



Extended Triple Bottom Line Theory for A New Framework of Divinity Environmental Accounting with Local Genius *Catur Brata PeNyepian*

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Abstract

This paper aims to present an environmental accounting framework based on divinity. The framework is built by combining the triple bottom line (TBL) theory, which is commonly used, and the *Tri Hita Karana* (THK) derived from local wisdom in Bali so that a new framework is formed. This paper discusses *Catur Brata PeNyepian* (CBP) as an implementation of the THK to study how Bali's local culture can be used by companies and the world in implementing environmental accounting. Data analysis was carried out by conducting interviews with informants who had understanding, practice, and policymakers in Bali. The opinions of the informants are then discussed, and conclusions are drawn. The implication of this paper is to produce a new framework for environmental accounting that is more complete with divine elements.

Keywords: *Catur Brata PeNyepian*; conceptual framework; environmental accounting; *Tri Hita Karana*; Triple Bottom line.

INTRODUCTION

This paper provides a framework to study how the world can use Bali's cultural concept to apply environmental accounting. This framework is intended to sharpen our perceptions about doing quality environmental accounting and help researchers, professionals, companies, and policymakers to better understand the various

alternatives on environmental accounting. While the framework has a broad scope, the research implications will focus primarily on the principles contained in the concept of the Triple Bottom Line (TBL) and *Tri Hita Karana* (THK) theory and the implementation of *Catur Brata PeNyepian* (CBP) as a local culture in Bali that can be implemented into environmental accounting.

TBL, which was first expressed by Elkington (1994), is commonly used as a concept in implementing corporate environmental accounting. In TBL, there are three elements: profit, people, and the planet, that companies must pay attention to achieve Sustainability. It is different from the THK concept, which originates from Hindu's local beliefs and Balinese culture. THK has three elements, namely: Parhyangan (divinity), Pawongan (humanity), and Palemahan (nature), which are used to achieve harmony (Saputra et al., 2020). THK has begun to be used in organizations as a concept of corporate harmony, several studies have also been conducted on this THK concept (Diatmika, 2016; Hutasoit & Wau, 2017; Astawa et al., 2016).

One of the implementations of THK in Hindu life in Bali is the implementation of Nyepi (in another country calls a silent day). There are four procedures for implementing what is known as Catur Brata PeNyepian (CBP) in Nyepi. Four concepts in CBP implementation, namely Amati Geni (not lighting a fire), Amati Karya (not doing activities), Amati Ielungan (not traveling), and Amati Ielangan (not having fun), can reflect the values of environmental care. Nyepi means lonely, quiet, and peaceful, a reflective

vehicle for self-balance towards a true and harmonious life goal (Artiningrat, 2016). Nyepi Day means to exercise self-control through the implementation of the CBP ritual (Suwena, 2017). By nature, companies are founded just like humans with a balanced goal of being economically beneficial and maintaining a harmonious relationship with their environment. If these two things are not implemented, it is believed that the company will experience disruption. Then, what is the CBP philosophy placed in business management, especially from an environmental accounting perspective?

Several authors have discussed research in the field of environmental accounting (such as; Parker, 2005; Guzina, 2013; Gunarathne & Lee, 2015; Lu & Taylor, 2018; Rounaghi, 2019). However, the conceptual framework discussed is centered on empirical and positivistic research. This paper's conceptual framework is different because it's using a non-positivistic method with a qualitative design and a case study approach. These different viewpoints and paradigms are fully capable of providing new insights into existing accounting phenomena. The implication of this paper is to produce a new framework for environmental

accounting that is more complete with divine elements.

LITERATURE REVIEW

Conventional/General

Environmental Accounting Concepts

Environmental management accounting is present in response to traditional management accounting capabilities' limitations in implementing environmental impact control. Although environmental management accounting also serves as a provider of information for the benefit of management (Hansen and Mowen, 2005), environmental management accounting includes environmental issues in preparing management information. Environmental impacts are increasingly becoming an issue that influences business existence (Siskawati et al., 2019).

Environmental Accounting

In the triple bottom line (TBL) concept, it is said that a company should have three principles in running a business, namely: social,

environmental, and economic (Elkington, 2004). TBL clearly states that apart from being an economic institution, a company is also a social institution, thus it is hoped that the company will run in harmony with its environment. Companies cannot be separated from their environment; therefore, they are required to pay attention to environmental problems and maintain harmony to preserve the company's survival. Corporate responsibility in addressing corporate environmental problems includes a comprehensive approach to the company's operations, products, and facilities. Corporate responsibility to the environment incurs costs that are often known as environmental costs, such as prevention costs, detection costs, internal failure costs, external failure costs, etc. All costs incurred by the company are called corporate social responsibility funds and are recorded using environmental accounting.

Understanding the environmental accounting had been expressed by several researchers and world institutions, including:

Table 1. Environmental Accounting Concepts with TBL Theory

Critical Theory	Perspectives	Target	Goals
Triple Bottom Line (Elkington, 2004; Basuki, 2015; Petcharat & Mula, 2012)	Profit, People, Planet	Economic impact, Social Impact, Environmental Impact	Economic performance improves people's lives protecting the environment

} Sustainability

- 1) (Gray, 2001), "environmental accounting is the process of communicating the social and environmental effects of an organization's economic actions to interested parties and society at large. It involves expanding organizations' accountability (especially firms) beyond the traditional role of providing financial accounts to shareholders. Such extensions are based on the assumption that companies do have broader responsibilities than simply making money for their shareholders...".
- 2) (Mathews, 1997), "voluntary disclosure of information, both qualitative and quantitative, made by organizations aims to inform and influence various audiences. Quantitative disclosures can be in financial or non-financial form...".
- 3) Helwegia (2001), "Environmental accounting shows the real cost of input and business processes and ensures cost efficiency and can also be used to measure quality and service costs. The main objective is to comply with environmental protection legislation to find efficiencies that reduce environmental impacts and costs...".
- 4) Guzina (2013), "Environmental accounting is said to be a pillar of sustainable development". Furthermore, Guzina also describes environmental accounting "as a set of actions and efforts to advance development that do not deplete the stock of social and human resources, but contribute to increasing their potential ...".
- 5) Parker (2005), "that the environmental accounting agenda has become a dominant player compared to social accounting and social accountability and accounting covers some issues that desperately need international attention ...".
- 6) United States Environmental Protection Agency ((US EPA), 1995), "environmental accounting as an aspect of management accounting, supports business managers' decisions by including costing, product or process design decisions, performance evaluation and other business decisions ...";
- 7) The Japanese Minister of the Environment in the Environmental Accounting Guidelines (2005: 3), "states that environmental accounting includes identifying the costs and benefits of environmental conservation activities, providing

the best means or means through quantitative measurements, as well as supporting communication processes aimed at achieving sustainable development, maintain beneficial relationships with communities, and achieve effectiveness and efficiency from environmental conservation activities...".

Triple Bottom Line (TBL)

Sustainability was first discussed in 1987 by Brundtland in his report (UNWCED, 1987) since then, the social and economic dimensions have been on the agenda that must be handled in a more integrated manner if real environmental progress is to be achieved. Elkington (2004) says: "Because Sustainability has its main function in the business world, I feel that the language must be in harmony with business. Therefore, I coined several other terms (languages) that fit more into the language of business, such as "environmental advantage" (1984) and "green consumer" (1986). Her goals were the first to target business professionals after the 1982 bestselling management book *In Search of Excellence* (Peters and Waterman, 1982), which failed to mention the environment. The second objective is to help mobilize

consumers to put pressure on businesses on environmental issues.

Triple bottom line (TBL) was eventually used to describe the concept of environmental stewardship by Elkington in his article published in the *California Management Review* on 'win-win-win' business strategy (Elkington, 1994). In 1995, Elkington also developed a 3P formulation, "people, planet, and profit," which Shell later adopted for the first time in its report. 1996 followed a Sustainability report entitled "Engaging Stakeholders" and a book entitled "Cannibals with Forks: The Triple Bottom Line of 21st Century Business" in 1997. (Elkington, 2004). The application of the TBL concept with the 3P (Profit, People, and Planet) in order to anticipate possible adverse impacts on the environment, the TBL concept emphasizes that in running a business, companies not only pay attention to profits but also contribute to society (humans), and play an active role in protecting the environment (planet), (Ariastini & Semara, 2019). Companies are expected to pay attention to the people around them and concern about environmental quality to implement the 3P philosophy. In applying the TBL concept, the company tries to balance profit (economic performance), People

(improving people's lives), and the planet (protecting the environment) (Basuki, 2015).

Environmental Accounting Concept for Local Wisdom in Bali

The concept of environmental accounting with local wisdom in Bali adopts the teachings of *Tri Hita Karana* (THK), which is adhered to by Hindus in Bali. The concept of THK teachings is based on the desire to maintain harmony between God, fellow humans, and nature. The desire to maintain harmony is also based on the *Tat Twam Asi philosophy* (I am you, you are me), which, if interpreted, is a sense of belonging and loving God, fellow humans, and nature like loving yourself. (Gunawan, 2011). This concept is complete if used as an environmental accounting framework whose goal is vertical and horizontal harmony. By remembering God, the company's profit will be accounted for (accountability profit), and maintaining good relationships with fellow humans and caring for nature, and a harmonious relationship will be created.

Tri Hita Karana (THK)

The basis of *Catur Brata PeNyepian* (CBT) in Hinduism teaches us *Tri Hita Karana* (THK), which means three causes of welfare, namely *Parhyangan*, *Pawongan*, *Palemahan*. *Parhyangan* means that humans should maintain harmony with God, which can be implemented through religious ceremonies, prayers, serving, etc. *Pawongan* means that humans should maintain harmony between fellow humans, as we know that humans are social creatures who need one another through mutual tolerance and good communication in society. *Palemahan* means that humans should maintain harmony with nature or the environment, for example, preserving nature so that its beauty is maintained. (Sukarma, 2016).

Hindus believe that when we give service to the universe, the universe will give its best service to us. The only real example that we can see is natural disasters that occur due to human activity, illegal logging which causes landslides, floods, depletion of the ozone layer, so that day after day hot air stings the skin, air pollution is

Table 2 Environmental Accounting Concepts with THK Concept

Philosophy	Critical Theory	Perspectives	Goals	} Harmony
Triple Bottom Line (Diatmika, 2016; Parwata, 2017; Suwena, 2017; Art et al., 2019)	<i>Tri Hita Karana</i>	Responsible for GOD Social Impact Environmental Impact	Accountability profit relationship with fellow human beings' relationship with nature	

increasingly becoming a threat of spreading. Virus. But vice versa, when we protect the natural environment, such as greening the environment, the trees we plant will provide the oxygen we need and help us filter out the air pollutants we breathe (Suwena, 2017).

The Hindu concept of THK is strengthened by *Tat Twam Asi*, which means I am you, and you are me. This means that both we, plants, animals, and the entire contents of this universe are single units, namely Brahman. We can imagine that when one part of our body is injured, of course, all the organs will feel the pain of the wound, as well as this life. This means that it is very important for us to maintain a balance to create harmony and prosperity.

Tat Twam Asi

Tat Twam Asi has metamorphosed into ethical teachings that are used as a foundation and foundation in behavior. At the social level, *Tat Twam Asi* interpreted that you are me, I am you, this makes the social horizon that humans are in the same position to respect each other, love each other, and respect each other. Thus, all the bad deeds that we do to others are not good for ourselves. The teachings of *Tat Twam Asi* overshadow "*briuk sapanggul, salunglung sabayantaka, paras paros*

and asah asih asuh," which are the noble values that other people are ourselves. However, it does not mean that what becomes and/or exists in other people will necessarily belong to us, but what is the principle, in this case, is human rights as human beings who live in mutual respect, because humans are called humans when there is a social relationship (association, association). (Wartam, 2015).

What is Catur Brata PeNyepian (CBP)?

Catur Brata PeNyepian is the four concepts of *Nyepi* Day's implementation in Bali, *Nyepi* comes from the word lonely (quiet, silent). *Nyepi* Day is a Hindu New Year celebration based on the caka calendar, which began in 78 Masehi. Unlike Christian New Year celebrations, the Saka New Year in Bali begins with seclusion. There are no activities, as usual, all activities are eliminated, including public services, international airports, ports, and public services (except for hospitals).

The main purpose of *Nyepi Day* is to pray before *Ida Sang Hyang Widhi Wasa* (God Almighty), to purify *Bhuana Alit*/mikrokosmos (human) and *Bhuana Agung*/makrokosmos (universe). On this day, Hindus carry

out *Catur Brata PeNyepian*, which consists of Amati Geni (no fire/no use and /or fire), Amati Karya (do not work), Amati lelungan (do not travel), and Amati lelanguan (do not entertain) as well as those who can also carry out asceticism, *brata*, *yoga*, and *semadhi*. Through this ceremony, people, especially Hindus, are aware of the importance of building and fostering life in harmony with the natural surroundings.

It should be realized that various disasters result from arrogant human behavior, treating nature arbitrarily. Forest encroachment and exploitation have stimulated various disasters due to climate change. Not to mention the increasing number of massive land-use changes. This has resulted in landslides and widespread flooding. *Nyepi* is the highlight of the *Saka* New Year celebration, as an effort to evaluate, reflect, and introspect on the journey of the last year before entering the new year. For a full day, Hindus contemplate themselves to have a better life in the coming year, Parwata (2017).

Amati Geni physically does not light a fire as a symbol of his efforts to extinguish all passions against humanity. For example, being greedy, justifying any means, being selfish, and not respecting others' rights.

Amati Karya works not working. As an effort to kill unproductive work, such as stealing in various forms (including corruption), committing adultery (including cheating), committing violence, and vandalism.

Amati lelungaan means not traveling to eliminate all forms of waste of time, energy, and material. Without clear reasons and goals, people are directed to live frugally and value time by not traveling.

Amati lelanguan is symbolically carried out without enjoying entertainment. The goal is to refrain from hedonic and cheating behavior. Entertainment in various forms should not only be used as a spectacle but also used as a guide. (Parwata, 2017).

Research to examine the effect of corporate environmental accounting has been conducted, among others, by (Rounaghi, 2019) who found that the calculation of gross domestic product (GDP) can contribute to increasing awareness of sustainability issues among governments /national policymakers, who tend to concentrate on fast economic development. cross country. (Georg & Justesen, 2017) found a strong relationship between environmental accounting and the performative role of energy accounting

in enforcing the future. Meanwhile, (Chang & Chen, 2013) found that green organizational identity will positively affect green innovation performance. In addition, a green organization's identity can positively influence green innovation performance indirectly through environmental commitment and the legitimacy of environmental organizations. Furthermore, Cang & Chen found that the green organizational identity, environmental commitment, environmental organization legitimacy, and green innovation performance of small and medium enterprises (SMEs) were lower than large companies in Taiwan.

At the same time, different results are shown from research (Chaudhary, 2019). The results show a very low implementation of various Green Human Resources Management (GHRM) practices in the sample car organizations. Among the five GHRM practices, the average score was 3 for green training and development and green employee engagement. Different results were also revealed in research conducted by (Ye & Tkaczynski, 2017). Based on a sample of 410 students in South East Queensland, Australia, three factors of student environmental beliefs were determined. Furthermore, students' concern for the environment comes

from environmental vulnerability factors. Students' beliefs did not directly influence their decision to participate if focused on the environment or their awareness of the Earth Hour theme. However, the environmental vulnerability affects students' intentions to participate in the upcoming Earth Hour event.

Research that discusses the TPB theory and THK teachings with the environment using a qualitative approach was carried out by (Diatmika 2016) with the title "Good and godly business models." The essence of Diatmika research is the idea of a business model whose basic foundation is a deontological approach, or an action approach based on the goodwill or an obligation to follow the values of God's word. This business with good intentions is underpinned by a fundamental foundation, which combines TBL and THK. TBL's culmination and THK's combination is the creation of prosperity, which is the root of taking sides with humans, nature, profit, and God.

Another research was conducted by (PutuAstawa et al., 2016) with the title "Performance of Microfinance Institutions in Harmony Cultural Perspective in Bali". This study discusses THK's teachings on Village Credit Institutions (LPD) 's

performance in maintaining a harmonious relationship between the company and God, employees, and the village environment. This research used the ethnomethodology method with in-depth interviews with 120 LPD managers. This study concludes that performance measurement through CAMEL must be supplemented by the company's ability to support religious and cultural activities that thrive in every village. Cultural harmony is a guarantee of harmony in microfinance institutions. Research on the THK concept was also carried out by (Arsawati et al., 2018), who concluded that Hindu law in realizing THK is to harmonize human relations with God (*Parhyangan*), human relations with the natural environment (*Palemahan*), and the relationship between humans (*Pawongan*).

METHOD

We want to explore how the responses of several informants related to the concepts that the researchers made. Some informants' perspectives on understanding, practice, and policymakers in Bali include cultural observers, academics, and company CEOs. According to Eisenhardt (1989, p.534), case studies are "research strategies that focus on understanding the dynamics that exist in a single setting". (Yin, 2013)

The research design with case studies consists of at least 3 of the following 5 components: 1). Study of research questions; 2). The unit of analysis; 3). Theorem (if any); 4). Logic connects data with propositions / questions; 5). Criteria for interpreting findings. (Basuki, 2015).

Primary data collection was carried out through direct observation and in-depth interviews with informants. The interview was conducted in an unstructured manner, and the questions were conducted spontaneously but still within the scope of the research objectives. For this reason, relevant question boundaries are made as follows (Narsa & Irwanto, 2014): (1). How do the informants respond to environmental issues? (2) How do companies interpret environmental accounting concepts? (3) How did the informants interpret the concept of *Catur Brata PeNyepian*? (4) What is the informants' opinion if this *Brata PeNyepian* Chess is applied in companies and the world? (5) How is the implementation of *Catur Brata PeNyepian* in environmental accounting?

Interviews were conducted with 6 informants, namely Mr. I Wayan Suartana (Professor of Economics at the Faculty of Economics, University of Udayana); Mr. I Made Sukamerta

(Rector of Mahasaraswati Denpasar University); Mr. I Wayan Kartana (Lecturer in Accounting at Warmadewa University); Mr. I Wayan Gde Wiryawan (Legal Practitioner and Vice-Chancellor at Mahasaraswati University Denpasar); Mr. A. A Gede Raka (Cultural and Senior Officials of Puri Ageng Tatiapi); and Mr. A.A Tony Hartawan (Owner Tony Raka Art Lounge).

The model for the research results exposure is more about describing the facts about what the informants felt and experienced directly. Researchers rewrote the results of the interviews in the form of diaries and manuscripts. The data that was in the form of a manuscript was consulted again with the informants. This procedure is taken to ensure no mistakes and misunderstandings in capturing the informants' intentions.

Furthermore, the process of concluding is carried out through verification. Verification is carried out before the researcher draws conclusions, where the process of concluding about this research is carried out based on information from all informants who are the subjects of the research and other data obtained during the wash (Narsa & Irwanto, 2014).

RESULTS AND DISCUSSION

In this section, the authors of the interview excerpts with informants. Interviews were conducted with informants from several points of view to obtain a complete picture of the concept of *Catur Brata PeNyepian* as an environmental accounting concept. From a theoretical point of view as expressed by Mr. I Wayan Suartana:

"...Basically, the accounting aspect is accountability, which means accountability. Accountability to ourselves, to God, and others. One form of corporate responsibility is environmental accounting. The foremost objective of environmental accounting is efficiency. Environmental accounting has a long-term, sustainable goal to increase company value. *Nyepi's* relation to environmental accounting is very close, very relevant, and very extraordinary ...".

According to Mr. I Wayan Suartana, accounting is called responsibility, so environmental accounting is responsible. Environmental accounting is clearly stated to have the objective of being Sustainability and of increasing company value. The connection with *Nyepi* is very close, very relevant, and very extraordinary, it is further said:

"*Nyepi* is a place for self-reflection, how do we make

sense of life, if *Nyepi* is brought into the company, this will be a real, sustainable action."

Nyepi's philosophy or spirit was brought to the company for the long-term goal of sustainable finance. Companies or financial institutions pay attention to demand and the supply side, meaning how we offer products or portfolios that impact the environment. It is all in the spirit of *Nyepi*, meaning how the company does not harm its stakeholders. Suartana further explained that according to Bilberg (behavioral accounting), there are four units of analysis, namely individuals, groups, organizations, and relationships between organizations. When we talk about relations between organizations, we talk about culture, and we cannot walk alone, we need collaboration.

Then the informant Mr. I Made Sukamerta revealed:

"...From the *Tri Hita Karana* concept. How do we maintain our relationship with God, how to maintain relationships with fellow human beings, and how to maintain a relationship with the natural environment. In this concept, we explain what we will do to achieve a harmonious life in this world. The world is already amazed by the *Tri Hita Karana* philosophy. *Nyepi* is implementing the *Tri Hita Karana* concept, *Nyepi*, as a self-evaluation and company

evaluation. With *Nyepi*'s implementation, which is carried out for 1 full day (1x24 hours) in Bali, the air will be clean, if it can be applied for just one day in the world, the effect is extraordinary. Within the company, if *Nyepi* is implemented, it will be very beneficial for employees to take a break for self-introspection for health. Management can fix the system in the office. With *Nyepi*, there will be a harmonious relationship between humans and their superiors, humans and fellow employees, and human relations with the company environment. Because the success of the company cannot be separated from this harmonious relationship. Economically, I believe it will have a tremendous impact on the progress of the company...".

With *Nyepi*, we get a harmonious life, in a corporate environment, we will certainly expect harmony, harmony with our colleagues, harmony with the environment, and harmony with the Creator. If the company uses the concept of *Catur Brata PeNyepian*, this goal will surely be achieved.

Informant Mr. I Wayan Kartana gave an opinion:

"...Sustainability cannot be separated from the environment, even our ancestors thought about it beforehand, maybe even geniuses who had higher education could not think about it. *Nyepi* is a system that starts with *pengerupukan*, which means neutralizing the environment. How about inside the company? *Nyepi* as a vehicle

for self-control from company leaders and company management. Carrying out *Nyepi* means turning off the ego, which has so far distorted the environment, there will be aware to restore it and for efficiency purposes. So far, the concept of environmental accounting is still partial, and it is suggested that a culture like *Nyepi* can be carried out by companies all over the world...".

Furthermore, the researcher explores information from a legal policy point of view about whether *Catur Brata PeNyepian* can be implemented as an environmental accounting concept. Opinions were obtained from the informant Mr. I Wayan Gde Wiryawan:

"...Philosophically, *Nyepi* has a special meaning, from *Catur Brata PeNyepian* it shows that all things in human life create a harmonious relationship. When it comes to policies, I will divide policies from two sides: macro policy and micro policy. The macro policy is a policy to be implemented in a certain area, for example, *Nyepi* activities must be implemented in the province of Bali ... so all areas in Bali are obliged to implement *Nyepi*. Meanwhile, the Micro policy must be seen from several aspects: economic, social, legal, and others. Especially for the economic aspect, it is very important to have the political will, namely political will from the government, and get full support from the people. In order to create a policy that adopts universal values. For example, for the company scope, a policy

is made for all company activities to implement local wisdom, then all companies must carry out activities that implement local wisdom...".

Nyepi, according to Mr. I Wayan Gde Wiryawan has an extraordinary philosophical meaning. By law and policy, the concept of *Catur Brata PeNyepian* is very relevant both from the point of view of micro and macro policies. Thus, if this is applied to environmental accounting, it will receive full support from the community. In line with that, the cultural observer Mr. A. A Gede Raka also shared that *Nyepi* will be accepted by the community both locally and internationally because the benefits generated by *Nyepi*'s implementation are extraordinary for nature. Based on the teachings of *Tri Hita Karana*, namely maintaining a harmonious relationship with God, Man, and Nature, this concept becomes complete when used by companies and the world in general. The complete results of the interview with Mr. A. A Gede Raka is as follows:

"...Prof. IB Mantra (former Governor of Bali from 1978 to 1988) fought in 1983 to make *Nyepi* is a national holiday in Indonesia. The three *Nyepi* processions are starting with Pengerupukan, the peak of *Nyepi*, ending with Ngembak Geni. Pengerupukan is the purification of the macro nature,

while *Nyepi* is the cleansing of the micro nature. The principle of macro nature's purification is to clean and care for nature, then nature will reward us with good things. How do they synergize with nature? what we have done now contemplate corrections and make improvements for the future...”.

Finally, from the entrepreneur's point of view, the implementer and recipient of environmental accounting are a very significant effect. Our interview was with the informant Mr. A. A Tony Hartawan gave the following views:

“...*Nyepi*'s role in the business, if we cannot expand, then do a consolidation. From a business perspective, we see it from two perspectives, the first is from a microcosmic perspective, for example, in the current state of the Covid 19 pandemic, we cannot expand our business, what should we do? Consolidation: improve management, check inventory in the warehouse, double-check menu. Then from a microcosmic perspective, for example, I *metaki-taki* (packing/tidying up) to prepare myself to be more productive the next day. Contemplating, reviewing what we have done. Productive, there are also two macrocosmic and microcosmic perspectives, from our productive microcosm to our work, to our business. Meanwhile, we must also be productive in our bodies from the microcosm, such as eating healthy foods, exercising, and maintaining our minds and bodies' health. So being productive from these two sides

is what is needed to carry on our life and business. In the western world, we know the term wisdom, "what is wisdom? Own ability to see things from many different perspectives ". When can we do all that, on *Nyepi* time... ”.

From the quote above, Mr. Tony gave the view that by implementing *Catur Brata PeNyepian*, we can evaluate ourselves and the company, the goal is to be more "productive." Productive, in his view, is productive for the company and productive for himself. Productive for ourselves is something we have just heard, the word productive for ourselves means that at *Nyepi*, we can take care of ourselves, which we cannot do with our daily activities. The goal is health so that it will have an impact on our performance the next day.

A New Conceptual Framework of Environmental Accounting

From the discussion and development of the environmental accounting concept (EA) based on TBL and the concept of *Catur Brata PeNyepian* (CBP) based on THK and the results of discussions with several informants, a new conceptual framework is obtained that can be used as a general framework in the implementation of environmental accounting. Table 3 illustrates the

Table 3. Process of New Concept Framework for Environmental Accounting Combining TBL and THK with Catur Brata PeNyepian (CBP) implementation.

Critical Theory	Perspectives	CBP Process	Target
THK	God	<i>Amati Geni</i>	Responsible profit Relationship with fellow human beings Relationship with nature
TBL	People	<i>Amati Karya</i>	
	Nature	<i>Amati lelungan</i>	
		<i>Amati lelungan</i>	

process, and Figure 1 illustrates the new conceptual framework of environmental accounting.

The Conceptual Framework, which we just called "G3P Framework," is depicted by two triangles joined together. These two triangles connect the three elements in the THK concept, namely God, Man, and Nature/environment, and the TBL concept, namely profit, people, and the planet. The inner circle is the main concept of the

company, namely business. The concept of business (B) is surrounded by concepts from the implementation of *Catur Brata PeNyepian* (CBT): (1) *Amati Geni*, which means not lighting a fire, (2) *Amati Karya*, which means not working, (3) *Amati lelungan* which means not traveling, and (4) *Amati lelungan* which means not having entertainment. The following describes each element in the figure systematically:

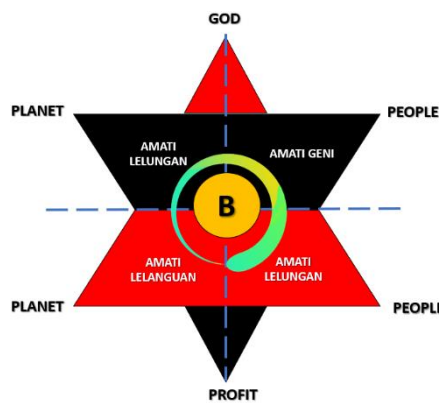


Figure 1. New Concept Framework for Environmental Accounting Combining TBL and THK with Catur Brata PeNyepian (CBP) implementation. (G3P Framework)

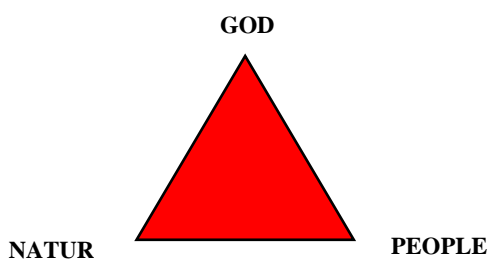


Figure 2. Concept of THK

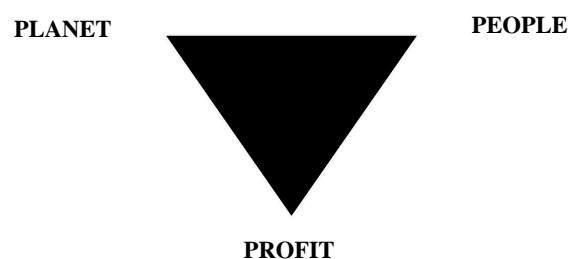


Figure 3. Concept of TBL

- 1) The triangle in Figure 2 symbolizes the harmonious relationship between God, humans, and nature/environment in the THK concept, which means that to maintain the organization's Sustainability, these three elements must always be maintained to be harmonious. Figure 3 is a concept from TBL that illustrates the relationship between profit, people, and the planet that has been widely used in organizations in the context of Sustainability.
- 2) At the top of picture 1 is placed "God." God is all power beyond human ability, and divinity is related to belief. If we believe in God, we will always do good and

stay away from bad deeds in managing the company's business. An example is in gaining profit, and the company always tries to get it in a good and accountable way.

- 3) At the bottom of Figure 1 is placed "Profit." Profit is the company's main goal, which cannot be denied that conventionally the goal of establishing a company or business is to gain profit.
- 4) Figure 3 on the right shows the human element as the driving force of the company, humans here can be company managers (insiders) or outside parties related to the company (stakeholders). A good relationship with all humans will keep the company going.

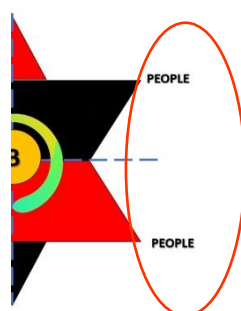


Figure 3. Right Side

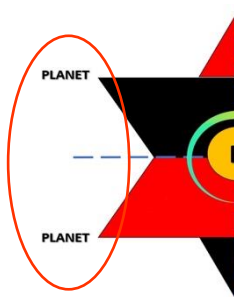


Figure 4. Left Side

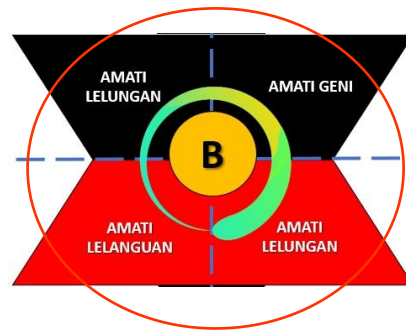


Figure 5. Middle Side

5) Figure 4 on the left is the nature/environment of the company where the company was founded. Apart from being a business institution, a company is also a social institution, which is expected to run in harmony with its environment. Several regulations have obliged companies to care for the environment, and the point is not to pass on natural damage to our children and grandchildren in the future (Basuki, 2015).

6) Figure 6 shows the middle side of the new environmental accounting concept framework, where the four CBP concepts are the implementation of THK, which are used in the company's business. Where CBP consists of four Brata (taboo), namely:

a. *Amati Geni* (not lighting a fire) is philosophically meant not to ignite the "fire" of emotion or lust. The emotion here means broad, including emotions in

running a business to get as much profit as it does so that it ignores divine, social, and environmental values. The relationship between observing geni in environmental accounting is that controlling emotions can reduce the environmental damage caused by company operations to control the company's environmental costs. Environmental accounting is a broad field of accounting. This approach helps management to decide about pricing, controlling fixed costs, and capital budgeting. (Rounaghi, 2019).

b. *Amati Karya* (not working) is an effort to put an end to unproductive work, such as committing fraud in various forms (including corruption) and environmental destruction. This concept is very useful in environmental accounting, by

turning off work that can damage the environment means that companies care about the environment. At this time, the company is expected to use its resources without sacrificing the next generation's future. The current generation must be responsible for the fate of the next generation. (Basuki, 2015).

- c. *Amati Lelungaan* means not traveling, which aims to eliminate all forms of waste of time, energy, and material. By not traveling, without clear reasons and goals, people are directed to live more efficiently. Likewise, with the company by minimizing the company's mobilization, it is hoped that the company can optimize performance, save energy and materials and company resources while reducing pollution. The concept of eco-efficiency believes that the current generation's activities will not reduce environmental damage, both social and physical environment to future generations (Basuki, 2015).
- d. *Amati lelanguan* is symbolically carried out by not enjoying entertainment. The goal is to refrain from hedonic and

cheating behavior. Entertainment in various forms should not only be used as a spectacle but also used as a guide. One form of observing auctions in Bali is that all television stations, radio, and internet operators are turned off to minimize entertainment during the *Nyepi* celebration. According to the former Commissioner of the Regional Indonesian Broadcasting Commission (KPID) of Bali Province I Nengah Muliarta, *Nyepi's* coincidence, which was accompanied by the termination of broadcasts, made a real contribution to efforts to reduce electromagnetic wave radiation. I Nengah Muliarta added that the agreement to stop broadcasting temporarily is very important because the bad impact of exposure to electromagnetic radiation on human physical health is now a concern. In theory, radiation is a way of propagating the energy from an energy source to the environment without the need for a medium. Research on the adverse effects of electromagnetic waves on human health has been carried

out in various countries. Electromagnetic wave radiation can cause health problems such as Alzheimer's, disrupt the blood, reproductive, nervous, cardiovascular, endocrine, psychological, and hypersensitivity systems. (Monetary / Ant, 2017). The effect on nature is also very extraordinary, with the shutdown of all television stations and entertainment facilities, saving natural resources (especially electrical energy) will be very effective.

CONCLUSION, IMPLICATION AND LIMITATION

"What is Wisdom? Own ability to see a thing from many different perspectives".

~Tony Hartawan.

The implication of this paper is to provide the understanding and providing alternatives for companies in the implementation of environmental accounting. This paper introduces a traditional concept of *Nyepi* culture in Bali that can be used to implement environmental accounting. This paper can be used as a comparison of the implementation of conventional environmental accounting that has been implemented by the company. Apart

from cost savings, this concept will also save time, effort, and complexity of the company's operations in implementing environmental accounting.

Discussions with informants from several points of view concluded that *Catur Brata PeNyepian* as a technical during THK implementation had "extraordinary" benefits (wiryawan, 2020). If it is related to environmental accounting, *Catur Brata PeNyepian* is a corporate responsibility to its environment (Suartana, 2020). *Nyepi* itself, as the basis of THK teachings in Hinduism, has been recognized by the world. The world accepts THK because it is universal (Sukamerta, 2020). From a company perspective, the CBP concept is very good for use as a consolidation and contemplation in the company's business. With the calm and clear mind carried out during *Nyepi*, better management decisions will be created in the company's operations (Tony, 2020).

The world uses the Triple Bottom Line (TBL) to achieve Sustainability, the Balinese have proven that *Tri Hita Karana* (THK) has kept Bali sustainable until now. The difference between the two is in the concept of profit (profit) and divinity (*parhyangan*). (Triyuwono, 2010) said that modern accounting had been

trapped in a materialistic web because it is oriented towards profit as the bottom line. TBL is an idea related to Sustainability or environmental Sustainability. TBL, as an idea of Sustainability, was first used by Elkington (1997). TBL provides a framework for measuring a business's performance and its success using three parameters: economic, social, and environmental. These three parameters are referred to in Elkington's (1997) literature as profit, people, and the planet, respectively (profit, people, environment). Elkington then derived TBL into the concept of corporate social responsibility (CSR) or corporate social responsibility (Elkington, 2004).

Meanwhile, the THK used in Bali has long practiced balanced natural management. THK focuses its balance on the harmonious relationship between humans and God (*Parhyangan*), the harmonious relationship between humans and humans (*Pawongan*), and the harmonious relationship between humans and nature (*Palemahan*). In order to achieve true happiness, humans must live in harmony. In this concept, profit is not a goal but a result (reward) of a balanced life practice. THK is a product of understanding (*verstehen*) of humanity's nature (human nature)

and recognizing God's power. With their cultural symbols, the Balinese people have proven that the harmonious relationship between humans and God, humans and each other, and humans and nature is the key to Balinese society's continuity wherever they are. The island of Bali, which is open to the world and has become a world-renowned tourist destination, with the consequence of the entry of foreign cultures from outside, has proven to preserve its environment and culture to this day. This relationship's harmony is believed to maintain human life's continuity on earth (Sustainability) (Hutasoit & Wau, 2017).

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