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RITUAL NYADRAN PRAGMATICS FOR ENVIRONMENTAL MANAGEMENT ACCOUNTING

Whedy Prasetyo

Universitas Jember, Jl. Kalimantan Tegalboto No.37, Jember 68121

Surel: whedy.p@gmail.com

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Abstrak- Pragmatika Ritual Nyadran bagi Akuntansi Manajemen Lingkungan.

Tujuan Utama - Penelitian ini menginterpretasikan kejeniusan kearifan lokal *ritual nyadran* untuk mengungkapkan akuntansi manajemen lingkungan.

Metode - Pendekatan ekofenomenologi digunakan untuk memahami ekosistem sebagai fenomena intensionalitas antara subyek dengan objeknya. Hubungan ini ditujukan untuk menunjukkan realisasi utama keselarasan antara manusia dengan alam.

Temuan Utama- Nilai tambah merepresentasikan kehadiran akuntansi manajemen lingkungan untuk mengidentifikasi, mengakui, mengkuantifikasi, dan melaporkan aktivitas kelestarian lingkungan berdasar *ritual nyadran*. Ritual ini perlu memasukkan bagaimana manusia menjaga kelestariannya. Kesadaran ini menunjukkan hak dan klaim, serta kewajiban terhadap lingkungan.

Implikasi Teori dan Kebijakan- Pengungkapan akuntansi manajemen lingkungan berdasarkan pada keterkaitan antara manusia dan lingkungan. Refleksi yang diwujudkan dalam pragmatika *ritual nyadran* ditujukan untuk menghasilkan makna kehidupan menjaga lingkungan.

Kebaharuan Penelitian - Perwujudan akuntansi manajemen lingkungan dalam memberikan tambahan *nyadran* dalam laporan keberlanjutan merupakan kebaruan penelitian ini.

Abstract: Ritual Nyadran Pragmatics for Environmental Management Accounting.

Main Purpose - This research interprets the genius local wisdom ritual nyadran to express environmental management accounting.

Method - Ecophenomenology approach is used to understand the ecosystem as a phenomenon that requires intentionality subject and object. This relationship shows the central realization of harmony between humans and nature.

Main Findings - Value-added presence for environmental management accounting to identify, recognize, quantify, and report environmental sustainability activities based on ritual nyadran. A ritual needs to include how humans maintain sustainability. This awareness shows rights and claims and obligations to the environment.

Theory and Practical Implications - Environmental management accounting disclosures are based on human and environmental relationships. Reflection embodied in ritual nyadran pragmatics to produce the meaning of life in protecting the environment.

Novelty - The embodiment of environmental management accounting in providing additions nyadran to the sustainability report on activities in ecological preservation



“Environmental management accounting provides a direct human response in environmental management towards sustainability through practice education on recording and accountability activities” (Burritt & Christ, 2016; Gunarathne & Alahakoon, 2016)

The research results above respond to patterns of human activities affecting the existence of environmental accounting, with their intellectual abilities and rationales capable of environmental cultivation. This influence is also stated in research results by Deegan (2017) and Liu et al. (2019) that human activities in culture produce strategic decisions on environmental use in supporting the successful implementation of environmental accounting. Both explanations of this study indicate that environmental management accounting relates between humans and culture to take advantage of the environment as a unit. For example, The Universal Pantheist Society believes that humans and cultural activities have one soul that can mutually influence each other, meaning that the environment makes human behavior interested. This harmonious relationship provides human effort to maintain the environment as a power of value, meaning that environmental care guarantees integrity and balance of human life. Awareness of maintaining good relations with the environment has provided various sources of livelihood. With this awareness, behavior to environment protection is carried out as a sign of gratitude for protecting the environment as a gift from God. According to Mans-Kemp & Lugt (2020) and Mata et al. (2018), the awareness of protecting the environment is a culture to preserve the environment from the threat of pollution activities. This ideal relationship, as Ahmad (2020) and Fauziah & Bustomi (2019) show efforts to preserve culture for the environment. This culture is manifested in hereditary activities through traditional ceremonies of human dependence on the environment.

As Sari (2020) explained, dependency that human activity is one unit with the environment. The unity is manifested through *ritual* activities of *nyadran* culture to preserve it. *Kemanunggalan* attitude of Javanese life behavior to maintain social order and harmony in the community facing environment. The embodiment lives an infinite space (*awang-uwung*) where feelings and behavior

are unified with the natural realm (*lagnyana*) full of serenity and happiness. *Nyadran's* behavior, according to Fauziah & Bustomi (2019) and Sulistyorini (2020), is full of moral teachings and code of conduct expected to become life guidelines to create harmonious living conditions. As with life, the natural environment is thus considered a security source. This happens because, following the concept of a coordinated totality, living nature is the power that determines safety and destruction.

Therefore, the *inderawi* realm (which can be seen) expresses the ghaib realm, namely the powerful mysteries surrounding it. And from there, it gets existence and dependence. In nature, humans realize how much their life depends on supernatural powers cannot take into account (Kamayanti & Ahmar, 2019). This harmony of life is reflected in *ritual nyadran* to reveal the existence of nature with behaviors that have been done (*sinamung ing laku*), guarding behavior (*sinamung ing panjaga*), and preserving behavior (*sinamung ing lestari*) (Pamungkas et al. 2018; Sari, 2020). These three behaviors are further explained by Fauziah & Bustomi (2019) as behavior existence to maintain the environmental balance value while maintaining its sustainability. Sustainability is a major factor in environmental accounting (Burritt & Christ, 2016; Mata et al. 2018). Environmental accounting is an accounting process that recognizes, measures, records, summarizes, and reports environmental transactions, events, or objects to produce information. Information that cares and pays attention to and considers the value and accountability of environmental information integrated into the accounting process and information reporting (Bernardi & Stark, 2018; Hummel & Horisch, 2020; Stubbs & Higgins, 2018; Tucker & Schaltegger, 2016). This integration is further explained by Lako & Sumaryati (2018), which aims to help users in the ecology of life assess responsibility, accountability, and sustainability before making decisions and managing the economy and non-economy for the future. This attention emphasizes recognizing and measuring the environment from community activities, meaning that activities' role influences environmental sustainability (Kusumawardani et al. 2018; Kwakye, et al. 2018; Liu et al. 2019; Wicaksono et al., 2021). Furthermore, the role of the community, Global Reporting Initiatives (GRI) 413-1, states that it includes

environmental objects, events, and transactions and the impact of activities on environmental sustainability. This activity is strongly influenced by culture to be aware of thoughts and a sense of preserving the environment (Pangesti, 2017). The cultural focus consistently measures the value and reporting of information on the ecological output of concern for society and environment into one unit, and accountability for this information is integrated (Pistoni et al., 2018).

Such cultural paradigms provide wise attitudes and behaviors for humans to interpret and treat the environment. Conditions that indicate culture must develop a conception of the environment that glorifies and respects also consider something that must be preserved. Thus, giving birth to an appreciative and caring attitude towards the environment humans live in (Sari, 2020; Wicaksono & Kholid, 2019). Awareness manifests itself in thoughts and behavior. This is very positively correlated with the wisdom behavior that is believed by certain communities (Kamayanti & Ahmar, 2019). Furthermore Ahmad (2020) and Awal (2017) explain that behavior by making the culture of blood brother (*sedulur sinarawedi*) is manifested through a hereditary symbol as the village has its own rules, the state has its order (*desa mawa cara negara mawa tata*). The wisdom of the locus *ritual nyadran* provides certain community awareness. The consciousness that eventually develops as a value in the internal community. It's said to be locus in nature because generally, this value-laden wisdom is applied to a society limited by certain areas and can only be understood by certain members of society. Although the local wisdom of *ritual nyadran* contains a lot of environmental sustainability values carried out by the community in a certain area, in reality, it has no less role in character shaping of community that is in it (Fauziah & Bustomi, 2019; Sulistyorini, 2020).

These characters provide a reasonable value for a phenomenon humans benefit from in classifying environmental sustainability components. This sustainability reflects the community intervention consequences in the ecosystem cycle, an accountability component for reporting activities in GRI 400 concerning Social Impacts on GRI 413 Local Communities, namely 413-1 (Operations with local community engagement, impact assessments, and development programs). Reporting focuses on how internal

use and activities are concerned with the environment (GRI 103-2) (NCSR, 2018). According to Lako & Sumaryati (2018), internal management activities in presenting environmental accounting sustainability reports. The importance of this internal activity is what makes this study closer to genius local wisdom of *ritual nyadran* for disclosure of environmental management accounting. So that to understand more closely the locus value in producing environmental sustainability disclosure behavior, then the formulation of problems and objectives this study is how the *ritual nyadran* in environmental management accounting disclosure. This disclosure adds value to genius local wisdom as the embodiment of environmental management accounting in identifying, recognizing, quantifying, reporting, and guaranteeing information, rights, claims, and community obligations towards the environment.

METHOD

“The concept of the Industrial Revolution 4.0 has the potential to facilitate a better understanding of the action value of environmental accounting through greater transparency, reduced likelihood of greenwash and brown wash, focus on sectors and measures of the most important routine environmental sustainability efforts” (Burritt & Christ, 2016).

That is, environmental accounting becomes an aspect based on environmental sustainability concerns. In this case, the sustainability aspect is seen as an activity on existing phenomena. First, it is necessary to emphasize the meaning of the eco phenomenology method, to understand objects or objects with their material values. It aims to “embrace” the entity as a guide to understanding environmental sustainability as a phenomenon. Second, the entity is locked up searching for an essential understanding of environmental phenomena. The two steps stated as research results Prasetyo (2020) emphasizes that hidden things about the subject of environmental existence can only be known through the phenomenological method. Only through phenomenology can ontology be possible to show the relationship between humans and the environment. *Noematic* awareness of the subject shows the natural reality and is not influenced by the subject's decision or value. The subject exists through his involvement with nature. That

is, the subject understands the value of his environment. This is done through reflection on his life, which depends on nature's existence. So as meant by Vassallo et al. (2017), human consciousness cannot be separated from its interaction with the environment.

Therefore, to describe this research, it is carried out with direct activities in *ritual nyadran* and interviews with informants. The informants used are Anis as an observer of qualitative accounting research in sociological aspects, Sujiwo as a culturalist in the philosophy of Javanese cultural wisdom, Soenarto as the elder of the *nyadran* custom in Pitu Village, Ngawi Regency, and finally Muhariono as the Head of Pitu Village, Ngawi Regency. The four informants were able to provide an acceptable explanation for the ratio and perception of the *nyadran* tradition. The apparent reality can be resolved ecophenomenologically, namely looking for the substance of the existence of the phenomenon's environment.

These direct interactions and interviews prove that a sharp distinction between *nyadran* and visible activities. Both can be observed with the senses, but understanding eco phenomenology signifies a deeper melt into the reality of actual activity. This is to understand the subject's relationship with the environment, so this research was conducted from 16 August 2019 to 02 January 2020. Research time that makes the unity of understanding in *ritual nyadran* reality. The method used to not only think about *nyadran*, but also feel and preserve (involvement) this activity forever. The informant understands the value of preserving the environment through maintained *rituals*. This achievement is done through reflection on his life that depends on nature's existence with natural dialogue.

In *ritual nyadran*, it is clear that the expression of sincerity and "real" from each individual who participated on 23 September 2019. Activities accompanied by prayers that God *huma asmara* living area that lies in this area as the owner, *kumbina sang bethara ratu*, also the holder of territory here. Prayers provide awareness of preserving sustainability and fear of breaking it. Thus, the local genius wisdom is a manifestation of the existence of its involvement with nature harmonization. This is done through reflection on his life in nature's presence, as a value of "local cultural wealth" and valuable for this research.

RESULTS AND DISCUSSION

"God *huma asmara* living area that lies in this area as the owner, *kumbina sang bethara ratu*. Also, the holder of territory here, don't do any damage so that the journey of life in this village area is safe, don't be careless... the embodiment of the sustainability of the area here...*rahayu...rahayu...rahayu*" (Soenarto, 23 September 2019)

What is *ritual nyadran*? The recitation of the *nyadran* prayer has the meaning that Gusti (God) creates the environment to be cared for as an effort to guarantee human survival. This effort believes that the universe is the world of life created by the Creator, Gusti *ingkang Murbeng Dumadi* "God Almighty over all creation". All creations spread out in the universe have their respective strengths, powers, and roles in all aspects of human life. This awareness that brings man has the power and role in maintaining the environment, but is not powerful and can organize the universe according to his wishes. A condition is in line with what Muhariono stated as follows:

"The existence of the environment...can only be seen from one's existence to understand and benefit from being together with the environment. It can only be realized with prayer activities that may God protect. In return, we love the environment or environment in which we live, achieve togetherness that can obey and obey in life's activities forever" (Muhariono).

Awareness is awake to understand that human life depends on self-effort to preserve the environment. Self-effort, as stated by Anindita & Hamidah (2020) and Sulistyorini (2020), regarding awareness of protecting the environment, guarantees the survival of humans because *manungsa mung sadrema nglakoni* or humans just live. Humans, as the central factor of art, maintain the environment is always in good condition. Several rules must be held and enforced to ensure this environment with all its contents and awareness that can connect all individual and community interests to the value of togetherness.

That is the expression used as a statement in accepting and facing the power of

the natural environment, which is the world of life. The proposition of *manungsa mung sadrema nglakoni* shows human helplessness in living life. This is as outlined in Soenarto's statement, namely:

"The power in consciousness to show despaired activity over the environment determines life... yes...is that right? Complete goals...activities, and hearts need the environment to guarantee life to be sustainable...sustainable for their activities and strength...there is no environmental sustainability that causes the loss of life's activities...the reverse is just waiting for the loss of environmental affection to be disappointed over human greed..." (Soenarto).

Awareness to determine activities in harmony makes the concept of environmental sustainability. Sustainability embodied in *nyadran* as an embodiment of nature greatly influences people's mindsets, even in life. This happens because of the closeness of humans to nature which causes the development of ideas about the phenomenon of *nyadran* cosmogony. The following condition creates traditions or *rituals* related to respect for the nature in which they live.

Attention makes a noble view of life to maintain harmony, peace, and the power of cooperation to protect the natural surroundings. The principle is built as awareness of *nyadran* to create life safety. This value is realized from the various efforts made to prevent damage. Finally, as fully aware that nature, society, and the individual are interdependent. Therefore, as stated by Soenarto:

"No son...understanding the real meaning of harmony to human hearts activities that are transformed into a noble and preserved culture...a unity of activity to create a sustainable environment... *rahayu*" (Soenarto).

The atmosphere that directs as stated by Soenarto has the consequence that to ensure the safety of individuals. It is not permissible to disturb the peace of the community and to ensure the safety of the community. It is not permissible to destroy nature. Therefore, according to Gunarathne & Alahakoon (2016),

Helm (2020), and Knauner & Moslang (2018) that the community is a support in the safety of individuals to preserve the environment, with customs and costs to be shared. Society underlies changes in environmental practice activities—actions based on natural environmental sustainability. Nature awareness guarantees safety and a better life. Therefore, as stated by Muhariono:

"Nature...When...can only be seen but cannot talk together with what we are doing...so we can only be aware of what *tata...titi...tentrem...*" (Muhariono).

The atmosphere of *tata-titi-tentrem kerta raharja* is pragmatics to be achieved in every *nyadran* effort. The integration of meaning is related to the inner state to maintain the order of nature so that the atmosphere is harmonious, calm, and serene. The atmosphere of the soul is truly calm, reassuring. The state of the soul is peaceful as an embodiment of love with the natural environment. An explanation based on the description of Soenarto's statement:

"This conscious form *tata titi tentrem...son...makes understanding...useful together...environment to ensure life activities... lha...not aware...environment people are lively...damaged...yes not right...but coming back for humans will receive the reward... believe...this makes the second... become...aware (while drinking coffee)" (Soenarto).*

This situation can be realized through a stable moral (ethical) order. The idea of this order is also stated by Prasetyo (2020) that natural guidance provides a source of life safety that embodies self-control and a sense of being trained to carry out environmental conservation activities in daily life. The attainment of inner order and, therefore, the ability to master connection with the environment. The concept influences the community in sustainability, thus adding the Global Reporting Initiative (GRI) 400 in 413 concerning local communities. The community structure influences self-awareness, mind, and feeling, fostering social interaction and preserving nature's gifts from God. Therefore, it must be treated, guarded, and

protected in the best possible way. Humans are the most responsible creatures who have received the benefits of nature conservation. This means, as stated by Muhariono:

“The environment together with human life that can not be determined further...so that this environment becomes guarantee...growing into a culture life is *mung sadrema nglakoni* forever shows the sublime activities of surrounding environment...only one way to make it in *ritual nyadran...is mung sadrema nglakoni*” (Muhariono).

Manungsa mung sadrema nglakoni is a wisdom to greet humans in living life. This makes the atmosphere of life in policies by paying attention to the environment. The environment gives priority to be noticed. Attention is an activity that becomes the wisdom of action to do justice, be honest, and respect others. The concept of life that can prosper humans to treat the environment. The environment itself provides benefits to ensure human safety. That guarantee makes the connection between keterhubungan antara environment and humans provide mutual benefits in this survival. The explanation, as further emphasized in Soenarto’s statement, is as follows:

“...*mung sadrema nglakoni* is an activity expression of living together with an environment maintained together with life, namely the two of them walking together.”

So that humans will live their lives and accept their nature to live together with the environment, meaning that humans inevitably can only live their lives within the limitations of nature. Humans can’t escape the reality of environmental power. Furthermore, Fauziah & Bustomi (2019), Helm (2020), and Zhang et al. (2018), as well as Sulistyorini (2020) provides a similar explanation for the power of the environment in guaranteeing a series of human life activities, meaning that humans cannot escape the reality of universe power. Like it or not, humans must accept that they do not have physical power capable of overcoming all powers or environmental forces. Still, humans are gifted with thought

and feeling to control emotions that environmental damage.

With thoughts and feelings, humans are given the ability to manage the environment that must be “*dijalani*”. By empowering thoughts and feelings to realize a noble civilization from the message of *nyadran* cultural wisdom (Ahmad, 2020; Awal, 2017), the wisdom of *nyadran* is an awareness of human life’s nature to continue to act (*nglakoni*) to environment protection. The meaning stated by Pamungkas et al. (2018) is a dependence culture of human life on the environment so that they are aware of the need to establish a relationship between human life and the environment that provides safety. An explanation that is in line with Sujiwo statement is as follows:

“*Nyadran* culture is present as the power of human life to be aware of making the environment a guarantee of life. Guarantees that lead humans to account for their attention to the environment. Behavioral sensitivity to the environment in praise form to environment...nature in chanting the song prayer (*nyeyuwun*) with silence, yes...meditation (*semedi*)” (Sujiwo).

Situations that make activities a routine. Statements that make *ritual nyadran* activities make beliefs to be carried out. This directly impacts the community to run and implement it sustainably.

The sensitivity situation is further stated by Sulistyorini (2020) as humans do not have the power to damage or change them but are given the ability to protect them. The explanation as stated by Soenarto:

“Do not...be less accepting of what is in the environment, if it comes from the Highest (God), *Hyang mahamulya* for environmental sustainability. Sustainability of the *Hyang mahamulya* and the form of the environment guarantee life in the form of prayer to receive the blessings that are given” (Soenarto).

Blessings that are directed to *memayu hayuning bawana* as part of the practice of

saving the environment as *memetri wiji* (maintaining environmental seeds). When you are wise to the environment, you don't cut down trees at will, don't pollute rivers, etc. It's an act that tempts to *memayu hayuning bawana*. The situation caused the environment becomes nothing but the cosmos (world) that guarantees life. Environmentally friendly people mean that their lives are friendly to the world. Attention to the environment as stated by Soenarto and Anis below:

"*Memayu nyadran* adds a feeling to the activity of guarding and protecting the environment from damage, bringing peace forever. The gift of only living from one main thing is activity and a sense of living close to environmental sustainability...only this one, son...environmental sustainability...yes...do not reject the existing form of writing...without a feeling of harmonious activity...yes...only writing...living people must be observer environment...yes...living" (Soenarto).

"...environment accompanies human life...guidelines on the environment make awareness not just order. GRI...what is meant is a rule...without awareness only in notes...environment guarantees survival...that's what needs to be invested more...meaning without guarantee...it is clear that humans look at one's responsibilities" (Anis).

Based on these explanation, environmental sustainability makes capital grow maintenance forever. This is also stated by Burritt & Christ (2016), Gibassier et al. (2018), and Senn & Giordano-Spring (2020) that environmental sustainability is highly determined and directly influenced by human actions to take into account economic expenditure activities for environment protection. It integrates recognition, measurement of value, recording, and reporting environmental activities. The focus of the environment as a sustainability effort is environmental stewardship, namely the calculation and explanation of humans' environmental care and protection activities. Calculations and explanations based on expenditures made

for environmental activities. Anis also state environmental activities as:

"Expenditure...to preserve the environment as GRI is an activity of reporting and accountability of written accounting...for environment...yes...environmental accounting in environment preserving. GRI as a guide must be achieved to show the implementation of these activities...son...in environmental reporting activities...that...I mean environmental accounting...depending on how to implement it...material refraction is recorded or just reporting activities...is not that what is in GRI...right?" (Anis).

Such dependence is an expression of self-awareness as a creature that depends on environmental sustainability. *Nyadran's* behavior, according to Fauziah & Bustomi (2019), is full of moral teachings and codes of conduct which are expected to be a way of life to create harmonious living conditions. As with life, the natural environment is thus considered a security source. Because, following the concept of a coordinated totality, the natural world is the power that determines salvation and destruction. Therefore, the sensory realm (which can be seen) is an expression of *ghaib*, namely the powerful mystery surrounding it. And from there, he obtained the existence and a place to depend. In nature, humans realize how much their life depends on supernatural powers that cannot be taken into account.

This harmony of life is reflected in *ritual nyadran* to reveal the existence of nature with the behavior that has been done (*sinamung ing laku*), guarding behavior (*sinamung ing panjaga*), and behavior that preserves the environment (*sinamung ing lestar*) (Fauziah & Bustomi, 2019; Pamungkas, 2018; Sulistyorini, 2020). These three behaviors are further explained by Anindita & Hamidah (2020) as the existence of behavior to maintain the value of environmental balance while maintaining its sustainability. Sustainability is a major factor in environmental accounting (Burhany & Nurniah, 2018; Burritt & Christ, 2016; Mata et al., 2018; Senn & Giordano-Spring, 2020). Environmental accounting is an accounting process that recognizes, measures, records, summarizes, and reports

environmental transactions, events, or objects to produce information.

This recording of environmental activities forms the basis for reporting on GRI 413-1 as an achievement. Reports that are directly related to environmental maintenance activities. Furthermore, Lako & Sumaryati (2018) explain that GRI reporting implements a sustainable reporting model that integrates reporting of economic, social, environmental governance, and human resources information in carrying out environmental care. This basis makes the five factors, namely economic, social, environmental, governance, and human, into one. The relationship of the five factors shows that the first and main pillar of environmental accounting is the preservation of the earth or environmental stewardship, where people stand and carry out their sustainability activities. That unity presents the responsibility of proving behavior. This proof is to maintain or preserve the achievement of a beautiful view. Things that refer to Sujiwo statement:

“Recording affection for the environment...only a joint embodiment of activities to preserve sustainability. Harmonious human activities create the beauty of human harmony with the environment. The activity is recorded in the *ritual* for the environment... *ritual nyadran* is a real activity in harmony between human life and the environment. *Nyadran*...that's it...that's all...there's an economy...in offerings. Some people together are social...and some are respected to deliver the *rituals* that are carried out...this only revolves around which leads people here in Java to live happily and prosperously” (Sujiwo).

The provision of information needed to make decisions and take action in the present is usually based on experience and available information. As explained by Mata et al. (2018) and Solovida & Latan (2017), that environmental concern action and decisions achieve the goals established for the organization's future. In decision-making, information provides goal-oriented knowledge for its users, namely knowledge about how future goals will be obtained. Managing environmental information to determine

goals includes collecting, classifying, analyzing, and communicating data related to environmental concern activities. A series of activities that integrate management accounting activities provide the most important information for making informed decisions. This decision-making is under the main activities to be achieved with the performance and actions of submitting nominal accountability reports that can be used for alternative comparisons. Accounting information in assisting decision-making like this is a fundamental idea of the form of environmental accounting as a measuring tool for management's efforts on environmental performance. This condition shows that environmental accounting as a management strategy tool to increase the value of business achievements in meeting the wishes of stakeholders from the performance aspect of managing the impact of activities on the environment (Knauner & Molsang (2018).

Further, according to Mata et al. (2018), decision-making responds to management concerns about two environmental problems. First, information on environmental maintenance activities is concerned with increasing pressure from stakeholders concerned about the impact of company activities on the environment, which encourages managers to get involved in environmental issues. Environmental information systems facilitate the involvement of managers by linking those responsible for environmental impacts. The second aspect is that the cost of environmental impacts has increased dramatically so that environmental information becomes economically relevant information for decision making and accountability. In addition to these two reasons, the reduction of trade barriers and the increasing globalization of the economy has created a different competitive environment for responding to environmental concerns. As a result, there is pressure for environmental maintenance activities in accordance with environmental, ethical capabilities. This achievement encourages humans to provide improved collecting data on eco-efficiency and accountability for the impact of social activities on the environment.

Environmental concern refers to the efforts or activities carried out by individuals or society to ensure environmental sustainability and continuity. This attention, in turn, benefits the individual and society in the managed environment. Senn & Giorda-

no-Spring (2020)'s research entitled the limits of environmental accounting disclosure: enforcement of regulations, standards, and interpretative reveal that the environment is capital, i.e., any goods and or objects, even abstract ones such as knowledge or environmental quality that are used to produce goods and services that contribute to goals or objectives. The underlying goals of society over a period of time. Therefore, just like any other capital, the environment needs to be managed (good management) to ensure its availability among the next generations. However, the success of environmental management is difficult to measure.

Furthermore, this research also conveys the opinion which suggests a balance between the present and future needs. But the need is not defined, and, more importantly, the balance to be carried out is not determined. One of the reasons it is difficult to measure the success of environmental management is that environmental "goods" may be measurable in quantity. Still, many cannot be materialized in the form of prices.

The concept is further explained by Qian et al. (2018) that several problems hinder implementing routine human activities that are not useful, including those related to the environment. At the end of his research, Cairns states it is wise to accept that no statistics can be devised to measure sustainability or especially sustainable development. People can benefit by using economic accounts wisely and not demanding what they cannot provide. Still, Green accounting (or environmental accounting) provides a way to incorporate the social values of non-price goods into individual and collective decisions. Thus, environmental accounting is a "tool" that helps assess environmental-related activities. This explanation is as revealed by Sopacua (2017) research which states that environmental accounting explanations can be analogized as a quantitative measurement framework for environmental conservation activities carried out by human society or organizations. Environmental accounting is a term that seeks to classify the costs of companies and governments in carrying out environmental conservation into environmental posts and human business activity. By Lako & Sumaryati (2018), this environmental conservation activity or activity is referred to as Corporate Social and Environmental Responsibility (CSER).

Response actions that most humans then treat the sacrifice of economic resources for CSER as a periodic expense and are reported in an annual report or through separate reporting media (green reporting, sustainability reporting, social reporting, triple bottom line reporting, or others). Events that create non-material activities, as referring to the following statement of Anis:

"...proposes that environmental maintenance activities provide business continuity benefits in subsequent periods, the accounting treatment is as investment expenditure and amortized over subsequent periods. For example, community activities in environmentally friendly *rituals*, sustainability in partnership activities for the development of environmental sustainability with the culture of the surrounding community, joint costs, and development of environmental sustainability" (Anis).

Anis's explanation shows that awareness of community activities can be reported in the balance sheet as CSER's investment in the intangible assets group. For the sacrifice of economic resources for CSER that does not have economic benefits for subsequent periods, the accounting treatment is a periodic expense. It is reported directly in the income statement in the non-operating expense group. Details of some of the information described by Solovida & Latan (2017) can be disclosed in the notes to the financial statements. For CSER activities that are difficult to measure in monetary terms, the public can disclose qualitative information in the notes to the financial statements.

The explanation above demands action from community groups (private) for further disclosure of activity information and/or specific information related to environmental maintenance. If the report can be presented in monetary units later, it will further clarify the allocation of costs used in environmental management and preservation. Efforts to achieve the effectiveness and efficiency of the company's operations. Therefore, efforts manifest in management disclosure in concern for the environment (GRI 103-2). The realization of this activity requires useful information about efforts to preserve the

environmental concern program (GRI 413-1). The information contained in the efforts of activity actors (management) to identify, acknowledge, quantify, report, and guarantee information on environmental impact activities, rights and claims, and obligations to the environment (Burritt & Christ, 2016; Liu et al. 2019; Mans-Kemp & Lugt, 2020; Velte & Stawinoga, 2017). Thus, the activity of human attention to nature provides a combination of economic and social. The combination is as Muhariono and Soenarto's statement:

"... the ultimate goal of *nyadran*... to combine economic, social, and environmental values and the community to combine in the *ritual* of togetherness. Next, only harmonious inner environment for living...that's what Ki Soenarto meant...priority in the activities of life aspects...in *ritual nyadran*. Because...this *ritual* can provide instructions for this self to be aware of environmental sustainability" (Muhariono).

"Together in the activities of three manifestations, namely clean life, light up life and make a living. The three activities of *nyadran* tradition instill...Son...thoughts, feelings, and hopes. A form that only makes the level of environmental sustainability more" (Sunarto).

This *nyadran* activity can provide instructions for environmental sustainability in self-awareness activities. Awareness that provides loyalty in interpreting economic, social, and environmental values in environmental reporting, then *nyadran* reporting is an expression of maintenance actions. Therefore, Prasetyo (2020) stated that human activities in preserving the environment become the focus of environmental reports. This aligns with IFAC (2005) that environmental reports are details or disclosures of information on actions and cost allocations. Information is used to protect and preserve the environment. This concept makes environmental accounting a multidisciplinary discipline in which the preparation does not only come from the realm of accounting but also requires convergence and harmonization from agencies related to natural resources, government, environmentalists, and others.

As also explained by Deegan (2017) and Qian et al. (2018) that environmental accounting is an art of classifying the components of the balance of environmental concerns into activity categories that reflect the consequences of human intervention in sustainability.

That condition causes the emergence of urgency in disclosure applications or reporting on environmental sustainability activities as support for the sustainability report (GRI 413-1). This sustainability disclosure report can be analyzed through two interrelated aspects, as stated by Senn & Giordano-Spring (2020), namely environment and economy. The disclosure always pays attention to the environment as the main goal of life. This concept makes self-awareness paramount. Thoughts about the exchange of benefits provide special acknowledgment both in material and non-material terms for the actions that have been taken that can affect *nyadran* implementation. Implementation as a social arrangement to provide relationships and affection between communities. The relationship between the use of the environment in living activities. This means that the environment makes the economy grow and vice versa. This refers to Soenarto's statement as follows:

"Next is life...son...this is only the realization that *ritual nyadran* is carried out here...the statement of environmental sustainability is a manifestation of thoughts...feelings, and hopes...this is a nobility manifestation of *ritual nyadran* of physical respecting...respecting the situation...respecting feelings and...respecting the soul. Yes...just...feelings...all...peaceful and accepting of a sustainable environment...environmental sustainability comes from physical prayers, prayers for circumstances...prayers for feelings and souls...all of these make priority an activity the *ritual nyadran*" (Soenarto).

The statement above provides a determination of the role of humans in fulfilling their obligations to the environment. The human obligation factor in environmental accounting reports harmonizes the environmental and economic roles (Mans-Kemp & Lugt, 2020; Mata et al., 2018; Solovida & Latan, 2017). This role makes the environ-

ment the maintenance of a harmonious form of communication. Prasetyo (2020) stated that the relationship of human responsibility makes environmental maintenance activities a constituent of environmental accounting. Preparation is based on economic activity and life. The second basic pillar is the community's welfare that supports, influences, and directly feels the positive-negative impacts of the sustainability activities carried out. Consequences of economic resources that can guarantee the welfare of society. An explanation that is in line with Muhariono's statement that there is a connection between various aspects of the *ritual nyadran*, as further explained below:

"Togetherness of economic, social and environmental values and the community to achieve mysticism, namely cleaning life or *resik urip*, illuminating life or *nerangi urip*, and uniting life or *nyeyambung urip*. The three achievements are realized by praying the *ritual nyadran*. Because for us, harmony in taste and behavior is the main thing in achieving...achievement of environmental sustainability is not only a record but notes and feelings that are always together to realize...the economy, social and environment, and the community" (Muhariono).

The achievement of such harmonization manifests the recognition and reporting of environmental sustainability activities in an integrated manner. The concept, as stated by Qian et al. (2018) and Sopacua (2017), is that measuring, recording, summarizing, and reporting events or objects produces environmental accounting information. This provides both present and future economic and non-economic benefits to society. This makes the results of research by Anindita & Hamidah (2020) and Prasetyo (2020) that explain the actions of human life to ensure the safety of themselves and the environment. Two factors result from action as an embodiment of gratitude to God for being responsible in the world. It shows humans as creatures who receive many things from life in this world. Therefore, humans must not forget that this existence cannot be se-

parated from the existence of nature. The explanation that refers to Soenarto's opinion, namely:

"*Rahayu...rahayu...clean life, illuminate the life and carry on life... prayer is obedient to the most merciful God...the embodiment of ritual nyadran...the activity of feeling Son...rahayu...rahayu...*" (Soenarto).

The environmental information of *ritual nyadran* acts provides value for the realization of reporting actions and thoughts. Those two things, as stated by Appiah et al. (2020), Henri et al. (2016), Lako & Sumaryati (2018), and Latan et al. (2018) as well as Senn & Giordano-Spring (2020), that environmental accounting encourages the creation of environmental information that prioritizes action and knowledge, namely environmental sustainability. This aligns with the Global Reporting Initiatives reporting (namely, integrating the reporting of information on environmental care concerns. An achievement that shows ritual nyadran as a genius in preserving the environment. This effort takes advantage of the community's active role as the perpetrators of the existence of such sustainability. Referring to Gibassier et al. (2018), the community's active role influences the environment and its sustainability.

Pragmatics of ritual nyadran in environmental management accounting. The *ritual nyadran* embodies life holding on to humans and the environment as a unit. This explanation shows the unity of man and the environment. A unit that brings awareness of activities in preserving the environment, as stated by Anis below:

"Knowledge...environment like GRI...does not grow the impact of information without going through with the activity of paying attention to it...concepts without action are just useless information" (Anis).

This statement indicates that environmental concern activities form the basis of information reported in environmental accounting. The same thing is produced from research results by Deegan (2017), Latan et

al. (2018), Leitner & Wall (2015), and Liu et al. (2019), namely environmental accounting integrates recognition, measurement of value, recording, summarizing, and reporting on aspects of human activity with the environment. The explanation is also in line with Lako & Sumaryati (2018) that environmental accounting is essentially based on the values of love for the environment and fellow human beings in the accounting process.

That unity fosters the core behavior of life, in which all sense of conduct, thought, ability and will be pure and brought into harmony. This explanation refers to Soenarto's statement of opinion as follows:

“Activities...living with the environment there are two things recorded about prayer, namely thoughts... these thoughts control feelings... the last is the cleanliness of desires...two things only grow prayer from the *ritual nyadran*. The calculations only hope to preserve the environment as a form of peaceful or *tata-titi-tentrem* living together in Pitu Village” (Soenarto).

Achieving harmony to achieve *tata-titi-tentrem* is pragmatics in *ritual nyadran* activities. The ritual achieved, according to Pamungkas et al. (2018), environmental order (*tata*), a calm atmosphere, completely clean, responsible, and sustainable (*titi*), and *tentrem* is the embodiment of a peaceful atmosphere without any damage. This essence is achieved through a stable moral (ethical) order. This explanation shows that reports of human activities for the environment are formed on moral wisdom. This wisdom can master taste, which preserves the environment.

The moral idea itself indicates the only internal sources of self-mastery and a trained sense of eco-conscious living. This explanation refers to the following statement by Sujiwo:

“The form...there are only two causes, namely humans and the environment. No need for rules but notes to show that humans are aware of the environment, i.e., feelings are alive...only feelings are alive” (Sujiwo).

This growing feeling of environmental awareness, according to Sulistyorini (2020), is manifested in the attitude and behavior of actively doing good, including building and maintaining a healthy, calm, beautiful, and sustainable environment so that it becomes a natural resource that is always able to increase human dignity. The social environment grows as a reality of life. The reality of human relations with the environment. Conditions that view the environment as a complete unit that complements each other. The human paradigm towards the environment makes *nyadran* cause rules for attitudes and behavior to be wiser and wiser in interpreting and treating environmental sustainability. As also refers to Muhariono's statement, which states about:

“*Nyadran* activity...yes understand the importance of the environment to be protected and respected... not to use it for yourself without any sustainability. Yes...the name is environmental sustainability giving an appreciative and caring attitude towards the environment for this life...not a poem that the environment influences behavior... feel it...” (Muhariono).

This environmental concern requires ethics and morality to be applied to society. This is an understanding of the moral principles or values that have been used in the *ritual nyadran* tradition. Tradition is to be oriented to develop awareness that environmental conservation is also for all creatures, both living and non-living things. What is meant, as explained by Soenarto as follows:

“...*nyadran* shows an orientation to be aware and effective that acting for nature...becomes what we should do and leave...*ajine urip mung isa dielingake karo liyane*... what we should and shouldn't do” (Soenarto).

That way, *nyadran* realizes that the existence of the environment is in the same position as humans, who also need attention and care, as a manifestation of our concern for ecology that must be treated properly and in a balanced manner. Therefore, awareness

is the key to the relationship between humans and the natural environment. These attitudes and behaviors are applied in a person's relationship with himself, others, and society. This explanation is in line with what Anis said below:

“The context...environment...cannot be separated from the activity...that is, social and environmental responsibility activities, which means that the benefits and risks occur from that part of the environmental activity. Not...making the environment an object...but a unified responsibility for economic and non-economic benefits...yes...environmental maintenance activity itself...” (Anis).

This environmental maintenance activity is the main concern to include attitudes and behavior in giving recognition, measuring value, recording, summarizing, and reporting aspects of environmental information in the accounting process. The process is noted in GRI 413-1 by adding pressure on aspects of attitude and behavior. This pressure results from human activity that is always based on interests, namely common interests, not self-interest (Pangesti, 2017; Prasetyo, 2020). Activities to maintain environmental preservation are a shared responsibility. The better the environment that surrounds us, it will benefit humans as a manifestation of the genius of local wisdom. This wisdom is only owned and known by certain people internally, and then often, they become routines in life in social interactions between people. And with that wisdom, a spirit will emerge that can avoid conflicts of interest to take advantage of the environment. The interests that Muhariono stated as:

“...teamwork to create a feeling of mutual prosperity, in which the feeling of self-welfare has been fully included to maintain *rituals* local wisdom for the safety of living together...sustaining nature” (Muhariono).

What needs to be observed, from such a concept, is that *ritual nyadran* doesn't have to be trapped in insight that mystical world of terrible mystery world is difficult to touch.

The pragmatics of *nyadran* is none other than our own life, from the issue of environmental awareness activities. Let's just say, if we are environmentally friendly, actually we have tried to carry out the results of *ritual nyadran* to be wise, full of wisdom, has referred to the practice of mystical sense of praxis. On the other hand, those who don't pay attention to the environment intentionally or haven't become other people's talk (*rasanan*) contradict the mystical praxis. This kind of mystique can be seen as exoteric. The exoteric characteristics stated by Soenarto are as follows:

“Reality...a sustainable environment as a form of unity of behavior and feelings to achieve the character of happiness for all without worrying about damage to the existing environment. This...son...has become a good *ritual nyadran* which is a lofty goal. Behavior without feelings only makes behavior that does not protect the environment create peace together...damage...environmental damage...yes...damage to life” (Soenarto).

This meaning is in line with what Burhany & Nurniah (2018), Kusumawardani et al. (2018), and Lako & Sumaryati (2018) explain that environmental accounting contributes to avoiding environmental damage. This damage results from human activities that have caused serious natural, social and economic disasters. Disasters have caused energy crises and resource scarcity, poverty, social inequality, and suffering. The process of measuring, recording, summarizing, and reporting environmental transactions, events, or objects produces environmental accounting information. The information provides an active role for the community to love and soothe the natural environment and fellow human beings. As Anis stated, environmental accounting:

“Activities...information on environmental concerns to be recognized, measured, recorded on events or objects of environmental concern to produce environmental accounting information. This can depart from community activities with the environment...yes...a close relationship” (Anis).

Therefore the context of environmental accounting is related to human activities. Activities that encourage good behavior protect the environment as a source of life. These behaviors are motivation to preserve the environment from the emergence of pollution (Appiah et al., 2020; Liu et al., 2019; Mata et al., 2018; Senn & Giordano-Spring, 2020). This perception is the main value carried out in the mystical *ritual nyadran*, as stated by Soenarto's prayer as follows:

"Life in the natural world makes attention to luck of sustainable living that comes from the love of activity and awareness of self-awareness, instilling the preservation of nature from the real damage that comes from the activities of human life..." (Soenarto).

This prayer gives human behavior to be aware of the importance of the environment. Therefore, Pamungkas et al. (2018) and Sari (2020) explains that the high degree of Javanese human life is the feeling to treat, maintain and protect the environment in the best way. Awareness activity gives meaning to life activities and the sustainability of society because humans and life are a form of accountability to God. Awareness is the heart and mind to pay attention to the environment. Humans as the most responsible creatures who have received many things from this sweet environment. Humans must not forget that their existence depends on environmental sustainability.

Furthermore, Sujiwo stated that "destroying the sustainable condition of the environment means you are also destroying yourself to *rahayu*". *Rahayu*, in this statement, is a guide for a safe life for oneself and society and the preservation of the environment. Congratulations on interpreting the relationship of human behavior so that their lives depend on environmental conditions. Therefore, it must be treated, maintained, and protected by providing good activities. A good activity to be responsible as a creature that gets the most environmental benefits. The same thing was also stated by Anis:

"...humans are ya...center of art to keep the environment in good condition, several regulations through GRI must be enforced and enforced to guarantee the existence of this

environment with all its contents" (Anis).

These two statements are part of achieving togetherness in the goal of *nyadran*. As the offering activities follow the results obtained, it means that Sulistyorini (2020) explains the meaning of *sesaji nyadran* offerings as an environmental blessing to realize that all environmental gifts are. This awareness shows that as part of the environment (gumelar), people must have good moral awareness to preserve it. This harmony demands human strength to behave in ways that don't conflict with the environment. Elements that signal the existence of equality between humans and the environment itself. Self-awareness to act carefully for the environment to create a calm person. Thus the statement that the environment is a human responsibility consists in being loyal to the demands of one's place, gaining its rational basis in belief in the actions taken. The focus of action is to maintain strong holding activities that have become community *rituals* that have taken place.

Eling's responsibility is to preserve the environment in which he lives. *Eling* is a total awareness of oneself and others in carrying out the *ritual*. The awareness of the *ritual nyadran* is manifested in activities for self and society. Equality is reflected in the activity to remove (nundhung) greed that may continue to tempt humans. The intended behavior follows the value of *sesaji tumpeng* and *ubarampe* offerings obtained from the environment. The environment is the central concept for all *nyadran* prayer activities, as contained in the *rahayu bawana* sentence. A phrase that refers to self-awareness to continue understanding that nature provides an era of how life is carried out. This statement refers to *bawana* as the cosmic element in human happiness and well-being. This sentence is an activity of belief in the number of beliefs, such as elements consisting of four materials, namely materials for *rituals*, implementation, togetherness, and joint results. *Ritual* as an action that contains the message *memayu kahana urip*. Behind this *ritual*, as stated by Sujiwo:

"The language of the *ritual nyadran*...there is a belief in other powers outside of him. These other strengths need to be negotiated, to achieve harmonization...yes...har-

monization as a manifestation of the behavior of the target's beliefs that are...believed...remembered to be believed in the form of mystical *rituals*, which are rich in symbolic character, namely...the core *nyadran*...for the benefit of living together with the safety of humans and nature" (Sujiwo).

Language is intended to lead to a form of salvation. Correlation is maintained as a must to do, so there are no limits for what *nyadran* is done. A condition that produces the relativity of signs and symbols is never limited but more open. This is even more true of artificial signs than natural ones, needing to be interpreted. Attention has an element in action that pays attention to activities to maintain and maintain. Activities to show how sustainability is the main goal. This goal cannot be realized without the community's support to carry out joint activities. Joint activities are the basis of individuals in social life, so they have a very fast influence on realizing the relationship between humans and the environment. Conditions that make humans must know the use and strength of the environment. This form is intended as a means of safety (*wilujengan*). All *wilujengan*, which are placed with the reading of *matra*, namely *mahabeg adil pamarta berbudi bawaleksana*. This is as stated by Soenarto and Muhariono. Where Soenarto said a prayer of *nyadran* that:

"The calm feeling is more important than realizing written activity rules. Furthermore, this instills a guarantee of human survival within the environment. There are only events that can make this guarantee, namely...just act with kindness in acting" (Soenarto).

"Environment...is an element of the development of human life...very important in cultivating inner feelings and behavior. These elements attract each other. Man's mystical task will be cultivating behavior continuously, living *nata gumelar langgeng*...ya...if this mind, humans will understand *ingsun* in a balanced way...balance in oneself

and the environment...because what moves life is...environment that is maintained" (Muhariono).

Behavior embedded like this makes all actions to find out the state of the environment with the right attitude (Lako & Sumaryati, 2018; Mata et al., 2018; Winkler et al., 2020). Destruction of the environment will lead to horizontal conflicts. According to Henri et al. (2016) and Liu et al. (2019), human behavior that likes to exploit this situation will sooner or later become a source of environmental damage. This explanation is in line with *ritual nyadran* that was built first is know the use and strength of the environment as a guarantee of human life. The obligation to treat, protect and protect in a way that is believed to be right. The truth is to show responsibility in the activities carried out. An atmosphere of living awareness that as part of the environment, one must actively preserve it as a necessity, namely protecting the existence of life, other creatures, and others, to create an atmosphere of harmonious living. This concept is in line with Anis statement that:

"Meaning...the environment gives individual human self-disclosure to need...well...this is what makes the accountability report in environmental accounting achievable...ya...actions that raise awareness are the main thing...this point must be cultivated first. What is the meaning of demands if awareness has not been awakened...awareness is vertical and horizontal...humans and their God to protect the environment...yes...cultural values must be instilled first...not regulatory demands" (Anis).

This awareness is the goal of achieving environmental management accounting to respond to personal desires to build awareness in taking action as true personal reporting. A report that explains the community synergy in maintaining the sustainability of nature through joint action. The focus of activities in the accounting process (recognition, measurement of value, recording, summarizing, presenting and reporting, and

disclosure of information) originated from community activities. Therefore, the focus is not only on objects, transactions, or events of a financial or financial nature but also on objects, transactions, or activity events for the environment. The environmental management accounting process for these three objects must be systematically integrated. The accounting information produced in community activities for the environment is complete, intact, accurate and relevant, and useful. This shows the relationship between community activities in assessing and considering the decision-making of *ritual nyadran* activities as sustainability or sustainability. Referring to Muhariono's explanation that:

“Activities with *nyadran* embodiment oversee the desire to maintain and care for the sustainability of nature where life continues... that is for one purpose, namely life...don't just want to be greedy to damage the environment that has been maintained...survival of life is guaranteed” (Muhariono).

Joint action is a source of reporting that is agreed upon based on the preservation of the surrounding natural conditions along with the benefits that are currently being received. Here, of course, it is successful and correct in reporting the condition of environmental influences on the existence of the source of the safety of human life itself. This concept can be explained in the Figure 1.

The steps in Figure 1 serve as guidelines for reformulating additions in sustainability disclosures on GRI 413 local communities in 413-1 in support of the statements of Apiah et al. (2020), Burritt & Christ (2016),

Liu et al. (2019), and Winkler et al. (2020). Support for environmental accounting as art in classifying components of environmental concerns into categories of activities that reflect the consequences of human intervention in sustainability. This addition gives the real responsibility of the human self (*pan-gawikan pribadi*) about the importance of the environment. Embodiments like this make people aware of the environment to feel one has, peaceful, peaceful, and happy. As also expressed by Latan et al. (2018), Leitner & Wall (2015), and Mata et al. (2018), as well as Senn & Giordano-Spring (2020) about the relationship between humans and the environment. They reveal that the application of environmental disclosure or reporting through environmental accounting reports or other forms and media of reporting is based on two interrelated aspects, namely the environment and humans. These two aspects are also a top priority in reporting GRI 413-1.

Knowledge of self and the environment produces reflection in maintaining the integrity of the human self with the environment. The reflection embodied in the pragmatics of *ritual nyadran* produces the meaning of life in protecting the environment (Ahmad, 2020). When individuals and society reach the level of wisdom, have a sense of belonging, have a big heart, are useful for themselves and others, they become a life that *amemangun karyenak tyasing sesama* towards a sustainable living environment. This self-reflection is an important part of transforming mental awareness from a recorder (*juru catat*) of environmental activities to the ultimate in sustainability and pollution-free. An environmental or social liability must be recognized as a recorded routine to bear losses or compensate for the costs of environ-

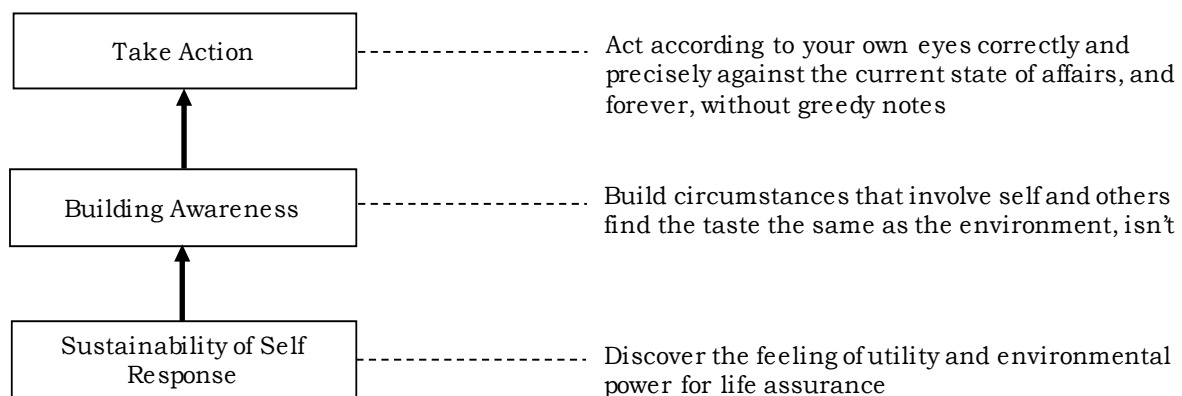


Figure 1. Pragmatics of *Nyadran's Ritual Personal Report*

mental damage or community losses caused by human activities that do not protect the environment. The community's commitment to being responsible for overcoming damage, restoring environmental damage, participating in reforestation and conserving nature, and actively participating in efforts to improve the quality of life and economic welfare of the surrounding community through *ritual nyadran* can be recognized as social and environmental liabilities.

The *ritual nyadran* ceremony provides the existence of an inseparable life between humans and the environment. Unity is a symbol of environmental management to maintain sustainability and harmony towards a harmonious environment. Embodiments like this show a double existence in life as an arena of emotional interaction. This explanation shows existence is self-realization guided by results of pragmatic sense of the *ritual nyadran* Pitu community, Ngawi Regency. *Rituals* that "accustom" oneself to reach the level of wisdom, have the spirit to take care of themselves and others, where this is a characteristic of healthy, happy (*begja*), and prosperous individuals (Pamungkas et al. 2018; Fauziah & Bustomi, 2019). The role of disclosing qualitative accounting information to complement and explain important matters relating to the components of environmental accounting information that are activity. The objectives achieved from this information activity process are that self-reflection is an important part of the soul's awareness from the recorder to the reflective human being. This achievement eliminates greed and arbitrariness. The conditions achieved to support the sustainability or preservation of the environment, society, and the growth of the genius of local wisdom in providing input to GRI 400 on Social Impacts, especially GRI 413-1 reporting on the sustainability of local community involvement, impact assessments, and development programs, as well as IFAC's statement as reporting of activity information in environmental maintenance. The embodiment of activity information to realize harmonious relations between humans. The harmonious relationship that is manifested in the *ritual nyadran* activity is an awareness of social life, namely society, and the environment

This relationship is a form of *amean-gun karyenak tyasing sesame*, which bridges all individual and social interests. Such a character is classified as a noble Javanese.

Furthermore, Pamungkas et al. (2018) and Sulistyorini (2020) explain that humans with noble character will always be ready for environmental sustainability. The atmosphere of the management arrangement focuses on two main values, namely accountability and sustainability. The public sphere of environmental concern is built in a social order that is maintained, so that order and harmony are maintained. Forms of conflict of greed, personal ambition, insensitivity, over-emotional, and self-absorbed are avoided. This arrangement refers to Anis and Soenarto explanations as follows:

"The pattern of actions to environment protect...and is believed to be a community *ritual* activity is not a momentary responsibility, but... it is passed down from generation to generation that harmonizes expressions of gratitude and care. Really...this arrangement makes *tresna* value there in emotional reactions that can be maintained... not giving meaning to the environment...the main thing is its use. Because whatever the public *ritual* is openly...I mean *nyadran*...yes... *Son* is a form of public and private reaction. This is a description of the responsibility included in the trust...eternal and maintained rather than just reporting records that are not necessarily maintained and eternal...right?" (Anin).

"...this environment is calm, which causes damage...yes...human activities. Activities like this are realized through a *ritual nyadran* with joint *sesaji*. It only seems like surrender, but the result is realized by the preservation of today and its descendants...this can be interpreted as life is only part of the state of protecting the environment...prayer of the body, actions, feelings, and soul" (Soenarto).

The explanation above emphasizes the active role of humans in environmental sustainability. This role is strongly influenced by culture and customs and even human beliefs (Anindita & Hamidah, 2020; Gibassier et al. 2018; Pamungkas et al. 2018; Panges-ti, 2017). As further explained by Fauziah &

Bustomi (2019) and Sulistyorini (2020) that human behavior is influenced by people's lives so the active role of the community encourages confidence and sincerity in paying attention to water resources. This concern is manifested in traditional ceremonies that are believed and preserved from generation to generation through *ritual nyadran* activities.

The *ritual nyadran* ceremony is a tangible manifestation of the awareness of human behavior in preserving the environment. This awareness is realized with gratitude for preserving the natural environment for the safety of human activities. The form of gratitude, as Pamungkas et al. (2018) and Sulistyorini (2020) explain in a harmonious mystical *ritual* in the form of a series of thanksgiving for environmental teachings (*gumelaring dumadi*) for protecting the environment. All the efforts that have been made with the power of gratitude to Gusti Allah kang Murbeng Dumadi, for the sharp hint of mental cultivation (*raos*), namely, humans only live without destroying it as an embodiment of survival (*manungsa mung sadrema nglakoni ora ngerusak awujud langgenging urip*).

The explanation above explains the concept of information that can be easily obtained to assist the practice of developing accounting, considering that environmental accounting is a tool to measure environmental performance affected by business activities. Business activities are further stated by Hummel & Horisch (2020) and Knauner & Moslang (2018) as a priority policy to emphasize cost budgeting in terms of environmental management as a sustainable competitive strategy. Attention has an impact on being more concerned with the environment and prioritizing budgeting funds for environmental management affected by business activities. Therefore, it was further explained that environmental accounting was a revolution in its time, so at this time, it can be said that collaboration between the provision of information to reduce the uncertainty of concern for the environment with the emergence of industry 4.0, which no longer knows boundaries, then this is a new revolution at this time.

The provision of information needed to make decisions and take action in the present is usually based on experience and available information. This goal, as explained by Burhany & Nurniah (2018), Burritt & Christ (2016), Latan et al. (2018), and Senn & Giordano-Spring (2020), that environ-

mental concern action and decisions are to achieve the goals that have been established for organization future. In decision-making, information provides goal-oriented knowledge for its users, namely knowledge about how future goals will be obtained. The stages in managing environmental information to determine goals include collecting, classifying, analyzing, and communicating data related to environmental concern activities. A series of activities that integrate management accounting activities provide the most important information for making informed decisions. This decision-making is under the main activities to be achieved with the performance and actions of submitting nominal accountability reports that can be used for alternative comparisons. Accounting information in assisting decision-making like this is a fundamental idea of the form of environmental accounting as a measuring tool for management's efforts on environmental performance. Explanation shows that environmental accounting as a management strategy tool to increase the value of business achievements in meeting the wishes of stakeholders from the performance aspect of managing the impact of activities on the environment (Solovida & Latan, 2017; Wicaksono et al., 2021).

Further, according to Senn & Giordano-Spring (2020), decision-making is a response to management concerns about two environmental problems. First, information on environmental maintenance activities concerns increasing pressure from stakeholders who have concerns about the impact of business activities on the environment, which encourages attention to be involved. On environmental issues. Environmental information systems facilitate the involvement of managers by linking those responsible for environmental impacts. The second aspect is that the cost of environmental impacts has increased dramatically, so environmental information becomes economically relevant for decision-making and accountability. In addition to these two reasons, the reduction of trade barriers and the increasing globalization of the economy has created an additional competitive environment for responding to environmental concerns. As a result, there is pressure for environmental maintenance activities in accordance with environmental, ethical capabilities. This achievement encourages managers to provide improved management data on eco-efficiency and ac-

countability for the impact of company activities on the environment.

Environmental concern refers to the efforts or activities carried out by individuals or companies to ensure environmental sustainability and sustainability. This attention benefits the individual and the company in the managed environment. Qian et al. (2018) reveal that the environment is capital, namely any goods and or objects, even abstract ones such as knowledge or environmental quality, used to produce goods and services that contribute to goals or objectives. The underlying goals of society over a period of time. Therefore, just like any other capital, the environment needs to be managed (good management) to ensure its availability among the next generations. However, the success of environmental management is difficult to measure.

Furthermore, Qian et al. (2018)'s research also convey the opinion of Anindita & Hamidah (2020) and Winkler et al. (2020), who suggests a balance between present and future needs. But the need is not defined, and, more importantly, the balance to be carried out is not determined. One of the causes of the difficulty of measuring the success of environmental management is that environmental "goods" may be measurable in quantity. Still, many cannot be materialized in the form of prices.

The process shows the embodiment of this *ritual* shows the sincerity of the inner (net) and action (*irama*) that eliminates greed to exploit the environment without maintenance (Ahmad, 2020; Awal, 2017; Prasetyo, 2020; Sari, 2020). This explanation, as stated by Muhariono:

"The loss of greed provides awareness of preserving the environment as a guarantee of survival. This belief is achieved by supporting a unique cultural *ritual* tradition, namely the ceremony of *ritual nyadran* or environmental alms. The activity is manifested by a series of thanksgiving ceremonies for *gumelaring dumadi*" (Muhariono).

Ritual is the meaning of gratitude for preserving the environment for safety. People's beliefs like this show the meaning of *ritual* activities of environmental sustainability without pollution becomes a symbol of guaranteed life. With this symbol, life is preserved

without calamity. This guarantee is for the Javanese as the pinnacle of harmonizing life with the environment, which means avoiding actions to destroy and pollute the environment (Anindita & Rahma, 2020; Fauziah & Bustomi, 2019; Sari, 2020; Pamungkas et al., 2018).

The *ritual nyadran* is a symbol. The symbol of the activity of human awareness of the existence of the environment. This symbol further denotes the activity of living harmony. Harmonious as the researcher feels when watching the ceremonial *rituals* are carried out, where the community appreciates the meaning of environmental sustainability as the reality of harmonious and lasting life, meaning that the attitude and mindset of the existence of the environment is the embodiment of guaranteeing life activities not only for a moment today, but forever or from generation to generation.

CONCLUSIONS

The form of environmental awareness activities makes the culture of *ritual nyadran* reveal environmental treatment. Activities in accountability build awareness of environmental management accounting which is shared. This activity is intended to maintain order and prevent environmental destruction. So, however, humans play an active role in maintaining this order and can influence the existence of the environment. Social relations are none other than our own life as a means to and a condition to improve the state of environment preservation. Conceptual value is added to the awareness of protecting the environment as a shared responsibility. Conditions that provide sustainable local community involvement, impact assessments, development programs, and reporting information on environmental care activities. Support of environmental management accounting as a real activity, in components classifying of balance environmental concerns into activity categories. Categories reflecting the consequences of human intervention in sustainability. This addition gives the real responsibility of human self about environment importance. Embodiments like this make people aware of the environment to feel one belonging, peaceful, and happy.

Evidence shows awareness of life's existence that is inseparable between humans and the environment—conditions like this show a double existence in life as an arena of emotional interaction. Environmental dis-

closure or reporting through environmental management accounting reports or other forms and media of reporting is based on two interrelated aspects, namely the environment and humans. Both aspects are based on the sustainability of their sense of response, building awareness, and taking action. Therefore, it is necessary to further develop public awareness results as a manifestation of hard and soft sustainability disclosure.

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