Abstract: This research is qualitative and also supported by quantitative data which is about the measurement of the tuning system. The sample measurement are taken from three regencies that are: Buleleng, Klungkung and Denpasar. The phenomena of tuning system variation will be observed from the concept Desa Mawa Cara. In cultural perspective. The variation of tuning system will be analyzed in culture paradigm such as “form, function, and meaning”. The form will be analyzed by using structuralism theory; function will be analyzed by using functionalism theory, while the meaning will be analyzed using semiotic theory. Aesthetical will be analyzed by using aesthetical theory proposed by Alexander Baumgarten. This research, found some factors which cause variations in tuning system, they are: 1) there is no obligation to be followed, 2) freedom in creativity, 3) based on musical function, 4) aesthetical analysis differentiation, 5) geographical position. The function of tuning system such as: 1) against musical affectivity, 2) social identity, 3) cultural expression. In aesthetical aspect are found: (1) religion, (2) community solidarity, (3) Aesthetical, (4) symbolic interaction. This research is succeeded in analyzing tuning system aesthetical in some aspects, they are: 1) tonic, 2) interval (sruti), 3) octave (angkep-angkepan), 4) vibrating system (umbang-isep), and 5) resonator system (bumbung).

Key words: Laras, gong kebyar and perspektif budaya.