

## Public Perceptions to the Implementation of Business Ethics Based on Balinese Local Wisdom in Denpasar City, Bali

Made Mulyadi and I. Nyoman Rasmen Adi

Faculty of Economic, Undiknas University, Jalan Bedugul No. 39 Sidakarya,  
Denpasar, Bali, Indonesia

**Abstract:** Balinese society is a religious society, obedient and submissive to the traditional values and traditions, both of these factors have been able to maintain the socio-cultural values that grow and develop in accordance with the mechanisms of society and development of the era. The people who choose business venture as a way to improve the quality of life, it absolutely necessary to religion/dharma. As for signs Balinese Hindu community in business are the values of local wisdom that comes from Hinduism, namely: “Apang pada payu/Mangda sami durus”, “bani meli-bani ngadep” or often termed as “manis batu”. In the sense of living together, for example, in trade competition dare to buy also dare to sell, it’s very different from the principle of economy that profit-oriented. The purpose of this study was to determine the public perception to the implementation of business ethics based on local knowledge that not only profit oriented but with an integral and holistic approach to the present and the future. In this study, the research focus is located in the city of Denpasar. Business ethics which is the focus of this research is ethics-based business of local wisdom in Denpasar namely: application of the concept “Mangda sami durus/pang pada payu”, “Bani meli bani ngadep/Manis batu”. Sources of data are primary data and secondary data. Data collection technique uses in-depth interview, observation and documentation. Technique of validity data test in this study uses triangulation technique while data analysis technique that used in this research is descriptive qualitative data analysis techniques. Based on the results of research conducted by the informer was found that the public has a positive perception to the application of business ethics based on local knowledge in Denpasar City.

**Key words:** Public perception, business ethics, local wisdom, Balinese Hindu, qualitative, technique

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### INTRODUCTION

**Introduce the problem:** The progress of science and technology in era of globalization, especially communication and transportation, bringing trend that developed countries try to stuff full information to countries that are classified as underdeveloped or developing. Especially in the economic sector, trade of developed countries tried to market its products to the countries that are growing, resulting in a dependency of developing countries to the developed countries. Competition in various business sectors, especially the service sector is perceived. The basic concept of the developed countries in the economic field use “economic man” approach not by an “integral human being”. Approach to economic human (homo economicus) put a profit in the very central position in business activities. Thus the business will be run under the influence of egoistic tendency that follows the personal tastes and interests of each party. Tragically there are those who put

business and ethics separately (dichotomy) in the sense that business is business while ethics is another issue that does not need to think about. This condition only enrich the various forms of opposition and unfair competition that creates tension, dissatisfaction, confusion and suspicion on all the parties involved. If these conditions can’t be controlled, it can’t be avoided force of the law of the jungle which means The Strong will take Si Weak in terms of the people of Bali are often termed “Dead Iba cohabited Kai” means let you die important thing I live comfortably (Wiana, 2010). Hindus reject system approach “economic human” (homo economicus) (Titib, 2010). Citing Reg Veda (VIII.48.14), Gorda (1996) mentioned that in Hinduism many teachings that provide motivation to work hard, improve well-being and prosperity of society. Therefore, religion is the main road in the direction of a successful life businessmen/entrepreneurs (including business continuity) because by practice they will not generate significant obstacles and constraints in business

management. In this context, Veda (Reg Veda. 1.41.4.) states that: "A person who follows the right path he has never come across a thorn on the way, everything becomes easy" (Gorda, 1996). Balinese society is a society that obedient and submissive to the traditional values and traditions both of these factors have been able to maintain the socio-cultural values that grow and develop in accordance with the mechanisms of society and development of the era. People will never feel safe living, peace and prosperity that low morale and weak mental endurance. Moreover, concerning the business at the Kali Era that filled with challenges. This is consistent with what was said by Mahatma Gandhi that "moral business without causing social sin (Wiana, 2010)". Thus people who choose business ventures as a way to improve the quality of life, it absolutely necessary to religion/Dharma. Religion/Dharma is the most appropriate directions for attitudes and behavior, thus, also gives a prerequisite for a successful life in a broader sense than just success in business.

The cultural of the Balinese Hindu community has a lot of potential local wisdom used by the public as signs or guidance in living her life. As for signs Balinese Hindu community in business are the values of local wisdom that comes from Hinduism, namely: "Apang pada payu/Mangda sami durus", "Bani meli bani ngadep" or often termed as "Manis Batu". In the sense that living together, for example, in trade competition dare buy also dare to sell very different from the principle that profit-oriented economy. This integrative view of the expression and implementation of the teaching of Tri Hita Karana is very popular in Bali. Tri means three, Hita means happy/prosperous and karana means causes. So, the Tri Hita Karana is the third leading cause of life happy/prosperous with the balance between filial to God (prajapati), serve human beings and loving environments (Kamaduk) based on Yadnya (Geriya, 2010a, b).

Departing from the number of potential local wisdom possessed by the Hindu community in Bali related to business ethics, then do research to describe the public perception of the implementation of business ethics in public life in the city of Denpasar. The purpose of this study was to determine the public perception of the implementation of business ethics based on local knowledge that not only profit oriented but with an integral and holistic approach to the present and the future.

## **MATERIALS AND METHODS**

**Concept of perception:** Baron, states that perception is a mental process of giving meaning (sense) of the object

after receiving information through the senses. Mental process means the ability of energy or resource potential possessed by humans to process information from the environment. Internal human potential is able to give meaning or significance of objects, events and symptoms that can be captured senses. Meanwhile, according to Mowen perception is defined as a process by which people are exposed to information, providing greater processor capacity and widely interpret the information. The most important key of the perception is that people store information and everything that is felt in the form of associative relationship and associative relationships that help humans interpret the world and its surroundings. Correspondingly, Djapri Basri stated that, the perception is the ability of individuals to observe or recognize stimulus (stimulus) something memorable to be understanding, knowledge, attitudes and responses. In the perception there is a relationship between observation and stimulants which the relationship between the two must exist suitability.

Mulyana (2002) mentions that, perception consists of three activities: sensation is done through the means of our senses (the sense of taste, the sense of touch, sense of smell, sense of taste and auditory). Meaning messages sent brain to be studied.

Attention is consciously processing a small amount of information from a large amount of information available. Information obtained from the sensing and memories are inevitable because before we respond or interpret any event or stimulus, we must first pay attention to the event or stimulus. This means that the perception requires the presence of an object to be perceived include others as well as myself.

Interpretation is the most important stage in perception. We can't interpret the meaning of each object directly but to interpret the mean of information believed to represent the object. So, the knowledge gained through knowledge about the object of perception is not true but the knowledge of how these objects seem.

Mulyana (2002) further states that the perception of the process includes the following steps: sensory (sensation) through the means of our senses (the sense of taste, the sense of touch, sense of smell, sense of taste and auditory). Then senses sent to the brain senses that must be learned. All the senses have contributed for the continuity of human communication, vision conveying nonverbal messages to the brain for interpretation. Hearing is also conveyed a verbal message to the brain to interpret. Smell, touch and taste sometimes play an important role in communication. Attention or attention is a conscious process a small amount of information available. Information obtained from the sensing, memory and other cognitive processes. Attentional processes

help the efficiency of resource use is limited mental which then will help speed the reaction to certain stimuli. Interpretation is a communication process through oral and motions or using symbols. Perception is the rules of thumb of objects, events or ties relationships obtained by concluding information and interpret the message. Perception is to give meaning to sensory stimuli (sensory stimuli). Relation with the perception sensation is clear. Sensation is part of perception. However, interpreting the meaning of sensory information not only involves a sensation but also attention, expectations, motivation and memory (Desiderato, 1976).

Perception in essentially is an active process to generate information on the environment is guided by the motivation and needs of a person. In general, humans give attention to something gradually and progressively detail so as to form the classification of the experience on her. In addition, the human perception may change because of their physiological processes and the space has an attribute that can affect a person's perception. Then it can be concluded that the public perception in this study is the ability of people to know and understand the full and correct to the implementation of devotion behavior.

**Concept of society:** Mayor Polak in Abu Ahmadi states that the public (society) is the container of all social interrelationships made up a lot collectives as well as groups and each group consists of the better groups or sub group. Still in Abu Ahmadi Djojodiguno the opinion of the community is unanimity of all the developments in common life between human being. Word of society comes from Latin namely *societas* which means the relationship of friendship with each other. *Societas* is derived from *socius* meaning Friends, so, the meaning of society is closely related to social word. Implicitly, said society implies that every member has the same concerns and interests in achieving a common goal. More details, a community is a network of relationships among entities and in general terms people used to refer to a group of people living together in a community regularly. ([Http://id.wikipedia.org/wiki/Masyarakat](http://id.wikipedia.org/wiki/Masyarakat)). Thus society is the unity of human life that interactive according to a system of specific customs that are continuous and are bound by a sense of shared identity.

**Concept of implementation:** Implementation in Indonesian Dictionary is defined as the implementation or application. While Majone and Wildavsky said that the implementation as an evaluation. That is implemented and applied or evaluated is the pattern of behavior in everyday life. One of the behavior patterns adopted by

society as "business ethics" based on local wisdom that has been known and practiced as a way of life by supporting the community for generations. The ways of life that has embraced by the people generally and hereditary to the community, ideally very unlikely or impossible to be broken. And if that is done by the supporters is not in accordance with what has been espoused, there will be an issue that will be detrimental to the people of his own supporters. Due to a way of life/philosophy of life is a long process, complicated, difficult and was perfect from the originator and the idea of it. Then the implementation of business ethics are also required to be fully implemented with all their heart and strong desire given the major problems will occur if implemented contrary or deviate from the behavior patterns that have been adopted. So, implementation is an application or implementation of a pattern of behavior that has been embraced by a society-hereditary and made signs/guidance in living their everyday lives.

**Concept of business ethic:** Masassya (2002) says that in business should always give priority to ethics. Ethics in Indonesian dictionary is defined as: ethics is the science of what is good and what is bad and on the rights and obligations of morality, set of principles or values pertaining of morality, the value of the right and the one adopted by a group or community. This means that ethics is a science of morality that determines how human beings should live in the community, what is good and what is bad, every speech should always be based on the results of the examination of the fairly alive in the broadest sense of the word. So, we can say that ethics is a guideline in assessing an existing value system, measuring an inappropriate behavior of both individuals and groups, both customary politeness (courtesy/manners) or traditional morality in a society.

Ethics in business is popular with the term business ethics. Simply put business ethics can be interpreted as a rule that is not binding because it was not legal but must be borne in mind in everyday business practice and may become a limitation for business activities. The same opinion said that Business Ethics is the study or studies that concentrate on moral standards and implemented in policies, institutions and business behavior. Starting from a few opinions on the above, it can be said that business ethics is an attempt to formulate and apply ethical principles in the field of economic relations between people. The purpose of business ethics is evocative of moral consciousness businesses to run a good business and not doing monkey business or dirty business (Rindjin, 2008). Thus business ethics highlights the moral aspects of human behavior that have a

profession in the field of business and management. Therefore, business ethics can be seen as an attempt to formulate and apply ethical principles in the field of economic relations between people. The success of a business is not primarily from the standpoint of profits achieved but of noble values laid down by the perpetrators. The noble value of humanity is what lasts and remembered by future generations and society that love them. Businesses should not separate the business with ethics. Concretely, ethics is positioned as one of the base in business activity.

**Basic code of conduct Hindus in Bali:** Bali community life as measured by the values including expressive culture is a culture which prizes the value of art and religion as a dichotomy of a progressive culture which prioritizes values and economic theory. When a culture is expressive, then the trend of theory value and economic slightly decreases and conversely. Based on the socio-cultural aspect as it was accompanied by a philosophical attitude Tri Hita Karana: three causes of happiness alignment of the human relationship with God (Parahyangan), alignment of the relationship between human and human (pawongan), the harmony of human and environment (palemahan) and is equipped with the attitude of the economic value (Artha) communal religious, it is natural for the people of Bali are not too economics oriented, wealth is not the main goal. The main purpose of Balinese Hindu community is "Moksartham Jagadhita Yaca Iti Dharma". This means emotional and physical happiness in this world and in the hereafter.

Economic effort carried out under the concept of Balinese Hinduists, should always be guided by dharma, does not justify all means, in accordance with the purusa Artha line (Dharma, Artha, Kama, Moksha). Conceptual religious mindset that gave birth to the behavior patterns of the Balinese who did not pursue material wealth, material wealth does not put above everything. But make life become happier emotional and physical, collective pluralistic religious by considering the three dimensional perspective, namely: atita, wartamana and anagata (past, present and future) and the prioritizing of balance, harmony and alignment with vertical and horizontal motion.

Potential local wisdom of the Balinese related to business ethics include: "Mangda sami durus/pang pada payu", "bani meli-bani ngadep/manis batu" (so equally lively, bold buy also dare to sell). The local wisdom suggests that the business was a very noble life activity as a media cooperation to improve the welfare of the fair. This is very different from the principle that

profit-oriented economy with the principle of "mati iba idup kai" means let you die important thing I still live comfortably (Wiana, 2010). This means that businesses do not think about self-serving but the buyer also gets equal attention. In this case the seller does not lose and buyer still feel disadvantaged also.

**The nature of business is Yadnya:** Increase welfare by increasing productivity in agriculture (KRSI), livestock (Gorakya), the craft industry and services will lead to a system of trading or Vanijyam (Wiana, 2010). Trading is essentially one of chain distributions from the production of goods and services to reach out to customers who need goods and services. If goods and services are up nicely, continue in accordance with the required capacity and the arrival of the trade fair manner it can generally be considered a success. The trading system is capable of being the chain distribution to meet the needs of the community is a big yadnya to the people who participate in trade. Teachings of Hinduism strictly forbid their moral fraud in the trading process. The process of moral trade can be called yadnya. Without moral business or trade they would cause social sins as state by Mahatma Gandhi. Ways of doing business that are not justified according to Hindu teachings are: to deceive customer to deceive a prices, counterfeiting of goods, forging scales, is expressly provided for in the Hindu Law (IX, 287). Furthermore it is said that if it was done is a sin to be punished by the authorities. At this time in business ethics violation is very often the case. For examples: to give bribes in order business run smoothly is considered mediocre, to secure their business a lot of businessman "bear" to finish their competitors, manufacturers who advertise their product quality more powerful than reality. If this is the case then it should be done is the implementation of good corporate governance which is a kind of manners of doing business, thus providing benefits to stakeholders. The principle of good corporate governance is a concept that is universal and can be applied to any business, contains seven essential things (Masassya, 2002). Seventh important things are: the principle of the justice (fairness) transparency) accountability, responsibility, morality, reliability, commitments.

One function of a business is a media to service the public in getting the goods or services produced by a business. Care should be believed as a Swadharma that is required of a good businessman. The main service is to provide goods or services corresponding to the costs incurred by the consumer. Hinduism teaches about Swadharma merchants must comply with Sesana of serving society Vesia consumers with honest, sincere and

responsible. A businessman with honesty, sincerity and responsible in serving his customers will get the reward from God. Businessmen should build the characters to themselves to build knowledge in business, so that, a respectable wealth. The ways to obtain the wealth honorably as focusing on service excellence and morality in business. Each pulse of real life plastered opportunities for excellent service to others. Thus businesses can be media for donate to serve each other and mutual benefit. Therefore, if the business of providing services is well done and immoral not only to their costumers they will get a material gain, benefit social and spiritual also.

**The nature of business is “Yadnya”:** Symbolic interaction theory is a newcomer in the study of communication sciences around the 19th century and has been growing ever and indirectly is a branch of sociology from the perspective of interactional (Ardianto, 2007). Symbolic Interaction is a study about the nature social interaction of dynamic human activity. Based on this perspective, individuals are active, reflective and creative, interpret and displaying the complex and unpredictable behavior. This understanding rejects the idea that the individual is a passive organisms that behavior is determined by forces or structures that exist outside him. Therefore, the individual is constantly changing, then the interaction regarded as important variables that determine human behavior, not the structure of society. The structure itself is created and altered by human interaction when individuals think and act steadily towards the same object device (Mulyana, 2002). Mulyana further confirmed that the perspective of symbolic interaction attempts to understand human behavior from the perspective of the subject in which human behavior should be seen as a process that allows human form and regulate their behavior by considering the expectations of others who become their interaction partners.

Blumer in Mulyana (2002) states among other things: The process of social life which create and enforce the rules not the rules that create and uphold life of the community. In this regard, the meaning is constructed in the interaction process and the process is not a neutral medium that allows social forces play a role but it is the substance of social organization and social power. Strictly speaking community is a process of symbolic interaction. Blumer in Uchjana (2001) started the theory of symbolic interaction with three important premises, namely:

- Human being act toward things on the basics of the meaning that the things have for them
- The meaning of such things is derived from or Arise out of the social interaction that one has with one's fellow

- These meaning are handled in and modified through an interpretive process used by the person in dealing with the things he encounters

Cooley in Mulyana (2002) states that the most important of symbolic interaction is about “elf”. Cooley defines “self” as a reference in the conversation through the first-person singular pronoun is I, me, mine and myself. He said that everything associated with self will create the stronger emotion than that is not linked to the self, that the self can be known only through subjective feelings. He said also that an idea yourself like this has three elements namely: the imagination of our appearance to others, imagination and judgment on the appearance of a kind of sense of self as pride or shame. A self feeling is developed by individual interpretation on realistic physical and social. Cooley in this case found that feeling itself is social because its meaning is created through language, culture and because it comes from the interpretation of the individual on the assessment of others who they think are important and have a close relationship with their (significant other) about the attitudes and actions of individuals or the community.

**Research type:** The type of this research report is a qualitative with interpretative qualitative research model. According to Moleong (2007) qualitative research is research that aims to understand the phenomenon of what is experienced by research subjects such as behavior, perception, motivation, action and more holistic and by way of description in the form of words and language in a context special natural and by using various scientific methods. In this study, researchers want to reconstruct the public perception of business ethics based on local wisdom in Denpasar.

**Data collection techniques:** Depth interviews is a way to collect data or information in a straightforward manner or face to face with the informant in order to obtain complete data and depth (Kriyantono, 2010). In this study, the researchers conducted interviews with people in Desa Adat Panjer and Sidakarya who have knowledge of religion, culture and also the people who have commercial enterprise/business, breeders and farmers. All respondents were selected after assessments on their willingness and qualifications. Techniques of collecting data by in-depth interviews provide flexibility for informants to provide independent views.

In this context the researchers involved directly by observing people in everyday life, seeing what was done, when, by whom and in what the circumstances and ask about these actions (Mulyana, 2002). Thus, the researcher

who is a principal instrument in the research acts as participants through community participation as part of the observed. The technique of participant observation in this study is the observations that directly to the people who are to be the subject of the study are: people who have a trading business and farmers in Panjer village and Sidakarya Village. Observations were carried out in the event of an incident/transaction. In this case the researchers physically at the scene and then interpret the incident.

Study documentation is a data collection method that aims to explore the data in a systematic and objective as well as obtain information to support the analysis and interpretation of data (Kriyantono, 2010). Study documentation in this research come from various sources such as magazines, newspapers, internet browsing, papers and others.

**Technical of data validity test:** To obtain the truth in this study used triangulation techniques. Data triangulation technique interpreted as checking data from various sources in various ways and various times (Sugiyono, 2011). Triangulation technique in this research is done in a way to cross check information among one informant to others informants. How the technique to cross check this data by Moleong (2007) to quote Patton's opinion that this can be achieved by:

- Comparing the observed data with data from interviews
- Comparing what people are saying in public what was said personal
- Comparing what it said certain people in the research situation with what is said all the time
- Comparing the situation with the perspective of someone with different opinions and views of people like ordinary people, people who are secondary or higher, the person is located
- Comparing the results of interviews with the contents of a document related

**Data analysis techniques:** Data analysis technique that used in this research is descriptive qualitative with qualitative interpretative models. Descriptive qualitative data analysis techniques carried out in three stages: reduction of data are: electoral process, focusing on simplification, abstraction and transformation of raw data that emerged from the notes that recorded. Data reductions process is performed by researchers continuously while doing research to produce data as much data as possible. Data presentation namely: the preparation of complex information into a systematic form,

so that it becomes more selective and simple and gives the possibility of conclusion of data and taking action. With the process of presenting this data researchers have been prepared with data that has been simplified and generate systematic information. Withdraw conclusions, any data obtained will be treated in these stages, so that the data presented is data that has been filtered. The whole process of research aimed to draw any meaningful conclusions.

## RESULTS AND DISCUSSION

After conducting field research to determine public perceptions of the implementation of local wisdom that based on business ethics in public life in Denpasar, so, in this chapter show the results of the research is a public perception of the implementation of local wisdom that based on business ethics in public life in Denpasar City. In connection with the observation and in-depth interviews between researchers and informants who know about business ethics based on local wisdom is: "Mangda sami durus/pang pada payu, bani meli bani ngadep/ manis batu".

**Attention:** Interview to the informants give an attention to business ethics "mangda sami durus/pang pada payu, bani meli bani ngadep" as a guide in trying and can lead to help each other between humans, whether vendors, competitors and consumers. In this cases as revealed by informer (Ibu Sinta) said that: "I am in an important trade smoothly can profit only slightly, it's never mind. Sorry for the consumer, the consumer needs a lot right. We both need help each other, so, that, we can live together. In the other side right now here is a lot of seller, so, that, both us can live. Both of us are hungry so, we need food. Therefore, concept of mangda sami durus I think it is true and I have implemented the concept in trade". Mrs. Luh Winten said that: "The concept of the pang pada payu I think is true because we live in this world can't alone and must help each other. In order to live together, equally able to eat, equally find fortune and equally able to work. Therefore, when I sell to get a little profit does not matter". Another informant namely (Mr. Nengah Sukarya) said that the concept of pang pada payu is true (Astawa, 2010). Thus, we human beings are equally alive, equally able to fortune. Therefore, in selling I try to always think that the important thing is the business can be exist. We and the customer in order to equally pleased, so, customers will keep spending to us, moreover the goods we sell is qualified and at an affordable price. The informant named Nengah Dana, argues that: "In this case the concept of pang pada payu in my opinion it is true

and should be run". Thus we are businessman comfortable in life not to kill each other and to the customers too. So, we both could get a windfall and can be equally life. If we have a fortune, certainly a lot of buyers with many buyers then benefit too much gained. Mrs. Made Sari said: in order to benefit a blessing, then I serve customers with the best and to be honest, the scales are also correct and I am responsible to the customer such as items purchased in stores my broken or brand does not fit or other cases, I will replace it with the goods needed by the customer. Therefore, the customer does not feel disadvantaged and finally satisfied with the service. Other opinions (Mrs. P. Suwedini) said: "When I was selling, the most important is customer satisfaction. A little profit is okay. Because when the customers are satisfied they will come again and will invite their friends shopping to us or tell the people that when shopping do not go anywhere just come to Ibu Putu, there tasty food, affordable, measuring fitting and the service friendly. The important thing is we live in a world have to help each other and because I am a businessman then my way of helping others by serving customers well to be honest and look for a reasonable profit. Compare it to ourselves, will we spend our money for an expensive price. So, we are simply a way of thinking, if we want to find a match, then others also want the appropriate price, the Balinese term is "bani meli bani ngadep/manis batu". The informant (Mrs. Yaya) says: "I think the concept of pang pada payu is very positive and as a guide in business because life is not only in this world but also be sustainable in heaven. The important thing is our brain calm, save live, comfortable and healthy, that's all enough".

Mr. Wayan Joli states that: "the concept of pang pada payu that already from the first I've heard and I've been applying it in life. This concept is very positive as a guide in business. Therefore, it would be very nice if everyone apply it". Last informant Mr. Nyoman Mandri said that: "therefore, we live need to work together and help each other, so, that both of us can be exist/pang pada payu". My husband and I in addition to growing rice also planted some vegetables such as tomatoes, Lombok, spinach, eggplant and others. Once in three days I take it to Nyanggelen Market, we sell it to merchants who sell vegetables there. Sure it's cheap, so, the merchants can sell it to consumers at a reasonable price. Thus, we have the same profit. Vegetable merchants can get profit, my agricultural products sold because each once time in three days my vegetables sold although it's price is cheap, it's never mind, the important thing is my consumers can get vegetables at a suitable price. The result of interviews with informants provide attention to the concept of "mangda sami durus/pang pada payu, bani meli pani

ngadep "in Denpasar, they get the information that is available in business activities that help them in speed reaction. The informants consciously give their attention to buyers and traders when they do the business transaction.

**Interpretation:** In an interview with the informant entirely of them give a positive interpretations of business ethics "Sami mangda durus/pang pada payu, bani meli bani ngadep" in Denpasar city. Mrs. Sinta said: "I have a positive perception of the concept of business ethics mangda sami durus/pang pada payu, bani meli bani ngadep because by it concept we people can help each other. So that, we still can be exist. Therefore, I think mangda sami durus concept it is true and I have been applied it in business".

Mrs. Luh Winten said that the concept of mangda sami durus/pang pada payu is absolutely true because we can't live alone in this world, we have to help each other, equally able to eat, equally find fortune and equally able to work.

Another informant Mr. Nengah Sukarya said that: "the concept of pang pada payu is true, so, we human beings are equally alive, equally able to fortune. Therefore, I am in trading always think that the important thing for us is to keep on exist, so that, we and our customers are equally happy, so, customers will keep spending their money to us, moreover the goods that we sell have good quality and at an affordable price.

A similar opinion was expressed by Nengah Dana that pang pada payu concept is true and positive so that the concept should be done. Thus we are comfortable in life not to turn off among merchants or turn off the customers. So, we both could get a windfall and can be equally life. Mrs. Made Sari said: mangda sami durus/pang pada payu concept is very positive and can be used as a guide in business.

In this case, I serve customers with the best, honesty, the right scale and I am also responsible to the customer such as items purchased in stores my broken or it brand does not fit, etc., I willingly will replace them with goods needed by the customer. Therefore, the customer does not feel disadvantaged and finally satisfied with my services. Once again, my opinion about the concept of mangda sami durus/pang pada payu is positive so that it can be used as protector when we live with many people, so that we can live together in harmony. Imagine it, if only us that have a lot of money while others do not, for sure we become the object of their crimes because they were hungry and need food to eat. Mrs. P. Suwedini stated: "In my opinion, the concept of mangda sami durus/pang pada payu, bani meli bani ngadep is very positive, the most

important is customer satisfaction to help each other by serving the customers well, honesty and look for a reasonable profit". If we want appropriate price, customer also need the same price. the Bali's term is mangda sami durus/pang pada payu, bani meli bani ngadep.

Other informants, namely Mrs. Yaya says: I am looking at the concept mangda sami durus/pang pada payu, bani meli bani ngadep is very positive and a guide in business because life is not only in this world but be sustainable in heaven also. The important thing is we are happy, save, comfortable and healthy enough.

Mr. Wayan Joli states that: mangda sami durus/pang pada payu, bani meli bani ngadep is indeed very positive as a guide for business, therefore, it is very nice if everyone apply it. I have heard about the concept for along time ago and I have applied it in everyday life. I sell my agricultural products to the stalls in Sidakarya and stall sells it to the consumers. I put in a stall at low prices so that the stalls have a profit also. So both of us have the same profit.

Mrs. Nyoman Mandri said that: mangda sami durus/pang pada payu, bani meli bani ngadep. Where I've heard it since my childhood and the concept was really good and deserves to be carried out because we may not be able to meet our own needs without the help of others. So the informant gives a positive interpretation of business ethics based on local wisdom in this concept mangda sami durus/pang pada payu, bani meli bani ngadep in Denpasar and some of them have heard since childhood and had already applied it in their lives.

Blumer in Mulyana (2010) states that: The social processes in life which create and enforce the rules not the rules that create and uphold life of the community. This statement is reconfirmed by Mulyana (2010) that the perspective of symbolic interaction trying to understand human behavior from the perspective of the subject, whereby this perspective suggests that human behavior should be seen as a process that allows human form and regulate their behavior by considering the expectations of others who become partners their interactions. In this context, the meaning is constructed in the interaction process and the process is not a neutral medium that allows social forces play a role but it is the substance of social organization. So, he said the community is a process of symbolic interaction.

Experiences indicate that the business has a role and a place that is important in organizing the social welfare of all citizens. Therefore, businesses need rules and guidelines in their management, known as business ethics. Business ethics is an attempt to formulate and apply ethical principles in the field of economic relations between people. Based on field interviews of 10

informants who studied entirely say that business ethics is a very positive and very noble rule and that is a necessary activity of business that have been applied to the lives of the people in the city of Denpasar. Business ethics also argued that it is a true life instructions and must be followed in executing a business in which the business activities as a media cooperation to improve the welfare of the fair. In this case the businessmen/entrepreneurs was no thought of self-serving, buyers and competitors also handled balanced. This means businesses and competitors alike have the opportunity to try and equally benefit while it buyers can still feel disadvantaged also. In this context an informant (Mrs. Sinta) toys trader said that: "the important thing in business is smoothly, slight profit it is ok. Poor for the consumer, the consumer needs too much. We have to help each other, so that, we can live together. Besides, right now there is a lot of trade, so that we both live. We're both hungry, so, we able to look for food. Therefore, I think the concept of mangda sami durus is positive and I have been applied it in business".

In this case the application of the concept mangda sami durus/pang pada payu, considered right or positive and even Mrs. Shinta has been applied it. This means that the concept of mangda sami durus/pang pada payu is an indication that a really positive and have been adopted by the community to do the business activities. We can say that what is presented by Mrs. Shinta is a form of human tolerance to other humans has existed in society in harmony. Another informant who has a similar opinion is Mr. Wayan Joli, argued that "the concept of pang pada payu I've heard and I've been applying it in life. This concept is very positive as a guide in business".

Harmonization between human being and others have to formulated to establish a working attitude that only with mutual serve and help each other we can live in harmony. Therefore, the Balinese people that indeed life religious always give priority for the common prosperity. This is in line with the understanding Tri Hita Karana which means three causes of prosperity. Where the Tri Hita Karana (Tri = Three, Hita = Prosperous, Karana = Cause) essentially implies three causes of prosperity is often rooted in the harmonious relationship between. Human Being with God (Parahyangan). Human Being with others (pawongan), humans being with the environment (palemahan). Tri Hita Karana is universal and perceived role for the welfare and happiness in the world. Harmonious cooperation with his fellow human beings which is manifested in the form of helping in social life will reap the rewards gift from God. In the sense of harmonious cooperation with our fellow human beings is a positive factor that brings humanity to prosperity and



happiness. It is realized that humans could not live alone and humans do need each other. This awareness encourages people to always maintain good relations with each other as well as with customers.

The same opinion expressed by Mrs. Winten a fruit trader in the Sidakarya market: "in my opinion concept of the pang pada payu is correct and positive because we cannot live alone in this world have to help each other, all of us need foods and job. Therefore, I never sell my product with a high price, just a little profit doesn't matter".

The statements further reinforce that concept of mangda sami durus/pang pada payu are already implemented well and as clues in business/to trade in the community. This is because people realize that human need help for each other.

The purpose of business ethics is evocative of moral consciousness businesses to apply a good business and don't do monkey business or dirty business. Therefore, business ethics can be seen as an attempt to formulate and apply ethical principles in the field of economic relations. In this case a trader named Nengah Dana, 40 years old tells us that: "In business we have to be honest. Should not be look for too large profit because there will not be blessed. Better little profits but blessed. In this case my opinion about the concept of pang pada payu is good and should be applied. Thus we are comfort in life, not to turn off our business each other and customers. So, we both could get a windfall and can be equally life. If we have a fortune, certainly a lot of buyers with many buyers then benefit too much gained. In this respect we should use our income economical because the money not only for daily needs but also for socialization and pray". Here is we can see that business ethics pang pada payu is seen as a good way of life and should be applied for the achievement of security and comfort in life. In the Hindu teaching, business ethics can be found in the Holy book Sarasamuccaya, Sloka 261, 262 and 263 that:

"And the way to obtain something, be it based on dharma, the funds that we get should be divided by three as a means of achieving for the three it; consider it carefully. This is the essence then divided into three one piece means to Dharma, the second part of the means to satisfy Kama, the third part means of conducting business activities in the field of Artha, that in order to grow back, so essentially it is divided by three, by people who want to earn happiness. Because if the money based on dharma, the name is profit, the most important is for the pleasure of those who receive the money but if the money was obtained by a-dharma, the stain was avoided by people whose main virtuous; so, do not act in violation

of dharma, if trying to make demands". The above teachings provide guidelines on how to obtain Artha and also how to use it. Hinduism allows its people to seek Artha origin properly sought and obtained Artha should be used properly as well. In the Sloka taught that Artha obtained is used in three types of expenses that. Expenditure for organizing religious ceremonies or Yadnya (donation). Spend to daily needs. The money for business. In Hindu stressing for maintain a balancing between needs for religion activities and for donate (yadnya), Artha for everyday life and also to invest any more in developing its wealth. By the spirit of yadnya, people will be spared from a life of greed, selfishness, justifies any means to achieve goals and others like behavior. Work performance have benefited so it is an indicator of the achievement of human happiness (Jagaddita) and eternal happiness (Moksha) (Gorda, 1996). Thus artha that we have really purposeful to use, so that the welfare and happiness of life can accomplish.

The success of a business is not primarily from the standpoint of profits achieved but of noble values laid down by the perpetrators. The values of noble humanity will be lasts and remembered by future generations and society who love to. Businesses should not separate the business with ethics. Concretely, ethics is positioned as one of the cornerstones in business activity. In this regard an informant Nyoman Mandri says "I've heard the term pang in the breast since my childhood and the concept was really good and deserves to be carried out because we may not be able to meet our own needs without the help of others".

When we measure life of Balinese community with the values including expressive culture is a culture which prizes the value of art and religion as a dichotomy of a progressive culture which prioritizes values and economic theory. When a culture is expressive, then the trend of theory and economic value slightly decreases and vice versa. Based on the socio-cultural aspect like that with an attitude and philosophy of Tri Hita Karana is equipped with attitude-religious communal economic value, it is natural for the people of Bali are not too economics oriented, wealth is not the main goal. The main purpose of Balinese Hindu community is "Moksartham jagadhita Yaca iti dharma" means the spiritual and physical happiness in this world and the hereafter. In this connection, Mr. Nengah Sukarya said that: "We live only a while". The important thing is a healthy, if our body health we could work and live quietly. My opinion about the concept of pang pada payu is true and very positive idea. Thus, we human beings are equally alive, equally able to fortune. Therefore, when I am in trading I always think that the important thing is we still alive and still keep

our business exists. Our wealthy depend on God. We trader will be comfort with the customer, so customers will keep spending to us, moreover, the product that we sell has a good quality and at an affordable price. The same opinion expressed by an informant (Mrs. Yaya) a trader says: "I think the concept of pang pada payu is very positive and good for guiding in business because life is not only in this world but in life after also. Therefore, do not look for the money too hard because if we look for the money not by a right way it will be depleted. In addition it is never mind for me to get a little profit provide that our capital will be back immediately. If selling costly our customers in the end will be go to another trader and we will be loss. But in this life we need to have a lot of friends. Happiness is not always due to a lot of money but happiness is in the heart. The important thing is our mind calm, live a safe, comfortable and healthy enough". In this case the concept of pang pada payu is seen as highly positive and be a guide of business or commercial activities. Economic effort carried out under the concept of Balinese Hindu should always be guided by Dharma, do not justify the means in accordance with the purusa artha line (Dharma, Artha, Kama and Moksha). The mindset of Religious conceptual that gave birth to the behavior patterns of the Balinese who did not pursue material wealth, material wealth does not put above everything. But make life become happy birth-heart and collective-pluralistic religious and prioritizing of balance, harmony and alignment with vertical and horizontal motion.

Keraf in Rindjin (2008) states that the business is an activity to produce, sell and buy goods and services to fulfill the community needs. The advantage is a symbol of community trust in business activities carried on. A good business always has a noble mission and not simply for profit. The mission is to improve people's living standards, the welfare of society and make human life becomes more human through the fulfillment of their needs well. In other words, business is selling activities to the public image by fulfilling their needs excellently, good and honest by offering qualified goods and services and at reasonable prices. Moreover, today's era of globalization when the competition increasingly sharp, the more professional attitude required to build a good corporate image through excellent service to the community. This means that customers should be served well, if a trader wants to continue to exist in the business world. All the more there is the view that: "The customer is King". Therefore, it is necessary to build an image of a business is a profession that is needed and appreciated (Rindjin, 2008). A profession that is needed and appreciated having the following characteristics (Keraf in

Rindjin, 2008). Someone have the knowledge, expertise and skills he acquired through education, training and experience that make up the profession which sets it apart from most other people. Goods or services of quality and at competitive prices can only be produced by professionalism. There are rules and moral standards. In every profession there is always a rule that determines how the profession should be done. Someone needs to have the special permission or a license to run a profession, providing services to the public. Advantage should be seen as a logical consequence of service to the community, even participation in the welfare of society is a good corporate image. If a valid business practice is so common everywhere, the practice is considered a kind of norm and many people will feel the need to conform to the norm. Therefore, business ethics is needed to improve the ethical quality of decision-making processes in all business lines. In economic activities, business ethics help business people approach business problems with moral touch. In this case Mrs. Made Sari a vegetable vendor in Sidakarya Market, said among other things that: "I am a trader then it is an obligation for me to serve customers with the best not to manipulate the scales and also responsible to the customer such as if the goods that bought in my store is damaged or it's brand does not fit, I will replace it with the goods needed by the customer. Therefore, the customer does not feel disadvantaged and finally satisfied with my service. Thus, I will be selling merchandise and customers will multiply. My opinion of the concept of pang pada payu is positive because we live with many people and hope we can live comfortably and safely. Imagine if only us have a lot of money while others around us do not have the money for sure we become the object of their crimes because they are hungry and need food to eat". In this case, the concept of mangda sami durus/pang pada payu is seen as something positive. Therefore, by applying the concept of pang pada payu we expect to be comfortable and secure in life. But if you want profit egoist himself to his own rich then it feared would be made the object of crime from poor man. People have to work for subsistence. Work comes from the verb, meaning work activities do something. In Hinduism is called karma. Thus, karma means the act, work and effort. The actual meaning of the word karma that is much broader than just a job. But karma is also related to good behavior (Subha karma) and bad behavior (Asubha karma) (Astawan, 2011). With the Tri Pramana (word, power, mind) in human beings, the karma it can be done in three ways: Manah karma (actions undertaken by the mind), wacika Karma (deeds done by talking) and Kayika Karma (deeds done physically and physically). Thoughts, words and deeds done by humans is a Karma

and Karma would have any repercussions. Bad deeds (karma asubha) will generate a bad reward while the actions (Karma subha) produce a good reward, known by the slogan “*ala ulah ala tinemu, ayu kinardi ayu pinanggih*”. In this case a trader named Setiawan said that: “We live to work not only to meet the daily life but also for the needs of yadnya. Especially, in Bali a lot of ceremonies and religious ceremonies. Therefore, we must not take it easy, so that, all activities can be the way. The job we done have to be true, so, we are calm. I sell the goods are not very costly which is important return on investment and get a little bit profit is enough, so, the buyer is also not objected to the expensive price. If the price is too expensive there is not costumers will buy our product and we will be lose. So, many important is a lot of consumer and wares smoothly, we were looking for a little bit profit just basically guaranteed buyer satisfied. Now here is a lot of competitors but I do not worry, all of us find a fortune which is important with the standard price of our competitors”. Man in his life has to work for such mandates scripture:

“Everyone is forced to work without power according to the properties that have been obtained from the properties of a material nature therefore, no one can avoid doing something, even for a moment”.

“Do your duty tasks that have been set because doing so is better than not working. A person cannot even maintain his physical body without work” (Bhagavad Gita III.5 and 8).

So, for the necessities of life people are have to work. By working people able to have anything that they need. The treasures gleaned by working hard and honest work and coupled with life-saving behavior. Thus, people will achieve a prosperous and happy life.

The business world is a group of producers who were able to see what goods and services needed by the community at a particular time and place. Someone needs is a difficult material is limited. He developed steadily with the development of the times. Humans require an assortment of goods which is to get it to work harder or change the type of job that allows someone to get it. Human life will be peaceful if only their material needs are met. In addition to material needs, there is a need for a human spiritual Hindu said to be equally important, although we recognize that only material needs that can be measured quantitatively. This is in line with the meaning of the fifth precepts of Pancasila is social justice is a condition that involves the inner feelings in the form of a sense of ease and security for all members of society adhere to the rules of ethics in economic relations. The implementation of business ethics in the international community is now getting stronger, especially regarding

the quality of goods and services that sold in the international market. In fact, they require quality assurance, so that the consumer is assured. Business ethics in practice must meet certain principles. The principles that must be met floated by Keraf in Rindjin (2008) there are five principles. Principle of autonomy. Autonomy is the attitude and the human ability to act on his own conscience. Autonomy also presupposes the responsibility. That is why a person can be held accountable for the actions that have been done. Principle of honesty, fairness embodied in. Fulfillment of the terms of agreement or contract. Quality of the goods or services that offered. Labor relations within the company. The principle does no harm and the principle of doing good, this principle directs us to actively and maximal do good or benefit others and if it cannot do, we minimal did not do anything to harm other people or business partners. The principle of justice, this principle requires that, we give a person what is rightfully rewarded with a counter where achievement is considered of equal value. This means that in this case the unintended presence of discriminatory treatment. The principles of self-respects. This principle is based on respect for the human being as personal as valuable in itself. Therefore, he deserves to be treated and treat yourself as a person who has the same values as other personal effects. This means I will treat others as I want to be treated and do not treat other people like what you do not want to be treated myself. In this context Mrs. Putu Suwedini a food vendor stated: “If I was selling, the most important is customer satisfaction”. A little profit is okay. Due to their satisfied customers will be back again and even invites their friends for shopping to us or tell the people that when shopping do not go anywhere just come to Mrs. Putu, there is tasty foods, affordable, measuring fitting and the service friendly. Thus more and more customers and a little bit profit become a lot. The important thing is we live in a world need to help each and because I am a trader, then the way for helping others is by serving customers well, to be honest and look for a reasonable profit. Compare it to ourselves will you spending the money if the price was too expensive? So, we are simply a way of thinking, if we want to find a match, then other people would also like the appropriate price, in Balinese term is “*bani meli bani ngadep/manis batu*”. In this case the concept of *bani meli bani ngadep* has been applied in the community and is seen as guidelines that have to be understood and applied in every action. It is recognized that all people basically do not want to lose. Therefore, do not sell with the expensive price and try to ask to ourselves whether will we buy a thing whet it's price too expensive? Thus, before we do something we should be considered it first and don't let

our actions could harm to other people. A situation where all people feel safe and secure because of rules in economic relations which are based on ethical principles adhered to by all members of the community (Mubyarto, 1988). Contradiction to this, sometimes in the event of sale in the market is often the case lies in which the seller to swear that he does not get a profit when in fact he had already benefited albeit slightly and the other side the buyers said that with the same goods they can buy more cheaply elsewhere. The type of lies in business is still considered to be within the bounds of reasonableness because the two parties enjoy the same happy situation. This situations are considered reasonable for an acceptable form of diplomacy in relation to the sale which ended with the conditions agreed by both parties involved. In this context, the merchant did not suffer a loss while the buyer was happy to obtain goods at reasonable prices according to their purchasing power.

Thus, all of the informants give the perception/positive view of the implementation of local knowledge-based business ethics in this case the concept of *mangda sami durus/pang pada payu* in Denpasar even some of them have known since childhood and had already applied in everyday life.

### CONCLUSION

The public perception of the implementation of business ethics based on local knowledge in Denpasar is positive, that the businessmen/entrepreneurs was no thought of self-profit only, buyers and competitors also handled balanced. This means are businesses and competitors alike have the opportunity to trade and get benefit while it the buyers feel satisfied and benefited.

Business ethics is a rule that is very noble and necessary activity of business/trade and even been applied to the lives of the people in the city of Denpasar.

### SUGGESTION

It suggests that business ethics "*Sami mangda durus/pang pada payu*" it is a heritage that is an indication of true life and very noble in carrying out a business activity in which businesses it as a media cooperation to improve the welfare of the fair.

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