

***TRANSPARENCY, ACCOUNTABILITY, AND EFFECTIVENESS  
OF FINANCIAL MANAGEMENT OF PURA KAHYANGAN  
TIGA BASED ON THE TRI HITA KARANA CONCEPT***

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***ABSTRACT***

*This study aims to explain and analyze the transparency, accountability and effectiveness of financial management of Pura Kahyangan Tiga Desa Pakraman Patoman, Blimbingsari, Banyuwangi Based on the Tri Hita Karana Concept. This type of research uses a qualitative descriptive research method. The research instrument uses primary data and secondary data, with data collection techniques in the form of interviews, observations and documentation. The data analysis technique used is using data triangulation. The financial management of Pura Kahyangan Tiga is still not in accordance with applicable standards. This is evidenced by the financial reports that are made are still simple, namely only incoming and outgoing money.*

**Keywords :** *Accountability, Transparency, Effectiveness, Financial Management, Tri Hita Karana Concept*