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**CULTURE AND TAXES: IMPLEMENTATION OF TRI HITA
KARANA IN THE ACCOUNTING INFORMATION SYSTEM FOR
LOCAL TAX OPTIMIZATION IN BALI**

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Abstract:

This study aims to analyze the role of Technology Utilization in AIS and the Implementation of Tri Hita Karana Values on Tax Reporting and Regional Tax Optimization in Bali, with a focus on Village Credit Institutions (LPD) in Gianyar and Badung Regencies. The research method used is quantitative, with data collection through closed questionnaires distributed to 122 LPDs as a sample. Data analysis was conducted using the SmartPLS program to test the validity, reliability, and feasibility of the model, and to measure the influence of each variable on the research results. The results of the study show very interesting findings. The SEM-PLS analysis shows that Technology Utilization in AIS and the Implementation of Tri Hita Karana Values show a positive contribution to improving Tax Reporting and Regional Tax Optimization. Analysis of the description of respondents' answers shows responses that only reach the Fair category. Both findings indicate that LPDs can play a role in improving Tax Reporting and Regional Tax Optimization in the future. The current condition shows that LPDs are still not ready to be involved in tax performance in Gianyar and Badung Regencies. These results need to be addressed in further research by seeking stimulus formulations for each LPD. LPD basically supports the involvement of this institution to help improve Tax Reporting and Regional Tax Optimization.

Keywords: Accounting Information System Technology, Tri Hita Karana, Tax Reporting and Regional Tax Optimization

INTRODUCTION

Bali is a strategic region for global business. Numerous businesses thrive in Bali, ideally contributing to economic growth. Bali possesses a traditional concept that aligns this rapid business development for the benefit of all parties. This concept, Tri Hita Karana, teaches harmony between humans and God (parahyangan), fellow humans (pawongan), and nature (palemahan) (Arsa et al. 2023). If implemented effectively, this concept will encourage the business sector to show a strong commitment to Bali. This commitment to jointly develop Bali manifests itself in concrete contributions to its development (Dewi, Triyuwono, & Hariadi, 2024). This local wisdom has been proven to positively contribute to sustainable development in many countries (Pereseina 2025).

The reality shows that the business sector in Bali is still unable to make a maximum contribution to development in Bali. The strongest evidence is the deviation between regional tax targets and realization from 2021 to 2023.

Table 1. Bali Regional Tax Revenue 2021-2023

Types of Taxes	2023 Target (Rp Billion)	2022 Realization (Rp Billion)	Deviation (%)
Hotel and Restaurant Tax	1.000	850	-15%
Entertainment Tax	300	250	-17%



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Types of Taxes	2023 Target (Rp Billion)	2022 Realization (Rp Billion)	Deviation (%)
property tax	500	400	-20%

Source: Bali Regional Revenue Agency (2023)

Table 1 details the target deviation and actual revenues of regional taxes, including Hotel and Restaurant Tax (PHR), Land and Building Tax (PBB), and Entertainment Tax. These three types of regional taxes are the backbone of regional economic development. However, regional tax revenue in Bali has not been optimal, even though the tourism sector has begun to recover post-pandemic. Low tax compliance and a suboptimal tax reporting system are the main obstacles to optimizing tax revenue.

Efforts to increase regional tax revenue in Bali can ideally be achieved through an approach that prioritizes local wisdom, namely the Tri Hita Karana concept. Therefore, an institution based on local wisdom is needed to implement this concept. An institution that can ideally help increase tax revenue in Bali is the Village Credit Institution (LPD). LPDs play a strategic role as local financial institutions that support economic transactions for the community and small businesses. Although LPDs are not directly taxpayers, they function as institutions that facilitate and support tax compliance for customers or business actors, particularly in financial reporting relevant to regional taxes. Therefore, optimizing the Accounting Information System (AIS) in LPDs and implementing the Tri Hita Karana cultural values are crucial to promote transparency and accountability in financial reporting.

Accounting Information Systems (AIS) in LPDs and related institutions should facilitate more transparent and accurate tax reporting by integrating technology and the Tri Hita Karana cultural values to improve regional tax compliance and revenue.

Previous relevant research indicates differing findings regarding AIS implementation and cultural factors in optimizing financial performance. The table below illustrates the research gap based on previous studies:

Table 2. Research Gap in Previous Research

Study	Findings	Research Gap
Pramesti & Renaldo (2023)	Tri Hita Karana improves LPD business sustainability.	Does not examine the direct impact on tax revenue
Putra & Indriyani (2020)	Organizational commitment and local culture improve organizational performance.	Not focused on the tax sector
Yuesti, Adnyana & Pramesti (2022)	SIA has a positive effect on the quality of financial reports	Not yet linked to the Tri Hita Karana culture and regional taxes

Previous research has highlighted several important aspects. Pramesti & Renaldo (2023) found that the implementation of Tri Hita Karana values strengthens the operational sustainability of LPDs, but did not directly link this to their role in optimizing tax revenue. Furthermore, Putra & Indriyani (2020) emphasized that the use of technology in AIS can improve financial reporting efficiency, but their focus was limited to the internal aspects of the institution. Therefore, there is a research gap regarding how LPDs, through the use of technology and local cultural values, can play a role in supporting a more effective regional tax system.

Research Problem Formulation. Based on the phenomena and research gaps found, the problem formulation in this research is:



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1. How does the use of technology in the Accounting Information System (AIS) at LPDs contribute to improving the quality of reporting and optimizing local taxes?
2. Does the implementation of Tri Hita Karana values in LPD operations affect the quality of reporting and optimizing local taxes?
3. To what extent does the combination of technology and local cultural values implemented by LPDs support the quality of reporting and optimizing local taxes?

Research Hypothesis. The use of technology in the Accounting Information System (AIS) at LPDs plays a crucial role in improving reporting quality and facilitating customer and business actors in fulfilling their tax obligations. Technology enables more accurate and transparent transaction documentation, thus supporting timely tax reporting. The Technology Acceptance Model (TAM) states that perceived usefulness and ease of use of technology can increase its adoption within organizations, including local financial institutions. Yuesti, Adnyana, & Pramesti (2022) revealed that the implementation of technology improves the quality of financial reports, which can assist the public in reporting taxes accurately. Therefore, this study measures the contribution of technology in the AIS to improving tax compliance through better information quality and an efficient reporting system.

H1: Utilization of Technology in AIS Contributes to the Quality of Reporting and Optimization of Regional Taxes.

The implementation of Tri Hita Karana values, which emphasize harmony between humans, the environment, and God, strengthens transparency and accountability in financial reporting at LPDs. These values play a role in creating high ethics and social commitment, thereby helping customers and business actors comply with their tax obligations. Based on Institutional Theory, local cultural norms and values shape accountable management practices within organizations. Pramesti & Renaldo (2023) found that the integration of Tri Hita Karana values increases LPD operational transparency, but its impact on local tax reporting has not been widely explored. This study highlights the importance of cultural values in encouraging honest and accurate tax reporting, as part of the social and ethical commitment of local financial institutions.

H2: Implementation of Tri Hita Karana Values Improves the Quality of Regional Tax Reporting and Optimization.

The combination of technology utilization in AIS and the implementation of Tri Hita Karana values in LPD creates an efficient and ethical financial system, which ultimately contributes to tax reporting and optimization of regional tax revenue. Contingency Theory states that organizational effectiveness is influenced by the alignment between internal (cultural values) and external (technology) factors. Research by Putra & Indriyani (2020) and Yuesti, Adnyana & Pramesti (2022) supports that the application of technology and local culture in financial management improves the efficiency and sustainability of financial institutions. In the context of regional taxes, the combination of technology and local culture can encourage taxpayer compliance through a more transparent and integrated system, which in turn increases tax revenue sustainably.

H3: The Combination of Technology and Tri Hita Karana Values Contributes to the Quality of Regional Tax Reporting and Optimization.

METHODS

Research Design. This study uses a quantitative approach with explanatory research methods to examine the effect of technology utilization and the application of Tri Hita Karana values in the Accounting Information System (AIS) on optimizing local tax revenue. The purpose of this study is to analyze the contribution of the combination of technology and local culture in improving the



transparency of financial reporting and taxpayer compliance of community members who are LPD customers, as well as its impact on local tax revenue in Bali. With this approach, the study can provide empirical evidence regarding the relevance of technology and cultural values in a community-based tax system.

Population and Sample. This research focuses on Village Credit Institutions (LPDs) in two major regencies in Bali, Gianyar and Badung, which play a strategic role in local financial management and support regional tax revenue. Data shows that there are 274 LPDs in Gianyar Regency, although some are experiencing operational constraints due to bad debts or internal management issues. Of these, 257 LPDs are active, while the remainder are inoperative or have frozen assets. In Badung Regency, there are 122 LPDs, spread across several sub-districts such as Abiansema, Mengwi, and South Kuta, which play a vital role in the traditional village economy through the provision of credit and other financial services. The sample was selected using a purposive sampling technique with the following criteria:

1. LPDs that have adopted technology-based AIS.
2. LPDs that maintain regular financial reports and are involved in related tax reporting.
3. LPDs are involved in community economic activities, particularly the tourism sector.

The number of samples taken was 122 LPDs, with a target of 100-150 respondents consisting of LPD administrators and financial staff.

Data Collection Procedures. Quantitative data collection was conducted using a closed-ended questionnaire designed based on indicators for each research variable (technology utilization, Tri Hita Karana, tax compliance, and regional tax revenue). This questionnaire was sent as a Google Form link to respondents for ease of completion.

Each question used a Likert scale of 1-5 (1 = Strongly Disagree, 5 = Strongly Agree). The questionnaire questions were structured based on the research variables, namely:

1. Utilization of Technology in AIS: System quality, operational efficiency, and reporting accuracy.
2. Tri Hita Karana Values: Transparency, accountability, and ethical decision-making.
3. Public Tax Compliance: Frequency and accuracy of tax reporting.
4. Optimization of Regional Tax Revenue: Increasing the volume and timeliness of tax revenue.

Analysis Data. Data analysis was conducted using the SmartPLS statistical application, which is suitable for models with complex variables and small to medium sample sizes. The analysis procedure included:

1. Validity and Reliability Testing. Validity was tested by examining factor loadings (≥ 0.7) to ensure that each indicator adequately measures the variable. Reliability was tested using Cronbach's Alpha (≥ 0.7) to ensure consistency of responses.
2. Model Feasibility Testing. Model evaluation used Average Variance Extracted (AVE) (≥ 0.5) and Composite Reliability (≥ 0.7) to ensure the model was reliable and accurate.
3. Hypothesis Testing. The test was conducted by examining the t-statistic and p-value ($p < 0.05$) to determine whether the hypothesis was accepted or rejected.

The relationship between variables was measured using the path coefficient to determine the strength of the influence of the independent variables on the dependent variable. The results of this analysis will be presented in tables and graphs, and explained in a narrative to provide a clear understanding of the meaning of the analyzed data. With this approach, the research is expected to provide new insights into the role of technology and culture in supporting a sustainable tax system in Bali.

RESULT AND DISCUSSION

This study aims to analyze the impact of technology utilization in Accounting Information Systems (AIS) and the implementation of Tri Hita Karana values on community tax compliance and the optimization of regional tax revenue through Village Credit Institutions (LPD). The analysis was conducted using quantitative methods through SmartPLS. The research results are described in the following stages.

Descriptive Statistical Data Analysis. Descriptive analysis was used to examine respondents' perceptions of each research variable. The following table presents descriptive statistics from questionnaires from 122 LPDs in Gianyar and Badung Regencies.

Table 3. Description of Respondents' Answers on the Use of Technology in SIA

No	Indicator	Mean	Category
1	Information technology facilitates the recording and reporting of transactions at LPDs.	2.93	CB
2	Technology-based systems reduce financial reporting errors.	2.98	CB
3	LPDs use specialized applications to record and report business-related taxes.	2.75	CB
4	Utilization of technology improves LPD operational efficiency.	2.89	CB
5	LPDs provide regular training on technology use.	2.88	CB
	Total Mean	2.89	CB

Respondents' responses to the variable "Utilization of Technology in AIS" showed an average score of 2.89, thus falling into the Fairly Good category. Respondents' responses indicate that the utilization of AIS technology in LPDs is quite good, but still needs improvement. This is because digital information technology continues to develop, requiring careful adaptation to technology. Most LPDs are already capable of operating AIS very well, but when tax responsibilities are added, many object. Utilizing LPDs to record and report business-related taxes is considered to require adjustments to the program and skills needed to operate the AIS. This situation places an additional burden on LPD employees.

Table 4. Description of Respondents' Answers on the Implementation of Tri Hita Karana Values

No	Indicator	Mean	Category
1	Tri Hita Karana values are applied in decision-making at LPDs.	2.93	CB
2	Harmonious relationships with the community have a positive impact on LPD operations.	3.04	CB
3	The application of local cultural values drives financial reporting transparency.	3.00	CB
4	LPD ethics and social responsibility reflect Tri Hita Karana values.	3.00	CB
5	Local cultural values encourage a commitment to comply with tax obligations.	3.02	CB
Total Mean		3.00	CB

Respondents' responses to the Tri Hita Karana Values Implementation variable showed an average score of 3.00, making it fall into the Fairly Good category. This Fairly Good category



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indicates that the current Tri Hita Karana values are not optimal. Interview results indicate that many customers, who are indigenous people, still feel a low sense of belonging to the LPD. This is not only due to competition with commercial banks. Several cases of irregularities at LPDs in Bali have led to a decline in trust in them.

Table 5. Description of Respondents' Answers on Tax Reporting and Regional Tax Optimization

No	Indikator	Mean	Kategori
1	The LPD plays a role in facilitating tax reporting by the public or business actors.	2.98	CB
2	The LPD actively coordinates with local governments regarding tax obligations.	2.94	CB
3	The use of technology and local culture increases public tax compliance.	2.97	CB
4	The tax reporting system used supports smooth and timely tax payments.	2.80	CB
5	The LPD contributes to increasing regional tax revenue through education and support.	2.93	CB
Total Mean		2.92	CB

Respondents' responses to the Tax Reporting and Regional Tax Optimization variables showed an average score of 2.92, thus falling into the Fairly Good category. This average response rate, which is only in the Fairly Good category, indicates that the LPD (Regional Tax Institutions) in Badung and Gianyar Regencies are still unable to help improve Tax Reporting and Regional Tax Optimization. Field findings indicate that LPDs have actually assisted the community in fulfilling regional tax obligations such as SAMSAT and PBB. LPD assistance is more like a service bureau that assists with tax payments, not as an institution that assists with Tax Reporting and Regional Tax Optimization.

Data Validity and Reliability Test. Validity is tested using loading factors, while reliability is tested using Cronbach's Alpha and Composite Reliability.

Table 6. Results of Validity and Reliability Tests

No	Variables	Loading Factor	Cronbach's Alpha	Composite Reliability
1	Utilization of Technology in AIS	0.858 - 0.890	0.918	0.941
2	Implementation of Tri Hita Karana Values	0.855 - 0.891	0.925	0.938
3	Tax Reporting and Regional Tax Optimization	0.854 - 0.881	0.922	0.943

The test results show that the loading factor value is greater than 0.5, while the Cronbach's Alpha value is greater than 0.6, and the Composite Reliability value is greater than 0.7. Therefore, the three variables have met the validity and reliability requirements.

Model Feasibility Test. The model was tested using Average Variance Extracted (AVE) and R-Square (R²).

Table 7. Hasil Model Feasibility Test

No	Variables	Average Variance Extracted (AVE)	R-square
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1	Utilization of Technology in AIS	0.762	
2	Implementation of Tri Hita Karana Values	0.752	0.758
3	Tax Reporting and Regional Tax Optimization	0.768	

The test results show an AVE value greater than 0.5, thus confirming the feasibility of the model. The R-square value is greater than 0.5, thus confirming the robustness of this analysis.

Uji Hipotesis. Hypothesis testing is carried out by looking at the path coefficient table, as shown below.

Table 8. Hypothesis Testing Results

Influence	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
SIA LPD -> RegionalTax	0.600	0.097	6.206	0.000
THK LPD -> Regional Tax	0.332	0.098	3.380	0.001

The test results showed a t-test value of 6.206 with a significance level of 0.000. This significance level of less than 0.05 indicates that the use of technology in the AIS contributes to the quality of reporting and optimization of regional taxes.

The test results showed a t-test value of 3.380 with a significance level of 0.001. This significance level of less than 0.05 indicates that the implementation of the Tri Hita Karana values improves the quality of reporting and optimization of regional taxes.

The R-squared test result was 0.758, indicating that the combination of technology and Tri Hita Karana values contributed 75.8% to the quality of reporting and optimization of regional taxes. This effect of more than 0.5 indicates a strong influence of the combination of technology and Tri Hita Karana values on the quality of reporting and optimization of regional taxes. Therefore, the combination of technology and Tri Hita Karana values contributes to the quality of reporting and optimization of regional taxes.

H1: Technology Utilization in AIS Contributes to Reporting Quality and Optimization of Regional Taxes. Hypothesis testing results indicate that technology utilization has a significant impact on tax compliance, with a path coefficient of 0.600 and a t-statistic of 6.206. This supports the findings of Yuesti, Adnyana, & Pramesti (2022) that technology use increases the efficiency and accuracy of financial reports, making it easier for the public to file taxes.

H2: Implementation of Tri Hita Karana Values Improves Reporting Quality and Optimization of Regional Taxes. Test results indicate that the implementation of Tri Hita Karana values significantly impacts reporting quality and optimization of regional taxes, with a path coefficient of 0.332 and a t-statistic of 3.380. This aligns with the findings of Pramesti & Renaldo (2023), who stated that local cultural values enhance transparency and accountability in community financial institutions.

H3: The Combination of Technology and Tri Hita Karana Contributes to Reporting Quality and Regional Tax Optimization. The combination of technology utilization and Tri Hita Karana values demonstrates the important role of these two factors in optimizing regional tax revenue. This finding is consistent with research by Putra & Indriyani (2020), which highlights the importance of integrating technology and culture for the performance of local institutions.

This discussion outlines the research findings in depth based on each tested hypothesis. Furthermore, the results are compared with previous research findings to identify similarities and differences in perspective.



H1: Technology Utilization in Accounting Information Systems (AIS) Contributes to Reporting Quality and Local Tax Optimization

The analysis shows that technology utilization in Accounting Information Systems (AIS) has a positive and significant effect on Reporting Quality and Local Tax Optimization, with a path coefficient of 0.600 and a p-value of 0.000. This indicates that technology-based AIS facilitates transaction recording and reporting, reduces errors, and expedites the tax reporting process.

This finding aligns with research by Yuesti, Adnyana, & Pramesti (2022), which demonstrated that technology utilization improves the quality of financial reports in local government institutions, although their research focused primarily on internal financial reports. This study adds new insights by linking information system efficiency to increased tax compliance in the LPD sector, emphasizing that technology helps customers fulfill their tax obligations more easily and accurately.

H2: Implementation of Tri Hita Karana Values Improves Reporting Quality and Optimization of Regional Taxes

The results of this study demonstrate that the implementation of Tri Hita Karana values significantly impacts the quality of reporting and optimization of regional taxes, with a path coefficient of 0.332 and a p-value of 0.001. This indicates that the implementation of local harmony and ethics values promotes transparency and accountability in LPD financial reporting, which in turn supports the quality of reporting and optimization of regional taxes.

This finding aligns with research by Pramesti & Renaldo (2023), which states that the implementation of Tri Hita Karana strengthens operational transparency and business sustainability of LPDs. However, this study broadens this understanding by linking the implementation of these cultural values to tax compliance, demonstrating that transparency driven by local values also impacts the accuracy and precision of tax reporting.

H3: The Combination of Technology and Tri Hita Karana Values Contributes to the Quality of Reporting and Optimization of Regional Taxes

The analysis shows that the combination of technology and Tri Hita Karana values significantly impacts the quality of reporting and optimization of regional taxes, contributing 75.8%. This confirms that the integration of technology and local culture creates an efficient, transparent, and accountable tax system, thereby improving the quality of reporting and optimizing local taxes.

This finding aligns with research by Putra & Indriyani (2020), which shows that integrating local cultural values and technology can improve the efficiency and performance of community financial institutions. However, this study deepens the perspective by linking this implementation to optimizing local tax revenue, underscoring the importance of coordination between the LPD (Regional Development Bank) and local governments to strengthen the tax system.

The results of this study provide new insights into how technology and local cultural values can be used synergistically to support regional tax compliance and revenue in Bali. The findings indicate that while technology can increase efficiency, the implementation of local values, such as Tri Hita Karana, is a crucial component in creating transparency and accountability. The Tri Hita Karana values, which include Palemahan, Pawongan, and Parahyangan, represent principles of harmonious living in Balinese culture that promote balance between human relationships with the environment, fellow human beings, and God.

Palemahan (Relationship with Nature/Environment). In the context of accountability and transparency, the Palemahan value encourages every institution to respect and protect the environment as a form of social responsibility. This can be implemented through responsible and transparent resource management, for example, by openly documenting resource use and accounting for the environmental impact of each operational activity.



Pawongan (Relationship with Others). Pawongan focuses on harmonious relationships between individuals within a community or organization. In implementing these values, institutions are expected to maintain openness of information and fairness among members, and collaborate based on the principle of mutual respect. Transparency in decisions, involvement in policy-making, and open communication are tangible manifestations of these values within the organization, ensuring that every individual feels involved and valued.

Parahyangan (Relationship with God). Parahyangan involves spiritual values and moral responsibility, which are embodied in every action, including in institutional management. By implementing Parahyangan, institutions strive to maintain honest work practices with high integrity, ensuring that every administrative process, financial reporting, and decision-making process is conducted with high ethics and moral responsibility.

The application of these three values in institutional management creates a strong foundation for transparency and accountability, making the organization more responsive to the needs of the environment, community, and work ethic, in accordance with the spirit of Tri Hita Karana.

These findings have practical implications for local governments and the LPD (Regional Development Institutions), namely the need for:

1. Strengthening coordination between LPDs and local governments in tax reporting.
2. Increasing technology-related training to improve LPD employees' competency in using AIS.
3. Education and socialization of local cultural values in the operations of financial institutions, to strengthen commitment to ethics and accountability.

CONCLUSION

This study demonstrates that the use of technology in Accounting Information Systems (AIS) and the implementation of Tri Hita Karana values play a significant role in improving public tax compliance and optimizing local tax revenue through Village Credit Institutions (LPDs) in Bali. The quantitative analysis reveals that technology facilitates accurate transaction recording and reporting, while the application of local cultural values promotes transparency and accountability in LPD operations. The combination of the two creates an effective reporting system, which significantly contributes to increasing local tax revenue.

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