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The Role of E-Commerce in Empowering Cooperatives: Digital Implementation and the Spirit of Collectivism

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The Role of E-Commerce in Empowering Cooperatives: Digital Implementation and the Spirit of Collectivism

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Abstract. This study aims to understand the transformation of digital services and cooperative accountability through internalization of the culture of joy and sorrow in cooperatives. The principle of the family in cooperative management is presented as a manifestation of the local value of *Tri Hita Karana* in the form of activities that balance harmony. An interpretive qualitative approach inspired by a culture of joy and sorrow was used to understand the experience of digital transformation and cooperative management. Five informants who met the criteria as managers or heads of cooperatives were involved in the in-depth interviews. Research informants are representatives of cooperatives that have digitally transformed and carry a culture of joy and sorrow. The results of the analysis found three main findings. First, digital transformation increases the reach and effectiveness of services along with transparency in reporting cooperative management. Second, the presence of the regional and central governments supports and encourages technological transformation, which is expected to become a facilitator in the future. Third, the culture of joy and sorrow is translated into cooperative activities based on *Tri Hita Karana's* philosophical values of maintaining harmony with the Creator, fellow cooperative members, and a sense of concern for the universe. This research is novel in that it internalizes the principle of family in cooperative management, which is the local value of *Tri Hita Karana* in the form of activities that balance the harmony of members with the Creator, members with cooperative managers, and concern for caring for the universe.

Keywords: cooperatives; culture of joy and sorrow; digital transformation; family principle; *tri hita karana*

Introduction

Cooperatives are a form of family-based business protected by the 1945 constitution. However, in reality, the development of the private sector, in this case in the form of a Limited Liability Company (PT), dominates the development of the business world (Danzman & Slaski, 2022; Ofosu-Mensah Ababio et al., 2022). Family based cooperatives are planned by the government as the mainstay of the economy, with the principle of cooperatives from, by, and for members. Like other private entities, cooperatives, which are a collection of cooperative members, their daily lives are colored by decision-making strategies. Decision-making strategies in cooperatives can be explained with the Resource Based View (RBV). Specifically related to the digital service transformation strategy, it is described through the Technology Acceptance Model (TAM) (Ilmi et al., 2020; Sharmin et al., 2021) and later known as the Unified Theory of Acceptance and Use of Technology (UTAUT) (Mohd Faizal et al., 2022).

The existence of cooperatives cannot be explained simply by modern theory, reflecting on the principle of family, and it is necessary to consider the characteristics of cooperative members bound by the principle of family. Therefore, empirical research using modern theories is widely available. However, little empirical research has attempted to return to the principle of family by internalizing the culture of joy and sorrow to strengthen the harmony of togetherness between members and cooperative managers. In the context of cooperatives in Bali, the philosophical value that inspires the culture of joy and sorrow is the philosophical value of *Tri Hita Karana* (Ardiana

et al., 2025; Kubontubuh, 2023; Sukawati et al., 2020; Sumantri et al., 2022). Although cooperatives are based on family principles, considering that they are legal entities, performance assessments are an inseparable part of the accountability of cooperative management.

Performance appraisal has been studied in many fields, including management, which discusses organizational, economic, and financial effectiveness related to efficiency and productivity, and industrial psychology, which highlights work motivation. In education, performance is measured through academic evaluation (Aftab, 2024), while in industrial engineering, the concept of efficiency is applied through Lean and Six Sigma (Mahdikhani, 2023) and Total Quality Management (Albadry, 2025). In the health sector, performance is assessed in terms of medical services and health systems (Fadilasari et al., 2024). Subsequently, performance research in management has evolved from its initial focus on individual efficiency and productivity (Ronalter & Bernardo, 2023) towards a behavior-based approach that considers motivation and job satisfaction (Silvestri, 2024). In the 1990s, multidimensional measurement approaches, such as the Balanced Scorecard (Shin, 2025) started to be implemented, combining financial, customer, internal process, and learning aspects. The digital era accelerates the development of data- and technology-based performance (Ali, 2024), while sustainability concepts such as the Triple Bottom Line (Vikas, 2025) expand the measurement of organizational performance to include profit, people, and the environment. This development reflects a shift from a mechanistic approach to a strategic, human-based, and sustainable performance model. Therefore, it can be concluded that research related to performance remains relevant. In the context of performance measurement in cooperatives, especially cooperatives that have transformed digitally through the approach of how digitalization provides benefits to members and how digitalization is easy to implement, this performance measurement can be described by TAM and UTAUT (Mohd Faizal et al., 2022; Wirtz & Göttel, 2016).

Empirically, management strategies that empower internal and external resources can effectively increase productivity. Furthermore, digital transformation in cooperatives is necessary in terms of how technology is used and its usefulness. Various empirical studies have not been able to describe the combination of digital technology transformation with implementation with a culture of joy and sorrow. Therefore, there is a research gap that describes digital transformation based on the culture of joy and sorrow in cooperatives. Thus, this study aims to understand the transformation of digital services and cooperative accountability through the internalization of a culture of joy and sorrow. This study has at least two novelties: First, it combines technological transformation with a culture of joy and sorrow. Second, we present a combination of modern management strategy theory and the principle of cooperative family as a glue for harmonious relations between members and cooperative administrators.

Literature review

Resource Based View (RBV)

The resource-based View (RBV) is an approach to business strategy that emphasizes that a company's competitive advantage comes from internal resources that have valuable, rare, inimitable, and non-substitutable characteristics, known as the VRIN/VRIO concept (Chahal et al., 2020). The RBV assumes that differences in the ownership and management of resources among firms are major factors in business success. The resources in question included three main categories: physical resources (assets, technology, infrastructure), human resources (competence, experience, organizational culture), and organizational resources (management structure, reputation, brand, and business systems). By understanding and managing these resources effectively, firms can build a sustainable competitive advantage.

The RBV contributes greatly to business strategy by helping companies develop core competencies, which are unique skills that are difficult for competitors to imitate and are a major source of differentiation (Beamish & Chakravarty, 2021). For example, Apple excels in technological innovation, whereas Toyota is known for its highly efficient production system. In addition, the RBV

provides insights for companies in designing strategies that leverage internal strengths to create value for customers, strengthen market positions, and enhance long-term competitiveness. However, despite its influence, RBV is not without its critics. One of its main weaknesses is its lack of attention to external factors such as industry competition and market dynamics (Apascaritei & Elvira, 2022). However, this model does not explicitly explain how companies acquire or develop valuable resources. Therefore, RBV theory was later combined with other approaches, such as Dynamic Capabilities (Baía & Ferreira, 2024; Chatterjee et al., 2023; Dejardin, 2023; Govindan, 2025), which highlights the need for companies to continuously adapt to changes in the business environment, as well as the Knowledge-Based View (Chahal et al., 2020), which emphasizes the importance of knowledge as a key resource in achieving competitive advantage. Overall, despite its limitations, RBV remains a highly influential theory in strategic management research. With its focus on internal resources as the primary driver of competitive advantage, the RBV provides a powerful framework for firms to manage their assets and capabilities to create sustainable value in competitive markets.

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theoretical model used to understand the factors that influence the acceptance and use of technology by individuals in a particular organization or environment. This model was first introduced by Davis (1986, 1989), and is based on the psychological theory of the Theory of Reasoned Action (TRA) developed by Fishbein and Ajzen (1975). TAM emphasizes that technology acceptance is influenced by two main factors, namely Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Perceived Usefulness refers to the extent to which individuals believe that using technology will improve their performance, whereas Perceived Ease of Use refers to the extent to which individuals feel that technology is easy to use. These two factors directly influence Attitude Toward Using Technology (ATU), which then impacts Behavioral Intention to Use (BI) and ultimately leads to Actual System Use (ASU) or actual use of technology (Granić et al., 2019; Sharmin et al., 2021). TAM has undergone various modifications and expansions during its development. Venkatesh and Davis (2000) developed TAM 2, which added external factors, such as subjective norms, image, job relevance, output quality, and result demonstrability, to further explain the acceptance of technology in the organizational environment. The Unified Theory of Acceptance and Use of Technology (UTAUT) is a further development of TAM, by adding four main variables, namely performance expectancy, effort expectancy, social influence, and facilitating conditions (Mohd Faizal et al., 2022).

Method

Types of research

This qualitative research aims to gain an understanding of reality (Cresswell & Poth, 2018; Hitchings & Latham, 2020), in which cooperatives are transformed based on technology but still rooted in a culture of joy and sorrow. This study uses an inductive approach, starting from the phenomenon of technological transformation in cooperatives that are trying to survive in the digital era and present a culture of joy and sorrow to strengthen the relationship between cooperative members and cooperative administrators. Research that is appropriate for understanding the reality of harmony uses an interpretive approach. The interpretive approach is a method for understanding the interpretation of research informants who have knowledge and experience related to cooperative governance based on the family principle.

Data collection technique

The characteristics of qualitative research include the depth of interpretation of the knowledge and experience of research informants. Relevant and appropriate data collection techniques to highlight the characteristics of qualitative research through in-depth interviews (Belina, 2023; Tavory, 2020), interviews with cooperative administrators who meet the criteria of having knowledge and experience related to cooperative governance with the spirit of a culture of joy and sorrow. To improve the quality of the data, this study applies data

triangulation through data validity testing from interviews with observations and documentation (Santos et al., 2020).

Research Participants

Table 1. List of Research Informants

No	Name	Cooperative	Position	Region
1	Andiana Nindya Putri	KSP Permata Siaga	Chairman of KSP Permata Siaga	Jl. Hayam Wuruk No.138, Sumerta Kelod, Denpasar Timur District, Denpasar City, Bali
2	I Gusti Agung Ngurah Darma Susila	KSP Sari Sedana Luwih	Manager of KSP Sari Sedana Luwih	Jl. Raya Padang Luwih, Br. Pendem, Dalung Village, North Kuta District, Badung Regency, Bali
3	I Wayan Sarwa	KSP Dana Kita	Chairman of KSP Dana Kita	Apuan Village Main Road, Baturiti District, Tabanan Regency
4	Dewa Made Wibawa Kusuma	KSP Agung Artha Kusuma	Chairman of KSP Agung Artha Kusuma	Jl. Karang Suwung No. 2, Br. Griya Tengah Batu Nungul Village, Nusa Penida District, Kelungkung Regency
5	Putu Oka Suartana	KSP Jujur Utama Mandiri	Chairman of KSP Jujur Utama Mandiri	Jl. Sumandang, Gg. Pucuk No. 3 Br. Kapal Batubulan, Gianyar

Source: Bali Province *Dekopinda* 2025 (reprocessed)

Data Analysis Techniques

The data collected and tested for validity were then analyzed using interactive analysis techniques. The interactive analysis was introduced by Miles and Huberman (2019). Interactive analysis begins with data mining, which is concurrent with data analysis. In conditions when data analysis lacks data or is not yet able to answer the research question, return to the data collection process until the data obtained is saturated. Briefly, interactive analysis begins with: first, data collection; second, data reduction; third, data sorting; fourth, theme arrangement; fifth, drawing conclusions. Data that have been collected and are valid are analyzed using an inductive approach (Cresswell & Poth, 2018).

Results

Cooperative Digital Service Transformation Accelerates Services and Increases Transparency of Accountability

Cooperatives are the mainstay of the economy; it seems that this expression has not been realized carefully, considering that the community is more familiar with and understands the existence of entities in the form of limited liability companies. Referring to the provisions stipulated in the 1945 Constitution, especially in Article 33, paragraph 1, the economy is structured as a joint venture based on the principle of family. Business development demands adjustments to management strategies tailored to digital development. The strategies adopted by entities can be explained by the theory *Resource-Based View* (RBV) (Apascaritei & Elvira, 2022; Beamish & Chakravarty, 2021; Chahal et al., 2020) which is adapted to the dynamic development of the business world to become a theory *Dynamic Capabilities* (Baía & Ferreira, 2024; Chatterjee et al., 2023; Dejardin, 2023; Govindan, 2025). Furthermore, it is a challenge related to the cooperative's ability to survive and adapt strategies, such as the development of other businesses that have transformed by adopting company service and operational technology.

Responding to the challenges faced by cooperatives, researchers had the opportunity to interview five research informants who acted as chairmen and managers of cooperatives in Bali Province. In-depth interviews with a sense of family are in line with Article 33 of the 1945 Constitution that the principle of family is the foundation of cooperative business management. Data collection through in-depth interviews was conducted separately using the same interview guide. Diverse views were conveyed by

each informant in the natural setting of the data collection process to reveal the actual practices of the cooperatives (Moerer-Urdahl & Creswell, 2004).

Informant **Mrs. Andiana Nindy Putri** as the Chairperson of the Savings and Loan Cooperative (KSP), provided views regarding the cooperative she leads that has transformed based on digital services. The views of informant **Mrs. Andiana Nindy Putri** are as follows.

...With the technology and digitalization in the process of recording and proving cash inflows and outflows, we can control cooperative governance better and minimize risks...

Another view of informant **Mr. I Gusti Agung Ngurah Darma Susila** as the manager of the Savings and Loan Cooperative (KSP) is in line with the view of the previous informant. The view related to the cooperative is managed by the informant, who has adopted technology and provides the benefits of service effectiveness. The following is an excerpt from an interview with informant **Mr. I Gusti Agung Ngurah Darma Susila**:

...Our services focus on savings and loan cooperatives, so our focus is services related to savings and loans. We also provide supporting services such as selling credit or data packages...

On a different occasion, the researcher explored the views of the Dana Kita Savings and Loan Cooperative (KSP), whose chairman was Mr. I Wayan Sarwa. Like the two previous informants, **Mr. I Wayan Sarwa** expressed his understanding that technology provides benefits in accelerating services and transparency of accountability in cooperative management. The following is a manuscript describing the results of the interview with **Mr. I Wayan Sarwa**:

...I agree that utilizing digital technology is very important to speed up services and ensure that the data entered is correct...

Observing the views of informants regarding the transformation of digital services in cooperatives, they provide an overview of the technology transformation process running well and providing many benefits. Digital service transformation has been empirically proven to increase the speed of service and reach wider customers (Belanche et al., 2020; Opiso et al., 2023; Tiitola et al., 2024). From the perspective of service speed effectiveness, digital-based services to customers are able to meet customer satisfaction expectations (Somohano-Rodríguez et al., 2020; Talan et al., 2023). The views of informants who manage cooperatives reflect that the cooperatives they manage have transformed into digital-based services in accordance with the cooperative management strategy, which can be described by adopting *Resource-Based View* (RBV) theory and *Dynamic Capabilities* theory. *Resource-Based View* (RBV) of cooperatives includes physical-technological resources, human resources-organizational culture, and organizational resources-business systems.

The use of digital-based technology in cooperatives can be explained by the Technology Acceptance Model (TAM) theory that the two dimensions are considerations for implementing digital services in cooperatives. The two dimensions that form TAM are Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) (Granić et al., 2019; Wirtz & Göttel, 2016). Researchers try to synthesize the views of informants on the readiness of operational services and accountability of digital-based management, which can be explained in two dimensions: usefulness and utility. The dynamic strategy of cooperatives that transforms technology in line with the demands of digital transformation developments in the digital era as a form of cooperative excellence (Sarvamangala & Farzana, 2021).

Regulators as Mediators Ideally Become Facilitators

The existence of cooperatives is certainly inseparable from the existence of regulators, both at the central and regional levels, who protect the existence of cooperatives. Referring to the research theme related to the transformation of cooperative digital services, this section explores the views of research informants regarding the role of regulators. The researcher explores the views of the informant, **Mr. Dewa Made Wibawa Kusuma** as the Chairman of the Agung Artha Kusuma Savings and Loan Cooperative (KSP) and as the Chairman of the Regional

Indonesian Cooperative Council (*Dekopinda*) of the Kelungkung Regency. **Mr. Dewa Made Wibawa Kusuma** firmly stated the role of the Regional Government as a regulator that supports the transformation of cooperative digital services. The following are the views of **Mr. Dewa Made Wibawa Kusuma**.

...Assistance from the cooperative service needs to be improved, especially in terms of resources, so that the existing system can revive and strengthen cooperatives...

Mr. Putu Oka Suartana conveyed a more comprehensive view was conveyed by **Mr. Putu Oka Suartana** as Chairman of the Jujur Utama Mandiri Savings and Loan Cooperative (KSP), namely:

...The relationship with government support, especially from the Provincial Office, is already good. However, it would be better if there was clearer regulatory support, there are indeed regulations from the Central Government related to the law stating that the implementation of the use of digital services may be carried out by all cooperatives that serve members and will create an opportunity or opportunity because through this service our members will be able to innovate, they will create jobs for themselves so that they will be increasingly able to run and enjoy the benefits that exist in the cooperative...

On a different occasion, the researcher conducted an in-depth study on the role of the regional and central governments in the commitment to support the transformation of cooperative digital services. The researcher had the opportunity to interview **Mr. I Gusti Agung Ngurah Darma Susila**:

...Government support in terms of technology has not been significant, because until now it has only been limited to an appeal to use the information system. Because of the costs associated with this cooperative technology, the government has not been able to make it free. My hope is that the government can utilize technology to monitor cooperatives more quickly, especially in detecting cooperatives that are problematic or at risk of bankruptcy, so that the monitoring process becomes more efficient...

The existence of cooperatives aims to improve the welfare of members, and prosperity reflects the independence of a community. The community gathered in a region depicts its stability. The stability of the community in the region reflects the level of welfare of a country's citizens. This ideal condition cannot be realized simply by relying on cooperatives; it requires the presence of cooperatives and the central and regional governments (Agusti & Rahman, 2023). Synthesizing the views of the informants leads to the importance of the role of the regional and central governments not only as mediators but also as facilitators. The great hopes of the informants involved in the management of cooperatives for the government to provide supporting infrastructure to accelerate technological transformation. Not reducing the informant's appreciation for the government in favor of policies and mediation in various trainings, cooperatives still hang their hopes to realize the welfare of members who are part of the citizens.

The Realization of Triple P (Planet, People, Profit) Based on the Culture of Joy and Sorrow in Cooperatives

This section describes the spirit of cooperative management based on the culture of joy and sorrow. The previous discussion led to a process of transforming service technology and increasing the transparency of cooperative reporting. With digitalization, government support from both the Central Government and Regional Governments is important to strengthen the existence and smoothness of the digital transformation process of cooperatives, with the hope that in the future, they will be able to provide facilities and infrastructure not only as mediators but also as facilitators (Castañeda, 2024). Observing the various views of informants who act as managers and heads of cooperatives, there is a common principle that the culture of joy and sorrow strengthens harmonious relationships between members, managers, and heads of

cooperatives (Aftab, 2024; Calderon-Monge & Ribeiro-Soriano, 2024). The manifestation of various activities colors how the culture of joy and sorrow becomes a bond of harmony among cooperative members.

The researcher explored the views of informants regarding the spirit of the culture of joy and sorrow in cooperative membership activities. The initial view was conveyed by **Mr. I Gusti Agung Ngurah Darma Susila** as the manager of the Sari Sedana Luwih Savings and Loans Cooperative (KSP). On a different occasion in a family atmosphere, the researcher explored the views of other informants, namely **Mr. Putu Oka Suartana** as the Chairman of the Jujur Utama Mandiri Savings and Loans Cooperative (KSP) and **Mr. Dewa Made Wibawa Kusuma** as the Chairman of the Agung Artha Kusuma Savings and Loans Cooperative (KSP).

Mr. I Gusti Agung Ngurah Darma Susila as Manager of the Sari Sedana Luwih Savings and Loans Cooperative (KSP)

...Internal involves administrators, supervisors, staff, and members such as providing free Social Security Agency (BPJS) Employment, holding Tirta Yatra, and other activities that are beneficial to members. External includes routine assistance every cooperative anniversary, such as aiding the sick, elderly, and orphans which are usually decided in a close event or cooperative anniversary...

...Prayer activities by providing subsidies to participating members while strengthening family ties between members or members with administrators, and members with management...

Mr. Putu Oka Suartana as Chairman of the Jujur Utama Mandiri Savings and Loan Cooperative (KSP)

...We have a more dominant social orientation than business. A more dominant social focus than business allows cooperatives to help members, both in happy and sad situations through savings and loans that provide funds for those in need and a place for those who want to deposit funds...

...We hold membership education through member schools every month, inviting 30-50 members in turn. This activity aims to make members understand that cooperatives can help them build businesses that are beneficial to their families, not just for themselves. In addition, we also hold Tirta Yatra every year as part of the implementation of Tri Hita Karana, to protect the environment, strengthen relationships between members, and strengthen relationships with God...

Mr. Dewa Made Wibawa Kusuma as Chairman of the Agung Artha Kusuma Savings and Loan Cooperative (KSP)

...There is already in the distribution of our Business Surplus (SHU) including social funds, not only for members, but also for the surrounding community. We provide a condolence fund of Rp400.000,00 - Rp500.000,00 in the event of death and back up members through the Social Security Administration Agency (BPJS) for workforce...

...Every year, cooperative activities provide necessities to the elderly in our environment...

...Member promotion activities provide education and literacy with programs that we agree on for members related to cooperatives...

The culture of joy and sorrow is a philosophical value rooted in society's daily lives, especially in Bali. The culture of joy and sorrow can be found in other countries such as Japan and Korea, which are collectively known as collectivism. Philosophically, the culture of joy and sorrow is interpreted as a condition of togetherness in an atmosphere of joy and sorrow as a bond of feelings among cooperative members. In terminology, the word joy means being in a state that is in accordance with desire, whereas the word sorrow is translated as being in an inappropriate or unexpected situation. In an atmosphere of joy, cooperative members share fortune, information,

and everything that supports and supports activities that lead to good things. In conditions where cooperative members experience grief, whether it is an illness, death, or accident, a sense of belonging grows between members, which is manifested in activities that prioritize concern for the relationship between members. Observing the various views of informants, there are at least two major activities that highlight how the culture of joy and sorrow is applied in cooperative management.

Mr. I Wayan Sarwa as Chairman of the Dana Kita Savings and Loan Cooperative (KSP)

...We also provide Social Security Administration (BPJS) insurance for employees, and if any member has a celebration, we always try to attend and send a flower arrangement...

...For members who die, we provide funds of around Rp1.000.000,00 to the heirs in the form of money or goods ...

...We are always present at mass cremation events, especially in villages with large concentrations of members. We are also often involved in ngenteg linggih events as a committee to help. This involvement is collective, depending on the number of members in each village. Sometimes, if a member is hospitalized, we will cover the costs first, and after they are discharged, the costs will be reimbursed by them...

The philosophical value of *Tri Hita Karana* means *Tri* means three, *Hita* means happiness, and *Karana* means cause, which can be called the three causes of happiness (Dwi Widyani et al., 2020; Sarmawa et al., 2020; Wirasedana et al., 2024). First, *Parahyangan* is a form of devotion to the Creator, which is translated into prayer both individually and together. Second, *Pawongan* describes how to maintain harmonious relationships with each other. In the context of cooperatives, this can be translated into a harmonious relationship between members, between members and cooperative managers, and between members and the chairman of the cooperative. This relationship can be translated into various activities that are colored by concern for cooperative members. The form of concern is in the form of aiding when there is grief, attending a wedding, or the traditional activity of a cooperative member. Third, *Palemahan* is concerned with the surrounding environment or the planet. In the context of cooperatives, how do informants translate concern for their environment by aiding prayer activities to maintain the balance of nature? This is marked by the creation of *ogoh-ogoh* as a reflection of the collection of evil traits in the symbol of *ogoh-ogoh* which is then burned or eliminated? Cooperatives help in the process of making *ogoh-ogoh*, which is a concern for the environment in which the environment is maintained through a ceremony one day before the *penyepian*, namely, *pengerupkan*. What about *Parahyangan*? *Parahyangan* is a sense of devotion to the Creator, and every year, the cooperative holds an activity in the form of *Tirta Yatra*. *Tirta Yatra* activities involve religious journeys through prayers in large temples as a form of gratitude to the Creator.

Mrs. Andiana Nindya Putri as Chair of the Permata Siaga Savings and Loan Cooperative (KSP)

...As a form of appreciation, we regularly hold Tirta Yatra activities and free holidays with members by combining members from platinum to gold class who have shown high loyalty and devotion to KSP Permata Siaga...

... In general, we send mineral water and snacks, we also provide financial assistance in the range set out in the SOP, namely between Rp500.000,00 to Rp2.000.000,00...

Conclusion

Referring to the research question related to understanding the transformation of digital services and cooperative accountability through the internalization of the culture of joy and sorrow as an advantage of cooperative management, there are at least three conclusions. First, the views of the five informants were similar regarding digital transformation, which can

increase service coverage and meet member expectations. Second, it is hoped that the regional and central governments will not be limited to being mediators but are expected to become facilitators who provide easy facilities to support digital transformation, so that they can realize the welfare of cooperative members based on family. Third, the internalization of the culture of joy and sorrow in cooperative management is translated through activities that are inspired by the values of the local cultural philosophy, namely *Tri Hita Karana*. The cultural activities of joy and sorrow in cooperatives are based on *Tri Hita Karana*, namely, *Parahyangan*, *Pawongan*, and *Palemahan*. *Parahyangan* activities are in the form of praying together with members, *Pawongan* activities by fostering a sense of belonging in happy and sad conditions, and *Palemahan* activities by funding *ogoh-ogoh* activities, a symbol of the ritual of natural balance.

This study makes a theoretical contribution to developing a theory of cooperative management strategy combined with presenting a culture of joy and sorrow in cooperatives. In addition to theoretical contributions, this study provides practical contributions to central and local government policymakers, cooperative managers, and stakeholders who care about the existence and sustainability of cooperatives. This study has limitations related to the research results that have not been able to be generalized to all cooperatives in the Province of Bali. Further research is needed using a different approach to support and strengthen empirical findings on the importance of digital transformation and preserving the culture of joy and sorrow in cooperatives.

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