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Governance and organizational sustainability: evidence from crematorium foundations in Bali, Indonesia

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Abstract--This study aims to examine how governance affects the sustainability of crematorium foundations in Bali Province. This study also aims to examine how institutional pressure shapes governance practices and sustainability. This study is a quantitative study using a survey approach. Data were collected through questionnaires distributed to 62 respondents consisting of administrators, staff, donors, community members, as well as local government representatives and traditional leaders from nine crematorium foundations in Bali. Data analysis was performed using SEM-PLS and descriptive analysis to identify the dominance of institutional pressure. This study found that governance has a positive and significant effect on the sustainability of foundations, with a path coefficient of 0.966 and a significance value of $p < 0.05$. The findings also indicate that normative pressure is the most dominant institutional factor in shaping governance and sustainability practices. This study suggests that future researchers expand their scope to include other types of NPOs and add accounting variables such as financial statement quality or accounting information systems to gain a more comprehensive understanding of the sustainability of non-profit organizations.

Keywords---Governance, Sustainability, New Institutional Theory.

Introduction

Sustainability has become a central issue in global development since the publication of the Brundtland Report and the adoption of the Sustainable Development Goals (SDGs). Sustainability refers to the ability to meet present needs without compromising the ability of future generations to meet their own needs (Alisjahbana & Murniningtyas, 2018; Samad et al., 2023). While sustainability is often associated with business organizations, it is equally relevant to nonprofit organizations (NPOs), which play a significant role in addressing social, cultural, religious, and humanitarian needs that are not fully accommodated by either the public or private sectors (UNDP, 2019; Samad et al., 2023). Particularly in developing countries, NPOs contribute substantially to community welfare and social development through the provision of essential services and social support mechanisms.

As an important component of society, NPOs have become key agents of social change and community empowerment (Andhityawati & Darma, 2022). Their contributions extend across various sectors, including education, health, environmental conservation, humanitarian assistance, and cultural preservation (Viany, 2025). However, despite their social importance, many NPOs face significant challenges in maintaining long-term sustainability. Previous studies indicate that nonprofit organizations, especially those operating in developing countries, struggle to remain competitive, maintain stakeholder support, and secure adequate resources to sustain their operations (Arhin et al., 2018; Dunan & Mulia, 2024). Unlike commercial enterprises, many NPOs do not generate substantial commercial outputs and often rely heavily on external funding, making sustainability a persistent concern (Andhityawati & Darma, 2022).

In Indonesia, nonprofit organizations are commonly established in the form of foundations (*yayasan*), which are legally recognized entities operating in social, religious, and humanitarian sectors. Following the enactment of the Foundation Law, the number of foundations has increased considerably, reflecting the growing societal demand for nonprofit institutions (Hartenell, 2020). Although foundations are not established for profit-making purposes, Indonesian regulations allow them to develop business units to support their social missions and organizational sustainability (Republik Indonesia, 2004). This provision acknowledges the importance of financial independence and diversification of revenue sources, as reliance solely on donations is often insufficient to ensure long-term sustainability (Shava, 2021; Andhityawati & Darma, 2022).

One unique example of nonprofit foundations operating business units can be found in Bali through crematorium foundations. Crematoriums provide cremation services that are closely related to the Hindu cremation ritual known as *Ngaben*, a fundamental religious obligation for Balinese Hindus. In Hindu belief, cremation is an essential process that facilitates the spiritual transition of the deceased. Traditionally, *Ngaben* ceremonies involve complex rituals, extensive preparations, and substantial financial expenditures. Over time, these ceremonies have increasingly become associated with social prestige and status competition, creating significant burdens for many families (Pitana, 2020).

To address these challenges, several Hindu organizations in Bali introduced crematorium-based services as a practical alternative for conducting *Ngaben*. One of the earliest examples was the establishment of the Santhayana Crematorium in Denpasar by Yayasan Santha Yana Dharma. The crematorium model provided a more efficient, affordable, and accessible alternative while preserving the essential religious elements of the ritual (Dewi, 2017). Following its success, similar crematorium foundations emerged across Bali, including in Bangli, Klungkung, Badung, Tabanan, Buleleng, Jembrana, and Karangasem.

The existence of crematorium foundations generates significant social, economic, and environmental benefits. These institutions enable Hindu communities to perform religious obligations despite geographical constraints, financial limitations, or local customary restrictions. Crematorium services also reduce ceremonial costs, shorten preparation time, and create employment opportunities for local communities. Furthermore, they support cultural continuity by ensuring that religious practices remain accessible in contemporary social and economic conditions.

Despite these contributions, crematorium foundations face numerous challenges that threaten their long-term sustainability. Several cases in Bali illustrate how organizational legitimacy, governance quality, and stakeholder relationships influence the survival of these institutions. In 2020, community opposition resulted in the suspension of a crematorium operated by Yayasan Maha Dharma Yasa in Badung. The opposition stemmed from concerns regarding environmental impacts, social acceptance, and incomplete regulatory compliance, leading local authorities to delay operational approval (Lita, 2020; Suarna, 2020).

A similar situation occurred in Tabanan in 2021, where a crematorium operated by a customary village was forced to cease operations due to conflicts regarding the distribution of customary contributions generated by cremation services (Pratono, 2021). In the same year, the crematorium managed by Yayasan Pengayom Umat Hindu in Buleleng was ordered to cease operations due to regulatory and spatial planning issues, despite the foundation's claim of possessing operational permits and community support (CHA, 2021; Lilik, 2023). These cases demonstrate that operational sustainability depends not only on financial resources but also on effective governance, regulatory compliance, stakeholder engagement, and social legitimacy.

Field data collected by the researcher indicate that among nine active crematorium foundations identified across Bali, two experienced operational disruptions or closure between 2020 and 2025. This represents approximately 22% of the total population of crematorium foundations. Such a proportion suggests that sustainability challenges are not isolated incidents but rather a significant concern affecting the continuity of crematorium services in Bali. Given the important religious and social functions of these organizations, disruptions in their operations may affect not only organizational survival but also the ability of Hindu communities to access essential religious services.

The sustainability issues experienced by crematorium foundations can be understood through the lens of New Institutional Theory (NIT). According to

DiMaggio and Powell (1983), organizations do not operate solely to achieve economic efficiency; they also seek legitimacy by adapting to institutional pressures arising from regulatory, normative, and social expectations. In the context of crematorium foundations, these pressures originate from government regulations, donor expectations, local community values, customary institutions, and religious norms. Organizations that fail to respond appropriately to these pressures may lose legitimacy, resulting in reduced stakeholder support and operational difficulties.

From this perspective, governance becomes a critical mechanism through which organizations respond to institutional pressures and maintain legitimacy. Governance encompasses the systems, structures, and processes that guide organizational decision-making, accountability, transparency, and stakeholder relations. For nonprofit organizations, governance is particularly important because their sustainability depends heavily on public trust and stakeholder confidence (Shava, 2021). Stakeholders expect nonprofit organizations to demonstrate responsible management of resources, transparent reporting, accountability, and compliance with applicable regulations.

The importance of governance is further emphasized by the Indonesian Code of Governance for Nonprofit Organizations (KNKG, 2022), which highlights principles such as transparency, accountability, responsibility, independence, and fairness. Collectively, these principles help organizations maintain stakeholder trust while ensuring that resources are managed effectively and aligned with organizational objectives. In nonprofit settings, governance extends beyond administrative compliance and functions as a strategic tool for strengthening organizational legitimacy and sustainability.

Previous studies have consistently demonstrated the positive relationship between governance and sustainability. Research conducted by Mahmood et al. (2018), Supriyatna et al. (2019), Ong and Djajadikerta (2020), Tjahjadi et al. (2021), Uyar et al. (2022), Chandrakant and Rajesh (2023), Sopian (2024), and Rashid and Kabir (2025) found that effective governance practices contribute significantly to organizational sustainability. However, most existing studies focus on corporations, public institutions, cooperatives, or general nonprofit organizations. Research specifically examining governance and sustainability within religious-based nonprofit organizations remains limited. Even more limited are studies focusing on crematorium foundations, despite their unique social, religious, and cultural roles within Balinese society.

This gap highlights the need for further investigation into how governance influences organizational sustainability within crematorium foundations. Such organizations operate in a highly institutionalized environment characterized by strong cultural traditions, religious obligations, regulatory requirements, and community expectations. Consequently, they provide a unique context for examining the relationship between governance and sustainability through the perspective of New Institutional Theory.

Therefore, this study aims to analyze the effect of governance on the sustainability of crematorium foundations in Bali Province. By integrating governance literature

with New Institutional Theory, this study contributes to the nonprofit governance literature by extending sustainability research to a unique form of religious-based nonprofit organization. The findings are expected to provide practical insights for foundation managers, policymakers, and community stakeholders in strengthening governance practices and ensuring the long-term sustainability of crematorium foundations in Bali.

Literature Review and Hypothesis Development

Good governance, reflected through the principles of transparency, accountability, responsibility, independence, and fairness (TARIF), plays a crucial role in enhancing organizational sustainability by improving managerial effectiveness, stakeholder trust, and institutional legitimacy. From the perspective of New Institutional Theory (NIT), organizations seek not only operational efficiency but also social legitimacy by responding to coercive, normative, and regulatory pressures within their institutional environment (Jamil et al., 2021; Zhu et al., 2025). For nonprofit organizations, including foundations, the implementation of sound governance practices serves as an important mechanism for maintaining public trust, ensuring regulatory compliance, and strengthening relationships with stakeholders, all of which contribute to long-term organizational sustainability. Empirical evidence consistently supports this relationship. Studies conducted by Mahmood et al. (2018), Supriyatna et al. (2019), Ong and Djajadikerta (2020), Tjahjadi et al. (2021), Uyar et al. (2022), Chandrakant and Rajesh (2023), Sopian (2024), and Rashid and Kabir (2025) found that governance positively influences organizational sustainability. These findings suggest that organizations implementing stronger governance practices are more likely to achieve sustainable operations and maintain stakeholder support over time. Therefore, the following hypothesis is proposed:

H1: Governance has a positive effect on organizational sustainability.

Methods

This study employed a quantitative research approach using a survey design to examine the effect of governance on the sustainability of crematorium foundations in Bali Province. The study was conducted on nine crematorium foundations operating across Bali. The research population consisted of stakeholders directly associated with the foundations, including foundation administrators, staff members, donors, community representatives, local government officials, and traditional leaders. A total of 62 respondents participated in the study and were selected using purposive sampling based on their involvement and knowledge of the governance and operational practices of the foundations.

Data were collected through a structured questionnaire using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Governance was measured using the principles of transparency, accountability, responsibility, independence, and fairness (TARIF), while sustainability was assessed through economic, social, and institutional sustainability dimensions. In addition, descriptive analysis was employed to identify the dominant forms of institutional pressure affecting governance and sustainability practices within crematorium foundations.

Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The analysis followed a two-step approach consisting of measurement model evaluation and structural model evaluation. The measurement model was assessed through convergent validity, discriminant validity, and composite reliability tests to ensure the adequacy of the research instruments. The structural model was evaluated using path coefficients, coefficient of determination (R^2), and hypothesis testing through the bootstrapping procedure. The significance of the relationships among variables was determined using a significance level of 5%.

Result and Discussion

Measurement Model Assessment

The measurement model was evaluated using convergent validity, discriminant validity, and reliability tests. As presented in Table 1, all indicators exhibited outer loading values above the recommended threshold of 0.70, indicating satisfactory convergent validity. Furthermore, the Average Variance Extracted (AVE) values exceeded 0.50 for both constructs, confirming adequate discriminant validity. Reliability assessment also demonstrated strong internal consistency, as both Composite Reliability and Cronbach's Alpha values were substantially higher than the minimum threshold of 0.70.

Table 1. Measurement Model Results

Construct	AVE	Composite Reliability	Cronbach's Alpha
Governance	0.745	0.987	0.986
Sustainability	0.766	0.990	0.989

Primary Data, 2026

These results indicate that all constructs and indicators are valid and reliable for further structural model analysis.

Structural Model Assessment

The structural model evaluation shows that governance explains a substantial proportion of variance in sustainability. As shown in Table 2, the R^2 value for sustainability is 0.934, indicating that governance accounts for 93.4% of the variation in organizational sustainability. In addition, the Q^2 value of 0.934 confirms that the model possesses strong predictive relevance.

Table 2. Structural Model Results

Variable	R^2	Adjusted R^2	Q^2
Sustainability	0.934	0.933	0.934

Primary Data, 2026

The high R^2 and Q^2 values suggest that the proposed model demonstrates strong explanatory and predictive power in explaining sustainability among crematorium foundations in Bali.

*Hypothesis Testing and Discussion***Table 3. Path Coefficient Results**

Relationship	Path Coefficient	t-value	p-value
Governance → Sustainability	0.966	51.958	0.000
Primary Data, 2026			

The results reveal that governance has a positive and significant effect on the sustainability of crematorium foundations ($\beta = 0.966$, $t = 51.958$, $p < 0.001$). Therefore, H1 is supported. This finding indicates that stronger governance practices contribute directly to higher levels of organizational sustainability. The result supports New Institutional Theory, which argues that organizations seek legitimacy by responding to institutional pressures originating from regulatory frameworks, social expectations, and cultural norms. In the context of crematorium foundations in Bali, governance functions not only as an administrative mechanism but also as a strategic instrument for maintaining legitimacy, stakeholder trust, and long-term organizational continuity.

The finding suggests that foundations implementing the principles of transparency, accountability, responsibility, independence, and fairness are more capable of sustaining their operations and maintaining support from stakeholders. Effective governance strengthens public confidence, improves compliance with regulatory requirements, and facilitates constructive relationships with local communities and traditional institutions. These factors are particularly important for crematorium foundations, which operate within a highly institutionalized environment characterized by strong religious, cultural, and customary values.

This result is consistent with previous studies conducted by Mahmood et al. (2018), Supriyatna et al. (2019), Ong and Djajadikerta (2020), Tjahjadi et al. (2021), Uyar et al. (2022), Chandrakant and Rajesh (2023), Sopian (2024), and Rashid and Kabir (2025), all of which reported a positive relationship between governance and organizational sustainability. The present study extends this literature by providing empirical evidence from religious-based nonprofit organizations, specifically crematorium foundations in Bali, where governance appears to play a critical role in ensuring organizational sustainability under complex social, cultural, and regulatory pressures.

Institutional Pressures on Governance and Sustainability

Descriptive analysis indicates that all dimensions of institutional pressure received mean scores above 4.00, suggesting that respondents perceived institutional pressures as important factors influencing governance and sustainability. Among the three dimensions, normative pressure recorded the highest mean score for both governance (4.34) and sustainability (4.32), followed by coercive pressure and mimetic pressure.

The dominance of normative pressure suggests that social legitimacy, cultural expectations, customary values, and community acceptance are the primary drivers shaping governance and sustainability practices within crematorium

foundations. This finding is consistent with New Institutional Theory, which emphasizes that organizations often adapt to social norms and shared values to gain legitimacy and maintain stakeholder support. In Bali's socio-cultural context, acceptance by local communities, traditional institutions, and religious stakeholders appears more influential than competitive imitation practices.

Coercive pressure also demonstrates a strong influence, reflecting the importance of regulatory compliance, licensing requirements, environmental regulations, and nonprofit governance standards. In contrast, mimetic pressure exhibits the lowest mean values and the highest standard deviations, indicating variations among foundations in adopting practices and innovations from other organizations. These findings suggest that while benchmarking and organizational imitation occur, sustainability is primarily shaped by social legitimacy and regulatory compliance rather than competitive pressures. Overall, the results confirm that normative and coercive institutional pressures are the most influential factors affecting governance and sustainability among crematorium foundations in Bali.

Conclusion

This study examined the effect of governance on the sustainability of crematorium foundations in Bali Province and explored the role of institutional pressures in shaping governance and sustainability practices. The findings demonstrate that governance has a positive and significant effect on organizational sustainability, indicating that the implementation of transparency, accountability, responsibility, independence, and fairness contributes substantially to the long-term viability of crematorium foundations. The results support New Institutional Theory, which suggests that organizational sustainability is influenced not only by internal managerial effectiveness but also by the ability to respond to institutional pressures and maintain social legitimacy. Furthermore, descriptive analysis revealed that normative pressure is the most dominant institutional factor influencing governance and sustainability, followed by coercive and mimetic pressures. This finding highlights the importance of cultural values, social expectations, and community acceptance in sustaining religious-based nonprofit organizations in Bali. Overall, the study confirms that strong governance practices and institutional legitimacy are essential determinants of sustainability among crematorium foundations.

Managerial Implication

The findings imply that managers and boards of crematorium foundations should strengthen governance practices by consistently implementing the principles of transparency, accountability, responsibility, independence, and fairness in all organizational activities. Given the strong influence of normative pressure, foundation leaders should prioritize building and maintaining harmonious relationships with local communities, traditional institutions, religious leaders, and other stakeholders to enhance social legitimacy and public trust. In addition, foundations should improve transparency through regular financial reporting, stakeholder communication, and compliance with applicable regulations to reinforce organizational credibility. For policymakers, the results highlight the importance of developing governance guidelines and capacity-building programs tailored to nonprofit organizations, particularly religious-based foundations, to

support their long-term sustainability. Strengthening governance and institutional legitimacy is expected to reduce potential social conflicts, improve stakeholder confidence, and ensure the continued provision of cremation services that are culturally and religiously important to Balinese Hindu communities.

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