambition: "If we are ambitious, for example, if we want to be rich, there will definitely be a violation... The ambition to be rich is a pillar, but prioritise the long-term." This view reflects an awareness that aggressive profit-seeking can create pressure toward ethical compromise.

The *Ngayah* consciousness also transforms client relationships from commercial exchanges into opportunities for meaningful service. Participant A explained how strict adherence to standards may later be appreciated by clients: "In the short term, perhaps some people think it's strict and not good for them, but after a year or two, they realise, being strict was for this, and it turns out it's good." This longer-term perspective shows a service orientation that values lasting benefit over immediate satisfaction.

The *Ngayah* framework further shapes how practitioners respond to material inducements. Participant D described protecting team

integrity by refusing inappropriate payments: "The impact of accepting that amount will have an impact on our team in the field, psychologically, they will not appreciate our team," while also emphasising balanced professional relationships: "Don't feel like we are needed by them, because they need us, and we need them too." This perspective supports humility without subservience and confidence without arrogance, helping maintain the dignity and independence required for ethical professional practice.

4.3.2 *Ngayah in Professional Conduct and Sustainable Ethics*

The *Ngayah* principle of sincere and selfless service manifests in daily professional conduct by reducing ego-driven behaviour and encouraging genuine concern for stakeholders. Participant A articulated how humility supports continuous improvement: "If we don't honestly admit our shortcomings, we won't be able to improve ourselves, that means we're just being too good," while also connecting adherence to standards with professional honour: "Adhere to professional standards to honour our profession." Participant D emphasised humility in teamwork: "We shouldn't be ashamed to apologise, and it means correcting ourselves and the team for the future," demonstrating how *Ngayah* consciousness can foster a collaborative rather than hierarchical team culture. Participant B linked work quality to karmic law: "I have to work as well as possible, meaning minimising mistakes. I think about the potential impact of each decision in the future." This awareness of karmic consequences (*Karma phala*) creates stronger attention to quality as a form of spiritual discipline.

The integration of *Ngayah* consciousness creates a sustainable foundation for professional ethics that goes beyond regulatory compliance by grounding ethical behaviour in deeper cultural and spiritual responsibility. Participant E articulated the internalised nature of ethical commitment: "I don't interpret it as compulsion, but as a provision... Just like the holy book, it gives us prohibitions, but now it's up to each individual." This perspective reframes professional codes from external obligations into protective guidance. Participant C stated that ethical duties are connected to conscience through sacred oaths: "Therefore, our oath must be in accordance with our conscience; if we deviate from it, the punishment is not in the real world, it's a matter of faith." This shows how *Ngayah* consciousness operates through internalised spiritual consequences that may carry greater force than formal legal sanctions.

From a theoretical perspective, *Ngayah* contributes to virtue ethics by showing how culturally embedded traditions of service can provide strong foundations for professional virtue development. While Western virtue ethics often emphasises individual character formation, *Ngayah* locates virtue within communal spiritual responsibilities that extend beyond personal interests. This offers an alternative to individual-centred ethics frameworks and may be particularly relevant for culturally responsive professional development in diverse global contexts (Dewi et al., 2024; Dewi et al., 2025).

4.4 *Tri Hita Karana Integration in Professional Relationships*

This case study revealed a sophisticated application of Tri Hita Karana (three sources of harmony)—*Parahyangan* (harmony with the divine), *Pawongan* (harmony with fellow humans), and *Palemahan* (harmony with nature and the environment)—in professional relationships. This produces a distinctive approach to stakeholder engagement that complements and operationalises both *Manusa Yadnya* and *Ngayah*. Practitioners integrate these principles by viewing professional work as an offering to the divine, treating stakeholders with equitable respect regardless of hierarchy, and considering the broader social and environmental effects of decisions. In this way, transactional interactions become forms of holistic relational stewardship (Pramesti et al., 2023; Subhaktiyasa et al., 2024).

Participant C emphasised Tri Hita Karana as a comprehensive behavioural framework: “How we behave towards others, how we respect others. We prioritise our behaviour within society, relationships, the guidelines, the three values of Tri Hita Karana... How do we balance these three: *Parahyangan*, *Pawongan*, *Palemahan*.” This understanding positions Tri Hita Karana not as an abstract philosophy, but as a practical framework guiding daily professional interaction and decision-making.

The *Parahyangan* dimension connects professional practice to spiritual awareness, reinforcing both *Manusa Yadnya* (work as a sacred offering) and *Ngayah* (service as religious duty). As discussed in Sections 4.1–4.2, practitioners begin workdays with prayer, maintain office altars, and conduct periodic purification ceremonies, establishing a sense of accountability through awareness of divine witness. This dimension helps ensure that commercial pressures and client demands do not fully override a deeper sense of responsibility to transcendent values.

The *Pawongan* dimension operationalises *Ngayah* selflessness by encouraging equal treatment and genuine care for all stakeholders, regardless of power or payment capacity. Participant B illustrated this principle: “How we treat people, maybe there’s a housing security guard, we greet them, we thank them, this will automatically develop when we maintain clients.” The practice of greeting and thanking security guards—individuals who are often overlooked in professional settings—cultivates habitual respect that extends into client relationships. When practitioners consistently honour all individuals encountered in daily life, this awareness naturally shapes professional stakeholder engagement, reducing the risk of treating people merely as instruments for commercial goals. The *Pawongan* principle also supports ethical judgment when conflicts arise between client management interests and those of other stakeholders, encouraging commitment to truth and broader welfare rather than preference for more powerful parties.

The *Palemahan* dimension extends ethical consideration to environmental and wider social impacts, moving beyond a narrow audit focus. Participant A provided criteria for evaluating appropriate conduct: “Honesty is fundamentally about oneself, then it will impact how we implement it and impact our fellow humans, animals, and our environment. If our behaviour has a negative impact on our environment, whether for humans, animals, or plants, then we are doing something wrong.” This broader ethical perspective includes concern for both living and non-living environments, suggesting that professional decisions should consider ecological and social consequences beyond immediate organizational outcomes.

The Tri Hita Karana framework offers practical advantages over conventional stakeholder models by providing criteria for balancing competing interests through spiritual, social, and ecological harmony. Rather than relying only on abstract principles that may require complex reasoning, Tri Hita Karana provides more direct guidance: Does this action maintain harmony with divine values (*Parahyangan*)? Does it treat people fairly and respectfully (*Pawongan*)? Does it protect environmental and community welfare (*Palemahan*)? These questions create an accessible framework for ethical decision-making across different professional situations.

The integration of spiritual values into professional practice also extends beyond accounting ethics into broader decision-making frameworks. Azhar et al. (2023) demonstrated how Islamic principles guide zakat distribution decisions in Malaysia, showing that spiritual frameworks can provide structured guidance while

maintaining accountability to stakeholders and higher moral values. This parallels the Balinese Hindu concept of Tri Hita Karana, which similarly integrates spiritual accountability into professional conduct. Empirical studies also indicate that Tri Hita Karana can strengthen adaptability, employee engagement, and sustainability in organisational settings by aligning professional behaviour with holistic balance (Subhaktiyasa et al., 2024). Within this study, Tri Hita Karana provides an integrative structure that harmonises *Manusa Yadnya* and *Ngayah* into a comprehensive professional identity framework.

4.5 Integrative Model: Spiritual-Professional Synthesis

Based on a comprehensive case analysis integrating practitioner experiences presented in the preceding sections, this research proposes an integrative model explaining spiritual-professional synthesis among Balinese Hindu public accountants, with *Manusa Yadnya* and *Ngayah* as foundational pillars supporting professional identity construction. The model operates through three interconnected dimensions that collectively transform conventional professional practice into spiritually grounded ethical excellence.

The Consciousness Dimension represents a foundational spiritual transformation process in which practitioners integrate Hindu concepts of karma yoga into professional awareness. This dimension involves a gradual shift from ego-driven commercial practice toward a spiritually motivated service orientation anchored in *Manusa Yadnya* consciousness (work as purification and service to humanity) and *Ngayah* consciousness (selfless service as a social and religious obligation).

This transformation reflects the teaching of the Bhagavad Gita on elevated consciousness: “*Udhared atmanatmanam natmanam avasadayet, atmaiva hy atmano bandhur atmaiva ripur atmanah*” (One should uplift oneself by one’s own efforts and not degrade oneself; for the self is the friend of oneself, and the self is the enemy of oneself; *Bhagavad Gita* 6.5). These teachings suggest that professional excellence can become a form of worship when carried out with the right awareness.

As the Bhagavad Gita (4.20) further teaches: “*Tyaktva karma-phalasangam nitya-tripto nirasrayah, karmany abhipravrtto’pi naiva kinchit karoti sah*” (Abandoning all attachment to the results of activities, ever satisfied and independent, although engaged in all kinds of undertakings, one performs no action). This consciousness enables practitioners to maintain ethical standards despite external pressures, as their actions are guided by spiritual conviction rather than material incentives.

As documented in Sections 4.2 and 4.3, this transformation begins with ritual practices (Yadnya ceremonies) that sacralise professional work, creating spiritual boundaries and a sense of accountability through daily prayers, office altar maintenance (*pelangkiran*), and ceremonial preparation. It deepens through continuous purification of consciousness, where audit procedures become opportunities for personal refinement, guided by beliefs in divine witness (*Atman-Brahman* unity) and karmic consequences. The Consciousness Dimension establishes intrinsic ethical motivation that goes beyond regulatory compliance and provides a sustainable foundation for professional virtue development.

The Practice Dimension operationalises spiritual consciousness through the behavioural integration of *Manusa Yadnya* and *Ngayah* in daily professional activities, including stronger service quality, more ethical decision-making, and greater social responsibility. *Ngayah* consciousness generates a selfless commitment to excellence that exceeds contractual obligations, as practitioners approach each engagement as an opportunity for meaningful service and place moral and professional responsibilities above material concerns. Participants demonstrated willingness to refuse profitable but ethically compromised engagements, lose clients rather than compromise standards, and invest time in staff development despite productivity pressures—all of which reflect *Ngayah* consciousness transforming professional motivation from commercial gain to service.

The *Manusa Yadnya* framework provides transcendent ethical criteria for resolving dilemmas. When a client demands conflict with audit integrity, practitioners draw on their *Manusa Yadnya* obligation to serve humanity through truth and their *Ngayah* duty to serve without attachment to personal reward, which creates ethical clarity and moral courage. Concrete examples included refusing to fabricate findings for client litigation, rejecting inappropriate inducements, and resisting pressure to ignore significant control weaknesses. These decisions were explained through spiritual commitments to truth, divine accountability, and service to all stakeholders. Both *Manusa Yadnya* (service to humanity) and *Ngayah* (community obligation) extend ethical consideration beyond immediate client interests to broader stakeholder welfare, environmental impact, and the public good.

The Relational Dimension applies Tri Hita Karana to restructure professional relationships within a holistic ethical framework that harmonises *Manusa Yadnya* and *Ngayah* through three forms

of harmony: divine harmony (*Parahyangan*), human harmony (*Pawongan*), and environmental harmony (*Palemahan*).

Parahyangan connects professional practice to spiritual awareness, helping ensure that commercial pressures do not fully override a sense of accountability to higher values. This is expressed through daily prayers, office altar maintenance, periodic firm purification ceremonies, and continuing awareness of divine witness. *Pawongan* operationalises *Ngayah* selflessness through genuine care for stakeholders, as practitioners cultivate respectful treatment toward all individuals they encounter. This awareness then extends into professional relationships, where clients, employees, competitors, and the wider public are treated with fairness and respect. *Palemahan* extends *Manusa Yadnya* service beyond immediate stakeholders to environmental and community welfare, as practitioners assess the appropriateness of conduct based on its effects on humans, animals, plants, and broader ecological systems.

The integrative model demonstrates that spiritual-professional synthesis through *Manusa Yadnya* and *Ngayah* can strengthen rather than weaken professional competence by providing sustainable motivation for excellence beyond immediate material concerns. The model reveals several key mechanisms reflected in participants' experiences: intrinsic ethical motivation (*Manusa Yadnya* and *Ngayah* generate internal commitment rooted in spiritual purification and social obligation), transcendent accountability (divine awareness and karmic consequences sustain accountability regardless of the likelihood of detection), holistic stakeholder consideration (service to humanity and community-oriented responsibility broaden ethical concern beyond narrow commercial interests), and sustainable professional satisfaction (spiritual meaning derived from viewing work as service helps reduce burnout and support long-term commitment).

Overall, the integrative model provides both theoretical insight into professional identity formation and practical pathways toward more sustainable, culturally responsive, and ethically robust professional practice. It shows how longstanding spiritual wisdom can address contemporary professional challenges while remaining compatible with international professional standards.

This conceptual framework illustrates the hierarchical and interconnected relationship between spiritual values and professional ethics among Balinese Hindu public accountants in Bali. The model comprises three core dimensions that collectively shape professional identity formation.

The Consciousness Dimension (upper tier) represents the foundational spiritual transformation process anchored in *Manusa Yadnya* practice (ritual purification, refinement of consciousness, and service to humanity) and *Ngayah* consciousness (selfless service as a social and religious obligation). It cultivates inner spiritual awareness that precedes and informs ethical practice. This dimension serves as the primary catalyst for professional identity development, as reflected in participants' experiences of daily prayer, office altar maintenance, theological beliefs regarding inner divinity, and confidence in divine provision.

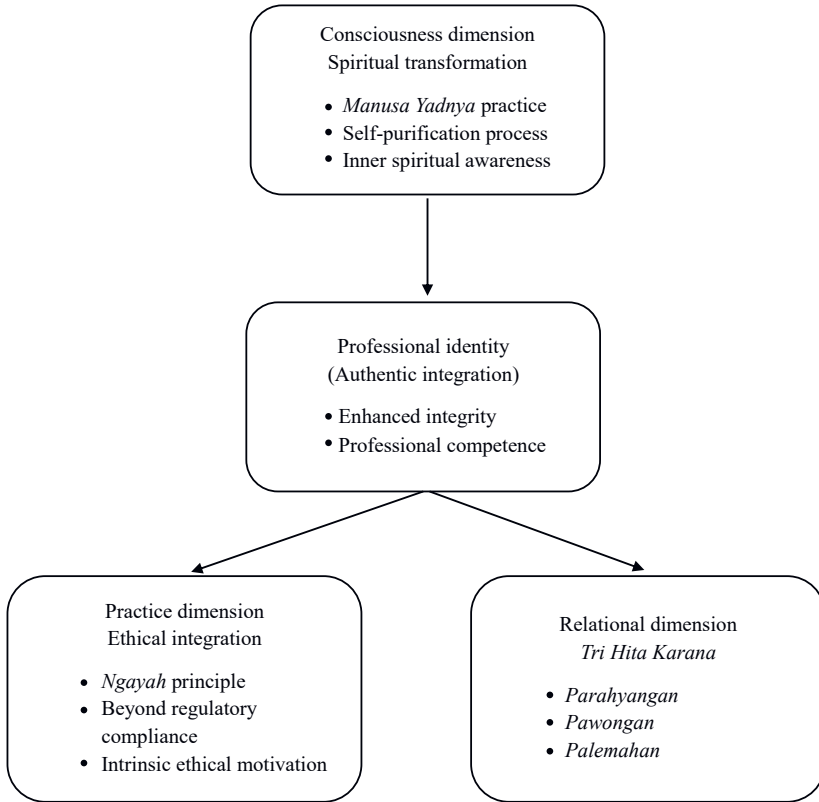
Professional identity (central tier) emerges as the integrated outcome of spiritual transformation, appearing as the alignment of Balinese Hindu values with contemporary accounting standards. This integrated identity strengthens professional competence while enhancing public trust and audit quality through intrinsic ethical motivation rooted in spiritual accountability and karmic consequences that go beyond regulatory compliance.

The Practice and Relational Dimensions (lower tier) represent the operational expressions of spiritual-professional synthesis reflected in participants' concrete experiences. The Practice dimension operationalises both *Manusa Yadnya* (service to humanity through professional excellence) and *Ngayah* (selfless service that prioritises moral and professional responsibility over material interests). This dimension generates intrinsic ethical motivation, evident in participants' refusal of inappropriate inducements, maintenance of quality despite commercial pressures, and commitment to continuous professional development as a form of responsibility.

The Relational Dimension applies Tri Hita Karana through three forms of harmony: divine harmony (*Parahyangan*), human harmony (*Pawongan*), and environmental harmony (*Palemahan*), to restructure professional relationships within a holistic ethical framework. This is reflected in participants' prayer practices, equitable treatment across hierarchies, and consideration of wider social and ecological impacts.

The foundational layer highlights the model's theoretical contribution by harmonising indigenous spiritual wisdom with global professional standards through virtue ethics, cultural authenticity, and sustainable integrity mechanisms. Directional arrows indicate a hierarchical flow in which spiritual consciousness shapes professional identity, which then manifests in ethical practice and relational restructuring. Together, these elements create a coherent framework for culturally grounded professional identity formation that addresses contemporary audit quality challenges through spiritually rooted ethical excellence demonstrated by the participants.

Figure 1: Integrative Model of Spiritual-Professional Synthesis in Hindu Public Accountant Practice (Source: Ni Made Suindari, 2025).



4.6 Theoretical Contributions and Practical Implications

4.6.1 Theoretical Contributions

This study makes three distinct theoretical contributions to accounting ethics scholarship by extending existing theories through an empirical examination of Balinese Hindu spiritual-professional integration.

Contribution 1: Extending Virtue Ethics Theory

This study extends virtue ethics theory advanced by Alasdair MacIntyre (1981) by showing how indigenous spiritual traditions can provide strong and culturally grounded foundations for professional virtue development that remain stable under situational pressure. While MacIntyre locates virtue within traditions of practice

that emphasise *phronesis* (practical wisdom) developed through community exemplars, this research reveals how transcendent spiritual frameworks—*Manusa Yadnya* as purification and service to humanity, and *Ngayah* as selfless service rooted in social and religious obligation—can also ground professional virtue in ways that endure despite commercial pressure and regulatory limitations.

Empirical insight: Balinese Hindu practitioners maintain audit quality through spiritual conviction, including beliefs in divine witness and karmic consequences, even when external monitoring is limited or financial incentives encourage compromise.

Theoretical extension: This study demonstrates that virtue cultivation need not rely solely on secular practical wisdom and community exemplars, but can also draw on comprehensive spiritual worldviews that provide transcendent motivation and accountability. The integration of Hindu sacred teachings with contemporary professional practice addresses Alasdair MacIntyre's (1981) concern regarding the decline of coherent moral frameworks in modern society.

The Bhagavad Gita offers an ethical framework that combines both action (*karma*) and consciousness (*jnana*), providing guidance relevant to contemporary professional dilemmas. Its teaching on *nishkama karma* (desireless action) speaks to the tension between commercial pressure and ethical integrity: when practitioners detach from material outcomes through spiritual awareness, unethical compromise may lose its appeal.

The Upanishads teaching on *Atman-Brahman* unity provides an ontological basis for ethics that can transcend cultural variation. If divine consciousness resides within each person, ethical violations may be understood as a form of self-betrayal at a deeper level. This sense of transcendent accountability supplements rather than replaces professional codes, offering sustainable motivation when external enforcement is weak.

The Rig Veda concept of *rta* (cosmic order) further suggests that ethical conduct helps maintain universal harmony, positioning professional integrity as a contribution to broader balance rather than merely a contractual duty.

This contribution is significant because it offers a culturally grounded alternative to secular virtue frameworks and shows how indigenous spiritual traditions can address contemporary professional ethics challenges by providing meaning and motivation beyond material success or regulatory compliance (Brouard et al., 2017; MacIntyre, 1981).

Contribution 2: Extending Professional Identity Theory

This study extends professional identity theory (Baker, 2014; Brouard et al., 2017) by showing how comprehensive spiritual worldviews can enable synthesis rather than conflict management between personal values and professional demands. Baker's (2014) Professional Self-Formation Theory identifies conflict resolution as a central mechanism through which practitioners develop professional identity, emphasising negotiation and boundary management as individuals navigate competing expectations (Kornberger et al., 2017). This research challenges that conflict-centred perspective by demonstrating an alternative pathway in which spiritual integration reduces or removes tension rather than simply managing it.

Empirical insight: Balinese Hindu practitioners do not experience professional responsibilities as conflicting with spiritual commitments. Instead, they understand audit practice as a vehicle for purification and service to the divine. Professional excellence therefore becomes an authentic expression of spiritual commitment rather than something that competes with it.

Theoretical extension: This study extends professional identity theory beyond Western secular perspectives by demonstrating that comprehensive spiritual frameworks can situate professional work within broader systems of meaning that support synthesis rather than continuous negotiation. While much Western professional identity literature emphasises tensions between personal and professional roles, commercial and ethical demands, or self-interest and public service, the Balinese Hindu context suggests a more integrated consciousness in which these domains can reinforce one another. Professional responsibilities may deepen spiritual engagement, while ethical conduct may strengthen rather than burden personal development.

This contribution is significant because it opens new theoretical space for understanding professional identity formation in non-Western contexts and suggests that culturally responsive professional development programs may achieve more sustainable outcomes by supporting integration rather than focusing only on conflict-management strategies.

Contribution 3: Introducing Indigenous Frameworks to Audit Ethics

This study contributes to the audit ethics literature by introducing *Manusa Yadnya* and *Ngayah* as viable frameworks for understanding contemporary audit practice. It demonstrates how these indigenous principles can complement international professional standards, including the International Federation of Accountants (IFAC) Code discussed in Section 2.4.

Empirical insight: The three-dimensional integration model (consciousness, practice, and relational) reveals several mechanisms through which spiritual principles can strengthen audit quality: intrinsic ethical motivation that remains present regardless of the likelihood of detection, a holistic stakeholder orientation that goes beyond client-centred commercial logic, and sustainable professional satisfaction that may reduce burnout while maintaining commitment to excellence.

Theoretical extension: This study extends audit ethics literature beyond compliance-based approaches and Western virtue ethics by showing how culturally specific spiritual practices—ceremonial ritual (*Yadnya*), purification of consciousness (*Atman–Brahman* unity), and selfless service (*Ngayah*)—can provide structured guidance for ethical decision-making while remaining compatible with universal professional principles. The Tri Hita Karana philosophy also offers a practical framework based on harmony among the divine, human beings, and the environment, helping address contemporary audit challenges such as stakeholder conflict and sustainability concerns.

This contribution is significant because it provides one of the first systematic examinations of how Balinese Hindu spiritual principles shape contemporary audit practice, offering a model for culturally grounded professional development beyond Western-centred frameworks. The research shows that indigenous spiritual traditions can serve as legitimate sources of professional excellence deserving both scholarly attention and practical application in diverse cultural contexts.

4.6.2 Practical Implications

These theoretical contributions generate several practical implications for audit firms, professional bodies, regulators, and accounting educators.

For Audit Firms and Professional Bodies:

This research offers frameworks for developing culturally responsive ethics programs that move beyond compliance-based approaches. The findings suggest that integrating authentic spiritual or philosophical foundations with technical competence can provide sustainable ways to strengthen professional integrity and public trust. Rather than relying only on universal secular ethics that may have limited resonance in non-Western settings, ethics training programs could explore how local wisdom traditions reinforce commitment to international professional standards such as the International Federation of Accountants (IFAC) Code while maintaining strong adherence to its fundamental principles.

The three-dimensional integration model provides a practical template; which are consciousness development (helping practitioners connect work to a deeper sense of purpose through reflection, meaning-making activities, and values clarification), practice integration (showing how spiritual or philosophical commitments can be translated into specific professional behaviours, such as refusing inappropriate inducements, maintaining a long-term stakeholder orientation, and pursuing continuous learning as a moral responsibility), and relational restructuring (applying holistic frameworks such as Tri Hita Karana and its harmony among the divine, human beings, and the environment to stakeholder engagement, moving beyond narrow shareholder primacy toward broader welfare considerations).

For Regulators and Standard Setters:

The research demonstrates that compliance-based regulatory frameworks, while necessary, are not sufficient without cultivating practitioners' ethical consciousness. Professional development programs that integrate spiritual or philosophical awareness alongside technical competence may produce more sustainable ethical outcomes than an exclusive focus on regulatory compliance. Such approaches may also help reduce audit deficiencies through intrinsic ethical motivation, as reflected in participants' resistance to client pressure and material temptation even when commercial incentives favoured compromise.

The International Federation of Accountants (IFAC) Code's principles-based conceptual framework (Section 2.4) provides flexibility for accommodating diverse cultural and spiritual

foundations that strengthen compliance through internal motivation while maintaining universal fundamental principles. Standard setters could more explicitly recognise and encourage these culturally responsive adaptations rather than treating spiritual values as separate from, or potentially in conflict with, professional responsibilities.

For Multinational Accounting Firms:

Firms operating across diverse cultural contexts can benefit from understanding and respecting how local spiritual traditions strengthen practitioners' commitment to universal professional principles. Rather than imposing uniform global ethics training, culturally adaptive approaches may draw on indigenous wisdom while maintaining rigorous international standards. The Bali case demonstrates that cultural and spiritual diversity can be a resource rather than an obstacle in developing a global profession capable of serving diverse stakeholders ethically and competently.

Practical strategies include recruiting culturally knowledgeable leaders who can connect local traditions with global standards, developing region-specific ethics modules that acknowledge local philosophical frameworks while linking them to International Federation of Accountants principles, and creating mentorship programs that pair practitioners from different cultural backgrounds to share insights on integrating personal values with professional responsibilities.

For Accounting Educators:

Professional education curricula can integrate the study of diverse ethical frameworks—including indigenous spiritual traditions—to show how different cultural contexts develop varied yet compatible approaches to core professional ethics. Rather than presenting ethics only as universal secular principles detached from cultural settings, pedagogy could examine how practitioners across the world pursue ethical professional practice through different philosophical foundations, such as Islamic *taqwa* (God-consciousness), Buddhist mindfulness and compassion, Hindu dharma and karma yoga, Ubuntu interconnectedness, and Christian stewardship. These traditions can support commitment to integrity, objectivity, competence, confidentiality, and professional behaviour consistent with International Federation of Accountants principles.

This culturally informed approach prepares graduates for global professional practice, where they are likely to engage with colleagues, clients, and stakeholders who operate from diverse value systems. It also encourages respect for differences while maintaining universal professional standards.

Acknowledging Institutional Constraints:

While this research demonstrates the beneficial integration of spiritual values with professional practice in the Balinese context, several institutional constraints should be acknowledged. The Bali setting represents a relatively culturally homogeneous environment in which Hindu philosophy functions as a dominant framework, enabling collective spiritual-professional integration at the community level. Replicating such integration in more diverse settings presents different challenges. Practitioners from minority spiritual traditions may lack supporting community infrastructure, such as temples, collective ceremonies, or cultural advisors. Organisational environments may not always accommodate spiritual practices, including prayer time, ceremonial leave, or symbolic spaces such as office altars. In addition, multicultural teams require careful navigation of different belief systems without privileging any single tradition.

However, the core mechanisms identified in this study – cultivating intrinsic ethical motivation by connecting work to deeper purpose, developing sustainable professional identity through values integration rather than conflict management, and broadening stakeholder consideration through holistic frameworks – extend beyond any specific religious context. Secular philosophical traditions, such as virtue ethics, care ethics, and communitarianism, as well as other spiritual frameworks, can provide comparable foundations. The key insight is not that all practitioners should adopt Hindu practices, but that authentic integration of deeply held values with professional responsibilities, supported by organisational and professional cultures that respect such integration, generates more sustainable ethical outcomes than purely compliance-based approaches.

Multinational firms and professional bodies can facilitate this process by creating inclusive environments that respect diverse value systems, providing flexibility for practitioners to connect professional work with personal meaning-making frameworks, offering ethics training that explores multiple philosophical and spiritual approaches

to professional excellence, and developing assessment methods that evaluate ethical awareness and character alongside technical competence.

5. Conclusion

This heuristic case study demonstrates that Balinese Hindu public accountants achieve a sophisticated integration of spiritual consciousness with contemporary professional practice through a comprehensive synthesis that strengthens both spiritual development and professional competence. The investigation reveals a three-dimensional integration process involving transformation of consciousness, modification of practice, and restructuring of relationships, which together create an authentic professional identity that goes beyond conventional compliance-based approaches. The spiritual frameworks of *Manusa Yadnya*, *Ngayah*, and Tri Hita Karana provide sustainable foundations for professional ethics by generating intrinsic motivation for excellence that can endure despite external pressure or material temptation.

This research contributes to global accounting knowledge by showing how indigenous spiritual traditions can strengthen rather than conflict with international professional standards. The integrative model developed through this case study offers a framework for designing culturally responsive professional development programs that respect diverse wisdom traditions while maintaining universal ethical principles essential to global professional practice. These findings also address urgent needs within the contemporary accounting profession for more authentic ethics frameworks that move beyond regulation by fostering genuine ethical consciousness among practitioners.

The study's primary limitation lies in its contextual specificity. The heuristic approach, while appropriate for exploring subjective consciousness and spiritual meaning-making, introduces researcher subjectivity into interpretation. Despite validation through triangulation, member checking, and peer debriefing, the findings reflect the researcher's engaged understanding and may differ under alternative analytical perspectives. In addition, the focus on six Balinese Hindu practitioners limits direct generalisation to other cultural and religious contexts. However, the principles identified – integrating transcendent values with professional practice, cultivating intrinsic ethical motivation through spiritual consciousness, and harmonising indigenous wisdom with global standards – offer transferable insights relevant to diverse settings.

Future research can extend this investigation in several directions. Comparative studies examining how other spiritual traditions—Islamic, Buddhist, or Christian—integrate with professional accounting practice could reveal whether similar mechanisms operate across different religious contexts. Longitudinal research tracking how spiritual-professional integration develops throughout practitioners' careers may illuminate developmental processes and key transition points. Quantitative studies measuring the relationship between spiritual consciousness and observable audit quality outcomes would complement the depth of this qualitative inquiry with broader empirical validation. Finally, intervention-based research that designs and evaluates professional education programs incorporating spiritual consciousness training could assess the practical effectiveness of the integrative model.

The implications extend beyond the Balinese context and suggest broader principles for integrating spiritual wisdom with professional excellence in diverse cultural settings, offering sustainable pathways for strengthening professional integrity and public trust through authentic spiritual-professional synthesis. As audit quality challenges continue globally despite extensive regulatory frameworks, this research shows that solutions may lie not only in stronger enforcement but also in cultivating practitioners' intrinsic ethical motivation through culturally grounded spiritual consciousness that transforms professional work from technical compliance into service to humanity.

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