International Journal of Tourism & Hospitality in Asia Pacific (IJTHAP) Vol. 7 No. 1, pp.126-140, February, 2024
E-ISSN: 2655-6502 P-ISSN: 2684-9763
https://www.ejournal.aibpmjournals.com/index.php/IJTHAP

Philosophy of Egek Culture from the Moi Tribe of Papua in Exposing the Concept of Environmental Accounting: A Phenomenological Study

Kurniawan Patma[1], Maylen K. P. Kambuaya[2]
Universitas Cenderawasih, Jayapura, Indonesia[1,2]
Jl. Kamp Wolker Yabansai, Jayapura, Papua 99351
Correspondence Email: patmakurniawan@gmail.com

ARTICLE INFORMATION

Publication information

Research article

HOW TO CITE
Patma, K., & Kambuaya, M. K. P. (2024). Philosophy of Egek Culture from the Moi Tribe of Papua in exposing the concept of environmental accounting: A phenomenological study. *International Journal of Tourism & Hospitality in Asia Pasific, 7*(1), 126-140.

DOI:
https://doi.org/10.32535/ijthap.v7i1.2879

Received: 18 December 2023
Accepted: 19 January 2024
Published: 20 February 2024

ABSTRACT

Recent sustainability concerns have extended their influence into the realm of accounting. Previously, annual financial reporting held primary importance for companies, but now, in response to these concerns, a settlement report has been introduced, reflecting the emergence of environmental accounting. Researchers employed the Egek Culture from Moi Tribe phenomenological philosophy study method to uncover how green accounting is rooted in cultural values. Data analysis involved interviews with seasoned experts in environmental accounting to gather insights from informants. The selection of divided methods reveals the values of indigenous Papua culture in the concept of environmental accounting. The study found that green accounting has not received serious optimal development in Indonesia. To apply green accounting effectively, there is a need to align the proposed concept with existing international guidelines. The Egek philosophy offers insights into resolving key issues in green accounting since it strives to fulfill the social and environmental responsibilities of an entity to the utmost extent possible. Applying green accounting via the phenomenological approach of Egek philosophy enhances understanding comprehensively.

Keywords: Egek Culture; Environmental Accounting; Green Accounting; Moi Tribe Philosophy; Phenomenological Research

INTRODUCTION

In contemporary business landscapes, economic efficiency is undeniably crucial, yet it is no longer the sole determinant of business continuity. Stakeholders increasingly demand that organizations demonstrate social and environmental responsibility, posing a significant challenge as businesses strive to balance financial performance with corporate sustainability (Kusumawati et al., 2023). As elucidated by Archana (2017), environmental responsibility ranks among the foremost aspects of social responsibility, urging companies to prioritize their impact on the environment. Embracing this responsibility presents a multifaceted challenge, compelling companies to navigate the complexities of ethical decision-making.

Enhancing environmental performance offers tangible benefits beyond mere compliance; it serves as a potential source of competitive advantage, driving efficiency gains, heightened productivity, reduced compliance costs, and the identification of new market opportunities. Consequently, integrating environmental accounting into a company's broader accounting information system assumes paramount importance. A robust environmental accounting system equips management with the insights necessary to make well-informed decisions pertaining to environmental matters, thereby facilitating the pursuit of sustainable business practices.

Company activities can have significant impacts on the environment and nature conservation (Rizki & Hartanti, 2021). Data regarding the consequences of company activities can influence the company's overall worth (Putri et al., 2019). In response, the accounting sector has a role in environmental conservation efforts, primarily through voluntary disclosure of environmental costs in financial reports (Ningsih & Rachmawati, 2017). By accounting for environmental costs, the accounting profession can provide more relevant information to stakeholders (Magablih, 2017). Transitioning from traditional accounting to green accounting is increasingly important and pressing (Lako, 2018). Green accounting integrates environmental expenses into operational costs, necessitating new approaches in product design, profit maintenance, and environmental performance improvement to comply with green accounting standards (Tu & Huang, 2015).

The idea of green accounting aims to address the limitations of traditional accounting, which often overlooks social and environmental factors. Green accounting is viewed as a more holistic and environmentally conscious approach (Thornton, 2013; Greenham, 2010; Lako, 2018). It is seen as an integral part of progress. By using green accounting methods for decision-making, businesses can effectively manage environmental costs and promote the adoption of eco-friendly technologies (Agarwal & Kalpaja, 2018). This approach also reflects accountants' concerns for societal and environmental well-being. It is essential for accountants to grasp and apply this concept to dispel the notion that they prioritize corporate interests over those of stakeholders and the environment.

Initially, green accounting was regarded as the suitable method for bridging a company's economic interests with its obligation to safeguard the environment. The adoption of green accounting is anticipated to enhance the comprehensiveness of financial reports. Several studies have been conducted to assess and validate the efficacy of green accounting amid the challenges and requirements encountered by businesses. Generally, positivist researchers have largely affirmed the significance of green accounting in sustaining company operations (Budiono & Dura, 2021; Ningsih & Rachmawati, 2017). Conversely, research by Cho and Patten (2013) indicates that there is a loss and dissipation of value when green accounting is incorporated into financial

reports. Cho and Patten (2013) proposed that a more comprehensive narrative, such as that presented on websites or detailed in dedicated corporate social responsibility reports, is necessary.

One effective method to ensure long-term protection of nature is by integrating social and environmental considerations into the company's accounting practices. According to Lodhia (2003), accountants who are not engaged in environmental matters within companies often lack expertise in environmental accounting, mainly because there are no regulations mandating its implementation. As a result, significant efforts from accounting professional bodies, academics, private and public sectors are required to expedite improvements in this area.

Field research examining facts through a critical paradigm reveals numerous discrepancies in the adoption of green accounting (Gray, 2013; Cho & Patten, 2013). The legitimacy of recording expenses related to environmental conservation efforts by companies has led to the risk of value dissipation and depreciation in corporate financial statements. This phenomenon is contingent upon the intentions and principles upheld by individual companies. Additionally, environmental responsibility regulations lack enforceability and have not been integrated into accounting standards, leaving discussions on this matter unresolved.

The consensus on the fundamental epistemological aspects of green accounting remains elusive, primarily due to the diverse ideologies and interests shaping its evolution. This highlights the necessity for an innovative approach aimed at establishing a shared understanding to fortify the epistemological foundations of green accounting. The critique of conventional accounting, which often neglected social welfare and environmental responsibility, sparked a quest for alternative approaches and enhancements to the intricacies of accounting science. Consequently, there is a pressing need for the continued advancement of more equitable accounting techniques.

The evolution of modern accounting practices has been deeply rooted in capitalist and economic ideologies prevalent in today's economic landscape. Green accounting, on the other hand, is envisioned to refine the assessment of social, economic, and environmental factors within an entity. However, as noted by Gray (2013), in practical application within commercial enterprises and financial markets, green accounting often serves as a rationale for the advancement of organizations and investors pursuing wealth accumulation. Thus, there exists a tension between the aspirational goals of green accounting and its pragmatic role in facilitating organizational and investor interests.

Gray (2013) highlighted two key challenges in implementing green accounting. Firstly, there often exists a significant conflict between prioritizing profitability and dividends versus prioritizing environmental preservation and societal well-being. Secondly, the environmental aspect as acknowledged in accounting and management typically only addresses environmental costs as risks, obligations, and threats outlined by laws, expenses, and societal attitudes, rather than genuinely concerning itself with nature. These issues, as identified by Gray (2013), underscore a fundamental problem in the axiology of green accounting. This fundamental issue is considered typical and foreseeable due to the materialistic-capitalistic ideology or knowledge foundation supporting its conception. Hence, there is a necessity for new epistemological foundations to better promote environmental conservation definitively. Advancing green accounting is crucial to reinforce the optimization of its objectives.
The research opted for the phenomenological approach of the Egek Culture of the Moi Tribe due to its inherent capacity for meticulously capturing the nuanced value meanings

associated with the research subject, particularly in the realm of green accounting. The Egek Culture, a cornerstone philosophy of the Moi people in the Makbon District of Sorong Regency, embodies a profound philosophy of life balance, emphasizing harmonious relationships among humans, God (fie), and the environment. This ethos resonates with the notion of Corporate Socio-Spiritual Responsibility articulated by Triyuwono and As'udi (2001), which closely parallels the essence of the Moi Tribe's Egek Culture as a profound religious underpinning for accounting practitioners.

Central to this concept is the imperative for corporate activities to foster holistic relationships—physical, mental, and spiritual—among individuals, God, and nature, thereby facilitating the creation and dissemination of comprehensive welfare to all stakeholders. The ontology of Egek holds the promise of serving as an alternative framework for cultivating heightened self-awareness among individuals. Leveraging Egek's phenomenological approach enables the exploration of new, expansive meanings by processing uniform structural data, thereby offering a pathway to uncovering deeper insights and fostering a more profound understanding of the interconnectedness between humanity, spirituality, and the environment.

While policies addressing corporate social and environmental responsibilities are in place, detailed guidelines for their implementation remain lacking. Hence, research aimed at directing and facilitating the establishment of standardized rules or systems would significantly contribute to these implementation guidelines. The phenomenological examination of the Egek Culture of the Moi Tribe, aimed at elucidating the concept of green accounting, was devised to offer insights into merging two green accounting epistemologies with the Egek philosophy. This synthesis aims to generate comprehensive guidelines for the implementation of green accounting practices in Indonesia.

LITERATURE REVIEW

Environmental Accounting

Environmental accounting involves identifying, measuring, and allocating costs in decision-making processes that impact stakeholders (Abdullah & Yuliana, 2018). It focuses on environmental costs, which are expenses incurred due to activities affecting the environment, and integrates them into a company's or government agency's accounting practices. These costs affect both internal operations and external relations of the company. The primary function of environmental accounting, as highlighted by Riyadh et al. (2020), is to communicate environmental costs to stakeholders, facilitating the identification of strategies to minimize or avoid these costs while simultaneously enhancing environmental quality. In essence, environmental accounting serves as a tool to measure and communicate a company's responsibility for its environmental impact resulting from its operations.

The purposes of incorporating environmental accounting within companies are twofold. Primarily, it serves as a tool for environmental management, enabling the evaluation of the efficiency of conservation efforts. Additionally, environmental accounting data aids in gauging facility-related environmental costs and determining the necessary investments for the company. Secondly, environmental accounting as a public communication tool. With this environmental accounting, companies can convey the impacts that occur in the surrounding environment, and can provide the results of environmental conversion activities to the public. Responses and views on environmental accounting provide feedback for companies as an approach to preserving and managing the environment.

Egek Culture from Moi Tribe

The cultural system in Papua, especially Moi Tribe is closely related to conservation and preservation of nature in the form of local wisdom known as 'Egek', which in the Moi language means prohibition (Triyanti et al., 2020). According to Arafat et al. (2022), thes system of Egek is a resource management system considered as common property resources located in an area regarded as the customary territory of a community group. Egek regulates when resources are permitted to be harvested, including who is allowed to harvest them, and when harvesting is prohibited. Formally, the Egek system has been recognized by the government through the issuance of Regent Regulation Number 7 of 2017 concerning Customary Law and Local Wisdom in the Management and Protection of Marine Resources in Makbon District, Sorong Regency.

The core principle underlying the Egek tradition revolves around the concept of utilizing natural resources responsibly by taking only what is necessary and refraining from overexploitation (Portal Informasi Indonesia, 2023). This cultural ethos emphasizes the importance of maintaining a balanced relationship with the environment, recognizing the finite nature of natural resources and the need for sustainable practices to ensure their preservation for future generations. By adhering to the principles of Egek, communities aim to cultivate a harmonious coexistence with nature while safeguarding ecological integrity and biodiversity. This traditional wisdom serves as a guiding principle for sustainable resource management, encouraging conscientious stewardship of natural resources and fostering a deeper appreciation for the interconnectedness of human societies and the environment.

The essence of the Egek tradition, which emphasizes responsible resource utilization and avoidance of excessive exploitation, correlates closely with the principles of environmental accounting. Environmental accounting involves recognizing and accounting for the environmental costs and impacts associated with business activities. By aligning with the values of Egek, companies can integrate environmental considerations into their accounting practices, ensuring that the true costs of resource use are reflected in financial reporting.

In practical terms, environmental accounting can help companies track and measure their environmental impacts, including resource consumption and waste generation. By quantifying these impacts, businesses can better understand the environmental consequences of their operations and make informed decisions to minimize negative effects. This may involve implementing strategies to reduce resource consumption, improve efficiency, and mitigate environmental risks.

Furthermore, the principles of Egek encourage a holistic approach to resource management that considers the long-term sustainability of natural resources. Similarly, environmental accounting encourages businesses to adopt a forward-thinking approach to environmental management, considering the implications of their actions on future generations and the wider ecosystem.

RESEARCH METHOD

This study employs qualitative methodologies aimed at grasping the significance of phenomena experienced by individuals or groups, which are perceived to stem from social or humanitarian issues (Creswell, 2017). The research subjects encompass behaviors, perceptions, motivations, actions, and similar related aspects. The qualitative approach adopted here follows an interpretive paradigm, which prioritizes individuals' meanings or interpretations to comprehend the object under study.

The interpretive paradigm in this study is aligned with the Egek phenomenological approach. This choice was made because the research is grounded in the local wisdom philosophy of the Makbon District community in Sorong Regency. The phenomenological approach is closely intertwined with the principles of the Egek Culture of the Moi Tribe. Utilizing an Egek phenomenological approach, the researchers aimed to unveil the informant's awareness, as someone directly involved, and to grasp what actions or measures a knowledgeable informant believes should be taken.

The researchers gathered data through interviews with public accounting practitioners and educational accountants who possessed experience or understanding of green accounting, environmental accounting, social accounting, and related aspects. Just as phenomenological research necessitates informants who comprehend the situation in the field, it also requires informants who grasp the appropriate actions to mediate issues.

This study adopts an inductive approach, wherein the data analysis process initiates with data reduction, presentation, and inference drawing. The analysis proceeded through the following stages, commencing from the collection of research data: (1) Epoche; (2) Reduction and Elimination; (3) Variations in Experience and Knowledge; (4) Textural Description and Structural Description; (5) Synthesis of Meaning and Essence; and (6) Concept Finding.

The process of exploring green accounting and its development became the beginning of this series of research. This research method is used to classify the sources of information obtained and interpret the classified data. Then, the Egek phenomenological approach becomes a step in deepening the concept of green accounting in a more comprehensive way.

RESULTS

Data presentation involved examining textual descriptions derived from interviews conducted with seasoned individuals. For instance, Informant 1 (pseudonym used) was interviewed, holding the position of an accountant at an accounting services firm in Papua. These interviews with practitioners or experts aimed to elucidate field-specific challenges concerning the adoption of green accounting in Indonesia and the imperative of its implementation. Such comprehension was essential for the researchers to glean insights into the significance of green accounting from the standpoint of professional or practicing accountants.

Textural Description 1: Development of Green Accounting in Indonesia.
In broad terms, Indonesia has regulatory frameworks governing the adoption of green accounting, as outlined in Law No. 40 of 2007 (Indonesia. The Audit Board, 2007). Article 66, paragraph 3 of this law stipulates that financial reports, as mentioned in paragraph 2, should adhere to financial accounting standards. However, not all financial reports specify the capitalization of expenses incurred during the transformation process of plant assets, which continues until the tree is ready for harvesting and is subsequently amortized post-harvest. The amortization method adheres to the straight-line method for other forest products and production units associated with forest products such as wood.

Financial Accounting Standards (SAK, n.d.) also provide directives concerning social and environmental considerations. For instance, PSAK No. 33 addresses general mining accounting, PSAK No. 64 pertains to exploration and evaluation cost accounting, PSAK

No. 69 focuses on agricultural accounting, and PSAK 71 deals with financial instruments incorporating environmental risk contingencies. Despite the issuance of several PSAKs supporting social and environmental dimensions, Indonesia has yet to introduce a PSAK specifically dedicated to regulating green accounting.

The progress of green accounting in Indonesia is limited because there has not been a regulatory breakthrough to enforce it. Regulations are essential to highlight the importance of green accounting. Additionally, Indonesian society typically waits for mandatory rules or guidelines instead of voluntarily adopting green accounting practices. Hence, the establishment of mandatory guidelines and regulations is crucial for implementing green accounting in Indonesia.

> “Green accounting and the implementation of CSR reporting are still very lacking in Indonesia. Companies generally perceive spending on CSR as a burden that is detrimental to their interests. The focus on maximizing profits and business growth is too strong, making increased costs, which may seem unrelated to the company's immediate economic gains, a low priority. Awareness among companies about preparing CSR financial reports is still rare, let alone implementing green accounting."

Textural Description 2: The Urgency of Green Accounting
Green accounting improves the accessibility of relevant environmental information. Its efficacy depends on the precise classification of costs and accounting data, with a focus on social and environmental repercussions. Financial accounting standards explicitly address the recognition of environmental costs. Nevertheless, the execution of Company Law does not reach its full potential, suggesting the necessity for advancements in financial accounting standards to fully capitalize on the application of Company Law.

The Indonesian Institute of Accountants responded institutionally to environmental concerns by endorsing Statement of Financial Accounting Standards (PSAK) number 32 (Forestry Accounting) on September 7, 1994. However, in 2009, PSAK 32 was rescinded due to the objective of aligning with IFRS, which conflicted with the matching concept in expense recognition and Industrial Plantation Forest (HTI). Furthermore, the expense recognition and HTI categorization under PSAK 32 did not align with the asset definition. Consequently, PSAK 32 was effectively annulled in 2010.

The annulment of PSAK 32 resulted in a gap in forestry accounting regulations in financial statements from 2010 onwards. Guidelines for recording forest assets shifted to comply with financial reporting guidelines issued by the Ministry of Forestry Number P.69/Menhut-II/2009 (Indonesia. Ministry of Forestry, 2009). Accounting practices in Indonesia face significant delays due to the absence of several crucial guidelines, including social accounting, accounting for technological changes, social reports, socio-economic statements, accounting for human resources, environmental accounting, green accounting, and others. Accounting application has historically been perceived as a technical issue, hindering its relevance and development over time. There has been suboptimal alignment of accounting development orientations in Indonesia to address practical challenges in the field.

One of the reasons for the limited implementation of accounting in Indonesia is the inadequate attention given to addressing social issues. There remain few technical accounting practices deeply rooted in the social context, such as understanding how broader social dynamics can impact and alter accounting practices, how accounting

functions within the social sphere, and how social reactions shape accounting practices. The development of accounting still encounters challenges in framing accounting within Makbon District, Sorong Regency, from a critical social science perspective. The religious viewpoint perceives accounting as not being value-neutral but rather influenced by profound values. The agency relationship inherent in company financial reporting is influenced by market and political interests. Empirical accounting theory also suggests that accounting is inherently political and driven by market interests, making it challenging to reconcile with unscientific normative theories. Normative theories struggle to serve as the primary framework for understanding the empirical reality of accounting due to its inherently multi-interpretable nature.

Incomplete accounting information overlooks environmental considerations, leading management, shareholders, suppliers, consumers, employees, creditors, government, and other stakeholders to disregard natural sustainability and environmental capacity. This neglect contributes to an ongoing crisis concerning the sustainability of socio-economic life. Clear guidelines are necessary to measure and recognize evolving material aspects in line with market and political dynamics. The development of green accounting guidelines can draw from empirical, normative, and conventional reality paradigms, as well as religious perspectives. Religious teachings offer insights into holistic problem-solving, aligning with the values they embody. It is believed that evolving accounting paradigms can address unresolved empirical and normative conflicts.

The findings from interviews with sources, including academics or educators in accounting, reaffirmed that there are no mandatory regulations governing the adoption of green accounting, despite widespread environmental degradation in Indonesia. This situation is concerning and unsustainable if left unaddressed.

> “Green accounting theoretically has an impact on environmental conservation. To support this impact, clear implementation guidelines are needed. Many individuals or companies still perceive CSR as a burden, despite it being an investment related to the company's sustainable development. Green accounting can be applied to nearly any entity. Medium to large companies can enhance their assets or investments by incorporating green accounting practices. Meanwhile, small industries can accelerate their business development because their commitment to implementing green accounting helps them gain the trust of investors and increase consumer confidence. In essence, green accounting benefits both directly and indirectly for companies that adopt it.”

Drawing from the elucidation of both phenomena and noumena outlined earlier, an understanding of the informants' experiences was attained. The initial findings, as discussed in the textual descriptions, conclude that there are congruent perspectives between the two informants and the literature sources reviewed. This underscores the necessity of green accounting in bolstering sustainable development, economic parity, and enhancing welfare. The adoption of green accounting stands as a pivotal breakthrough to bolster both environmental and social sustainability in Indonesia.

Textural Description 3: Green Accounting Guidelines in Indonesia

Experienced informants revealed in interviews that Indonesia currently lacks clear guidelines for green accounting in practice. Despite the availability of books on green accounting, environmental accounting, and CSR accounting, their implementation in Indonesia remains suboptimal. Informants highlighted the primary reason for this deficiency as the lack of regulatory support for implementing these accounting areas.

The weaknesses in accounting implementation in Indonesia stem from low awareness of the need to enhance accounting management. Overall, the issue of accounting implementation in Indonesia is rarely addressed comprehensively due to a lack of seriousness in resolving the problem. As stated by the resource person:

> "Just observe, from year to year, there has been no significant regulatory development in this field. Not only do corporations, but campuses also continue to waste energy by utilizing air conditioning in every building, classroom, and office. Considering the spatial layout, campus development does not prioritize greenness or environmental friendliness. Particularly for corporations, what needs to be assessed is how the incurred costs can yield short-term and long-term benefits to the company."

According to the interviewee, lower-middle-class businesses face challenges in sustaining their operations. They struggle with maintaining stability in raw material prices, improving marketing and distribution efficiency, and securing adequate funding for business development. To foster a better understanding of green accounting, it's crucial to establish a clear consensus on its concept. The interviewee noted that some entities in Indonesia reference the Kyoto Protocol as a guide for implementing and assessing green accounting practices.

Few company managements worldwide comprehend green accounting. Companies that adopt green accounting are expected to evaluate the costs incurred against the benefits they anticipate. However, identifying costs for green accounting remains challenging, as concrete rules for its implementation are yet to be established. In taxation, green accounting costs are often treated as non-operational expenses and subject to fiscal correction. Interviews with experts reveal the absence of green accounting guidelines in Indonesia. The conceptual framework for green accounting is still in the academic proposal stage, with limited practical examples or problem-solving capabilities. These circumstances require more serious consideration to progress towards practical application. One key distinction between green accounting and conventional accounting is the recognition of social-environmental investments or green investments as periodic expenses, which conventional accounting views as lacking future benefit certainty. The implementation of green accounting impacts various aspects of accounting, including recognition, measurement, recording, summarization, reporting, and periodic impact assessment, highlighting its significant influence on accounting practices.

The researchers interviewed cultural sources as knowledgeable subjects from religious figures to explore the meaning of nature conservation in the view of local wisdom, in this case the Egek culture of the Moi Tribe. Exploring the meaning of the Egek culture's view of nature conservation is the focus of processing the data extracted from this knowledgeable subject.

The cultural phenomenology of the Egek culture within the Moi tribe embodies a philosophical perspective on life prevalent among the residents of Makbon District, Sorong Regency. It primarily revolves around internalizing cultural values as a fundamental source of happiness. Research data collection involved understanding the experiences of informants and delving into the guidance provided by the Egek philosophy. Data processing, which includes both textural and structural descriptions, aims to derive a synthesis of meaning and essence. Field data collection is contingent upon the diverse experiences and knowledge of the informants.

Structural Description 1: Social and Environmental Responsibility in an Egek Cultural Perspective

The informant, speaking at his home, highlighted moral, educational, and spiritual crises as key factors contributing to environmental damage. Examples of such damage include forest fires, deforestation (land crisis), oil spills at sea, air pollution from carbon emissions, and industrial chemicals causing river pollution and species extinction. This negligence threatens sustainable development.

Achieving economic, social, and environmental stability necessitates comprehensive strategies at both macro and micro levels. Macro approaches involve the formulation of accounting regulations and guidelines, which are pivotal in fostering sustainable development. Conversely, at the micro level, companies need to concentrate on integrating their activities and synergizing efforts to bolster socio-economic welfare and environmental conservation. By distinguishing between macro and micro levels, organizations can fortify the underpinnings of the three core pillars—planet, people, profit—thus fostering sustainable growth, profitability, equity value, and overall company value to advance stakeholder welfare and environmental sustainability.

Based on the Egek philosophy, the concept of corporate social responsibility at a macro level can be explained as stated by the Cultural Resource Person as follows.

> "Conceptually, Egek consists of the following structures, as described by the Cultural Resource Person: the top structure is Parahyangan, in the middle is Pawongan, and at the bottom is Palemahan. These three structures function dynamically and are integrated. This implies that humans should exert more control to achieve equilibrium (balance). As a unified system, the ultimate outcome of the Egek concept is the attainment of a more prosperous, peaceful, and joyful life."

From this perspective, it becomes conceivable to explore how the Egek culture, viewed as an ancestral legacy, can serve as a compass in steering economic endeavors. The informant articulated the following statement in support of this notion.

> "Egek is one of the territorial divisions established by the Moi tribe. The Moi tribe has categorized the use of space or regional zones into three categories: (1) Soo, which is considered a sacred or holy zone and serves as a special core area for the Moi tribe. This zone is strictly off-limits, and cutting trees or trespassing is prohibited. In Moi cosmology, Soo is believed to be a place where the spirits of the clan that owns Soo await God. Only graduates of traditional Kambik education are allowed to pass through this zone; (2) Kofok, a sacred place storing the history and totems of the clan. This zone is situated within the core and buffer zones of the Soo zone and must be respected with silence and reverence; and (3) Egek, a zone with limited usage. It has periods when access is permitted (when the Egek is open) and times when it is forbidden (when the Egek is closed). Typically, the Moi tribe enforces prohibitions or Egek in Sago hamlets, fish ponds, and areas designated for birds of paradise (Kelnaing). Egek holds significant value as it stores natural resources crucial for the sustainability of indigenous people's lives, especially for future generations."

The Egek philosophy underscores the importance of fostering a harmonious relationship between humans and God. According to the Moi tribe's belief, God is the creator,

preserver, and caretaker of nature and all its elements, thus humans owe a debt to Him and must maintain a harmonious bond with God. Corporate social responsibility is manifested through initiatives like creating a temple or sacred space within the company premises, where cleanliness and sanctity are upheld. Employees may offer daily prayers and special rituals, such as Canang Sari, to honor this relationship. Additionally, the Egek philosophy stresses the need for harmonious relationships among humans and with the environment.

Company management and business leaders must recognize that companies have responsibilities beyond economic goals and profits. They must align economic objectives with social and environmental considerations. Regardless of their nature, companies should prioritize environmental conservation for human life, animals, plants, and other natural elements. The Egek culture concept elucidates how companies can integrate these principles into their operations. The corporate environment extends beyond human-to-human and human-to-nature interactions to include a spiritual dimension, reflecting a commitment to social, environmental, and spiritual responsibilities.

Interviews with knowledgeable individuals revealed that the Egek philosophy, rooted in cultural teachings, imparts insights into business concepts, including comprehensive accounting. Through exploring the meaning of Egek's philosophical views on social and environmental responsibility, it became apparent that these principles inform business practices and ethics.

Synthesis of the Cultural Meaning of Egek in Green Accounting

The extraction of the significance and core principles of Egek philosophy within green accounting is conducted by analyzing research data provided in both textural and structural descriptions. The conclusions drawn from this synthesis are harmonized with the foundational tenets of Egek teachings, paving the way for a novel understanding of green accounting. This conceptual framework will contribute to the philosophical elucidation of the evolving concept of green accounting in Indonesia.

Table 1. Synthetic Meaning of Green Accounting and Egek Culture Textural and Structural Description

Textural Description	Structural Description	Synthetic Meaning
Green accounting still lacks legal framework in Indonesia for implementation and development.	The fragility of and lack of legal support for green accounting undermines its implementation.	Egek philosophy views green accounting as an embodiment of cultural teachings, emphasizing social and environmental responsibilities as derived from local wisdom.
In Indonesia, green accounting remains predominantly theoretical and conceptual, with limited practical application.	The philosophy of Egek, as taught in the 'Kambi' school, emphasizes the importance of discussing and implementing green accounting as a form of societal responsibility.	Green accounting should be perceived as a means of preserving nature and empowering society.
Confusion persists regarding the understanding and implementation of green	Understanding of green accounting is rooted in moral responsibility, which is seen as a personal	The Egek philosophy regards green accounting as a moral duty.

accounting in Indonesia	obligation.	
There has not been a concerted effort to deeply develop green accounting in Indonesia, particularly in terms of regulatory aspects.	The implementation of green accounting is based on the principle of love and obedience, aimed at creating happiness in the afterlife.	Egek philosophy promotes love for all creatures and the maintenance of universal sustainability as acts of devotion to God.

The table above illustrates that the findings from the structural description do not directly correlate with those from the textural description. However, there exists a conceptual link between the two, which contributes to the holistic understanding of green accounting. The structural description, which delves into the application of Egek's philosophy in managing social and environmental responsibility/green accounting, highlights fundamental aspects absent in conventional, capitalistic green accounting concepts. Egek philosophy addresses these gaps by addressing key inquiries such as (1) the motivation behind entities practicing green accounting, (2) the benefits derived from green accounting, (3) the rationale for implementing green accounting, (4) the criteria for measuring the success of green accounting, and (5) the overall implications.

DISCUSSION

The discussion revolves around the current state of green accounting in Indonesia, examining both its textural description, structural aspects, and synthetic meaning.

Textural Description

Green accounting in Indonesia is currently lacking a legal framework for its implementation and development. Despite theoretical and research-based exploration of the concept, practical application remains limited. Confusion persists among stakeholders regarding the understanding and execution of green accounting principles. Furthermore, there has not been a significant effort to deeply develop green accounting, particularly concerning regulatory aspects. These factors indicate a need for clearer guidelines and support mechanisms to facilitate the adoption of green accounting practices in Indonesia.

Structural Description

The fragility of green accounting's foundation in Indonesia is exacerbated by the absence of legal backing. However, the philosophical teachings of Egek, particularly through the 'Kambi' school, emphasize the importance of discussing and implementing green accounting as a societal responsibility. This philosophical underpinning suggests that understanding green accounting is rooted in moral responsibility, with individuals expected to fulfill their obligations towards society and the environment. Moreover, the implementation of green accounting is guided by principles of love and obedience, with the aim of fostering happiness in the afterlife.

Synthetic Meaning

The synthetic meaning derived from the discussion highlights the significance of integrating cultural teachings, such as those found in Egek philosophy, into green accounting practices. This perspective views green accounting as a manifestation of local wisdom, emphasizing social and environmental responsibilities. As such, green accounting is not merely a technical accounting exercise but a moral imperative aimed at preserving nature and empowering society. The Egek philosophy underscores the moral duty associated with green accounting and promotes a holistic approach to

sustainability, grounded in love and devotion to all living beings and the universe as a whole.

In summary, the discussion underscores the importance of aligning green accounting practices with local cultural values and philosophical teachings to foster greater acceptance and implementation in Indonesia. By recognizing the moral imperative inherent in green accounting and integrating it into broader societal responsibilities, Indonesia can work towards a more sustainable and equitable future.

CONCLUSION

This study highlights the insufficient development of green accounting in Indonesia, despite the pressing need for it, given the country's significant natural and human resources. The concept of green accounting requires a comprehensive framework governing its recording, recognition, reporting, summarization, and underlying motives. An epistemological alignment is necessary between the proposed green accounting concept and international guidelines to facilitate its implementation. The value of Egek philosophy, as revealed through structural descriptions, addresses core issues within green accounting. Green accounting, infused with the principles of social and environmental responsibility from Egek philosophy, is regarded as a personal obligation for everyone. Within corporations, these personal obligations influence the organizational direction and actions of all stakeholders. This distinction marks the difference between the current trajectory of green accounting development and an Egek philosophy-based approach. Incorporating local wisdom from various research methods aims to achieve a more balanced implementation across Indonesia.

The concept of green accounting, viewed through the lens of the Egek Culture philosophy of the Moi Tribe, encompasses three main aspects that impact the motives, reporting, recording, summarization, and recognition of green accounting practices. The spiritual dimension within Egek philosophy complements the concept of green accounting, aiming to fulfill an entity's social and environmental responsibilities to the best of its ability. The results of applying the green accounting concept through the phenomenological approach of Egek philosophy provide a more comprehensive understanding. This expanded understanding incorporates fundamental aspects that were previously absent in conventional green accounting concepts.

This study serves as a valuable resource for crafting green accounting guidelines imbued with the principles of Egek philosophy, as it delves into the epistemology of green accounting rooted in Egek philosophy. Companies may begin considering the adoption of green accounting to generate records aligning more closely with the ethos of environmental conservation and business sustainability. Additionally, this research lays the groundwork for policies governing the implementation of green accounting in Indonesia by initiating a discussion on the concept based on Egek philosophy. Subsequent research endeavors can build upon this study by expanding the scope of research subjects and conducting more comprehensive investigations. Furthermore, future research can delve deeper into the aspects of green accounting discussed in this study, particularly in relation to the values of Egek philosophy, to provide more detailed insights.

ACKNOWLEDGEMENT
The authors gratefully acknowledge the contributions of informants, colleagues, and all individuals who supported this research through their insights and engagement. Their involvement greatly enriched the quality and depth of this study.

DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest.

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