



INTERNATIONAL JOURNAL OF TRENDS IN ACCOUNTING RESEARCH

Journal homepage : <https://journal.adaindonesia.or.id/index.php/ijtar/index>



Tri Hita Karana Philosophy In Revealing The Concept Of Green Accounting (Phenomenological Study).

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ARTICLE INFO

Article history:

Received: 03 Dec 2022

Accepted: 25 May 2023

Published: 31 May 2023

Keywords:

Green Accounting

Tri Hita Karana Philosophy

Phenomenology

ABSTRACT

Sustainability issues that have spread recently have also had an impact on the world of accounting. Previously, the company's annual financial reporting was the prima donna, but now a sustainability report has been added as a response to this issue and provides consequences for the emergence of the green accounting concept. Green accounting develops from the basic philosophy that accountants must care about the environment and society. The development of accounting which had moved away from the focus on social and environmental relations has created a problem because accounting is only focused on technical matters and becomes apathetic towards conditions in the surrounding environment. Through the Tri Hita Karana philosophy phenomenological study method, researchers are trying to reveal how the concept of green accounting is based on values derived from the teachings of Hinduism. Researchers analyzed data from informants by conducting interviews with experienced subjects in the field of green accounting and interviewing knowledgeable subjects from accountants, humanists and religionists. The selection of the method is specific in order to reveal the values of Hinduism in the concept of green accounting. The concept of green accounting with a phenomenological approach to the Tri Hita Karana philosophy includes 3 main aspects that influence green accounting motives, reporting, recording, summarizing, and recognition. The srada bhakti, yadnya and spiritual aspects complement the green accounting concept which intends to carry out as best as possible the social and environmental responsibility of an entity. The results of the green accounting concept through the phenomenological approach to the THK philosophy raises a more comprehensive epistemological face because it contains basic aspects that previously did not exist in the conventional green accounting concept.

1. INTRODUCTION

Economic efficiency is a must, but not the only condition for business continuity. Stakeholders demand organizations to be socially and environmentally responsible, where balancing financial performance and corporate sustainability is a major challenge in the current economic environment (Abdalla et al, 2014).

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Archana (2017) explains that environmental responsibility is one of the most important areas of social responsibility. Companies face challenges to do the right thing. Therefore, companies must pay attention to the surrounding environment. This explains that improved environmental performance is a potential source of competitive advantage leading to more efficient processes, increased productivity, lower compliance costs, and new market opportunities. Thus, the integration of environmental accounting into the company's accounting information system becomes very important. Having a proper environmental accounting system will enable management to make more informed decisions on related matters.

The greater the impact caused by company activities on environmental problems and nature conservation, in this case the accounting sector plays a role in efforts to preserve the environment, namely through voluntary disclosure in its financial reports related to environmental costs (Ningsih and Rachmawati, 2017). The existence of environmental costs will allow the accounting profession to provide more relevant information (Magablih, 2017). Lako (2018) explains that the transformation from conservative accounting to green accounting is increasingly important and urgent. Green accounting makes environmental expenditures part of operational costs, so new ideas must be adopted for product design development, maintaining profits, improving environmental performance or to comply with green accounting rules themselves (Tu & Hsieh-Shan, 2015).

The concept of green accounting needs to be developed to overcome the weaknesses of conventional accounting which are not sensitive to social and environmental issues in the accounting process. Green accounting is considered more appropriate because it is more fundamental and ecological (Thornton, 2013; Greenham, 2010; Lako, 2018). Green accounting is part of the development. The use of green accounting as a tool for decision-making will be able to reduce environmental costs in the right way and at the same time be more able to implement greener technologies (Agarwal and Kalpaja, 2018). This concept is also evidence of the accountant's concern for social and environmental life. Mastery and understanding of this concept is a must for an accountant so as to reduce the dogma that accountants are only concerned with corporate and business interests compared to the interests of stakeholders and the environment related to the corporation.

At the beginning of its existence, green accounting was considered as the right formulation in linking the company's economic interests with its responsibility to protect the environment. The application of green accounting is expected to be able to add to the completeness of a more comprehensive financial report. Various studies were carried out to test and prove the ability of green accounting in the midst of the needs and challenges faced by companies. In general, positivist researchers more or less conclude that green accounting is very important to help the company's operational sustainability (Utama, 2016; Millati, 2016; Ningsih and Rahmati, 2017 Susilo, 2008; Khoirina, 2016; Sukoharsono, 2007; Suartana, 2010, and Othman, 2013). On the other hand, research such as that conducted by Cho (2013) explains that there is leakage and evaporation of value when green accounting is applied to financial reports. Cho (2013) concludes that a more thorough narrative is needed such as disclosed on the website or reported in a stand-alone corporate social responsibility special report.

One way to protect nature in the long term is to accommodate social and environmental aspects into the company's accounting system (Selg, 1994). Lodhia (2003) clarifies the role of accountants who are not involved in environmental affairs in companies. This condition is related to their lack of expertise in the field of environmental accounting and there are no regulations that require the application of environmental accounting. Therefore, great efforts are needed from professional accountant organizations, academia, the private sector, and the public sector to accelerate the improvement of this condition.

Facts in field research evaluated with a critical paradigm mention several anomalies in the implementation of green accounting (see, for example, Gray, 2013 and Cho, 2013). The legality of acknowledging costs incurred by companies in an effort to preserve the environment has succeeded in opening the door to evaporation gaps and depreciating the value of the company's financial statements. This is based on the intentions and ideals that are adhered to by each company. Moreover, environmental responsibility rules that are not yet binding and not included in accounting standards make the discussion of this issue still floating. Gray (2000) summarizes the problem that voluntary corporate social responsibility disclosure only reflects those aspects of performance that companies are willing to release. The voluntary character is used as a legal tool to legalize the will of the entity and does not function as an accountability mechanism. Therefore, the development of green accounting requires determination to create environmental stability and sustainability as the responsibility of each entity.

Agreement on the fundamental issues of epistemology regarding what should be accounted for by green accounting is not yet complete. This happens due to various ideologies and interests that drive its development. This is where the need for an innovative approach to provide common ground in strengthening the epistemological foundation of green accounting begins. A comprehensive framework of thinking by touching on issues that impede the development of green accounting will be a meaningful starting point in realizing improvements in organizational financial reporting information.

Criticism of conventional accounting that failed to create social welfare and was not responsible for environmental damage became the beginning of the search for alternatives and improvement of the complexity of accounting. Therefore, it is necessary to further develop accounting techniques that are more equitable. As described by Suwardjono (2011) that accounting practice does not occur scientifically but occurs as a result of a deliberate design and development process for the achievement of certain social goals. The developing modern accounting was born out of capitalist ideology as well as the economic ideology that dominates the present economic pattern. Green accounting is intended to improve the measurement of social, economic and environmental factors in an entity. However, as Gray (2013) stated that the goal of green accounting in practice in commercial companies and financial markets is as a reason for the advanced development of organizations and wealth-seeking investors.

Gray (2013) identified two problems in implementing green accounting in the field. First, there has often been major conflict between what is good for profits and dividends and what is good for nature and (vulnerability) of society. Second, the environment as recognized in accounting and management is generally an account or item that does not deal with the environment at all. These environmental costs are only related to risks, obligations and threats that manifest in law, costs and people's behavior, so that the axiological drive is very far from concern for nature.

The problem identified by Gray (2013) shows a very basic problem of green accounting axiology. This is basically natural and can be predicted beforehand because the ideology or source of knowledge that supports its meaning is too materialist-capitalistic. Therefore, a new source of epistemology is needed that helps the realization of environmental conservation in a more certain manner. The development of green accounting is necessary to strengthen the optimization of green accounting objectives.

The Tri Hita Karana (THK) phenomenological approach was chosen in this study because it has the same seriousness in capturing the meaning of the value of the object of research in this case related to green accounting. The concept of Tri Hita Karana is a philosophy of life balance for the Hindu community on the island of Bali, which includes a harmonious relationship between humans and God (prahayangan), between humans (pawongan), and between humans and the environment (palemahan). This is in line with the concept of Corporate Socio-Spiritual Responsibility (CSR) by Triyuwono (2012) using the

Shari'a Enterprise Theory which has a very close understanding of the concept of Tri Hita Karana as the essence of religious values for practitioners of accounting science. In this CSRSP concept, we want corporate activities that open physical, mental and spiritual relationships between humans and God, humans and humans, and humans and nature, in order to unite with each other through the media of creating and distributing holistic welfare to interested parties. . It is hoped that the THK ontology can be an alternative in generating full self-awareness. THK's phenomenological approach helps the search for a broader new meaning through the processing of identical structural data.

Regulate Republic Indonesia No. 7 of 2007 Chapter V Article 74 reinforces the rules of social and environmental responsibility that every company that carries out business activities in the field of and or related to natural resources is obliged to carry out Social and Environmental Responsibility. The presence of the Law on the company has not been clarified and adapted to other relevant laws and regulations. It is not surprising that most corporations have not implemented social and environmental responsibility because there is still a perception that the allocation for social and environmental responsibility is not mandatory and there is no special control from the government. The journey of implementing green accounting in Indonesia is still in its early stages.

Policies that cover the company's obligations in carrying out social and environmental responsibility already exist, but the implementation guidelines for these policies have not yet been prepared in detail. Therefore, research that guides and supports the creation of more standardized rules or systems is needed to make an important contribution to these implementation guidelines. Tri Hita Karana's phenomenological study in uncovering the concept of green accounting is formulated to provide an overview of the combination of the two epistemologies of green accounting with the THK philosophy which can produce detailed guidelines for implementing green accounting in Indonesia.

2. RESEARCH METHOD

This study uses qualitative methods aimed at understanding the meaning of phenomena about what is experienced by individuals or groups considered to originate from social or humanitarian problems (Creswell, 2010). The research subjects here include behavior, perception, motivation, action, and other related aspects. The qualitative type in this study uses an interpretive paradigm that places more emphasis on one's meaning or interpretation (to understand) of objects. The interpretive paradigm in this study is attached to the THK phenomenological approach as used in this study. The THK phenomenology was chosen because this research is involved in bringing the philosophy of local wisdom of the Balinese people into its foundation. The phenomenological approach of Alfred Schult (1967) is highly correlated with the teachings of Tri Hita Karana. Through the THK phenomenological approach, the researcher tries to reveal the awareness felt by informants, as people who are involved, and understand what should happen or be done from knowledgeable informants.

This research was conducted on accountants in Denpasar City to obtain primary data from experienced informants which will be processed through research methods. In addition, the researchers visited religious and cultural figures who understand environmental issues with a qualified Hindu perspective in the city of Denpasar as knowledgeable informants. The two types of informants were conducted by researchers in Denpasar City because researchers saw the distribution of informants who were quite informative and comprehensive in providing exposure to green accounting in Indonesia. Researchers explore research data by interviewing accounting practitioners who are involved in or understand the application of green accounting, environmental accounting, social accounting, as well as aspects related to these fields. As with THK phenomenological research, it requires informants who understand what is happening in the field and informants who understand what should be done in

mediating problems. Therefore, the researcher also interviewed the subject of religionists and culturalists as a reinforcement of the source of analysis from a Hindu perspective.

This research is inductive so that the method of data analysis begins with data reduction, data presentation, and drawing conclusions. The stages of analysis were carried out since the collection of research data through the following stages: *first*, Epoche is a process of distancing oneself and not giving voice to the object being observed/researched. At this stage the researcher tries to ignore various knowledge, experiences, theories, and initial research that is related to the object of research. Researchers try to be open and honest with themselves, open to letting objects enter the area of consciousness and without being influenced by everything that exists in themselves and other people around the researcher. With this effort, it is hoped that new ideas, feelings, understanding, and awareness about green accounting will be obtained. *Second*, This stage is a process of limiting the problems that are captured by researchers based on the context and text related to the object of research. Transcendental phenomenological reduction serves to explain horizontalizing, horizons, and grouping horizons into certain themes and then organize them into textual descriptions. Bracketing is the process of placing objects (concepts/phenomena) in parentheses, and isolating distracting things to bring out their purity. Horizontalizing is comparing with other people's perceptions of objects (concepts/phenomena) experienced and known by the subject as well as a process of correcting and completing bracketing. While the horizon is the process of finding the essence of themes about objects purely. *Third*, Variation of Experience and Knowledge. This stage is intended to find the meaning of the themes that arise based on the experiences and knowledge of informants that have been collected by researchers. Intuition and mind are used as a tool to reflect on a variety of experiences and knowledge to find the overall meaning. Exploration of meaning in this stage is manifested for further processing in the next stage.

Textural Description and Structural Description.

This stage is carried out to explain the results of research findings that begin with textural descriptions and continue with structural descriptions. The textural description is intended to explain the initial findings of research regarding the findings of general themes in the form of Hindu values found from what is intended to explore structure (elements/sub). from textural (themes) found from how informants perceive or experience the context to structural descriptions by changing perceptions into conceptions, or in other words changing from "what" to "how". The discussion of structural description is intended to make the object clearer and more meaningful. Therefore, researchers need details on further explanations from informants regarding their perceptions or experiences regarding Hindu values regarding the object of research. As in the interview process, researchers need to try to ensure an understanding of a value that is perceived or experienced by informants. Structural description is done through the presentation of data into the discussion of research findings. The technique used by researchers to increase the feasibility of research data and have a high level of trust is through trust worthiness. The trust worthiness technique is a way of presenting data by presenting excerpts from interviews, observations, and the experience of researchers when collecting data as part of a text that integrates with the discussion of research results.

Synthesis of Meaning and Essence

The function of this stage is to find a synthesis of the meaning and essence of the object as a whole by analyzing textural descriptions and structural descriptions. These data findings form the basis for formulating a blend of green accounting concepts with the THK philosophy based on Hindu values. Concept development in this stage is carried out from data on various experiences and knowledge obtained from research subjects. THK's philosophy becomes an aspect that enriches the sharpness of meaning and essence found in this stage.

Concept Findings

The function of this stage is to find the final concept of the object of research through the alignment of the findings of the synthesis of meaning with the THK philosophy. The steps taken by researchers to get confirmation or reinforcement of the concepts found, whether they are in accordance with values in Hindu teachings are to discuss research findings with scholars, users, and regulators. This discussion is intended to ask for corrections and input from them to improve the resulting concept.

3. RESULTS

Data exposure was carried out by exploring textural descriptions obtained from interviews with experienced subjects. The researcher interviewed Mr. PBA (name suppressed) as an accountant at KAP KBA (KAP's name is also disguised) located in Denpasar City. Interviews with experienced practitioners or subjects are aimed at understanding the field issues regarding the implementation of green accounting in Indonesia and the urgency of implementing green accounting. This understanding is needed so that researchers can draw the meaning of green accounting from a professional or practicing accountant's point of view. Informants from professional researchers conducted direct interviews through visits to the KAP office concerned.

Textural Description 1 : The Development of Green Accounting in Indonesia.

In general, Indonesia already has regulations that underlie the application of green accounting. Regulate states that the financial statements must be prepared based on financial accounting standards. However, not all financial reports have special provisions in financial accounting standards. This makes the implementation of the company law not run optimally so that a breakthrough is needed in the provisions of financial accounting standards that are able to maximize the application of the company law.

The Indonesian Institute of Accountants institutionally responds to environmental issues by ratifying the Statement of Financial Accounting Standards (PSAK) number 32 (Accounting for Forestry) on September 7, 1994. However, in 2009 PSAK 32 was revoked on the grounds that it is in the framework of convergence with IFRS, contrary to the concept of matching in recognition of expenses and Industrial Plantation Forest (HTI). In addition, the recognition of expenses and HTI according to PSAK 32 is not in accordance with the definition of assets. So that in 2010 PSAK 32 was effectively revoked. .

The repeal of PSAK 32 created a regulatory vacuum for forestry accounting in the 2010 financial statements and beyond. The guidelines for recording forest assets are shifted to follow the financial reporting guidelines issued by the Ministry of Forestry Number P.69/Menhut-II/2009. In this rule, the recording of costs incurred for the transformation of plant assets is capitalized until the trees are ready to be cut and amortized after the trees are cut down. The amortization method follows the straight-line method for other forest products and units of production for timber forest products.

The Statement of Financial Accounting Standards also issues guidelines relating to social-environmental aspects such as PSAK No. 33 concerning general mining accounting, PSAK No. 64 concerning accounting for exploration and evaluation costs, PSAK No. 69 concerning agricultural accounting, and PSAK 71 concerning financial instruments that add environmental risk to what might occur. Even though there have been relatively many PSAKs

that support social and environmental aspects, Indonesia does not yet have PSAKs that specifically regulate green accounting.

According to Mr. PBA, the development of green accounting is currently not running optimally because there is no regulatory breakthrough to implement green accounting in Indonesia. Even though regulations are needed to emphasize the urgency of implementing green accounting. In addition, the character of the Indonesian people tends to wait for obligations or guidelines for implementation rather than implementing green accounting out of awareness. Therefore, the need for binding guidelines and regulations is a standard prerequisite for implementing green accounting in Indonesia.

Never mind green accounting, the application of CSR reports alone is still lacking in Indonesia. Companies generally feel that spending on CSR is a burden that is detrimental to the company. The orientation towards optimizing profits and business growth is too high so that the increase in costs that do not appear to be related to the company's economy is not a priority. It is still rare for companies to be aware of making CSR financial reports let alone implementing green accounting.

As a lecturer and accounting practitioner in charge of CSR accounting reporting, PBA understands the obstacles to the development of green accounting in Indonesia. According to him, there will be no change in conditions in Indonesian accounting as long as there are no binding guidelines and rules for implementing green accounting. He also views that the implementation of green accounting must have a very large impact.

Indonesia has a big responsibility to protect its abundant environmental wealth. Recently, nature conservation in Indonesia is in a period of destruction due to corporate arrogance. We as consultants and practitioners do not have the political power to change the situation significantly. The only way for the situation to improve is to implement green accounting through cooperative regulation. For example, in Bali, which has local regulations to regulate the reduction of the use of plastic, styrofoam and plastic straws. So the local community and visitors who come to Bali must follow the rules. This condition reflects a major impact on the strength of accepted and well-executed rules for environmental sustainability. Governor of Bali Regulation Number 97 of 2018 concerning limiting the generation of single-use plastic waste has implications for changes in the attitude of residents in limiting the use of single-use plastic bags. The governor's regulation made the people of Bali start using shopping bags to buy necessities, as well as retailers that provide shopping bags to replace single-use plastic bags. The governor's regulation does not directly accommodate green accounting regulations, but it starts teaching a proactive attitude towards environmental sustainability.

The exposure of experienced subject informants shows that green accounting has not yet developed in Indonesia. Not a few parties have started discussing or studying green accountants but the results have not had a significant impact. From the results of the interviews conducted by the researchers, they summarized that green accounting at the concept and implementation level was not sufficiently developed.

Textural Description 2 : The Urgency of Green Accounting

Green accounting contributes to increasing the availability of the amount of relevant information in describing field conditions. The success of green accounting depends at least on the accuracy of classifying costs and the accuracy of accounting data by emphasizing

environmental-social impacts. Identification of social-environmental costs is necessary because it can improve the assessment of production costs and support companies in designing products that are more environmentally friendly.

Accounting science in Indonesia is quite behind because there are no important guidelines such as social accounting, accounting for technological change, social reports, socio-economic statements, accounting for human resources, environmental accounting, green accounting, and others. The application of accounting is still seen as a technical problem in the past so that its relevance to the future is relatively not developing from time to time. Improvements regarding the orientation of accounting development in Indonesia have not been optimally directed to answer field problems.

One of the causes of the in-depth implementation of accounting in Indonesia is the lack of attention in solving social problems. There is still little accounting technical practice that is anchored to the social field, such as how broader social forces can affect and change accounting, how accounting functions in the social realm, and how social reactions affect accounting. Accounting developments still create difficulties in reframing accounting in a critical social science posture.

The religious paradigm sees that accounting is not value-free but is influenced by values that are acute. The agency relationship of the company's financial statements is influenced by market and political interests. Accounting theory on empirical reality also describes that accounting is a reality that is very political and full of market interests so that it is difficult to be initiated from unscientific normative theory. Normative theory is difficult to be used as the main guideline for the empirical reality of accounting because of its multi-interpretative truth.

Accounting information that is not comprehensive has succeeded in neglecting and is not environmentally friendly so that management, shareholders, suppliers, consumers, employees, creditors, the government and other related parties do not care about the preservation of nature and the carrying capacity of the environment. It is not surprising that the crisis of concern for the sustainability of the socio-economic life of society in general continues from time to time. The rejection of normative aspects is very laden

The main guidelines are needed as a material measurement and recognition tool that develops towards changes in accordance with the realities and desires of the market to politics. The need for guidelines on green accounting can be bridged by the development of an empirical, normative, and conventional reality paradigm with a religious paradigm. This happens because religious views which are the meeting point with the teachings of the values contained therein can touch the issue as a whole. It is believed that the development of an accounting paradigm can provide answers to unresolved empirical and normative conflicts.

The results of the interview with Mr. AA Bgs. as an academic or accountant educator at the FEB Unwar Campus when met at home emphasized that there were no binding rules for implementing green accounting. Even though environmental damage in Indonesia has occurred massively. This is certainly not good if it continues to be left.

Green accounting theoretically will have an impact on saving environmental sustainability. To support this impact, certainty of implementation guidelines is needed. CSR, many people or companies still understand that CSR is a burden. Even though CSR is an investment related to the sustainable development of the company. Green accounting can actually be applied to almost any entity. Medium and upper companies can enlarge their assets or investments by recording green accounting that they do. Meanwhile,

small industries can accelerate their business development because the commitment to implementing green accounting helps them gain trust from investors and increase consumer confidence. The point is green accounting will benefit directly or indirectly for companies that implement it.

Based on the explanation of the phenomena and noumena above, an understanding of what was experienced by the informants was obtained. The textural description that has been peeled as an initial finding concludes that there are similarities in views between the two informants and the sources of literature that were searched. This proves that green accounting is needed to support sustainable development, economic equity and increased welfare. The application of green accounting is one of the breakthroughs to support improvement natural and social sustainability in Indonesia.

Textural Description 3 : Guidelines for Green Accounting in Indonesia

Interviews with experienced informants stated that in practice Indonesia does not yet have green accounting guidelines. Even though books on green accounting, environmental accounting, and CSR accounting have been circulating in Indonesia; but its implementation is not optimal. Informants emphasized that the main cause of the not yet optimal implementation of green accounting, environmental accounting, and CSR accounting is the lack of support from regulators in implementing these three areas of accounting.

Weaknesses in the implementation of accounting in Indonesia were identified from the low awareness to improve accounting management. In general, the problem of implementing accounting in Indonesia is rarely questioned and completely resolved due to a lack of seriousness in fixing the problem. As stated by Mr. PBA

Just look at it from year to year there has been no significant regulatory development in this field. Forget about corporations, campuses still waste energy by using air conditioners in every building, classroom and office. Judging from the spatial layout, campus development has not prioritized greenness or friendliness with the environment. So, let alone corporations, it is certain that what is calculated is how the costs incurred can provide short-term and long-term benefits to the company.

Green accounting, environmental accounting, or CSR accounting at the lower middle level corporations are also not widely known. AA Bgs feels that the difficulty for medium to lower corporations is maintaining business continuity. The stability of raw material prices, marketing and distribution efficiency are still obstacles for them to develop. Moreover, limited funding is quite difficult for them to develop their business.

The thing that can be done to fulfill a good understanding of green accounting is to agree on the concept of green accounting properly. AA Bgs explained that some entities in Indonesia use the Kyoto protocol as a reference for implementing and measuring green accounting.

Of course, only a few company management understand about green accounting in the international arena. Companies that implement green accounting will definitely measure the costs they incur with the benefits they will receive. Costs for green accounting are still difficult to recognize as an investment even though concretely the rules governing its implementation are not yet clear. In the field of taxation, costs for green accounting tend to be fiscally corrected because they are considered natural, or costs that are not related to company operations.

The results of interviews with informants indicate the absence of green accounting guidelines in Indonesia. The green accounting concept framework is still at the stage of academic consideration or proposal. Proposals for green accounting concepts are also still

limited to the few concrete examples or issues that can be reached. Such conditions need to be reviewed more seriously in order to develop towards application or implementation.

PBA stated that the main thing that distinguishes green accounting from conventional accounting is the recognition of social-environmental investment or green investment in periodic expenses which in conventional accounting is considered to have no certainty of future benefits. The application of green accounting affects recognition, value measurement, recording, summarizing, reporting, and periodic impact valuation. In other words, green accounting has a multiplier effect on fundamental accounting. The absence of green accounting guidelines creates an empty space for green accounting. PBA says:

Green accounting in Indonesia has not yet received legal space in its application. It is not surprising that there are still many obstacles when companies implement green accounting. Never mind green accounting which is relatively new, CSR alone in Indonesia does not yet have standard guidelines. In the case of CSR, all parties, both internal to the company, shareholders and stakeholders, are still hesitant and confused in placing assessments, recognition, reporting, recording and summarizing. It is still evident that attention to this field is still lacking.

From the interviews conducted, it was narrowed the meaning that there was disagreement in responding to green accounting. Entities as economic players feel confused in following developments and carrying out corporate responsibilities. Regulators have not clarified the guidelines and implementation rules for social and environmental responsibility that corporations should carry out. In addition, the basic concept of green accounting has not yet arrived at a standardized and implementable concept in Indonesia.

Researchers interviewed Tuaji Dharmika as an academic and humanist at the Faculty of Religion UNHI Denpasar as a knowledgeable subject from religious leaders to explore the meaning of nature conservation in view of local wisdom, in this case the Tri Hita Karana (THK) culture. Exploring the meaning of THK's cultural views on natural preservation is the focus of processing the data explored on this knowledgeable subject.

The cultural phenomenology of Tri Hita Karana (THK) is the philosophy or way of life of the Balinese people generally based on the internalization of the essence of the values of the Vedic teachings as a factor or source of happiness. The search for research data was carried out by understanding what the informants experienced and exploring the guidance of the THK philosophy. Data processing from textural descriptions and structural descriptions is realized to obtain a synthesis of meaning and essence. The data obtained in the field depended on the variation of experience and knowledge of the informants.

Structural Description 1: Social and Environmental Responsibility in a Cultural Perspective of THK

Mr. Tuaji Dharmika as an academic and humanist in the City of Denpasar said when met at his residence that one of the main causes of environmental damage is the occurrence of a moral crisis, an educational crisis, and a spiritual crisis. Environmental damage such as forest fires, land clearing in forests (land crisis), oil spills in the sea, dirty air due to carbon emissions, fish in tributaries dying from industrial chemicals, extinction of living species are examples of the impact of human negligence. If this continues to be allowed then sustainable development is unlikely to be realized.

Economic, social and environmental stability and sustainability can be managed from a macro and micro perspective. At the macro level, regulations and accounting guidelines have a major role in accommodating the expectations of sustainable development. Meanwhile, at the micro level, corporate activity, integration and synergy in carrying out the responsibility to improve the socio-economic welfare of the community and protect the environment. Classification of the macro and micro sectors is intended to strengthen the foundation of the three basic pillars of business (planet, people, profit) so that it can support sustainable business growth, profit, owner's equity value, and corporate value to create stakeholder welfare and environmental sustainability.

Based on the THK philosophy, the concept of corporate social responsibility at a macro level can be described as stated by Mr. Tuaji Dharmika as follows:

Conceptually THK consists of structures as a system. The topmost structure consists of arahyangan, in the middle there is a pawongan and a pekahan is at the bottom. The three structures move dynamically and are integrated. The middle structure plays a key role, that is, pawongan, that pawongan can move to Parahyangan and Pawongan can also move to Palembang. This means that humans as an aspect of pawongan, should be more controlled to get to the point of equilibrium (balance). As a unified system, the true output of the THK concept is the realization of a more prosperous, calm and happy life.

Based on this view, it can then be developed how the concept of THK culture as ancestral heritage can then be used as a guide in driving the economy. Mr. Tuaji Dharmika gave a statement:

First. Parahyangan Dimension. The parhayangan philosophy in THK emphasizes the need to create and or maintain a harmonious relationship between humans and God. According to the belief of Hindus that the creator, maintainer and destroyer of nature and its contents is God Almighty. Therefore, humans have a debt to Him, so humans have an obligation to maintain a harmonious relationship with God. The implementation of corporate social responsibility is to make a temple program or place of worship within the company's environment to be kept clean and holy. Employees can arrange offerings in the form of canang sari in daily activities as well as on certain days such as kajeng kliwon and tumpek even during Ida Betara piodalan activities. Second, the Pawongan Dimension. The Pawongan philosophy in THK emphasizes the need to create and or maintain harmonious relationships between humans and each other. Pawongan in the Tri Hita Karana culture emphasizes the teachings of cause and effect (karmaphala) and tat-twam-asi (I am you, you are me) as guidelines for companies or business ventures. Tat-twam-asi teaches unlimited sociality. The application is ngopin or ngayahin a kind of helping each other, so helping others (fellow) means helping yourself too. Concepts like this are commonplace if it can be said as social capital. Third, the Palemahan Dimension. The Palemahan philosophy in THK emphasizes the need to create and or maintain a harmonious relationship between humans and their environment. The environment in the THK cultural perspective belongs to the Panca Maha Bhuta namely Earth belongs to the solid element (Earth), Apah belongs to the Yeh (Water) element, Teja belongs to the fire element

API), Bayu belongs to the wind element , and Akasa belongs to the vacuum element.

Company management and business people must be more aware that companies do not only have economic responsibilities for economic purposes (profit) to fulfill their interests. Companies/institutions must align economic responsibility with social and environmental responsibility. Companies of any type must always pay attention to the environment, both the environment for human life, animals, plants and other natural environments.

Based on the concept of THK culture, it can be explained how the company and its environment implement the THK culture. The corporate environment is not only partially present in the dimensions of human relations with humans (social environment) and the dimensions of human relations with nature (natural environment) but has experienced an expansion in the dimensions of human relations with God (spiritual environment). Based on this relationship pattern, corporate social and environmental responsibility in the perspective of THK philosophy relates to company management commitment related to four aspects: economic and social aspects (social environment), environmental aspects (natural environment), and spiritual aspects (spiritual environment).

From interviews with knowledgeable subjects, the meaning is that fundamentally the THK philosophy derived from the teachings of Hinduism teaches a philosophy of business concepts including comprehensive accounting. This concept is related to the relationship between humans and God as the Creator, Sustainer and Destroyer, the relationship between humans and nature/environment and the relationship between humans and humans. These three aspects were obtained from exploring the meaning of THK's philosophical view of social and environmental responsibility.

THK's Synthesis of Cultural Meanings in Green Accounting

The synthesis of the meaning and essence of the THK philosophy in green accounting is drawn from research data that has been presented in textural descriptions and structural descriptions. The findings of this synthesis and meaning are aligned with the core teachings of WEDA to create a new concept in understanding green accounting. The conceptual framework will later add to the philosophical explanation of the green accounting concept that is developing in Indonesia.

Table 1 Disclosure of Synthesis of Meaning

Texture Description	Structural Description	Synthetic Meaning
Green accounting does not yet have legal space in Indonesia to be implemented and developed	The fragility of the green accounting concept and legality undermines the foundation of its application. The THK philosophy views that green accounting should be carried out as an implementation of the Vedic teachings.	In carrying out social and environmental responsibility, it is the implementation of local wisdom (THK) which is derived from the values of Hindu religious teachings
Green accounting in Indonesia is still in the stage of theoretical and conceptual studies	The philosophy of THK indoctrinates more about the application of green accounting as a form of "Yadnya" for every society.	Green accounting should be carried out because of the existence of "Yadnya" in an effort to preserve nature and social empowerment.

Green accounting is still confusing to understand and implement in Indonesia	Awareness of understanding green accounting is awakened from the actualized moral responsibility of each person	The THK philosophy values green accounting as a moral responsibility ("Yadnya")
There has been no serious enough effort in developing green accounting in Indonesia on the regulatory aspect	The basis for implementing green accounting is love for obedience to manifest happiness towards Mokstartam Jagadhita Ya Ca Iti Dharma	The THK philosophy teaches loving all beings and maintaining the continuity of the universe as shrada devotional service to God.
Green accounting has great potential to develop in Indonesia	The highest satisfaction from the sacrifice or dedication to running green accounting is spiritual satisfaction	The spiritual aspect evokes the dimensions of non-material values that have a big impact on implementation.

The table above explains that the results of the structural description do not have a direct relationship with the textural description. But the relationship between the two is related in completing the concept of green accounting conceptually. The results of a structural description that focuses on exploring how THK's philosophy in managing social and environmental responsibility / green accounting shows that there are some basic things that are missing in the secular and capitalistic concept of green accounting. The THK philosophy exists in strengthening the missing elements in green accounting by addressing issues such as; why do entities carry out green accounting?, what do entities get in green accounting?, what is the basis for implementing green accounting?, What are the benchmarks for the success of green accounting?, and how to facilitate the application of green accounting?. THK's philosophical values revealed from the structural description address the fundamental issues of green accounting. The three aspects that were found from the results of the structural description and became disclosures in the synthesis and meaning are the yadnya, srada bhakti and spiritual aspects, Green accounting which carries the spirit of social and environmental responsibility in the THK philosophy is carried out as everyone's personal obligation. This personal obligation in the corporation has implications for the direction of movement of the organization that should be carried out by all parties. This obligation is the initial differentiator between the developing green accounting concept and the green accounting concept based on the THK philosophy. The three aspects that were found from the results of the structural description and became disclosures in the synthesis and meaning are the yadnya, srada bhakti and spiritual aspects, Green accounting which carries the spirit of social and environmental responsibility in the THK philosophy is carried out as everyone's personal obligation. This personal obligation in the corporation has implications for the direction of movement of the organization that should be carried out by all parties. This obligation is the initial differentiator between the developing green accounting concept and the green accounting concept based on the THK philosophy. The three aspects that were found from the results of the structural description and became disclosures in the synthesis and meaning are the yadnya, srada bhakti and spiritual aspects, Green accounting which carries the spirit of social and environmental responsibility in the THK philosophy is carried out as everyone's personal obligation. This personal obligation in the corporation has implications for the direction of movement of the organization that should be carried out by all parties. This obligation is the initial differentiator between the developing green accounting

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4. CONCLUSION

This research clarifies that green accounting has not yet been seriously developed optimally in Indonesia. Even though the urgency of green accounting in Indonesia is very large considering that Indonesia's natural wealth is relatively large between natural resources and human resources. The concept of green accounting begins with an ideal guidebook agreement governing the recording, recognition, reporting, summarization, and motives of green accounting. An epistemological adjustment is needed between the proposed green accounting concept and the green accounting concept guidelines that have been implemented in the international arena with green accounting based on findings based on local wisdom through various research methods. These adjustments are intended to find a better balance to be implemented as a whole in Indonesia.

The concept of green accounting with a phenomenological approach to the Tri Hita Karana philosophy includes 3 main aspects that influence green accounting motives, reporting, recording, summarizing, and recognition. The *srada bhakti*, *yadnya* and spiritual aspects complement the green accounting concept which intends to carry out as best as possible the social and environmental responsibility of an entity. The results of the green accounting concept through the phenomenological approach to the THK philosophy raises a more comprehensive epistemological face because it contains basic aspects that previously did not exist in the conventional green accounting concept.

This research can be used as a reference in making green accounting guidelines that contain the values of the THK philosophy because this research reveals the epistemology of green accounting based on the THK philosophy. Companies can start considering implementing green accounting to get records that are more in line with the spirit of environmental conservation and business continuity. In addition, this research can be used as a foundation for policies governing the implementation of green accounting in Indonesia because this research initiates consideration of the concept of green accounting based on the THK philosophy.

Future research can develop this research in an implementable and more comprehensive manner by taking a more diverse research object. In addition, further research can examine the aspects discussed in the green accounting concept with the values of the THK philosophy in this study in detail.

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