Paruman Barong Ritual Management in Pura Luhur Natar Sari, Apuan Village, Tabanan Regency

I Nyoman Bontot1, Marsono2

1,2Hindu Religious Enlightenment Study Program, Institute of Hindu Dharma Negeri, Denpasar, Bali, Indonesia

Abstract:

Piodalan ageng in Pura Luhur Natar Sari, Pakraman Apuan Village is held once a year on Tumpek Krulut Day, lasting for 50 days. The ceremonial procession begins with the process of the ngen, melasti, Bhatara tedun kabeth, singing and schooling, nyineb, and nyinleh penyineb works. The length and complexity of the implementation of piodalan ageng, took up a lot of time of the Hindus of Pakraman Apuan Village as the main supporter in making a living. In addition, agodalan agod requires a large enough cost. This study examines the philosophy of Paruman Barong, HR management, and Piodalan Ageng financing management. The problem is examined using Structural Theory, Consumption Theory, and Management Theory. The study was conducted with qualitative research methods supported by quantitative data.

Paruman Barong Ritual is a series of piodalan ageng in Pura Luhur Natar Sari with three series of processions, namely: (1) the procession of taksu nunas which coincides with Krumput Tumpek Day which is a holy day for taksu barong, masks, and so on, (2) the procession of pujawali, and (3) paraphrasing Ida Bhatara in a noetic manner.

In the global era, the management of Pura Luhur Natar Sari is held collectively by Puri Marga as symbolic temple food, Jero Mangku Gede, panyarik, and temple pamaksan, assisted by the ngayah committee, which consists of a development committee and a work committee (piodalan), and a village Pakraman Apuan as an institution, as the main authority. In addition to mentors from Apuan Village, the implementation of piodalan ageng was assisted by coercion and devotion and other people around the temple.

In piodalan ageng in 2019 the costs incurred were Rp. 515,950,000.00 is used to finance the making of upakara / banten, ulam banten, sesakara ceremonies, upakara construction and support, consumption, transportation, electricity and water, and others. Costs incurred were obtained from sources: pepeson (dues) forcing, a while before and during piodalan and during Ida Bhatara, the donations / punia funds from the people and government / private agencies, and merchant / entertainment fees amounting to Rp. 835,641,500.00.

Keywords: management, ritual, barong paruman
I Nyoman Bontot et al. Paruman Barong Ritual Management in Pura Luhur Natar Sari, Apuan Village, Tabanan Regency

Introduction:

The piodalan ceremony at Pura Luhur Natar Sari, Pakraman Apuan Village, Baturiti District, Tabanan Regency, is held every six months, at Saniscara Kliwon (Tumpek) Krulut. In accordance with tradition, piodalan ageng is held once a year, interspersed with ali piodalan. Piodalan ageng procession in 2019 begins with the pangunyan procession, Tapakan Ida Bhatara Sakti karing headed to villages and temples in Tabanan, Badung, and Gianyar Regencies, for 42 days starting on Galungan July 26, 2019, until Buda Pahing Krulut, and ends with a melasti procession at Batu Bolong Beach, Badung Regency on September 4, 2019. At the Pangunyan procession, Tapakan Ida Bhatara Sakti Simpang (stop) to the Mrajan Agung Temple Puri Marga and the Mrajan Agung Temple Mengwi Temple. The peak of piodalan ageng which fell on Tumpek Krulut on September 7, 2019, was attended by 57 Tapaks Ratu Gede (barong) and Tapaks Ratu Mas / Ayu (Rangda) from Tabanan, Badung, Gianyar, Bangli, and Jemberana Regencies, and thousands of pamedek from all over Bali. The piodalan ageng series at Pura Luhur Natar Sari was screened (closed) on Merakih Tuesday at 04.00 Wita (Wednesday 11 September 2019 in the morning). There is a difference in the procession of piodalan ageng in Pura Luhur Natar Sari and piodalan in other temples in general. At the peak of piodalan ageng in Pura Luhur Natar Sari, all of the Pralingga Tapakan Ida Bhatara napak pertiwi (Bhatara tedun kabeh), while in other temples generally stay at Bale Papelik / Bale Paruman. The presence of dozens of barongs with a Bhatara tedun kabeh procession at Pura Luhur Natar Sari is known as a barong paruman ritual.

The implementation of the ceremonial procession at piodalan ageng in Pura Luhur Natar Sari, arranged by paruman barong in such a complex and long enough, can disrupt the activities of Hindus (households) especially those who live in Pakraman Apuan Village as the main pagempon of Pura Luhur Natar Sari to earn a living. Some Hindus of Pakraman Apuan Village must accompany Ida Bhatara Sakti’s Tap to visit several temples (108 temples) in three regencies (Tabanan, Badung, and Gianyar), and some must prepare the facilities and infrastructure needed for the implementation of ageng piodalan ageng. Besides taking up a lot of time to make a living it also requires a large amount of money, both for the implementation of ageng piodalan and to receive guests of the accompaniment of Tapakan Ratu Gede (barong) and Tapakan Ratu Mas / Ayu (rangda) from five districts in Bali (Tabanan, Badung, Gianyar, Bangli, and Jemberana). The amount of costs that must be incurred and the amount of time that is consumed in each execution of piodalan ageng (paruman barong) in Pura Luhur Natar Sari, should make Hindus in Pakraman Apuan Village economically poor. In fact, the economy of Hindus in Pakraman Apuan Village is very good.

Based on the description in the background above, the problems in this study can be formulated as follows: (1) Why are routinely carried out paruman barong rituals in Pura Luhur Natar Sari? (2) How do Hindus in Apuan Village carry out regular paruman barong rituals? and (3) How do Hindus in Apuan Village finance the barong paruman ritual?

Literature Review, Concept, and Theory Basis:

Some of the results of previous studies used as a reference in this study include Sukarsa (2005), Sukarsa (2006), Wijaya (2012), Bontot (2011), and Bontot (2014). Presenting the concepts of management, ritual, and barong paruman. The problem is examined using eclectic theory, namely Structural Theory of Anthony Giddens, Consumption Theory of Keynesian and Modigliani, and Management Theory of Adam Smith's thought, Henry Fayol's classical organizational school, and Hindu management principles based on Tri Hita Karana's Philosophy.

Research Methods:

Paruman barong ritual management research in Pura Luhur Natar Sari, Apuan Village, Baturiti District is an ethnographic study which is a type of qualitative research, supported by qualitative and quantitative data sourced from primary and secondary data, using a sociological approach. The study was conducted in the Pakraman Apuan Village, Baturiti District, and Tabanan Regency.
The instrument or research tool used in qualitative research is the researcher himself (Sugiyono, 2012: 305). Informants were determined using a purposive sampling technique, which was combined with snowball sampling techniques. Data collection uses participant observation techniques, in-depth interviews, and documentation studies.

Data analysis was performed using two methods, namely qualitative methods and quantitative methods. Qualitative data analysis is done by the method of interpretation or expressing, explaining, translating hidden things in language or symbols, so that the meaning contained in the object of research can be understood by humans (Poespoprodjo, 1987: 192). Quantitative data analysis is performed using a simple calculation method, then the data that has been analyzed are presented in the form of tables, graphs, and charts. All data analysis results are presented formally and informally.

**Research Result:**

Based on the studies conducted, the results of research on the ritual of paruman barong in Pura Luhur Natar Sari, Apuan Village, Tabanan Regency (philosophical and management studies), based on the three problems raised, can be formulated as follows:

First, the implementation of the ceremonial procession when the peak of work on piodalan ageng in Pura Luhur Natar Sari is different from the procession of peak works in other temples in Bali in general, including in Pura Luhur Pucak Padang Dawa and Pura Luhur Pucak Kura which are both nunas places pasupati for Tapakan Ratu Gede (barong). If the implementation of the peak procession of works in public temples in Bali is carried out by offering piodalan ceremonies, all footprints and pralingga Ida Bhatara malinggih (sitana) at Bale Pepelik and Bale Paruman, the fatherland (stepping on the ground) formed a circle around the Upakara Panyegjeg Bhuwana. The implementation of the peak procession of works called Panyegjeg Bhuwana, which is different from the peak procession of works in other temples, came to be known as the barong paruman ritual.

Niskala, the peak of ageng piodalan in Pura Luhur Natar Sari is the implementation of three forms of procession at the same time. Namely: (1) because it coincides with Tumpek Krulut Day which is a holy day of taksu barong and tapel (mask), then all prelingga and Tapada Ida Bhatara jointly invoke taksu through the procession of Bhatara tedun kabeh (natur pertiwi) in the upgrading (page) temples at midnight (miding latri). As proof of obtaining taksu, all Tapakan Ratu Gede (barong) and Tapakan Ratu Mas / Ayu (rangda) participated in a procession of mesolah (barong dance) which was carried out after the procession of Bhatara tedun kabeh was finished until the piodalan ageng was closed (Tapa Ida Bhatara Sakti Pura Luhur Natar Sari Mesineb). The procession began with the Tread Ida Bhatara Sakti meababan in Uttama Mandala. As for Tapakan Ratu Gede (barong) and Tapakan Ratu Mas / Ayu (rangda) at Jaba Sisi Kauh (stage sacral) which was started by Tapakan Ratu Gede (barong) from Pura Bale Agung, Pakraman Baru Village, Marga, Tabanan as the controller (opening) the school community (dance arena / stage) and closed (nyineb) the school community (dance arena) by Tapakan Ratu Gede from Pura Dalem Kediri, Sading Village, Mengwi, Badung; (2) coincides with piodalan, together with the (offered) guardian puja with the ceremony of the Bhuwana Regenerator; and (3) all of the barong and rangda sites that were present were the ones that were settled in the Pasupati area in Pura Luhur Natar Sari. Therefore all Ratu Gede and Ratu Mas / Ayu Tapesans are sons of Ida Bhatara in Pura Luhur Natar Sari Temple was held on Tumpek Krulut midnight, starting at around 22:00 West Indonesia Time until 02.00 West Indonesia Time. During the Bhatara tedun kabeh procession, all of Ida Bhatara's tides and pralingga, including the Ida Bhatara Sakti Luhur Natar Sari tedun temple (descending) from Bale Pepelik and Bale Paruman, the fatherland (stepping on the ground) formed a circle around the Upakara Panyegjeg Bhuwana. The implementation of the peak procession of works called Panyegjeg Bhuwana, which is different from the peak procession of works in other temples, came to be known as the barong paruman ritual.
Luhur Natar Sari in maintaining the cultural harmony and welfare of Hindus in Central - South Bali. Therefore, every year at piodalan ageng in Pura Luhur Natar Sari, all of Ida Bhatara held a meeting (paruman) to discuss the situation of their respective regions.

Based on the history of the standing and development of the Luhur Natar Sari Temple, the temple area was not as large as the current area and the number of Tapakan Ratu Gede (barong) and Tapakan Ratu Mas / Ayu (rangda) were still small. However, over time, the number of barong and rangda who were present increased. Thus, the area of the temple is not able to accommodate barong and rangda as well as the people of barong and rangda accompaniment which are increasing in number until now. To anticipate the booming pemedeek (Hindus) who come, then gradually the area of the temple continues to be expanded. Including relocating the Panti Temple and Pucak Sandi Temple which were originally located in Jaba Tengah Pura Luhur Natar Sari (now) to another location. The increasing number of barong and rangda who attended the Temple of Luhur Natar Sari because according to the beliefs of the Hindus of Pakraman Apuan Village and the refugees of the barong, that during the barong parade there was a dialogue (noetic) between Ida Bhatara Pura Luhur Natar Sari and Ida Sesuhunan Ratu Gede / Ratu Mas / Ayu. It is said that the dialogue sounds like this: Ida Bhatara Pura Luhur Natar Sari: "kenken gumin ceninge jani, to rahayu (how the condition of the Ananda village is now, is it alright)?" Ida Ratu Gede's answer all as sons: "amangkinan becik-becik Ratu ... sakemawon pisagan tityang ten presida nreptiyang antuk (currently doing well, Tuangku ... but my neighboring village cannot be put in order) ". Answered back by Ida Bhatara Puara Luhur Natar Sari: "yan keto Mani puan lakar there is a becik (then there will be a sign of goodness in the future)". Some time after the noetic parade, suddenly in the neighboring village of Linggih Tapakan Ratu Gede who had participated in barong barking, nangiang (making) a new footprint (barong with rangda or rangda only) and the Pasupati nunas to Pura Luhur Natar Sari, and continued like that . Thus, the number of barong and rangda who were present during the agodalan piodalan in Pura Luhur Natar Sari increased. Until now there are around 100 barongs from five regencies (Tabanan, Badung, Gianyar, Bangli, and Jemberana) who have already paid their shareholders to Pura Luhur Natar Sari, Apuan Village, Baturiti District, Tabanan Regency (Bontot, 2014).

Second, the implementation of the ceremonial procession on piodalan ageng in Pura Luhur Natar Sari, assembled by paruman barong, begins with a procession of mastication for 42 days to 108 temples in three districts (Tabanan, Badung and Gianyar). Then proceed with the melasti procession to the beach of Pura Batu Bolong, Canggu Village, Badung Regency, the nuwur tirtha procession, the peak of the work (Bhatara tedun kabeh), the singing, casting works, and collecting works. The procession is so complex and long, disrupting the activities of Hindus (households), especially those who live in the village of Pakraman Apuan as the main pangempon of Pura Luhur Natar Sari in activities to make a living. Besides taking up a lot of time to make a living also requires a lot of money. So that the implementation of the ceremony procession does not overburden and take up the time of Hindus to make a living, especially those in Desa Pakraman Apuan, adequate management, leadership, and management arrangements are needed.

In accordance with the background of the problem, the focus of paruman barong ritual management on the piodalan ageng in Pura Luhur Natar Sari is assessed from the perspective of human resource management (HR management). If it refers to the historical development of Pura Luhur Natar Sari, management studies are divided into three eras, namely: management of the royal era, management of the independence era, and management of the global era. In this article, the study focuses on global era management with modern (Western) management concepts.

Changes in social and cultural activities in the era of globalization have also changed the form of paruman barong ritual management in piodalan ageng and management in Pura Luhur Natar Sari. Panyarik temple along with the Prajuru (administrators) of Pura Luhur Natar Sari, in a
In competitive global era, also had to divide their time and attention between time for fathering and time to earn a living for the welfare of their respective families. If it only relies on the temple pamaksan coordinated by the temple temple and its prefects, as was the ritual management in the independence era, the procession of complex and long ceremonies, and requires large resources in the Luhur Natar Sari Temple, will not be able to run properly. To be able to carry out the entire procession of ceremonies in each piodalan ageng and maintain the temple well, then in the global era, the management of the Luhur Natar Sari Temple is held collectively by Puri Marga as symbolic temple food, Jero Mangku Gede, panyarik, and temple pamaksan, assisted by ngayah committee, which consists of a development committee and a work committee (piodalan), and Pakraman Apuan Village as an institution, as the main commander.

To carry out the whole series of paruman barong ritual processions in Pura Luhur Natar Sari, involving a lot of workers. Starting from the energy to escort Ida Bhatara for 42 days, prepare the facilities and infrastructure of the ceremony, the implementation of the ceremony, and welcoming the guest pemedek (castle leaders, government officials, and others). Based on data obtained from Baruman 27 July 2019 to 11 September 2019, the amount of workforce used amounted to 5,717 people consisting of 2,027 female workers and 3,690 male workers from Pakraman Apuan. The workforce works around 4-5 hours per day for 50 days. In addition to the workforce from the Pakraman Apuan Village, the implementation of the parong barong ritual in Pura Luhur Natar Sari in 2019 was also supported by coercion coming from five villages, bhakti mucuk around five villages, and Hindus around the temple location.

To make the paruman barong ritual a success, the Hindus of Pakraman Apuan Village as the main supporters, manage well their daily work. Farmers generally schedule their work so as not to coincide with the implementation of the baruman paruman ritual. While professionals and employees (public and private employees), propose leave in turn to the institution where they work during the ritual.

Third, the implementation of the barong paruman ritual in Pura Luhur Natar Sari costs a considerable amount. These costs are used to prepare the facilities and infrastructure needed during the implementation of ceremonies, ceremonies / offerings, sesari, consumption, transportation, electricity and water bills, and others. In the parong barong ritual in 2019 it costs Rp. 478,230,000.

| No. | Description                        | Amount (Rp) |
|-----|------------------------------------|-------------|
| 1   | Wewangunan yajna dan penunjang     | 28.546.500,00 |
| 2   | Ulam banten dan sesari             | 134.102.000,00 |
| 3   | Consumption                        | 154.639.500,00 |
| 4   | Transportation                     | 4.373.000,00  |
| 5   | Equipment and equipment            | 26.455.500,00 |
| 6   | Electricity and water accounts     | 12.119.000,00 |
| 7   | Etc                                | 117.994.500,00 |
|     | Total                              | 478.230.000,00 |

These costs do not include the upakara / banten costs made by each of the enforcers of Luhur Natar Sari Temple from five Pakraman villages (Apuan, Jelantik, Kalibukbuk, Pinge, Bunutin, and Tua). Upakara / banten value prepared by the enforcer is around Rp. 37,720,000.00.

| No. | Type of Upakara | Amount (Rp) |
|-----|-----------------|-------------|
| 1   | Pragembal       | 13          |
| 2   | Bebangkit       | 5           |
| 3   | Pras            | 372         |
| 4   | Daksina         | 43          |
| 5   | Daksina Gede Suci | 204      |
|     | Total Cost      | 37.720.000,00 |
The amount of costs incurred by the temple pengempon, both by each coercion and by the committee of work on piodalan ageng 2019 is Rp. 515,950,000.00. Costs incurred in the form of material and also cash to buy or pay for works.

The ageng piodalan financing in Pura Luhur Natar Sari in 2019 came from four sources. The four sources are: (1) contributions from each of the enforcing Pura Luhur Natar Sari in the form of banten / upakara with a value of around Rp. 50,000.00; (2) one of three activities, namely: sarin canang in the temple before piodalan, sarin canang during Ida Bhatara, the number of 108 temples in three districts, and sarin canang during piodalan / pawawali; (3) punia funds / donations originating from government and private institutions, and community / individuals; (4) user fees from entertainment and traders. The amount of funding received by the committee of work on piodalan ageng in Pura Luhur Natar Sari in 2019 was Rp. 835,641,500.00. So, in the 2019 piodalan ageng, the committee of piodalan ageng (paruman barong) in Pura Luhur Natar Sari left Rp. 310,691,500.00. Remnants of ageng piodalan funds from year to year are collected as an endowment fund to finance routine ritual operations every full moon and tilem, tumpek, Hindu holy days, transportation and a while when piodalan is in the linggih barong temple and the regency is nunas pasupati in Pura Luhur Natar Sari. The endowment fund is also used for routine repairs and maintenance of pelinggih and ceremonial facilities in Pura Luhur Natar Sari.

Table 3. Sources of Agod Piodalan Financing in Pura Luhur Natar Sari in 2019

| No. | Description                          | Amount (Rp)    |
|-----|--------------------------------------|----------------|
| 1   | Pepeson (Tuition) Pemaksan           | 37,720,000,00  |
| 2   | Sesari                               | 428,476,000,00 |
| 3   | Dana Punia/Donation                 | 296,395,500,00 |
| 4   | Fee of Entertainment and Merchant    | 53,050,000,00  |
|     | Total                                | 835,641,500,00 |

Based on the observations of researchers during the implementation of piodalan ageng, the committee of works had relatively no difficulty in collecting funds to finance ageng piodalan in Pura Luhur Natar Sari. Even though Pura Luhur Natar Sari does not have a pelaba pura (wealth / assets, in the form of natural resources). However, according to the bisama believed by Hindus in Pakraman Apuan Village, Ida Bhatara Pura Luhur Natar Sari has many panjak (human resources) who are pedek tangkil and offer sarang canang in each piodalan. Therefore, the many panjak (HR), if managed and serviced properly and correctly, will become extraordinary human capital.

Conclusion:

1) The peak procession of works on piodalan ageng in Pura Luhur Natar Sari, is different from the peak processions of works on piodalan at temples in general in Bali. At the peak of the work on piodalan ageng in Bali, all the sites and pralingga Ida Bhatara ngadeg (standing) in the upgrading (courtyard) of the temple line up in a circle around the Bhawan Penyegieg ceremony. The peak procession of the work at Pura Luhur Natar Sari is called the Bhatara tedun kabeh ceremony procession. There are three meanings of the Bhatara tedun kabeh procession, namely: begging for taksu together because it coincides with the day of Tumpek Krulut which is a piodalan day for barong, rangda, mask, and so on; together with puja guardian's rules; and paraphrase (meeting) in noetic terms.

2) In the global era, the management of Pura Luhur Natar Sari is held collectively by Puri Marga as symbolic temple food, Jero Mangku Gede, Penyarikan, and the imposition of temples, assisted by the ngayah committee, which consists of a development committee and a work committee (piodalan) , and Pakraman Apuan Village as an institution, as the main pangayah. To carry out the whole series of paruman barong ritual processions in Pura Luhur Natar Sari, involving a lot of workers. Starting from the energy to escort Ida Bhatara for 42 days, prepare the facilities and infrastructure of the ceremony, the implementation of the ceremony, and welcoming the guest pemedek (castle leaders, government officials, and others). Based on data obtained from Baruman 27 July 2019 to 11 September 2019, the amount of workforce used
amounted to 5,717 people consisting of 2,027 female workers and 3,690 male workers from Pakraman Apuan. The workforce works around 4-5 hours per day for 50 days.

3) Costs incurred on piodalan ageng in Pura Luhur Natar Sari in 2019 amounted to Rp. 515,950,000.00 is used to finance the making of upakara / banten, ulam banten, sesakara ceremonies, upakara construction and support, consumption, transportation, electricity and water, and others. Costs incurred were obtained from sources: pepeson (dues) forcing, a while before and during piodalan and during Ida Bhatara, the donations / punia funds from the people and government / private agencies, and merchant / entertainment fees amounting to Rp. 835,641,500.00. So there is a remaining financing of Rp. 310,691,500.00.

References:

1. Basrowi, Mohammad dan Soenyono. 2004. Teori Sosial Dalam Tiga Paradigma. Surabaya : Yayasan Kampusina.
2. Bontot, I Nyoman. 2014. Paruman Barong Pada Piodalan Ageng di Pura Luhur Natar Sari, Desa Pakraman Apuan, Kecamatan Baturiti, Kabupaten Tabanan. Denpasar : Program Pascasarjana Intitut Hindu Dharma Negeri Denpasar.
3. Bungin, M. Burhan. 2010. Penelitian Kualitatif: Komunikasi, Ekonomi Kebijakan Publik, dan Ilmu Sosial Lainnya. Jakarta : Kencana Prenada Media Group.
4. Connolly, Peter (Editor). Aneka Pendekatan Studi Agama. Yogyakarta : LKiS.
5. Dana, I Wayan. 2008. Paruman Barong di Pura Pucak Padang Dawa Baturiti Tabanan : Perspektif Kajian Budaya (Disertasi). Denpasar : Program Doktor Program Studi Kajian Budaya Program Pascasarjana Universitas Udayana.
6. Donder, I Ketut. 2009. Teologi : Memasuki Gerbang Ilmu Pengetahuan Ilmiah Tentang Tuhan, Paradigma Sanatana Dharma. Surabaya : Penerbit Paramita.
7. Dharmayuda, I Made Suasthawa. 1995. Kebudayaan Bali: Pra Hindu, Masa Hindu, dan Pasca Hindu. Denpasar : CV. Kayumas Agung.
8. Geertz, Clifford. 2000. Negara Teater, Kerajaan-kerajaan di Bali Abad Kesembilan Belas (Terjemahan). Yogyakarta : Yayasan Bentang Budaya.
9. Gorda, I Gusti Ngurah. 1999. Manajemen dan Kepemimpinan Desa Adat di Provinsi Bali Dalam Perspektif Era Globalisasi. Denpasar : Sekolah Tinggi Ilmu Ekonomi Satya Dharma Singaraja Bekerja Sama dengan Widy A Kriya Gematama Denpasar.
10. Priyono, B. Herry. 2003. Anthony Giddens, Suatu Pengantar. Jakarta : Kepustakaan Populer Gramedia.
11. Rianse, Usman. 2008. Metodologi Penelitian Sosial dan Ekonomi. Teori dan Aplikasi. Bandung : Alpbeta.
12. Ritzer, George dan Douglas J. Goodman. 2007. Teori Sosiologi Modern. Jakarta : Kencana Prenada Media Group.
13. Sairin, Sjafri, Pujo Semedi, dan Bambang Budayana. 2002. Pengantar Antropologi Ekonomi. Yogyakarta : Pustaka Pelajar.
14. Sudarsana, K dan I Wayan Widarsana. 2009. Pura Kahyangan Jagat Luhur Natar Sari, Tabanan : Desa Adat Apuan.
15. Sukarsa, I Made. 2005. Pengaruh Pendapatan Keluarga dan Pemahaman Agama Terhadap Pengeluaran Konsumsi Ritual Masyarakat Hindu di Bali Ditinjau dari Berbagai Dimensi Waktu. (Disertasi). Surabaya : Universitas Negeri Surabaya.
16. Sukarsa, I Made. 2006. Nilai-nilai Ekonomi Hubungan Manusia Dengan Tuhan Dalam Pelaksanaan Trihitakarana di Desa Pakraman di Bali. Denpasar : Lembaga Penelitian Universitas Udayana.
17. Sukirno, Sadono. 2007. Makroekonomi Modern, Perkembangan Pemikiran Dari Klasik Hingga Keynesian Baru. Jakarta : PT. Rajagrafindo Persada.
18. Surjadi, Luman. 2013. Akuntansi Biaya. Jakarta : PT. Indeks. Tahu, G. P., Widnyana, I. W., & Widyawati, S. R. The Role Of Tri Hita Karana Culture In Moderating The Effect Of Gcg. Risk
21. Widyawati, S. R., Sujana, I. W., & Sukadana, I. W. (2018). The Role of Work Motivation in Mediating the Effect Self Esteem and Self Efficacy on Employee Performance at CV. Alam Tanpaka, Denpasar Bali. International Journal of Contemporary Research and Review, 9(11), 21138-21147.

22. Wijaya, I Wayan Kandi. 2012. “Manajemen Karya Agung Panca Balikrama Di Pura Besakih Dan Implikasinya Terhadap Kehidupan Sosial-Ekonomi Masyarakat Besakih Kabupaten Karangasem Provinsi Bali” (Disertasi). Denpasar: Universitas Hindu Indonesia.