

Antonio Gramsci Hegemonical Theory Critical Study: Accounting Fraud of Hindu - Bali

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ABSTRACT

Research on fraud accounting in the business of Hindu ceremony facilities in Bali (critical study based on hegemony theory). This study uses a qualitative research method with a critical paradigm. The contribution of this research has succeeded in formulating an understanding of business, which has three dimensions: a spiritual parameter, social justice, and social and political awareness. This study indicates that with hegemony theory, the business judgment considers intuitive things, but even less intuitive ones, such as social and political awareness, are also not neglected. For business actors, the means of the ceremony, with the existence of hegemony theory as an assessment of business performance, can provide a signal about the socio-political conditions of the region or society so that it can be taken into consideration in making direct decisions in terms of selling or conducting cooperation.

JEL Classifications: M41, Z12

Keywords: fraud accounting, Balinese Hindu business, hegemony theory

I. INTRODUCTION

In general, the goal of Hinduism is to achieve spiritual happiness and physical well-being. The implementation of the reality of Hinduism in Bali is manifested by offering ceremonial offerings called Banten. Banten is a form of offering that aims to establish harmony between humans as offering offerings to the creator who is being given an offering. In the teachings of Hinduism, there are 5 (five) forms of offerings known as Panca Yadnya, namely the God yadnya, rsi yadnya, pitara yadnya, human yadnya, and butha yadnya (Saputra and Sanjaya, 2019). The five offerings are based on Hindu beliefs, namely, the belief in God. Apart from being a holy and noble goal, it is also implied by applying yoga, in this case, cultural meditation, and other yoga knowledge. In making the means of religious ceremonies, there is always the stability of body and soul until the event's peak. The offerings made by the Hindu community are sacred sacrifices that are sincere and sincere. Thus the sacred offering referred to means anything related to work and deeds. In this case, it relates to human actions that are made sacred offerings or sacrifices before God in the form of material in the form of Banten for offerings.

Nowadays, the sacred offering ceremony is only a visual/festival form with the offering trade business because of the lack of meaning for making the ceremonial means and implementing the offering ceremony. Moreover, some carry it out with compulsion, and it is very clear that the implementation of the offering ceremony has no meaning at all. Whether humans today cannot make it, do not have time, or are they lazy to make and do it. The form of ceremonial offerings, currently held in high demand, is likely to create prospects/opportunities. The opportunity in question is for sellers of ceremonial facilities. The phenomenon of traders of ceremonial facilities in Bali is mushrooming in every region. We can see traders in various traditional and modern markets. However, this is not a problem for Hindus and Balinese people. It is normal, even good for Balinese economic growth and improving the community's family's welfare.

One thing that was in the spotlight was when religious leaders in Bali started doing business. The essence is that religious leaders are servants of the people. So it is unethical for religious leaders to sell ritual facilities for their followers. This statement is reinforced by statements from Atmadja and Maryati (2014); namely, the commodification of ceremonial means for other rituals gave rise to industries carried out by Hindu priests. The ceremony facility industry was criticized by various parties, including Ida Pandita Mpu Jaya Prema Ananda (Atmadja and Maryati, 2014). He stated that Hindu priests should not be ethical. Hindu priests are also prohibited from doing business to make a profit (Ananda, 2011). Furthermore, Hindu priests should not pursue worldliness because it can cause anxiety and become agitated (Suhardana, 2008; Wiana, 2004).

The choice of people to increase self-purity by becoming a holy person (Hindu priest) is to want to serve the people and be a servant of the people, serve God, serve in the spiritual world, and of course, for self-purification. But the reality is that there are houses/places of sanctified Hindu religious leaders who do the business of ceremonial facilities (Ferrero, 2017). Isn't it that a priest is not allowed to sell. Some have even positioned themselves as a "ceremonial facility factory" by employing wage workers (employees). It causes the Balinese Hindu community to hegemony with this business concept. The reason is, people who have ceremonial activities (Rosalina, 2017) are obliged to ask for instructions from religious leaders or Hindu priests regarding the matter of the means of ceremony used, and as religious leaders, priests also provide instructions

according to the type of ceremony the community wants to perform. However, ironically, apart from providing instructions for the ceremony and the means (Mazumdar and Mazumdar, 2009), religious leaders or priests are now starting to offer people to buy the means of the ceremony or offerings to him.

This phenomenon cannot be covered up because it is already bright. Even some factories for offering facilities have applied price tables. It is similar to a supermarket that labels its merchandise. Such business is very unethical to be carried out by a religious leader who has been sanctified. It can be said to be a fraud in accounting teachings. The fraud referred to is an abuse of authority. The abuse is that of a religious leader or Hindu priest (Mazumdar and Mazumdar, 2009) who is strategically positioned to determine the type of ceremony and level of offerings and the means of support for the community instead of buying and selling. In the end, many people are hegemony by the existence of this factory. Both people with a high economic capacity to people with low economic conditions. Because the concept of this ceremony is mandatory and uses the means of the ceremony.

Changes in people's lifestyles, from agrarian to industrial, have changed the life order of Balinese people (Saputra et al., 2020). The Balinese are increasingly strict in using and managing their time because the activities are increasingly complex and form of cooperation in the village, no longer for a few days, but now only one or two hours. The Balinese are no longer entirely cooperative in making ceremonial facilities but simply buy them from a group of skilled residents. Talking about market ideology or consumer tastes is closely related to meeting human needs. Whatever product is produced, including ceremonial products, the market wants, or ideology, plays an important role. The market ideology is called "market religion" as a belief system that glorifies the market as the main medium for fulfilling all human needs. The 'religion of the market' aims at converting cultural and ceremonial capital into economic capital.

To answer this research problem, the sociological theory of religious commodification proposed by Kitiarsa (2013) is strengthened by the theory of globalization put forward by (Ritzer 2011; Steger 2002; Bourdieu 1977), constructivist structuralism theory. Based on these theories, a paradigm was built that globalization, based on market ideology, produces people who deify money and people who are bound to consumerism. To fulfill their needs and wants, they play in an arena, namely the market. Their games involve various actors using and or fighting over various capitals, namely economic, social, cultural, and symbolic capital. Actors who can accumulate more capital are in the upper class and, at the same time, dominate the lower class. This control is ideologically legitimized to form a hegemonic power relationship Atmadja and Maryati (2014). This pattern of power relations can lead to violence or inequality, not in the form of physical violence, but in the form of symbolic violence, which can be in the form of cheating or even economic oppression. This research is field research using a qualitative approach. The informants were appointed purposively, namely people who had bought ceremonial facilities or offerings, religious leaders who developed the industry, and traditional and religious figures in Bali.

II. LITERATURE REVIEW

This study aims to construct a consumptive mental reconstruction in a contemporary perspective so that the business of offering facilities by Hindu priests is not carried out,

which contradicts the teachings of Hinduism, namely service and love. The reconstruction of this concept is also expected to produce a fraud prevention model in Bali businesses and make people aware that making offerings to God by buying the ingredients can be overcome by restoring the culture of cooperation.

The concept of socialism of a religious leader seems to have lost direction in facing the current economic situation. Community life is increasingly complex, especially in religious life. Is it possible for society to be free from the hegemony of the factory to produce these religious ceremonial facilities? And the holy priest does not abuse his authority to hegemony his people to buy the means of offering holy offerings in his "factory" as a form of fraud.

Meanwhile, research is expected at a theoretical level to produce consumptive mental reconstructions in the contemporary context. It can produce a fraud prevention model for businesses in Bali (Saputra et al., 2019). For business people, it can be used as motivation to compete and create relevant products according to the type of ceremony and the needs of the Balinese people (Widiastuti et al., 2015). Furthermore, the existence of a hegemonic society will erode the Balinese Hindu cultural heritage, such as mutual cooperation, interaction to love one another, and the rules of the ceremony, which are based on business.

III. RESEARCH METHODS

This study uses a qualitative method. Qualitative research can be used to examine people's lives, history, behavior, organizational functionalization, social movements, or kinship relationships. With the qualitative method, the writer tries to reveal the various uniqueness in individuals, groups, communities, and organizations in everyday life, which is also unique about this type of research. The justification for selecting qualitative research methods is related to the researcher's policy to solve or find answers to research topic problems.

In this study, conducting a review criticizes the consumptive mentality of the community, which is the basis for business operations. It can become a reference for controlling fraud, namely abuse of authority by reconstructing it. Where they should protect, provide service, and love to their people; instead, they do business. This reconstruction process was followed by developing a fraud management model for small and medium enterprises in Bali (Atmadja and Saputra, 2018). With this new concept, it is hoped to be accepted by all stakeholders (Atmadja and Saputra, 2017).

With this research concept, the researcher uses the critical paradigm with Gramsci's critical theory as a basis for conducting research. Gramsci's critical theory in the critical paradigm, the reconstruction of consumptive mental theory, can be communicated to the public because the Balinese Hindu community must be detached from the hegemony and capitalization that trades the means of holy offerings. The liberation of society from the hegemony of buying needs to be done, because, in essence, if there are religious leaders doing business, it is violating religious teachings and holy oaths during self-purification to become Hindu religious leaders (Allam, 2019). This condition of abuse of authority in cultural leadership in Bali can be categorized as fraud, so it is necessary to manage fraud and prevent it (Pamungkas, 2014).

Gramsci questions collective ideas and not social structures (Yee, 2009). In this case, he put forward the keyword hegemony, a system of government of a country based

on the formation or fostering of consensus through cultural leadership (Fung and Au, 2014). He defines hegemony as the practice of cultural leadership carried out by the ruling class, which is the content of praxis philosophy. Change is not pursued through coercive practices using executive and legislative powers or intervention by the police but using ideology (Abazi and Doja, 2016). The practice of hegemony is carried out continuously against opposition forces to want to choose a conformist attitude, thus creating self-discipline to conform to the state's norms in the belief that what the state has decided is the best way to achieve prosperity.

In analyzing capitalism, Gramsci wants to show the role of intellectuals who work on behalf of capitalism by taking cultural leadership with the consent of the masses (Perkins, 2011). The masses did not give birth to their ideology but were assisted by the elite (ruling class), which he called the intellectual class, be it hegemonic or counter-hegemonic intellectuals. The two layers of the intellectual class are tasked with continuously organizing the consciousness and unconsciousness of the masses. Hegemonic intellectuals are responsible for ensuring that the views of the masses are consistent with the values of capitalism that have been accepted by all levels of society (Perkins, 2009). On the other hand, counter-hegemonic intellectuals are tasked with separating the masses from capitalism and building a worldview according to a socialist perspective. Thus, the masses are not sufficient to master the economy and the state apparatus but require the mastery of cultural leadership among the masses. It is where collective, and party intellectuals are needed to transform the passive mass into an active mass and include it in the transformation program compiled by collective intellectuals as a party with socialist ethics (Perkins, 2009).

IV. RESULTS AND DISCUSSION

Initially, the means of religious ceremonies were prepared to use social capital, namely cooperation or help, so that the Balinese did not recognize the commodification of the means of the ceremony. However, as mentioned in the description above, since the 2000s, there has been a change: many Balinese people buy offerings to become commodities. It provides an opportunity for the community to develop itself into an industrial center for sacred offerings. Analysis of field data shows that commodification is a complex socio-cultural symptom involving various aspects that form a synergistic relationship.

The commodification of the means for other rituals gave rise to industry. Various parties have criticized this industry, including Ida Pandita Mpu Jaya Prema Ananda, who stated that Hindu priests are ethically prohibited from selling. Hindu priests are also prohibited from doing business to make a profit. Moreover, pastors should not pursue worldliness because it can cause anxiety and become agitated (Suhardana, 2008; Wiana, 2004). Here is an excerpt:

"Do not blame the pastor too much for doing business. It is also because of the community factor. People in need. If there is an institution where the welfare of religious leaders is guaranteed, it will automatically not sell these sacred offerings. As for other religions, there are institutions. So, ask the people not to blame the pastor in this case."

Based on this statement, there are indications of pros and cons in the business carried out by these religious leaders. In a business context, this is legal to do to improve welfare. However, on the other hand, it also needs to be considered, such as reducing the culture that has so far been strong in Bali, namely cooperation (Atmadja et al., 2016).

At this time, the Balinese Hindu community is a hegemony with many religious leaders who do business in ceremonies. A lazy culture automatically arrives and leaves the culture of cooperation (Law et al., 2016). In the context of accounting, what religious leaders have done is included in the category of fraud, especially in terms of abuse of authority (Denisova-Schmidt and Prytula, 2018). The abuse of authority means that religious leaders who should be the enlighteners of the people with love and are prohibited from doing business, instead use their position to seek profit (Arshad et al., 2015). It is independent of the cause of the religious leaders doing the business. From an accounting perspective, this behavior is considered fraudulent. Gramsci's critical thinking and hegemony theory are used (Karriem, 2009). The Balinese people who have been hegemony in buying and selling these ceremonial facilities must be released. This condition should not continue because it leads to religious capitalization (Atmadja, 2014).

The Hegemony Gramsci concept is an idea centered on Antonio Gramsci's understanding of hegemony as a cultural as well as an ideological means in which dominant groups in society, including basically but not exclusively the ruling class, maintain their dominance by securing the "spontaneous agreement" of subordinate groups, including the working class, through the creation of political and ideological consensus negotiations that infiltrate both dominant and dominated groups. The use of the word hegemony in the meaning of Gramsci must be distinguished from its original meaning in Greek, namely the control of one nation over another (Mantzari and Georgiou, 2019).

Gramsci here defines hegemony differently from understanding in general, and he sees that in his residence, there is massive domination where the government uses consensus violence with its people, and hegemony emerges as Gramsci's hegemony concept emerged (Perkins, 2009). In Gramsci's eyes, those who are controlled must not only feel they have and internalize the values and norms of the ruler, but they must also approve of their subordination. Gramsci means "hegemony" or controlling with consensual moral and intellectual leadership (Adams et al., 2018). In this context, Gramsci opposes hegemony, as a form of supremacy for one group or several groups over another, with another form of supremacy called "domination," which is the power that is supported by physical force (Fung and Au, 2014). Of course, the theory of hegemony is not new to the Marxist tradition.

Thus, Gramsci changes the meaning of hegemony from strategy (as according to Lenin) into a concept which, like the Marxist concept of the power and relations of production, class, and state, becomes a means of understanding society to transform it; it develops ideas about leadership and its implementation as a condition for obtaining state power into his concept of hegemony (Yee, 2009). Hegemony is the relationship between class and other social forces (Perkins, 2009). In connection with the condition of abuse of authority by these religious leaders who hegemony their community by doing business as a means of the ceremony, it should be returned to the meaning of religious leaders who are holy, full of love, and do not do business (Atmadja, 2014). The statement made by Ida Pandita Mpu Jaya Prema Ananda, namely:

"This phenomenon cannot be covered up because it is already bright. Even some griya have implemented offering table, several million for this ceremony, and several million for the ceremony. To the extent of a table: Dakshina, the price is a few thousand, offer prayascita a few thousand. Similar to a supermarket. Then why do you have to become a Sulinggih? Why not just become a broker offer?"

This statement confirms that it is difficult for Balinese people to give up this hegemony. Various things are conveyed why they become dependent on buying ceremonial facilities, namely because of the busyness of work, the complexity of the Hindu religious ceremony facilities in Bali (Kepramareni et al., 2014), ignorance of the ceremonial facilities, and the perspective of the community who thinks that the truth of the ceremony facilities is only religious leaders who know it.

Based on this phenomenon in the community, it should be interpreted deeply again, what Balinese people have believed for a long time, namely cooperation, and religious leaders should also be present in the cooperation as tutors or directors in making ceremonial facilities (Dewi, 2019). Suppose they are in the business of buying and selling ceremonial facilities. In that case, it is as if these religious leaders are taking advantage of the complex conditions of society to launch their business (Aryawibawa et al., 2018).

According to Gramsci, the hegemonic phase in which people become aware that their business interests in current and future developments go beyond the boundaries of class corporations which are purely economic, and that interest can have to become the interests of lower groups (Perkins, 2011). It is a purely political stage. It is a phase where the previously fragmented ideologies now compete until one of them, or a combination of these ideologies, wins to unite economic, political, intellectual, and moral goals and problems. So that the struggle does not take place in the corporate plan, but on the 'universal' plane, which in the end creates a strong social group hegemony against other lower groups (Hutasoit and Wau, 2017), it is what should have happened in the research problem, namely groups of religious leaders who are in the business of buying and selling ceremony facilities by respecting the community and reducing culture, it is better if they teach their people or their followers to make their ceremonial facilities, with them being present in every religious activity at the family, village or national level. (Yudantini and Jones, 2015).

The community must start to revive a culture of cooperation to fight business hegemony that religious leaders should not do (Rosalina, 2017). Indeed, we realize that many educated Balinese young people have migrated to the cities, mostly working in the tourism industry. As a result, it is difficult for them to invest in social capital (Atmadja, 2014). This condition can cause obstacles in raising other people's rocks when the person concerned has ceremonial activities; the basis for assisting is social capital in the form of reciprocity. The condition of someone who rarely works together can result in residents not optimally assisting and even refusing to help him in many cases in Bali, where a family experiences problems in building cooperation between other villagers in ceremonial activities because they rarely participate in other community ceremonial activities (Atmadja, 2014).

Starting from this, Hinduism is not only a principle of morality but also an ideology. In this context, Hinduism is expressed in the form of values, norms, beliefs, myths, and traditions, then used by religious leaders to legitimize their power over society.

As a result, a hegemonic power relationship was formed. The hegemonic pattern of power resulted in any form of pastor's actions towards his people being considered "... the right (reasonable) perspective". It could easily lead to economic violence in a business offering high prices for religious offerings without the public realizing it. Likewise, whatever the pastor's actions are considered religiously sensible and therefore need not be debated, the society's critical awareness of their religious leaders becomes weak. Borrowing Lubis' (2014: 124) idea not only creates economic violence, and high offering prices but can also lead to symbolic violence or soft violence that is not recognized as violence because it is based on self-confidence, personal loyalty, and willingness to accept, give, and debt. Intellect, recognition, and piety are all accepted as respect and ethics. Symbolic violence that is subtle and or hidden causes the community to accept it as piety in the relationship between religious leaders and the community.

V. CONCLUSION, IMPLICATIONS, LIMITATIONS, SUGGESTIONS, AND CONTRIBUTION OF RESEARCH

The implementation of Hindu religious rituals in Bali requires a means. The making of ritual suggestions is no longer utilizing cooperation, but by buying so, that commodification occurs. This condition provides priests or religious leaders opportunities to develop an industry for means of holy offerings. It is not only because religious leaders are trapped in the market ideology - looking for money to meet the needs of their families, but also because religious leaders or priests have various assets, the namely cultural, symbolic, social, and economic capital. This capital is combined with natural capital, namely the raw material for making sacred offerings, processed using technological capital, to give rise to suggestions for offerings that are ready to be sold to consumers. This pattern of power can lead to violence in the form of symbolic violence against the community, such as cheating or economic oppression. The sale of sacred facilities does not only mean commodification but also means commodification of religion. It is related to the fact that the sacred offering is a symbol of Hinduism; sales are related to a profit-seeking motive that is hidden by an institution, namely the religious community. The power played by religious leaders who at the same time sell and buy ceremonial facilities has hegemony in the Balinese Hindu community, to the point of reducing its culture, which is motivated by cooperation or cooperation. The culture of cooperation should be able to restore the hegemony practiced by these religious leaders. Gramsci's hegemony theory can be interpreted that what these religious leaders do is active hegemony. Even in accounting, it is symbolically called fraud, which is interpreted as an abuse of authority. Therefore, the community should start to become aware and revive the culture of cooperation to face religious capitalism.

Based on the research results that have been disclosed in the conclusions. This research has succeeded in providing several implications. First, the analysis of business assessments (especially for business actors based on religious ceremony facilities in Bali) cannot ignore the aspects of justice reflected in the culture of cooperation. Second, some of the meanings obtained from the hegemony theory study imply that the business judgment (especially in the Hindu ceremony facility business community in Bali) is incomplete without considering social, economic, and political awareness. Although this awareness is a less intuitive or abstract variable, it plays a major role in reflecting on the economic conditions of a region.

The limitations of this study include: first, the business dimension that has been successfully realized in this study has not yet entered the level of government. The hegemony theory approach is shackled with the values of capitalism, which tends to ignore those who do not directly contribute to institutions, cut off spiritual values in their lives, and almost certainly undermine concern for nature and the environment.

Based on the conclusions, implications, and limitations of the research above, it is suggested for further research that this research is only able to see the form of business from the spiritual, economic, social, and political aspects, while the involvement of regulatory or governmental aspects has not been touched. The aspect of regulation or self-government is the highest level of awareness when people are aware of its existence. Thus the next research can explore aspects of government involvement as another form of the business dimension of this ceremony facility.

The contribution of this research has succeeded in formulating an understanding of business, which has three dimensions: a spiritual parameter, social justice, and social and political awareness. This study indicates that with hegemony theory, the business judgment does not only consider intuitive things; even less intuitive ones such as social and political awareness are not neglected. For business actors, the means of the ceremony, with the existence of hegemony theory as an assessment of business performance, can provide a signal about the socio-political conditions of the region or society so that they can be taken into consideration in making direct decisions in terms of selling or conducting cooperation. For the government, the results of this study can be used as a reference in policymaking, especially for religious assemblies in Bali to consider spiritual, social, economic, and political aspects in making rules related to ceremonial facilities and the accompanying businesses.

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