

The Intrinsic Value of Family Temple Construction in Kasimbar Sub-District

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Abstract

This research aims to find the interinsic value of the cost of building a family temple. The type of research is ethnographic approach. The data used is primary data collected through observation, interviews and documentation. The results found that the intrinsic value of family temple construction reflects deep spiritual, cultural, and social meanings for Hindus. The family temple not only functions as a place of worship to ancestors and manifestations of Ida Sang Hyang Widhi Wasa, but also a symbol of the strength of identity, identity, and emotional attachment between family members. In addition, the process of building a temple also fosters the spirit of mutual cooperation, togetherness, and sincere devotion to dharma values. Thus, the construction of a family temple is not just a physical activity, but a manifestation of the sacred intention to maintain spiritual harmony in family and community life. Theoretically, the development of science has a significant impact on understanding the meaning of intrinsic values in the construction of family temples. The development of science helps to interpret these values not just as part of tradition, but as a foundation that strengthens the family's cultural and spiritual identity. Thus, a broader understanding of intrinsic values through scientific studies encourages people to build family temples not only as physical structures, but as centers of value, moral and spiritual development that have a long-term impact on the family's cultural and social resilience.

1. Introduction

Hinduism is one of the oldest religions in the world, this religion has been recognized by the world and has high mental-spiritual values that are universal and "Santana Dharma". In Indonesia, Hinduism entered through a process of acculturation with local culture. People who adhere to Hinduism in Indonesia are scattered on various islands, one of the adherents of Hinduism is found on the island of Bali. They carry out the teachings of Hinduism which are adapted to local wisdom.

Santika (2017) said that Hindu society, especially in Indonesia, has special characteristics that are its identity. The prominent feature is the variety or diversity in the appearance or implementation of religious life. One example is worshiping many gods as a form of manifestation of Ida Sang Hyang Widhi Wasa (God Almighty) where the gods are believed to represent the forces of nature and aspects of life.

In performing worship or worship of God Almighty, many Hindus in Indonesia, especially in Kasimbar District, Parigi Mautong Regency,

Central Sulawesi, have holy places called temples. Pura is a sacred place that has an architectural form with all the carvings containing aesthetic value or high artistic value in the building and filled with statues of gods as well as religious symbols. In the community, the temple is generally in the form of kahyangan jagat, but there are also temples in the household/family environment in the form of Sanggah/Merajan. Suardana (2018) Sanggah / Merajan is a place of worship that must be owned by every Hindu family from Bali, because establishing sanggah / Merajan is one of the three factors contained in the Tri Hita Karana concept believed by Balinese Hindus.

Luxiana (2022) With the development of time and technology, the material often used for the construction of Sanggah / Merajan at this time is black temple stone. Sanggah or merajan is made according to the ability of the owner either from a simple sanggah to a Sanggah that is filled with decorations. With the advancement of technology, Sanggah is now made with modern construction starting from foundations using river stones, sloofs and columns of

reinforced concrete and then coated with bricks and padas. The size of the Sanggah/Merajan is influenced by the number of penyungung or family members. Sanggah can be categorized into three: merajan alit, merajan madya and merajan ageng. Every house or yard in Bali must have a Sanggah/Merajan as a place of worship to the Creator. Usually the construction of Sanggah/Merajan involves Undagi (specialized artists).

Determining the cost element is also one of the main focuses in the construction of the Sanggah/Merajan. Cost is a sacrifice of economic resources, measured in units of money, that has occurred or is likely to occur for a specific purpose (Mulyadi, 2015). The Balinese community in Kasimbar District in the construction of a family temple (Sanggah Merajan) takes quite a long time this is because the construction of the temple requires a lot of money to prepare materials, carvings, construction costs, statues, offerings, and maintenance costs and in the construction process involves builders, undagi (special artists), traditional leaders and so on.

In determining the cost of building a Sanggah/Merajan, it is not only influenced by the costs incurred for its construction and maintenance but mostly due to the intrinsic value of the Sanggah/Merajan. Intrinsic value is the value contained in an object that should be that way (inner value) so that it cannot be determined by others, as opposed to extrinsic value (Vilkka, 1997). The importance of identifying intrinsic value to determine the cost of building a Sanggah/Merajan is relevant because it can provide a deeper understanding of the factors that influence the sustainability of its development so that it can also help Hindu communities in planning their development budgets effectively. By knowing in detail the costs associated with temple construction, Hindu communities can allocate financial resources wisely and ensure the continuity of religious rituals.

From the description of the background of the problem above, the focus of this research is to identify in depth the meaning of intrinsic values contained in the construction of the

Family Temple (Sanggah / Merajan).

This research makes a real contribution by revealing the meaning of intrinsic values contained in the construction of family temples in Kasimbar District through an ethnographic approach, showing how local intrinsic values influence the construction of family temples. This research provides insight into the meaning of intrinsic values in the construction of family temples that are not just from the physical or material aspects, but there are main intrinsic values that must be considered, such as spiritual and religious values, where the construction of family temples reflects commitment and spiritual belief in carrying out the teachings of Hinduism. In academic discourse, this research adds a new perspective on religious teachings and activities carried out in temples by highlighting ethical and moral aspects. The results of this research are important for understanding the cultures that exist in the local community. Thus, this research enriches the understanding of the relationship of intrinsic values contained in the construction of family temples.

2. Research Methods

Ethnography is one of the qualitative research methods. Ethnography is used to examine human behaviors related to certain social and cultural. According to Kumayanti (2016) by definition, ethnography is intended not only to understand, but more than that to find and indicate that the cultural themes found do not yet exist or are unknown. Ethnography is the science of the elements or problems of the culture of ethnic groups and the people of a region throughout the world comprehensively with the aim of gaining an understanding of the history and process of evolution and spread of culture in the world.

The ethnographic research method is considered capable of exploring in-depth information with extensive sources (Indrayani dan Harkaneri, 2019). With the "observatory participant" technique, ethnography is a unique research method because it requires direct researcher participation in a particular society or community. To find out the meaning of

intrinsic values in the construction of family temples in Kasimbar Sub-district, the approach used in this research is an ethnographic approach, because this research wants to explain how a society explores beliefs, behaviors, experiences, systems and values norms in the Kasimbar Sub-district community.

James P. Spradley (1980) argues that observation is a systematic process of observing, recording, analyzing, and interpreting human behavior in their natural context. In the ethnographic approach he developed, Spradley emphasized the importance of participatory observation, where the researcher is not only a passive observer, but also participates in the social activities of the group under study. This observation is done to understand the cultural meanings hidden behind the actions, speech, and social interactions of the participants.

Norman K. Denzin (1989) suggests the definition of interview as an interactive and dialogic process that not only functions as a tool for collecting data, but also as a form of social interaction that is full of meaning. The interview is a joint action in which meaning is formed through the relationship between the interviewer and the respondent. In the context of qualitative research, interviews are not just an exchange of information, but a process of social reality construction in which the subjectivity of both parties influences the content and direction of the conversation. Therefore, interviewing is understood as an activity that involves continuous interpretation of experiences, meanings, and understandings shared by participants in a particular social and cultural context.

Yvonna S. Lincoln dan Egon G. Guba (1985) said that documents are one of the important data sources in qualitative research that can provide contextual and historical information about the phenomenon under study. Documents as a form of written, visual, or symbolic communication made by individuals or institutions related to certain situations or events. Documents can take the form of official archives, field notes, personal letters, photographs, recordings, and cultural artifacts. In a naturalistic approach, documents are

considered as rich data because they are not made specifically for research purposes, so they tend to reflect a more authentic reality. Therefore, document analysis becomes an important part of the data triangulation and validation process.

The informants in this research are Balinese people who have family temples in Kasimbar District. In this study, researchers chose several informants to provide information related to the problem, including the following:

According to Lofland Denzin dan Lincoln (1994) the main data sources in qualitative research are 1) words and 2) actions, while other data such as personal documents, official documents, book sources, archives and scientific magazines are only additional data.

There are two data sources used in this research, namely: Primary Data and Secondary Data. 1) Primary Data According to Denzin dan Lincoln (1994) is data obtained directly from participants through direct interaction between researchers and research subjects. Primary data reflects the experiences, views, and meanings that participants have in their own social context. The main forms of primary data include in-depth interviews, participatory observation, and focus group discussions. Through these interactions, researchers can explore in depth how participants construct meaning of the social reality they experience. The importance of reflective researcher involvement in the data collection process is because in a qualitative approach, the researcher is the main instrument. Therefore, primary data is considered the main source in understanding phenomena holistically and contextually. 2) Secondary Data According to Denzin dan Lincoln (1994) is data that is not obtained directly from interactions between researchers and participants, but comes from documents, archives, reports, recordings, official records, mass media, and various other forms of documentation that were already available before the research was conducted. Secondary data plays an important role in providing context, deepening and complementing primary data collected directly. Secondary data can also

be used for triangulation, which is comparing and verifying findings from primary data, thus increasing the validity and credibility of the research. In a naturalistic qualitative approach, secondary data is considered useful for understanding the social, historical and cultural background of the phenomenon being studied.

According to Denzin and Lincoln (1994), data collection methods in qualitative research involve a variety of techniques that aim to understand the meanings, experiences, and worldviews of participants in their social context. The qualitative approach is naturalistic and interpretive, where researchers seek to capture reality as understood by individuals in their natural environment. The main methods include in-depth interviews, participatory observation, document analysis, and focus group discussions. The importance of triangulation, which is the use of various methods and data sources to increase the validity of findings. In a qualitative framework, the researcher is considered the main instrument that must be sensitive to the context and able to build empathic relationships with participants. Thus, qualitative data collection methods are flexible and directed to explore meaning in depth.

3. Results and Discussion

3.1 Hinduism Culture

Hindu culture, especially in Indonesia, especially in Bali, is a harmonious blend of spiritual, social, and aesthetic values reflected in daily life. Hindus live based on the teachings of dharma (truth and duty), which guide their behavior in interacting with others, nature, and God (Ida Sang Hyang Widhi Wasa). Traditions such as yadnya ceremonies, the caste system, mutual cooperation in the banjar, to the implementation of daily rituals such as prayers and canang sari, are concrete manifestations of interrelated religious and cultural values. Art and architecture are also an integral part of Hindu culture, seen in sacred dances, carvings and symbols and the construction of religious temples that are rich in meaning. Through this value-laden culture, Hindus not only maintain spiritual relationships, but also maintain social

harmony as a form of complete devotion to the teachings of Tri Hita Karana.

Table 1
List of Informant

No	Nama Informan	Keterangan
1	Mr. WS	Family Temple Owners
2	Mrs. Jr	Family Temple Owners
3	Mr. IND	Family Temple Owners and Traditional Leaders

The construction of a family temple is very sacred and meaningful, as the family temple is considered a spiritual center and a symbol of the bond between family members and their ancestors. For the Balinese, building a family temple is not just a physical or architectural activity, but a tangible manifestation of devotion (bhakti) and moral obligation to the ancestors (pitra yadnya). The temple becomes a place to hold important ceremonies such as odalan, nyekah, and others, which strengthen the connection between the human world and the niskala (spiritual) realm. The process of building a temple also often involves extended family discussions, gotong royong, as well as consultation with pemangku or sulinggih in order to comply with customary rules and spiritual values. As said by Mr. WS who owns the family temple. He said that:

"Especially for Balinese natives, it is recommended by their ancestors that each house must have a house of worship, namely a family temple."

So we can understand that the construction of a family temple reflects the unity between religious, social, and cultural aspects, and emphasizes the identity and continuity of ancestral heritage in Balinese family life. This is also in accordance with Mrs. Jr's statement who explained that:

"Very important, as all events are held at the family temple."

From Mrs. Jr's explanation we can understand that all processions (such as ceremonies) are carried out in the family, therefore the construction of the family temple is very important. According to Mr. IND who owns the family temple also has a similar statement. He said that:

"For ancestors or deceased people if they have been purified (aben)."

We can understand from the explanation above that one of the uses of the family temple is that it can perform other worship such as for ancestors who have left.

According to the results of the interview, we can conclude that the Balinese view of Family Temple Development is very important for the Balinese people because the temple is not just a place of worship, but also has a deep spiritual, social and cultural meaning. For Balinese people who are predominantly Hindu, temples are the main means of worshipping Ida Sang Hyang Widhi Wasa (God) and honoring ancestors. Through the temple, families can carry out their spiritual obligations and maintain a harmonious relationship between humans, nature and God (Tri Hita Karana concept).

3.2 Role of Family Temple (Sanggah/Merajan)

In Balinese life, the role of the family temple is very important and includes various spiritual, social and cultural dimensions. Spiritually, the family temple is a sacred place that serves as a bridge of communication between living family members and deceased ancestors. It is in this temple that people perform prayers, organize religious ceremonies such as piodalan, memukur, or ngaben, as a form of respect for the spirits of ancestors and maintenance of balance between the world of sekala (real) and niskala (spiritual). Socially, the family temple symbolizes the unity and identity of the extended family. Religious activities carried out together in the temple strengthen the sense of togetherness, collective responsibility, and preservation of family values. Temples are also a medium of informal education for the younger generation to learn

about prayer procedures, the meaning of ceremonies, as well as ethical and spiritual values in the Balinese Hindu tradition. Culturally, family temples are part of Bali's architectural heritage and customs. Its existence shows the continuity of traditions that are maintained and passed down from generation to generation. The temple not only functions as a place of worship, but also as a guardian of Balinese cultural identity in the midst of globalization and modernization.

Thus, family temples act as spiritual centers, social unifiers, and guardians of cultural traditions that make Balinese people remain strong in maintaining harmony between humans, nature, and God (Tri Hita Karana). As said by Mr. WS who has a family temple. He said:

"It's actually the same, there's only one main factor, which is that there are tall buildings in the family temple for the almighty god and small buildings for our dead ancestors, as well as other small things to purify dirty places."

From Mr. WS's explanation we can understand that the role of the family temple is not only to specifically worship the almighty god but can perform ceremonies for deceased ancestors. The same thing was also conveyed by Mrs. Jr who has a family temple. She said:

"As a place of daily prayer and other major holidays."

From the above statement, we can understand that the family temple is a place of prayer and for other holidays. Mr. IND explained something similar. He said:

"To house the spirits of ancestors who have been purified."

From Mr. IND's explanation, we can understand that the role of the family temple is the same as explained by the informants above, namely as a place to perform ceremonies to deceased ancestors.

From the information of the informants, the purpose of the construction of the Family Temple is to realize a holy place that is a means of worship and respect for Ida Sang Hyang Widhi Wasa and family ancestors. The Family Temple functions as a center of spiritual activities that strengthen the sense of devotion, maintain spiritual balance, and strengthen

relationships between family members. In addition, the construction of the temple also aims to preserve customs, culture, and traditional values that have been passed down from generation to generation. The temple is a symbol of family identity and a tangible manifestation of the implementation of Hindu teachings, especially in maintaining harmonious relationships between humans and God, ancestors, fellow humans, and nature. By building a family temple, Balinese people not only fulfill their spiritual obligations, but also help maintain their cultural heritage and family identity.

3.3 Intrinsic Value of Family Temple Construction

The intrinsic value of the construction of the Family Temple reflects a deep meaning in the life of Hindus, especially as a form of spiritual devotion to Ida Sang Hyang Widhi Wasa and respect for ancestors. This temple was built not just as a physical building, but as a symbol of the sacred relationship between humans, God, ancestors, and the universe. In the construction process, there are values such as devotion, cultural preservation, and respect for Balinese traditions and architecture that are full of symbolic meaning.

The construction of family temples also has high social value, as it encourages the spirit of mutual cooperation, strengthens family relationships, and creates intergenerational solidarity in one sacred bond. In addition, there are ethical and moral values taught, such as the importance of living in harmony with Dharma teachings and maintaining harmonious relationships between humans, nature, and the Creator.

The Family Temple also serves as a means of spiritual education, where the younger generation can learn to understand religious teachings, perform rituals, and maintain the noble heritage of the family and Balinese culture. Thus, the construction of a Family Temple is not only a religious obligation, but also a manifestation of the noble values that shape the identity and spiritual sustainability of the family. As said by Mr. WS who has a family

temple. He said:

"The construction of temples is an ethical and moral value that has been taught for generations, such as the importance of living in harmony with Dharma teachings, upholding honesty, justice, and maintaining harmonious relationships between humans, nature, and the Creator."

From the explanation of Mr. WS, we can understand that the construction of the temple is not just a decoration but the construction of the temple has many values contained therein such as ethical and moral values. The same thing was also conveyed by Mrs. Jr who has a family temple. She said:

"These activities often bring extended family members together to work together, share responsibilities and support each other, thus strengthening a sense of community and collective responsibility."

From the above statement, we can understand that the function of building a family temple is not only as a ceremonial tool but can be a momentum for family gathering, thus creating a sense of togetherness and mutual support. Mr. IND explained the same thing. He said:

"The construction of a temple is not only a form of spiritual devotion, but also a means of education of noble life values for each family member."

From Mr. IND's explanation, we can understand that the means of education of noble life values for each family member can be obtained through the construction of family temples. Therefore, the construction of family temples is not only a form of spiritual devotion.

From the informants' information, the construction of family temples contains intrinsic values that are very deep, both spiritually, culturally, and socially. Spiritually, the temple is a sacred place to worship Ida Sang Hyang Widhi Wasa and His manifestations, thus strengthening the people's relationship with God through prayers and devotional offerings. Culturally, the temple is a form of preservation of ancestral traditions and Balinese customs passed down from generation to generation, making it a symbol of family identity that is

integrated with cultural roots. The temple also contains social value, because its existence strengthens the relationship between family members through mutual cooperation activities, *ngayah*, and the implementation of joint *piodalan* ceremonies. In addition, temple construction reflects the philosophy of *Tri Hita Karana*, which is harmony between humans and God, fellow humans, and nature. Educational value is also reflected in the temple, as it becomes a means of learning spiritual, ethical, and life values for the younger generation. Thus, the Family Temple not only functions as a place of worship, but also as a center of spiritual, cultural, and moral life in Hindu families.

3.4 Actual Cost of Family Temple Construction

The Actual Cost of the construction of the Family Temple refers to the total actual costs that have been incurred during the temple construction process, based on expenses that actually occurred in the field. This cost includes all components of expenses ranging from the purchase of building materials such as stone, wood, and cement, to labor costs, traditional ceremonies, permit fees, and other unexpected expenses that arise during the construction process. Actual Cost differs from the initial cost estimate because it reflects real conditions, including material price fluctuations or design changes. This data is important as a reference for evaluation and accountability, and as a basis for planning similar developments in the future.

Actual Cost is the cost that is actually used in the production process of an item or product, this cost consists of three cost elements, namely: 1) Actual raw material costs, This cost is often the largest part of the actual cost because it is directly related to the physical structure of the building. 2) Actual direct labor costs, spending on the services of workers. 3) Actual factory overhead costs, all factory overhead costs that actually occur in the processing of a unit of product. As said by Mr. WS who owns a family temple. He said:

"For the size of the construction of the temple, if it is small or large, there is a certain size, it is not what we want, there is a calculation

because there is all the meaning and the main thing is that the size must be odd (an area of 9 meters must be measured 9.5 meters) and for the main ingredients, namely stone 600 / ret (6 ret), sand 400 / ret (4 ret), molds 1.5 million / seed (depending on the seed, there are small ones of 500rb / seed and even up to 5 million / seed of large size). Labor 200k/person (3 people) paid per day not piecework (outside the mold). For the mold 1.5jt / seed for the craftsman."

From Mr. WS's explanation, we can understand that to build a family temple there are things that must be considered, namely that each size must be odd. The same thing was also conveyed by Mrs. Jr who has a family temple. She said:

"There is a standard in its construction, if it is small it must be 5 meters if it is large 11 meters, the important thing is that the size must be odd and for the main materials, namely 2 million / track stone, 200 / track sand (about 40 tracks to build), and for carvings paid per meter."

From the above statement, we can understand that the construction of a family temple is not simply built but there is a standard in its construction, namely that the size must be odd in size. Mr. IND explained something similar. He said:

"There is a standard, a private temple of 5 to 11 m. if for a family temple it must be large with a standard of 11 meters / square and for the main materials, namely stone 1.5 / track, pasir 500 / dam, cement 73rb / sack, iron 140 / btg (cement 60 sacks, sand 5 tracks, iron 15) and the cost of installing the workman is around 25 million outside the carving (if the carving is 5 million / meter)."

From Mr. IND's explanation, we can understand that the construction of family temples has standards that must be considered, especially regarding the size or extent of the temple building to be made. For the construction of a family temple, the size must be in odd numbers.

From the informants' information, the actual cost of building a family temple varies greatly depending on the scale, location,

materials used, and the level of complexity of the temple architecture. In general, this cost includes the purchase of land (if not already available), the purchase of building materials such as solid stone, bricks, wood, and roof tiles, as well as the wages of builders and artists (undagi) who are experts in traditional Balinese architecture. In addition, costs for the construction of the main pelinggih, the provision of ceremonial equipment, and the execution of the pemelasas or temple inauguration ceremony must also be taken into account. In practice, temple construction is usually done in stages and involves the participation of all family members in the form of funds, labor, and materials. For small to medium-sized family temples, the costs required can range from tens to hundreds of millions of rupiah, while for larger temples with high artistic details, the costs can reach billions of rupiah. Therefore, careful financial planning and family cooperation are important factors in realizing temple construction in a sustainable manner.

3.5 The intrinsic value behind the construction cost of the Family Temple

The intrinsic value behind the cost of building a family temple lies in the sacred and ancestral meaning attached to the temple itself. The temple is not just a physical building, but a place that is believed to be a spiritual center to worship Ida Sang Hyang Widhi Wasa and as a form of respect for ancestors. The costs incurred in the construction process are not solely seen from the material aspect, but as a form of sincere offerings based on religious values, culture, and a sense of devotion. In addition, the construction of the temple also reflects an effort to maintain cultural heritage and family identity that has been passed down from generation to generation.

This intrinsic value makes the temple a symbol of family unity and harmony, as well as a means of strengthening the spiritual relationship between family members with ancestors and God. Therefore, whatever the cost, it is considered worthy and meaningful because it is driven by deep spiritual and moral

awareness. As said by Mr. WS who has a family temple. He said:

"The temple is a symbol of family unity and harmony, as well as a means of strengthening spiritual relationships between family members with ancestors and God. The temple is not only seen as a physical building, but as a manifestation of noble values that animates family life."

From Mr. WS's explanation, we can understand that the temple is not just a physical building but a symbol of family unity and harmony as well as a manifestation of the values of lelhur. Mrs. Jr, who owns a family temple, also said the same thing. She said:

"Whatever the cost involved in its construction or maintenance, it is considered worthy and meaningful because it is driven by a deep spiritual and moral awareness."

From the above statement, we can understand that cost is not a reason not to build a temple because there is a deep sense of awareness and morality in the construction of a temple. Mr. IND explained the same thing. He said:

"The family's willingness to make material sacrifices reflects respect for cultural heritage and a commitment to maintaining a sacred inner bond with the ancestors. The construction of a family temple is not only a religious act, but also a form of actualization of intrinsic values that are deeply rooted in the traditions and beliefs of the Balinese people."

From Mr. IND's explanation, we can understand that the construction of the family temple has many values contained in it, such as religious values and the actuation of intrinsic values that are strong in tradition and belief. Therefore, material sacrifice is a form of appreciation for cultural heritage.

From the informants' information, the cost of building a family temple is not solely seen as a material expense, but reflects deep intrinsic values in the spiritual and cultural life of Hindus. The material sacrifices incurred are based on a sense of bhakti (devotion) to Ida Sang Hyang Widhi Wasa and respect for the ancestors, so that every rupiah spent is a form of sincerity in carrying out dharma. The value of

gotong royong and a sense of togetherness are also behind temple financing, where all family members take part in the form of funds, labor, and prayers, creating social and spiritual harmony. In addition, spending on temple construction reflects the family's commitment to preserving the customs, culture and sacred heritage of the ancestors in a sustainable manner. Thus, the cost of building a temple is not only valued economically, but also as a spiritual and cultural investment that is deeply rooted in the values of sanctity, moral responsibility, and sustainability of Hindu traditions.

4. Conclusion

5.1 Summary of Findings

This study explored the intrinsic value underlying the cost of family temple (Sanggah/Merajan) construction among the Hindu community in Kasimbar Sub-District using an ethnographic approach. The results reveal that the construction of family temples carries profound spiritual, cultural, and social meanings that transcend material or economic considerations.

Spiritually, the temple functions as a sacred space to worship Ida Sang Hyang Widhi Wasa and to honor ancestors, symbolizing devotion (bhakti) and moral duty (dharma). Culturally, it represents the continuity of ancestral traditions and the preservation of Balinese architectural and ethical values. Socially, the process of construction fosters mutual cooperation (gotong royong) and strengthens kinship and community solidarity. The actual cost incurred in temple construction is therefore viewed not merely as financial expenditure but as a manifestation of sincere devotion and moral responsibility. This reflects the intrinsic value of temple construction as an act of cultural preservation and spiritual expression rather than a material investment.

5.2 Theoretical Implications

The findings provide theoretical reinforcement to value theory and cultural accounting discourse, which posit that intrinsic values cannot be quantified solely by material

cost but must be understood within the moral, spiritual, and social context of a community.

This study expands the conceptual understanding of intrinsic value (Vilkkä, 1997; Beardsley, 1965) by contextualizing it within the Balinese Hindu worldview, where spiritual and cultural dimensions are inseparable from economic actions. The research also supports the Tri Hita Karana philosophy, emphasizing harmony between humans, nature, and the divine as the foundation of social and economic behavior.

Thus, the construction of family temples serves as an ethnographic model illustrating how economic practices in traditional societies embody ethical, aesthetic, and spiritual values that contribute to a more holistic understanding of accounting and value theory.

5.3 Practical Implications

Practically, this research highlights that the process of family temple construction provides a framework for sustainable cultural and spiritual development.

1. For the Hindu Community: The study encourages deeper awareness that temple construction is not only a religious obligation but also a reflection of moral integrity, devotion, and family unity.
 2. For Cultural Practitioners and Undagi (Traditional Architects): The documentation of construction processes and intrinsic meanings can serve as a cultural preservation guide for future generations.
 3. For Local Governments and Policy Makers: The research underscores the need to integrate local spiritual values into cultural preservation policies, ensuring that modernization does not erode traditional wisdom.
 4. For Academic and Educational Institutions: Findings can serve as teaching materials for accounting, anthropology, and cultural studies, emphasizing the interrelation between economy, spirituality, and culture.
- Through these implications, temple construction can be viewed as a form of ethical accounting practice, where spiritual sincerity

and moral responsibility are the true measures of value.

5.4 Recommendations for Future Research

While this study successfully identifies the intrinsic values of family temple construction, further research is needed to expand understanding and applicability. Future studies are recommended to:

1. Broaden the geographical scope to compare intrinsic value perceptions in other Hindu communities across Indonesia, such as in Bali or Lombok.
2. Integrate quantitative analysis to examine correlations between intrinsic values, actual costs, and long-term cultural sustainability.
3. Explore generational perspectives, particularly how the younger generation interprets spiritual and cultural values in the era of modernization.
4. Investigate the role of gender and social hierarchy in temple construction decision-making and value perception.
5. Develop interdisciplinary studies combining cultural accounting, theology, and ethnography to enrich understanding of spiritual-based valuation systems.

By extending the findings of this research, future studies can deepen scholarly understanding of how intrinsic values guide socio-economic behavior, ensuring the preservation of cultural identity and moral consciousness within an evolving society.

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