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Beyond Compliance: Integrating Balinese Hindu Ethics into Ethically Embedded Internal Control within Indonesian University Governance

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ABSTRACT

This study critically examines how Tri Kaya Parisudha, the Balinese Hindu philosophical ideas of manacika (right thought), wacika (right speech), and kayika (right action), are used in the internal control systems of religious colleges and universities. It wants to break down a governance model that is based on culture and spirituality and that deals with the limits of the traditional COSO-based internal control framework in terms of knowledge and practice. The study is based on a qualitative, postmodern framework and uses in-depth interviews, participant observation, and documentary analysis. The data is then analyzed using a modified interactive model of Miles and Huberman. The real-world results from higher education institutions governed by the Ministry of Religious Affairs in Indonesia show a change in the way internal controls are done: manacika rethinks risk assessment in terms of moral cognition; wacika changes audit communication into dialogic, non-punitive engagement; and kayika redefines control activities as proactive and value-driven actions. When these native ideas are applied to the Government Internal Control System (SPIP), they create a hybrid governance structure that combines following the rules with moral and spiritual responsibility. This study adds to the body of research on governance by suggesting a localized, ethics-based internal control model that is both theoretically sound and useful in real life. It encourages future research to look into spiritually embedded control systems as valid alternatives to hegemonic governance paradigms and moves the conversation forward on pluralistic, culturally sensitive institutional monitoring methods.

Keywords: Balinese Hindu Philosophical, Internal Control Framework, Postmodern Paradigm, Spiritual Accountability, Tri Kaya Parisudha

INTRODUCTION

In the last several years, there has been more and more interest in creating governance models that take into account not just how well they work but also moral, cultural, and spiritual qualities. This interest is especially clear in faith-based and religious organizations, where typical governance systems that focus on compliance often fail to capture the moral and philosophical basis of how people behave in organizations. When used in businesses that are shaped by religious norms and values, it has become clear that traditional internal control systems, especially those based on the COSO framework, are not good enough. These concerns show that compliance-based control systems and the whole demand of faith-based institutions don't work well together in terms of knowledge and practice. This disconnect is especially clear in religious colleges and universities, which are under more and more pressure to be open, responsible, and lead with integrity while yet staying true to their spiritual goals.

For a long time, people have used internal control systems (ICS) to lower risk, check performance, and make sure rules are followed. But there is a growing body of research that shows that these systems, when built only as mechanical tools of management, don't capture the ethical and cultural norms that make organizations trustworthy and legitimate (Allegrini et al., 2006; Chalmers et al., 2019; Spira & Page, 2003). These problems are especially bad for religious colleges and universities under the Ministry of Religious Affairs in Indonesia, where there have been reports of problems with governance, financial irregularities, and administrative failures that have been documented (Itjen Kementerian Agama, 2022b, 2022a; Widana, 2022) that affect not only the administrative frameworks but also the cultural and spiritual mandates. The current literature mostly ignores the need to create control frameworks that take into account the specific cultural and ethical makeup of these organizations, even though these problems exist.

In light of these problems, more and more people are interested in government models based on indigenous moral philosophies. The idea of binary validity and resistance comes from the endeavor to look at these systems from different points of view. Institutions are meant to obtain respect from society. *Tri Kaya Parisudha* is one of these. It is a basic tenet in Balinese Hinduism that stresses right thought (*manacika*), right speech (*wacika*), and right action (*kayika*). It is a culturally ingrained way to govern ethically. Building on this premise, we examine how manacika can reframe risk assessment as moral cognition, how wacika can shift audit communication toward dialogic, non punitive engagement, and how kayika can recast control activities as proactive, value driven actions. We investigate how these indigenous ideas interact with SPIP to form hybrid arrangements that join rule following with spiritual accountability. By doing so, we move beyond compliance to theorize ethically embedded internal control that is both locally meaningful and institutionally robust.

This study addresses the necessity for a reconceptualization of internal control in religious higher education institutions, proposing a governance framework grounded in the principles of *Tri Kaya Parisudha*. This framework opposes traditional ICS models by prioritizing ethical congruence, cultural resonance, and spiritual depth over procedural rigor and material efficiency. Initial evidence from Religious university in Indonesia shows that the lack of these kinds of integrated frameworks leads to ethical misalignments and operational weaknesses. The model's goal is to bring institutional practice back in line with moral purpose by including *Tri Kaya Parisudha* at every level of the ICS, from risk identification to control design to communication to monitoring.

The current gap in the research is at the boundaries of ethical internal control and indigenous value systems, especially in the area of Hindu religious institutions in Southeast Asia, which hasn't been studied enough. COSO and other frameworks have changed to include enterprise risk management and performance-based metrics, but they are still founded on secular, materialist ideas that don't fully capture the spiritual purposes of religious groups (Graham, 2015; Lawson et al., 2017). To fill this gap, we need to change our thinking and actions. We need to realize that localized spiritual knowledge can be a valid and helpful basis for running an institution.

This study wants to bridge that gap by suggesting a new, evidence-based internal control model based on the ideas of *Tri Kaya Parisudha*. The study intends to challenge Western models' epistemic supremacy and offer a realistic, culturally appropriate, and spiritually compatible alternative to governance theory. The research is unusual because it mixes indigenous philosophy with the theory and practice of creating internal controls in a real institutional framework. The study uses long-term data from Hindusm campus in Indonesia to show how a spiritually oriented governance paradigm could help with ethical and administrative issues. In the future, this will allow for greater study, revisions to the law, and new ways of conducting colleges and religious schools.

LITERATURE REVIEW

Many studies have shown that governance systems need to go beyond purely technocratic models and include ethical and spiritual awareness as core components (Abdolmohammadi, 2005; Aziz et al., 2015; Brody et al., 1998; Chan & Leung, 2006; Cote et al., 2013; Efferin & Hutomo, 2021; Ergeneli, 2005; Mahmud et al., 2024a; Nguyen & Hoai, 2023; Rua et al., 2024; Thelen & Formanchuk, 2022a, 2022b; Triyuwono, 2015; Tsui, 1996). Scholars have been talking about how important it is to have value-laden governance frameworks that can both regulate and improve institutional integrity because traditional internal control systems don't deal with these issues.

Scholars have questioned the Western-centric roots of dominant governance paradigms for leaving out indigenous knowledge, moral obligations based on community-oriented spiritual traditions, and ethical diversity (Irianto, 2006; Kepramareni et al., 2014; Triyuwono, 2015). There are not many examples of this paradigm in mainstream academic literature, but it is similar to other spiritually based systems of government, such as Islamic maqasid al-shariah frameworks and Buddhist rules of good conduct. These models all focus on aligning organizational practices with moral truths that go beyond what is useful or economically efficient (Arnold & Ponemon, 1991; Baxter & Ra, n.d.; Ellemers et al., 2019; Emler et al., 1983; Fisher & Sweeney, 2002; Lehman, 2014; Raja, 2015; Sevïm, 2021; Srivastava et al., 2013).

Obtaining that legitimacy, which is based on institutional theory, has had a big impact on studies in economics, sociology, political science, and accounting (Asthon et al., 1995; Meyer & Rowan, 1977; Suchman, 1995; Suddaby, 2010). For an institution to stay alive, it must be able to show that it is valuable and follows the rules of society. Scott (2005, 2014) goes on to say that norms and shared understandings that are built into institutions guide how people conduct themselves and make decisions in public organizations. These common meanings often show up as opposites, such as between legitimacy and illegitimacy or between formal and informal governance.

According to Dwifatma (2018) words and values only make sense when they are compared to their opposites. Control mechanisms like COSO make sense by being different from what they see as informal or culturally based systems. Ruisah (2018) and Susilastri (2019) add that these binaries are social constructions—culturally shaped and historically contingent. See Triyuwono (2016), who articulating the "philosophy of pairs," notes that such dualities not only define the universe but also make it sustainable.

In the larger field of governance studies, more and more people are starting to see how important it is to include moral reasoning, spiritual duty, and community accountability in control environments. More and more, individuals think that ethical governance is more than just following norms set by others. They think of it as an embedded moral code that guides behavior, fosters trust, and strengthens integrity (Lehman, 2014; Solikin et al., 2018). In order to think this way, we need to employ new ways to measure things that go beyond the normal financial and performance criteria used by Western governments. These new ways include moral consistency, spiritual well-being, and societal peace.

Lyotard (1984) makes a postmodern critique of knowledge that echoes this dynamic, challenging the supremacy of big narratives. Lyotard argues that scientific knowledge, motivated by positivism and progress, asserts universality while excluding alternative modes of knowing. Who challenged the dominance of grand narratives? According to Lyotard, scientific knowledge, driven by positivism and progress, claims universality but excludes alternative forms of knowing. Language games have turned knowledge into a game, where validity isn't always the same but depends on the situation (Sylvia, 2014; Umanailo, 2018). The COSO internal control framework is a "grand narrative" in the world of governance. It is widely pushed, institutionalized, and seen as neutral. However, in doing so, it marginalizes what Lyotard refers to as "petit récits"—local, unimportant stories. Such a marginal narrative is represented in this study by Tri Kaya Parisudha, a Balinese Hindu ethical system that emphasizes right action (kayika), right speech (wacika), and right thought (manacika). It is spiritual, local, and frequently viewed as subordinate to official governmental systems. According to Kamayanti (2015), Lyotard's opposition to meta-narratives also entails his refusal to let any one system control the definition of legitimacy. The claim that formal control systems, such as COSO, fall short of capturing the entire range of institutional ethics, particularly in religious and cultural contexts, is supported by this argument. This study responds by re-centering Tri Kaya Parisudha as an epistemic counterpoint to COSO—a narrative that merits re-integration into the internal control system architecture—rather than as a supplement.

There are useful examples in the literature on spiritualized governance systems that can help with this. For instance, Mahmud et al. (2024) found that leadership grounded in ethical responsibility was a key determinant of effective internal control in Indonesian higher education institutions. Similarly, Chan & Leung (2006), Darmayasa & Aneswari (2015), Darus et al. (2015); Flaming et al. (2010), and Tsui (1996) demonstrated that sustainable governance in public organizations is significantly influenced by ethical integrity and cultural compatibility. However, these studies rarely address Hindu philosophical constructs, nor do they provide an empirically grounded model for integrating these values into ICS design and implementation.

METHODS

This study used a qualitative methodology grounded in postmodernism to explore the internal control system implemented by the internal control unit (IC) using the COSO framework in a Hindu religious higher education institution. The research aimed to deconstruct secular internal control practices and redesign them using the *Tri Kaya Parisudha* philosophy—*manacika* (right thought), *wacika* (right speech), and *kayika* (right action)—as an ethical-spiritual foundation. Using the interactive data analysis model of Miles & Huberman (1994) the research integrated data collection, condensation, display, and conclusion drawing. Data were gathered through in-depth interviews, participant observation, and document analysis. Informants were purposively selected from institutional leadership and spiritual practitioners.

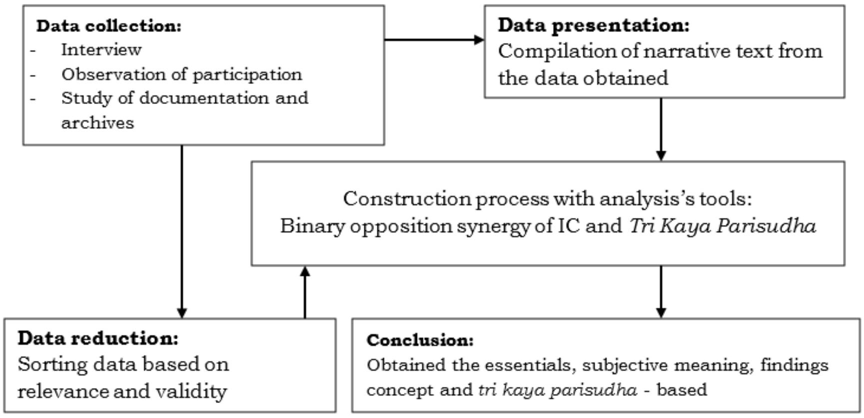

Figure 1. Modified Interactive Research Model
Source: Miles and Huberman (1994:20) & prepared by authors (2025)

The researcher is the main tool for asking questions in qualitative research. The researcher must have both theoretical knowledge and a grasp of the social setting they are studying. This understanding includes the values, cultural norms, belief systems, legal systems, and common practices that are peculiar to that situation. This kind of understanding lets the researcher come up with useful questions, make sense of the results, and build the research object in a methodical way (Purwanti et al., 2015). This study uses the interactive model of data analysis created by Miles & Huberman (1994: 20) however it has been changed to help build an internal control framework.

Utilizing the *Tri Kaya Parisudha* dimensions, interview methodologies were devised. We found out more about the situation by looking at how the institution worked and going through records from 2018 to 2024. We put the information into two groups: inductively and deductively. This made people think about moral integrity, communal duty, spiritual alignment, and procedural coherence in groups. Data display matrices helped detect patterns, and triangulation and member checks made sure the results were correct. The study was careful to employ the standards of credibility, dependability, confirmability, and transferability to make sure it was thorough. We took COSO's control parts and mixed them with moral principles to make a hybrid internal control model that works in a lot of different cultures. Informant data on this research can be seen in Table 1.

Tabel 1. Codification of Informants

No.	Code of Informant	Position	Criteria
1.	Ms. NS	Head of IC Hindusm higher education institution governed by the Ministry of Religious Affairs in Indonesia	Key informant
2.	Mr. WW	Rector of Hindusm higher education institution governed by the Ministry of Religious Affairs in Indonesia	Key informant
3.	Mr. WS	Commitment-Making Officer (PPK) of Hindusm higher education institution governed by the Ministry of Religious Affairs in Indonesia	Main informant
4.	Mrs. N	Head of the Technical Control Team, Regional Inspectorate III, Inspectorate General – Ministry of Religious Republic of Indonesia	Main informant
5.	Mr. P	Head of the Audit Team for Functional Duties (Tusi), Inspectorate General – Ministry of Religious, Republic of Indonesia	Main informant
6.	Mr. H	Team Leader of Intermediate Expert Auditors, Regional Inspectorate I, Inspectorate General – Ministry of Religious, Republic of Indonesia	Supplementary Informant

Source: Prepared by authors (2025)

RESULTS

Internal Control System (ICS) as an Institutional Reality in Religious Higher Education

The implementation of IC in religious higher education institutions is not perceived as an administrative obligation alone. Instead, it is embedded as an institutional necessity that upholds the integrity of academic and financial governance. One auditor emphasized in the following expression:

IC is not merely an administrative obligation, but an organizational necessity in maintaining the accountability of our religious institutions. -(Ms. NS)

The presence of IC ensures that higher education institutions do not drift from their spiritual and educational mandates. In the religious education context, internal control carries dual responsibilities: ensuring procedural compliance and preserving the spiritual mission of the institution. Auditors are expected to act not only as controllers but also as ethical guardians who align institutional actions with religious values and national governance standards. As stated in PP No. 60 Tahun 2008, IC is intended to provide reasonable assurance for the achievement of organizational goals through effective, efficient, and compliant activities.

The audit team plays a strategic role in fostering mutual trust across organizational layers. When IC is implemented with an educational and mentoring approach, it builds a culture of accountability rooted in shared values rather than fear of sanctions. One informant stated,

We prefer an educational approach over fault-finding because the goal of IC is to strengthen a culture of accountability, not to instill fear. (Mr. WW).

Thus, IC becomes a bridge between regulatory expectations and religious ethos.

The necessity for IC increases during periods of regulatory changes and institutional transitions, such as changes in leadership or policy. Auditors highlighted the importance of involving IC early in the planning stages (pre-control) to anticipate risks, rather than merely conducting reactive audits.

Ideally, IC should be present from the planning stage, as that is where risks can be prevented from the outset. (Mr. P).

Although IC implementation is grounded in the general framework of SPIP (PP No. 60/2008), its practice in religious higher education must be contextualized. Auditors acknowledge that secular audit models cannot simply be transplanted; instead, they must be adapted to honor the religious, doctrinal, and cultural dimensions of each institution. In this way, IC evolves from a technical requirement into a culturally embedded reality.

IC has now become part of the organizational culture, no longer merely an external obligation . (Mrs. N).

concluded a senior auditor. This transformation signifies that IC is no longer viewed as a burdensome oversight mechanism, but as a constructive force co-developing institutional integrity and sustainability.

The findings of this study provide a nuanced understanding of how the internal control system (ICS), when grounded in *Tri Kaya Parisudha*, transforms from a mere compliance tool into a spiritually infused framework for governance in faith-based higher education institutions. Based on data collected from in-depth interviews, participant observation, and document analysis at Hindu religious higher education institutions, this section highlights four primary thematic categories that emerged through the Miles and Huberman interactive model of data analysis: ethical integrity, communal responsibility, spiritual alignment, and procedural coherence.

Manacika as Ethical Consciousness in Internal Control: Redefining Integrity in Religious Higher Education

The implementation of internal control systems (ICS) in Hindu religious higher education institutions has revealed a distinctive shift in paradigm, where control is no longer perceived as an administrative formality but as an ethical commitment rooted in *manacika*, or right thought. This principle, embedded in the *Tri Kaya Parisudha* philosophy, frames internal supervision not merely as an audit function, but as a process of ethical cultivation and institutional reflection. For example, audit communication at Hindu religious higher education institutions has shifted from one-way evaluation to mutual problem-solving, demonstrating the influence of *manacika* in daily practices. As one auditor noted,

IC should not be feared. We are here to guide, not to punish. This is about growing together with integrity. (Interview, Informant Ms. NS).

This ethical realignment is further reflected in how risks are assessed and how control environments are designed. The auditor's intent is no longer to identify noncompliance as failure, but to understand it within broader moral and operational contexts. One thematic code, "*from fear to trust*," emerged repeatedly, signifying that audit presence is now seen as constructive rather than threatening. As a result, internal control becomes a tool for integrity-building, fostering an environment of trust, responsibility, and sincerity.

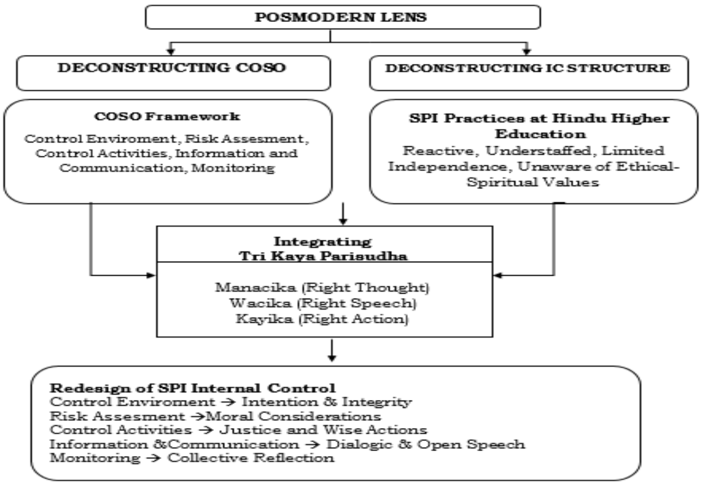

Figure 2. SPI Through the Lens of Ethical Consciousness
Source: Prepared by authors (2025)

Wacika **as Ethical Communication in Internal Control: Building Trust through Constructive Dialogue**

Wacika, the principle of right speech in the *Tri Kaya Parisudha* philosophy, serves as a foundational value in reshaping internal control practices in religious higher education. Within this framework, ethical communication is not merely about procedural reporting but embodies the spirit of mutual respect, clarity, and moral responsibility. Internal auditors, particularly at Hindu higher education institution in Indonesia, have adopted communication practices that reflect dialogic integrity—engaging with auditees through persuasive, non-punitive, and educational means. Audit interactions emphasize clarity over confrontation. Findings are not delivered as accusations but as collaborative reflections, grounded in verified data and respectful language. One IC member expressed,

We don't just send reports—we explain, we ask, we listen. Communication must help, not harm (Interview, Ms. NS).

This approach minimizes resistance, encourages openness, and strengthens institutional learning. Instead of relying on formal authority, auditors seek to establish mutual understanding through active listening and dialogic inquiry. The process of clarifying facts directly with auditees ensures fairness and reduces the risk of misinterpretation or bias. Thematic coding from interviews frequently highlighted phrases such as "*dialogue instead of judgment*" and "*clarify before concluding*", underscoring the prevalence of ethical speech in the audit process.

Manacika drives a transformation in organizational culture, where internal control is practiced as a reflective and participatory process. The adoption of this value-laden model demonstrates that supervision in faith-based education must align with spiritual intent, institutional purpose, and local moral philosophies. Thus, *manacika* becomes both an ethical compass and a practical framework for sustainable governance.

Kayika **as Ethical Action in Internal Control: Cultivating Integrity through Professional Conduct**

Kayika, the value of right action in the *Tri Kaya Parisudha* philosophy, underscores the importance of ethical behavior and moral execution in all aspects of internal control. In the context of religious higher education, particularly within the IC, this principle manifests in deliberate, thoughtful conduct that prioritizes ethical integrity over procedural formality. Rather than executing control activities as routine checklists, auditors apply risk-based approaches that emphasize proactive intervention. One IC officer stated,

*We don't wait for violations—we try to prevent them by getting involved early, during the planning stage (*Interview, Ms. NS*).*

This reflects a shift toward preventive, forward-looking supervision grounded in ethical intent.

Kayika encourages auditors to be present not only after activities are carried out but before they begin, offering consultative input and supporting decision-makers in identifying potential risks. Their conduct reflects discipline and humility, avoiding overreach while reinforcing a culture of compliance through example, rather than enforcement. Observational data noted instances where IC provided moral support during budgeting meetings and risk-mapping exercises, guiding units without dominating them. This principle also resonates with feedback from other institutional actors. The PPK noted:

IC has not been fully optimal in asset supervision, but when involved from the start, they help us avoid problems later on (Interview, Informant Mr. WS).

By embodying right action, auditors become ethical actors rather than bureaucratic enforcers. They uphold professionalism, respect institutional boundaries, and act with integrity in every stage of the audit process. In doing so, they turn internal supervision into an ethical force—one that upholds justice, nurtures accountability, and harmonizes with the spiritual mission of the institution.

Embedding Ethical Local Wisdom into National Governance Frameworks: Integrating *Tri Kaya Parisudha* with SPIP Principles

The values of *Tri Kaya Parisudha—manacika* (right thought), *wacika* (right speech), and *kayika* (right action)—are closely aligned with the core components of the Government Internal Control System (SPIP), including integrity, accountability, transparency, and compliance. This alignment enables a meaningful and context-sensitive integration between indigenous ethical philosophies and nationally standardized governance mechanisms, reinforcing both moral clarity and regulatory structure. Empirical findings derived from interviews and institutional document analysis demonstrate that *Tri Kaya Parisudha* is not merely espoused as a normative ideal but has been actively implemented within IC procedures. The principle of *manacika* has been internalized through ethically driven risk assessments that emphasize intentionality and moral foresight. As one IC officer stated,

Risk assessment is not merely about identifying potential losses but also about evaluating intentions and their alignment with institutional values (Interview, Ms. NS).

In relation to *wacika*, the practice of ethical and constructive communication has become central to the audit process. The Commitment Making Officer (PPK) remarked,

IC delivers findings in a respectful and educational manner, not in a punitive tone. This makes us more receptive to feedback (Interview, Mr. WS).

Observational data further confirmed that audit interactions have shifted toward dialogical and inclusive exchanges, reflecting the spirit of transparency within SPIP and the communicative ethics promoted by *wacika*.

The principle of *kayika* is evidenced through IC's proactive engagement in pre-audit consultations and planning processes. Rather than responding solely to infractions, IC seeks to anticipate and prevent them through strategic involvement. According to an inspector from the Ministry's Inspectorate General,

IC should not be seen merely as a control tool but as a strategic partner that promotes fair and wise governance aligned with local values (Interview,Mr. H).

By incorporating *Tri Kaya Parisudha* into SPIP practices, institutions foster a value-based internal control system rooted in spiritual awareness and ethical purpose. This approach transforms internal control from a rigid, punitive function into a dynamic and moral practice that encourages ethical behavior, institutional accountability, and reflective decision-making. The ethical-spiritual integration adds meaningful depth to the conventional framework, allowing it to resonate with the cultural context of the institution.

In Hindu-majority higher education, such integration presents a culturally grounded alternative to the dominant technocratic and bureaucratic control models. It bridges the divide between compliance and conscience, creating supervisory mechanisms that not only monitor institutional behavior but also nurture ethical awareness and communal trust. Ultimately, the application of *Tri Kaya Parisudha* within SPIP does not seek to replace formal procedures but to enrich and transform them—embedding local moral values into the fabric of governance, as confirmed across interviews, institutional documentation, and direct observations.

DISCUSSION

The findings of this study reveal critical insights into the practical and philosophical reconstruction of internal control systems in religious higher education institutions, particularly through the lens of postmodern thought and indigenous ethical values. The discussion interprets these results in light of relevant literature and theoretical frameworks to examine how integrating *Tri Kaya Parisudha* into IC (Internal Control Unit) operations challenges and enriches conventional COSO-based internal control. Critical intervention in the field of governance studies by advancing a spiritually embedded model of internal control tailored for faith-based higher education institutions. Anchored in the *tri kaya parisudha* philosophy of *manacika* (right thought), *wacika* (right speech), and *kayika* (right action), the proposed model transcends the traditional compliance-oriented frameworks, particularly the widely adopted COSO model. This conceptual framework is envisioned as a mosaic of ethical consciousness, where each philosophical strand contributes a distinct yet interconnected piece to the architecture of internal governance. The theoretical underpinning draws from postmodern critique and indigenous epistemologies to interrogate the limitations of bureaucratic control structures and offer an ethically resonant alternative.

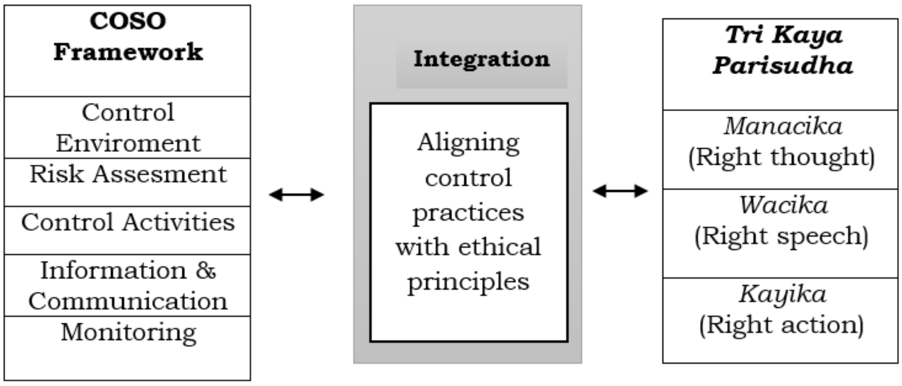

Figure 3. Integrated *Tri Kaya Parisudha* onto Internal Control Framework
Source: Prepared by authors (2025)

***Manacika*: Reframing Risk Assessment through Ethical Cognition**

The value of *manacika* introduces a philosophical reconfiguration of risk assessment. Traditionally, risk identification under the COSO model emphasizes objective indicators, statistical probabilities, and material loss prevention (Graham, 2015). However, when refracted through the lens of *manacika,* risk becomes a moral concern, wherein intentions are as significant as outcomes. This mosaic of intention, context, and consequence forms a nuanced tableau—a governance mosaic—that intricately weaves ethical foresight, institutional mindfulness, and moral purpose. It aligns with Lehman (2014) ethical governance framework, which posits that internal controls must be attuned to subjective values and institutional purpose. The internal audit team at Hindusm higher education institution governed by the Ministry of Religious Affairs in Indonesia operationalizes this by integrating ethical deliberation into risk mapping, emphasizing foresight and spiritual alignment.

Interview data reveal that auditors actively cultivate a mindset of integrity and ethical inquiry when designing control mechanisms. This approach deconstructs the control-risk binary, replacing fear-based surveillance with trust-building engagement. Informants repeatedly underscored the importance of "growing together with integrity" rather than policing behavior. Such repositioning echoes Spira & Page (2003), who argue that control environments must be interpretive spaces rather than deterministic structures.

***Wacika*: Dialogic Audit Practices as Ethical Communication**

Wacika, as right speech, revolutionizes the audit communication function. Conventional audit practices, particularly those grounded in COSO, often emphasize standard reporting formats, formal tone, and unilateral dissemination of findings. In contrast, the practice of *wacika* introduces an ethos of dialogic integrity, where communication becomes an inclusive, transparent, and transformative act. This communicative transformation contributes another vibrant piece to the broader mosaic of ethical governance, enriching internal supervision with the colors of humility, empathy, and shared understanding. Interviews with IC members showed a deliberate effort to replace adversarial audit interactions with educative conversations, a process that rehumanizes institutional relationships. wacika challenges the technocratic notion of audit communication as unidirectional reporting. When understood as ethical and honest speech, communication becomes a tool of engagement, co-learning, and transparency. Participant observations showed how audit meetings transformed into ethical forums rather than compliance briefings. This reflects the broader shift from accountability as a punitive tool to accountability as relational responsibility, as argued by (Sari, 2017; Sari et al., 2017; Scobie et al., 2023; Visser, 2016).

The literature supports this communicative turn. Solikin et al. (2018) highlight the necessity of embedding ethical speech into audit language to foster mutual understanding and legitimacy. This shift from judgment to dialogue aligns with Lyotard (1984) critique of meta-narratives. The audit process is no longer a monologic tool of control but becomes a site for petit récits—micro-narratives of institutional reflection and co-learning. Consequently, ethical speech functions as a moral medium that amplifies spiritual accountability.

***Kayika*: Ethical Action and Preventive Control**

Kayika offers a praxis-based reorientation of audit conduct, centering the auditor's actions as vehicles of ethical influence. COSO's control activities often emphasize procedural checklists and standardized oversight (Lawson et al., 2017). In contrast, *kayika* emphasizes moral intentionality and ethical execution, encouraging auditors to be proactive ethical agents. Auditors at higher education institution governed by the Ministry of Religious Affairs in Indonesia engaged in pre-audit dialogues, offered risk prevention consultations, and modeled moral behavior in institutional settings. These actions form a vital tile in the larger mosaic of value-based governance, representing the lived enactment of spiritual and cultural principles in administrative conduct. This suggests a performative ethic wherein auditors embody the values they are charged to assess.

This proactive role redefines control from post-factum scrutiny to anticipatory guidance. Such positioning reflects Solikin et al., (2018)who stress the transformative power of action-based ethics. By embedding right action into control activities and corrective procedures, the institution transitions from compliance to commitment. Behavioral transformation among administrators and IC members was observed in practice, not as a result of coercion but through value internalization. Such transformation is rare in conventional COSO implementations that lack cultural resonance. Moreover, by being culturally sensitive and spiritually grounded, the auditor's role shifts from enforcer to enabler. This internalization of ethical norms contributes to institutional resilience and moral coherence.

Ethical Integration into SPIP: Harmonizing Local Wisdom and National (International) Standards

One of the most significant contributions of this study is the harmonization of *Tri Kaya Parisudha* with Indonesia's Government Internal Control System (SPIP) and COSO framework. While SPIP and COSO framework emphasizes accountability, transparency, and compliance (PP No. 60/2008), it lacks a philosophical mechanism to contextualize these values within local ethical traditions. By integrating *manacika, wacika*, and *kayika* into SPIP principles, this study presents a hybrid governance architecture—a mosaic of procedural rigor and ethical wisdom—that respects national standards while honoring indigenous values.

This hybridization addresses a critical gap identified by Mahmud et al. (2024) who argue for governance models that are not only administratively efficient but also culturally legitimate. For instance, manacika enhances SPIP's integrity principle by adding layers of moral foresight; wacika redefines transparency through communicative ethics; and kayika reinforces compliance through participatory supervision. These integrations are not mere symbolic gestures but structurally embedded practices, as evidenced in institutional policy documents and confirmed through field observations.

Postmodern Reimagination: Deconstructing Bureaucratic Authority

From a postmodern lens, the study challenges the epistemological authority of the COSO framework as a universal governance model. Lyotard (1984) rejection of grand narratives finds empirical resonance in this case, where COSO's claim to neutrality and universality is problematized by its failure to accommodate spiritual realities. The mosaic of audit practices at Hindusm higher education institution governed by the Ministry of Religious Affairs in Indonesia reveals that legitimacy in internal control is not merely derived from procedural conformity but from ethical resonance with local values. See Triyuwono (2003, 2015, 2016) philosophy of pairs supports this critique by emphasizing that institutional systems are sustained by dialogical binaries—formality and informality, rationality and spirituality, regulation and conscience. In this framework, *Tri Kaya Parisudha* is not an "alternative" but a co-equal ontology. It disrupts the hierarchical dichotomy between formal systems like COSO and informal spiritual wisdom, proposing instead a symmetrical integration.

At its core, the conventional COSO framework emphasizes risk management, control activities, monitoring, and accountability mechanisms primarily grounded in technocratic logic and procedural rationality (Graham, 2015; Lawson et al., 2017).While robust in structure, this model has been critiqued for its lack of sensitivity to local cultural values and moral dimensions (Irianto, 2006; Triyuwono, 2015). The current research addresses this limitation by infusing *Tri Kaya Parisudha—manacika* (right thought), *wacika* (right speech), and *kayika* (right action)—into each COSO component, thereby repositioning internal control as both a moral and technical function.

The postmodern paradigm allows us to deconstruct the power-knowledge binary embedded in IC practices. Instead of seeing IC solely as an authoritative overseer, this study reimagines IC as a reflexive, participatory actor that operates within a discursive space marked by negotiation, ethics, and cultural meaning. This is aligned with Spira and Page (2003), who argue that internal control must not be seen as a rigid control mechanism but as a socially embedded function that reflects and reproduces institutional values. For example, the theme of ethical integrity, as reinforced through manacika, offers a transformative stance on risk assessment. It elevates the internal process from a checklist-based activity to one of ethical contemplation and institutional mindfulness. Ethical decision-making becomes not merely about avoiding non-compliance but about reinforcing institutional purpose and spiritual commitment. Such findings resonate with Lehman (2014) proposition that governance should be reconceived through the lens of ethical subjectivity and cultural embeddedness.

Operational Challenges and Institutional Vulnerabilities

Despite its transformative potential, the study also uncovers structural limitations. The absence of formal regulatory scaffolding for integrating spiritual values into internal control poses risks to scalability. Informants from the Inspectorate General emphasized the necessity of legal codification to institutionalize this hybrid model. Without formal endorsement, such spiritually driven models risk marginalization within the bureaucratic apparatus. Hence, future institutional design must prioritize regulatory alignment and institutional capacity building. Moreover, audit professionals require retraining to navigate the moral nuances of spiritualized control systems. Capacity development must encompass not only technical competence but also ethical literacy and cultural empathy. This responds to Chalmers et al. (2019), who warn that value-laden systems require sustained commitment and reflective practice.

Toward a Transformative Governance Paradigm

Ultimately, this study positions the internal control system not as a static mechanism of surveillance but as a dynamic process of ethical cultivation. The proposed framework, validated through triangulated data and contextual application, signals a paradigm shift in governance theory. It affirms that control must be not only about what is done but about how and why it is done. This emphasis on ethical intentionality, dialogic communication, and reflective action redefines accountability from external enforcement to internal conviction. By constructing a conceptual mosaic of COSO and *Tri Kaya Parisudha*, the study contributes to the epistemic diversification of governance literature. It offers a path forward for institutions seeking to ground their operations in moral clarity while retaining administrative discipline. In doing so, it lays the groundwork for a pluralistic and spiritually enriched governance science.

The triangulated findings from interviews with rectors, PPK, and Itjen reinforce the argument that IC functions must be decentered from bureaucratic formality toward moral flexibility. The rector's emphasis on Tri Kaya Parisudha as a communication ethic, the PPK's critique of IC's limited scope, and the Itjen's call for integration between regulation and local value systems collectively underscore the need for an ethically situated governance framework. In synthesizing these inputs, the hybrid model of internal control proposed here is not merely an overlay of *Tri Kaya Parisudha* onto COSO. Rather, it is a structural reorientation that brings ethical-spiritual logic into the very foundation of control systems. It is about designing governance mechanisms that are not just effective, but affective—capable of inspiring reflection, engagement, and transformation. This postmodern move acknowledges pluralism, localized meaning, and the deconstruction of normative hierarchies.

Furthermore, the absence of a clear regulatory foundation for IC, as expressed by informants and corroborated by document analysis, reveals the vulnerability of spiritualized governance when not institutionally supported. Hence, for this model to be scalable and sustainable, it must be followed by legal reform, institutional policy alignment, and capacity-building strategies. The proposed model can be situated within the POAC cycle—Planning (ethical risk framing), Organizing (spiritual leadership), Actuating (ethical execution), and Controlling (value-based audit)—to strengthen institutional coherence.

CONCLUSION

This study offers a novel contribution to governance discourse by proposing a spiritually grounded model of internal control that integrates the Balinese Hindu philosophy of *Tri Kaya Parisudha* into the COSO framework. The empirical application higher education institution governed by the Ministry of Religious Affairs in Indonesia underscores the transformative potential of embedding *manacika* (right thought), *wacika* (right speech), and *kayika* (right action) into audit and control practices. This integration redefines internal control not merely as a bureaucratic necessity but as a moral imperative that fosters institutional integrity, trust, and ethical coherence. Through the incorporation of spiritual values into each component of internal control, the proposed hybrid model advances a more holistic, culturally resonant paradigm of governance—one that challenges technocratic orthodoxy and amplifies localized moral wisdom. As such, this study affirms the legitimacy and applicability of indigenous knowledge systems in designing ethically responsive institutional structures.

In light of these findings, several recommendations emerge. First, policy-makers and institutional leaders should consider formally recognizing and integrating local ethical traditions, such as *Tri Kaya Parisudha*, into national governance standards like SPIP and international standards of the COSO framework. Such integration would enhance the contextual sensitivity and moral relevance of internal control systems in religious and cultural institutions. Second, training programs for internal auditors should incorporate modules on ethical literacy, cultural sensitivity, and spiritual leadership to ensure that supervisory practices align with both national mandates and institutional values. Third, future research should extend the application of this model to other faith-based institutions, conduct comparative evaluations, and examine its longitudinal impact on governance outcomes. In doing so, scholars and practitioners can collectively contribute to a more pluralistic, just, and spiritually anchored governance ecosystem.

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