

Sustainability Accounting: The Critical Role of Social and Environmental Accounting from Leuit's Perspective in Challenging the Servants of Capitalists

Khairul Mujahidi¹, Aulia Ramadani², Elin Paulina³, Nurul Rusdiansyah⁴

¹ Universitas Mataram

² Universitas Nusa Putra

³ Universitas Nusa Putra

⁴ Universitas Nusa Putra

Article Info	ABSTRACT
Article history: Received Mar, 2025 Revised Mar, 2025 Accepted Mar, 2025 Keywords: Corporate Social Responsibility (CSR) Environment Ethnography Leuit Social	This study delves into the role of Sunda local wisdom, specifically the Leuit, as a representation of social accounting in the traditional Ciptagelar village, Sukabumi. Through an ethnographic approach, the research deeply explores how the Leuit functions as a social accounting system in the lives of the local community. The Leuit, as a traditional rice barn, not only serves as a food storage facility but also symbolizes sustainability and harmony with nature, playing a crucial role in maintaining the community's well-being. Additionally, this study evaluates corporate efforts in environmental preservation through the implementation of Corporate Social Responsibility (CSR) as a form of environmental accounting. A case study was conducted on PT Tirta Investama to assess their CSR contributions towards environmental sustainability and the alignment of these CSR programs with the sustainability principles embodied by the Leuit. By combining ethnographic and case study approaches, this research provides deep insights into social and environmental accounting practices within the context of local wisdom in Ciptagelar Village, as well as the impact of CSR initiatives in the corporate sector. This study aims to offer guidance on integrating traditional values into modern social and environmental accounting practices. <i>This is an open access article under the CC BY-SA license.</i> 

Corresponding Author: Name: Khairul Mujahidi Institution: Universitas Mataram Email: khairul_mujahidi@staff.unram.ac.id
--

1. INTRODUCTION

1.1 Background

Accounting has evolved from being a mere tool for recording and reporting finances into a discipline that encompasses social and environmental aspects [1]. According to the Book [2] Basically, accounting does not only cover basic concepts

such as financial recording and reporting, but also responds to trends and demands in business or organizations. In this context, social and environmental accounting becomes an important instrument to understand and measure the social and environmental impacts of economic activities. Ciptagelar Traditional Village, an indigenous

community located at the foot of Mount Halimun, West Java, offers a unique example of how traditional values can be integrated into modern sustainability practices. The Ciptagelar Traditional Village community still maintains a sustainable traditional agricultural system, to maintain soil fertility and environmental health [3].

Ciptagelar Traditional Village has several forests that are strictly guarded because they play an important role in maintaining the balance of the ecosystem, providing natural resources, and maintaining biodiversity, and Ciptagelar Traditional Village has a clean water source that is kept clean because its people carry out water conservation practices to ensure the availability of sufficient and quality water [4]. The Ciptagelar community is known for their commitment to maintaining the balance between humans and nature. As one of the indigenous communities that still strongly upholds tradition, they continue to practice sustainable traditional agriculture, protect forests and water sources, and preserve their rich culture. One of the most striking symbols of prosperity and sustainability in Ciptagelar is the Leuit, or rice barn. Leuit not only functions as a place to store the harvest, but also represents local wisdom that emphasizes the importance of maintaining food supplies and environmental sustainability.

The meaning of Leuit involves the feelings and shared views of the community. The community upholds the principle of sustainability in utilizing natural resources by respecting biodiversity and maintaining the balance of the ecosystem [5]. Ciptagelar Traditional Village shows how a community can live in harmony with nature through

agricultural practices that do not damage the environment and protect the forest as a source of life. The agricultural system implemented in Ciptagelar reflects different values from modern commercial agricultural practices, which often focus more on mass production without considering the long-term impact on the environment.

This was said by [6] in his research, that Leuit or rice barn is a building for storing rice harvest without the requirement of having a private rice field, this Leuit is considered a symbol of prosperity and social status, the number of them is considered a representation of their prosperity and the more barns there are, the more prosperous the family is considered. As stated by [7] Leuit or rice barn is considered a symbol of prosperity and well-being as well as a symbol of social status in society.

In previous research, it was discussed how social accounting is very important with each perspective that exists in a region. One of them is the Yudhistira perspective discussed by [8] in his research entitled Yudhistira's Reflection in Social Responsibility and Environmental Accounting. This research focuses on how the values contained in the Leuit system can be adopted in Corporate Social Responsibility (CSR) practices by modern companies. For example, PT Tirta Investama, a large company in the bottled water sector, can learn a lot from the Leuit system in terms of social responsibility and sustainability. By integrating Leuit principles, such as food independence, environmental preservation, and community welfare, companies can create CSR programs that not only have a positive impact on the environment but also strengthen relationships with local communities.

Integrating traditional values into modern business practices is not only beneficial for companies, but also for society and the environment. Companies that are able to apply sustainability principles derived from local wisdom such as Leuit can strengthen their image as socially and environmentally responsible companies, and contribute to the preservation of valuable local cultures. However, although these local values are very relevant, the challenges of modernization and globalization cannot be ignored. Ciptagelar Traditional Village, like other indigenous communities, faces external pressures, including climate change, exploitation of natural resources, and rapid modernization. Therefore, further studies are needed to explore how traditional concepts such as Leuit can continue to be relevant and effectively applied in the context of an increasingly complex modern industry. Ultimately, this study confirms that social and environmental accounting can be an effective tool to support holistic sustainability—encompassing economic, social, and environmental aspects—by recognizing and appreciating time-tested local values.

Globally, Corporate Social Responsibility (CSR) is dubbed as a very unique phenomenon, the concept is still quite materialistic. As Friedman's ethical concept explains that CSR is only limited to the use of resources to carry out activities related to increasing profits. Even if it is of a nature, it is also for the purpose of increasing profits. This approach needs to be fixed so that several articles on CSR are increasingly emerging. In various studies according to what was mentioned, it explains that the quality of CSR research based on local wisdom in Indonesia is still relatively poor. So, the author is interested in studying

this CSR concept in one company according to the Leuit perspective aspect in the Ciptagelar Traditional Village in overcoming human ego that damages the surrounding environment.

Based on the background that has been described, this study will discuss "Ecological Conversion and Natural Sustainability: The Critical Role of Social and Environmental Accounting from Leuit's Perspective in Challenging Capitalist Servants".

1.2 Objective

This study aims to provide in-depth insights into sustainability in Ciptagelar Traditional Village and inspire the development of sustainable accounting practices in local companies in Indonesia. The main focus of this study is to understand how local cultural values, philosophies, and traditions can be applied in everyday accounting practices, especially through the concept of Leuit.

This research will document the use of accounting as a tool to maintain a balance between human needs and nature conservation, and develop a sustainable accounting model that is relevant to both Ciptagelar Traditional Village and other communities and regions. In addition, this research is also expected to provide significant contributions to the social and environmental accounting literature, as well as serve as a guide for PT Tirta Investama in improving their social and environmental responsibility through the integration of local cultural values into accounting practices, creating a positive impact on the community and the surrounding environment."

1.3 Benefit

In this research there are two main benefits, namely:

1. For Theorists

This research makes a significant contribution to the

development of social and environmental accounting theory through the integration of Leuit's perspective. This approach broadens interdisciplinary understanding, offers new insights into sustainability theory, and critiques the impact of capitalism on the environment, highlighting traditional practices as more sustainable alternatives.

2. For Practitioners

This study provides a holistic and local wisdom-based framework, especially Leuit, to evaluate and improve social and environmental accounting practices. This helps companies implement deeper and more authentic sustainability strategies, while challenging capitalist practices that often ignore ecological balance. Thus, this study provides practical guidance for companies in integrating sustainability values and social responsibility that are more meaningful and sustainable.

2. LITERATURE REVIEW

2.1 *Social Accounting*

Social accounting is an approach that involves measuring and reporting the social and environmental impacts of an organization's activities. According to [9] Social accounting is a process that aims to measure and report a company's impact on society and the environment, which goes beyond traditional financial reporting. It not only looks at the financial aspects, but also assesses the positive and negative impacts on society and the environment [10]. Through the development of new performance indicators, social accounting helps organizations understand their contribution to social welfare,

environmental sustainability, and justice.

Regulation of the Minister of Finance (PMK) number 210 of 2018 regulates the tax treatment of trade transactions through electronic systems (e-commerce). This regulation requires marketplace platform providers to have a Taxpayer Identification Number (NPWP) and be confirmed as Taxable Income (PKP). The obligation of entrepreneurs to become Taxpayers (PKP) does not only apply to small entrepreneurs, but also to marketplace platform providers (Regulation of the Minister of Finance, 2018). Most e-commerce actors who have a Taxpayer Identification Number (NPWP) have reported it to the Directorate General of Taxes, but it is unclear whether the report really describes what happened at the time of the transaction or not.

2.2 *Cultural Accounting*

The concept of cultural accounting refers to the interpretation of accounting as part of the culture of a society or group. It recognizes that accounting practices are influenced not only by widely accepted accounting norms and values, but also by broader cultural factors [11].

In the context of cultural accounting, it is important to consider how a society's cultural values, beliefs and practices influence the way financial information is recorded, presented and interpreted. Some aspects that can be considered in cultural accounting include, firstly local norms and values, in these local norms and values practices often reflect local norms and values that apply in a society, for example some cultures may have norms to prioritize sustainability over short-term profitability, which can be

reflected in their financial reporting practices. Then there is also a behavioral system, accounting can also be understood as part of a behavioral system that exists in a culture [12].

2.3 *Community Accounting*

The concept of cultural accounting refers to the interpretation of accounting as part of the culture of a society or group. Cultural accounting recognizes that accounting practices are influenced not only by widely recognized accounting norms and values, but also by broader cultural factors. According to [13] cultural factors have a significant influence on accounting practices in different countries. In addition, [14] proposed that cultural values can influence attitudes toward accounting, including conservatism, secrecy, and professionalism.

Accounting can also be understood as part of a behavioral system that exists in a culture. Certain ways of managing finances and reporting information may be considered part of a society's cultural identity. According to [15], accounting practices cannot be separated from the behavior and customs that exist in local culture. The use of language and symbols in financial reporting can be influenced by the cultural context.

Some aspects of accounting, such as auditing or celebrating financial rituals, may be part of a society's cultural traditions. These practices may have deep symbolic meaning within that culture [16]. Cultural accounting taken in the study referring to the concept of Leuit wisdom in Ciptagelar Traditional Village can be a relevant approach. The concept of cultural accounting can refer to the ways in which a community measures, tracks, and reports their cultural

values, including traditional practices, values, and local knowledge. In this concept of cultural accounting, it is important to identify local cultural values that are the core of local wisdom in Ciptagelar Traditional Village. This can include things like mutual cooperation, local wisdom in natural resource management, and wisdom in traditional agriculture [17].

2.4 *Corporate Social Responsibility*

CSR (Corporate Social Responsibility) or corporate social responsibility is a concept where companies integrate social and environmental considerations into their business activities and contribute positively to society and the surrounding environment [18]. CSR involves responsible business practices that go beyond a company's basic legal and economic obligations. The first major aspect of CSR is environmental management, companies are expected to manage the environmental impacts of their operations responsibly, such as waste management, sustainable use of natural resources, and increased energy efficiency. The aspect of justice in labor, CSR also pays attention to aspects of justice in employment relations, including fair wages, job security, freedom of association, and equal opportunity [19].

2.5 *Environmental Accounting*

Environmental accounting is a branch of accounting that focuses on measuring, reporting, and analyzing the impact of economic activities on the environment [20]. The main purpose of environmental accounting is to identify, measure, and monitor the environmental impact of business activities. In environmental accounting, there are important aspects in it, the first is in terms of emission and waste measurement

aspects, environmental accounting includes measuring and recording greenhouse gas emissions, industrial waste, and other pollutants produced by business activities, this helps companies to monitor their carbon footprint and ensure compliance [21].

3. RESEARCH METHODS

This research design uses an ethnographic approach, which is an in-depth, holistic qualitative method for understanding the lives of a society or group from their internal perspective. This approach, commonly used in anthropology and sociology, aims to celebrate cultural diversity, give voice to marginalized groups, and understand the complexity of human relationships. By presenting rich narratives, ethnographic research not only explains phenomena but also arouses empathy, broadens perspectives, and encourages deeper understanding of human complexity. The goal is to weave stories that reveal real lives, explore cultures, and find wisdom in the beauty and complexity of human life around the world. This approach allows researchers to engage directly with research subjects, deepening insights through participant observation.

4. RESULTS AND DISCUSSION

4.1 *Stepping on Ancestral Land: Early Footprints in Ciptagelar Traditional Village*

Visiting the Ciptagelar Traditional Village in the hills of Sukabumi, West Java, is an experience full of meaning and wonder. Although the journey to this village is full of challenges with winding roads and steep climbs, the stunning natural scenery along the way makes every step worthwhile. Upon arrival at the village, researchers were greeted by the friendliness of the community who live in harmony with nature and tradition.

In this village, daily life runs according to the rhythm of nature and customs. People start their day by farming and tending their fields, reflecting the values of mutual cooperation and togetherness. Traditions and ceremonies are also an important part of their lives, showing how they maintain a connection with nature and spirituality. Early interactions with villagers gave researchers insight into the simple yet meaningful life in Ciptagelar, where cultural values are closely interwoven with daily practices such as farming and natural resource management.

The existence of traditional houses built with traditional architecture, complete with distinctive carvings, reflects the rich cultural heritage. In addition, there is Leuit or rice barn, which is a symbol of blessing and food security, and is an integral part of the economic and spiritual life of the community. The existence of this Leuit not only shows the importance of local wisdom in maintaining sustainability, but also how the Ciptagelar community values and preserves the traditions of their ancestors.

4.2 *Embroidering Hope in Ciptagelar: The Role of Custom in Nature Conservation*

Ciptagelar Traditional Village, located in the hills of Sukabumi, West Java, is a community rich in culture and tradition, offering a profound view of the harmonious relationship between humans and nature. The people of Ciptagelar hold fast to traditional values and local wisdom, which play a crucial role in environmental conservation and community sustainability.

These values are not only part of their cultural identity but also become pillars that guide the social and environmental behavior of the community on a daily basis. One of the most striking aspects of life in

Ciptagelar is the traditional rituals that are directly related to nature conservation.

4.3 Footsteps Towards Local Traditions and Values

The philosophy behind Leuit is closely related to the concept of balance and sustainability. Leuit is not only a physical container for storing rice, but also a means to maintain long-term food reserves. The tradition of storing rice in Leuit is a form of appreciation and gratitude to nature for the abundant harvest. The Sundanese people believe that by storing part of the harvest in Leuit, they are paying homage to Nyi Pohaci Sanghyang Asri, the goddess of fertility who is believed to provide abundance and prosperity.

The boat also has an important social function in the Ciptagelar community. During times of famine or other difficult conditions, the Leuit serves as a reliable food reserve, ensuring that no member of the community is deprived of food. This reflects the values of mutual cooperation and solidarity that are an integral part of the life of the Ciptagelar community. In this context, the Leuit becomes a symbol of the sustainability and independence of the community, a system that allows the community to manage their resources wisely and responsibly.

Rituals and ceremonies related to Leuit, such as the "Ngeyeuk Seureuh" and "Seren Taun" rituals, reinforce the spiritual and cultural significance of this rice barn. These ceremonies not only serve as a form of spiritual devotion but also as a way to strengthen social ties within the community. Through these rituals, the community is invited to reflect and recommit to the principles of sustainability and local wisdom. These rituals are also important moments for educating the younger

generation about traditional values that need to be maintained and preserved.

4.4 Uniting with Nature and Local Wisdom

The Ciptagelar community views the Leuit as a manifestation of a fundamental life principle: maintaining balance between human needs and the preservation of nature. This philosophy is reflected in every stage related to the Leuit, from its construction to its filling. This process is carried out with great care and prayer, signifying a deep respect for nature. Every time a Leuit is built or filled, a traditional ceremony is held to ask for blessings and fertility from Nyi Pohaci Sanghyang Asri, the goddess of fertility and protector of the earth's produce. This ceremony is not only a spiritual ritual, but also a symbolic act that strengthens the community's commitment to sustainable practices.

Ciptagelar community believes that maintaining Leuit is the same as maintaining the balance of nature. Leuit teaches wise management of resources through the concept of storing some of the harvest for the future and not consuming it all at once. This approach is a manifestation of sustainability, ensuring that natural resources are not exhausted in one generation but can be enjoyed by the next generation.

4.5 Building Bridges Between Leuit and Social and Environmental Accounting Theory

The philosophy and practice of Leuit in Ciptagelar Traditional Village offers valuable insights into how local wisdom can be a strong foundation for developing more meaningful social and environmental accounting. Leuit, as a traditional rice storage system, not only serves as a mechanism to maintain food availability, but also as a symbol of the social and environmental values

held by the community. These values include gratitude, mutual cooperation, and responsibility towards nature. In this context, social and environmental accounting can be seen as an effort to measure and report the social and environmental impacts of human activities, which is in line with the principles of Leuit.

Social and environmental accounting focuses on reporting the non-financial impacts of a company or organization's activities, such as carbon emissions, use of natural resources, and social contributions to the community. In the case of Leuit, social and environmental accounting can be applied to measure and report how these practices support environmental sustainability and the social well-being of the Ciptagelar community. For example, data on the amount of rice stored in Leuit can be used to assess the community's food security and how these practices help preserve biodiversity through environmentally friendly traditional farming. Furthermore, Leuit can also be an important indicator in social and environmental accounting by taking into account cultural and spiritual values related to nature conservation.

4.6 Leuit Management in Daily Practice

Leuit management in Ciptagelar Traditional Village is not only part of the tradition, but also functions as a primary mechanism in ensuring social and environmental sustainability. Each family has its own Leuit or joins a larger group, where the harvest is stored for use when needed. This Leuit is an important symbol of the sustainability principle held by the Ciptagelar community, which teaches not to consume all the harvest at once, but to store some as reserves for the future. Leuit is used in daily practice and how it becomes an integral part of the resource management system

in Ciptagelar. The management process begins from the initial stage, namely the rice harvest.

4.7 CSR Journey of PT Tirta Investama

The CSR (Corporate Social Responsibility) journey of PT Tirta Investama, known by the brand AQUA, is the company's effort in implementing social responsibility towards clean water and the environment. The company is committed to preserving water resources and ensuring access to clean water for communities around its operational locations. As one of the largest drinking water companies in Indonesia, AQUA is aware of its role in maintaining environmental sustainability, especially in water management, which is the main resource for the company and the community. AQUA has launched various initiatives to promote wise water use and water resource conservation. One important step taken is through educational programs aimed at communities and schools around the operational area. This program not only focuses on the efficient use of clean water, but also on the protection and conservation of water sources.

4.8 From Observation to Action in Assessing PT Tirta Investama's CSR Program

The research on PT Tirta Investama's CSR (Corporate Social Responsibility) program began with direct observation by researchers at various operational locations of the company. Researchers visited production facilities, environmental rehabilitation projects, and community areas involved in the CSR program. The purpose of this observation was to obtain a comprehensive picture of the implementation and impact of CSR initiatives undertaken by the company. During the visit to the production facilities, researchers

observed in detail the water and waste management process.

In this observation, it was found that PT Tirta Investama has adopted modern water treatment technology that allows efficient use of water and minimization of waste. This technology includes advanced filtration systems and real-time water quality monitoring mechanisms, which ensure that the water used meets strict environmental standards. In addition, the company also practices water recycling to reduce the consumption of new water resources. This recycling process involves treating wastewater generated from production into water that can be reused in industrial processes, thereby reducing the environmental impact of the company's operations.

4.9 Penetrating the Water Curtain of PT Tirta Investama in Resource Management

In this section, the researcher explores more deeply the implementation and effects of water resource management policies by PT Tirta Investama, known by the trademark AQUA. PT Tirta Investama has long been known as a pioneer in water management in Indonesia, with various initiatives designed to maintain the sustainability of water resources and ensure sustainable access for the community.

PT Tirta Investama's water management policy covers several important aspects, such as water source conservation, efficient water use, and wastewater treatment. One of the company's main initiatives is the water source conservation program, where the company works with local communities and the government to protect water catchment areas. The program involves planting vegetation around springs and river basins, which acts

as an erosion barrier and increases water infiltration into the soil. Researchers observed that the program not only contributed to improving water quality but also to preserving biodiversity in the area.

From a social and environmental accounting perspective, these initiatives can be assessed through the measurement of sustainability indicators such as improved water quality, reduced soil erosion, and increased biodiversity. These measurements provide a strong basis for reporting the positive impacts of a company's water conservation policies.

4.10 Overconsumption, Earth Screams: The Bad Impact of Capitalism on Ecosystems

In the modern era dominated by capitalism, we are witnessing an unprecedented increase in production and consumption. The capitalist system drives economic growth through the exploitation of natural resources and increased consumption, often without regard for the long-term impact on the environment. Global environmental issues are increasingly pressing. Climate change, biodiversity loss, and environmental pollution are some of the visible examples of the ecological crises we face. Despite all this, the capitalist economic system is often highlighted as one of the main factors causing environmental degradation.

One of the most serious impacts of capitalism on the environment is the degradation of biodiversity. Capitalists encourage the conservation of natural land for agricultural land, plantations, and industrial areas to meet production needs. This results in the loss of natural habitat for many species, which ultimately reduces biodiversity. Hunting and wildlife trade driven by global market demand also contribute to the decline

in populations of endangered species. The loss of biodiversity not only threatens the survival of certain species, but also disrupts the balance of the ecosystem as a whole, which can have an impact on ecological stability and the availability of natural resources in the future.

4.11 *The Impact of Capitalism on Sustainability: A Leuit Perspective*

The impact of capitalism on the environment is far-reaching and profound. This system encourages the over-exploitation of natural resources, leading to ecosystem destruction, environmental pollution, climate change, biodiversity degradation, and social injustice. To address the environmental crisis caused by capitalism, a fundamental change is needed in the way natural resources are managed, by applying the principles of sustainability, justice, and the balance of nature, as taught by traditional communities such as the Ciptagelar Traditional Village through the Leuit philosophy. This approach provides a path to a more just and sustainable economic system, one that respects the limits of nature and the needs of future generations.

4.12 *Local Wisdom as a Foundation for Ecological Conversion from a Social and Environmental Accounting Perspective*

In the modern era dominated by capitalism, we are witnessing an unprecedented increase in production and consumption. The capitalist system drives economic growth through the exploitation of natural resources and increased consumption, often without considering the long-term impacts on the environment. The over-exploitation driven by capitalism leads to ecosystem destruction, environmental pollution, climate change, and loss of biodiversity. Practices such as mass deforestation,

mineral mining, and the use of hazardous chemicals have created a profound ecological crisis, with widespread impacts on environmental and social health.

In the face of the deepening environmental crisis caused by the exploitation of natural resources by the capitalist system, there is the concept of Mupusti from the local wisdom of the Sundanese people offering a valuable perspective. Mupusti, which literally means to care for or maintain, goes beyond the physical meaning of the word and describes a profound philosophy of life.

Capitalism, with its focus on economic growth and profit accumulation, often ignores the long-term impacts on the environment and society. The Mupusti principle challenges this paradigm. Capitalism tends to pursue short-term profits, often at the expense of sustainability. Mupusti, on the other hand, emphasizes the importance of considering the long-term impacts of every action, both on the environment and society. Capitalism also often ignores or even destroys local wisdom for the sake of profit. The Mupusti concept teaches the importance of respecting and integrating local knowledge in resource management, which in turn can contribute to long-term sustainability.

4.13 *Social and Environmental Impacts of Clean Water Extraction in Leuit's Perspective*

The Leuit perspective, which originates from the local wisdom of the Sundanese community in the Ciptagelar Traditional Village, highlights a strong framework for analyzing the social and environmental impacts of clean water extraction activities by companies, especially PT Tirta Investama, in the context of social and environmental

accounting. Leuit as a symbol of sustainability and social responsibility, offers relevant values to evaluate how business practices affect the surrounding community and environment.

In the Leuit tradition, the sustainability of natural resources is paramount. This philosophy can be applied to assess how PT Tirta Investama's extraction of clean water affects the availability of water resources in the future. Environmental accounting can record the volume of water extracted, its impact on the local ecosystem, and the steps PT Tirta Investama has taken to maintain this balance, such as spring conservation and reforestation in the water catchment area. The Leuit perspective also teaches the importance of maintaining the balance of nature. In environmental accounting, PT Tirta Investama must record the environmental risks that may arise from the extraction of clean water, including the potential for drought and decreased water quality, as well as the mitigation measures that have been implemented to reduce negative impacts.

5. CONCLUSION

The conclusion of this study shows that PT Tirta Investama has successfully integrated local Sundanese cultural values, especially the Leuit principles of the Ciptagelar community, into their CSR

practices. This integration reflects the company's commitment to sustainability, social responsibility, and environmental preservation.

1. Integration of Traditional Values

Leuit's values, such as sustainability and social responsibility, enrich PT Tirta Investama's social and environmental accounting practices, encouraging prudent resource management and transparent reporting.

2. Operational Assessment

Through Leuit's perspective, PT Tirta Investama can assess and improve the sustainability of clean water management practices, emphasizing resource conservation, community involvement, and transparency.

3. Social and Environmental Impact

The Leuit values provide a framework for evaluating the social and environmental impacts of fresh water extraction, as well as for reporting on the company's contribution to the preservation of local culture.

4. CSR Innovation Based on Local Wisdom

By adopting local wisdom in CSR programs, PT Tirta Investama can create innovations that strengthen relationships with local communities and increase sustainability.

5. Challenges and Opportunities

Despite challenges in integrating local wisdom with modern practices, there are great opportunities to develop CSR programs.

REFERENCES

- [1] E. A. M. Sampetoding, R. Uksi, and Y. S. Pongtambing, "Digital Transformation pada Sistem Informasi Akuntansi di Desa," *J. Inov. Akunt.*, vol. 2, no. 1, pp. 72–77, 2024.
- [2] A. Syamil *et al.*, *Akuntansi manajemen: Konsep-konsep dasar akuntansi manajemen era digital*. PT. Sonpedia Publishing Indonesia, 2023.
- [3] Y. B. Prabowo and S. Sudrajat, "Kearifan Lokal Kasepuhan Ciptagelar: Pertanian Sebagai Simbol Budaya & Keselarasan Alam," *J. Adat Dan Budaya Indones.*, vol. 3, no. 1, pp. 6–16, 2021.
- [4] F. A. Putri, "Penerapan Green Economy Pada Kegiatan Ekonomi Masyarakat Di Kasepuhan Ciptagelar Kabupaten Sukabumi Jawa Barat." Jakarta: FITK UIN Syarif Hidayatullah Jakarta, 2023.
- [5] R. I. Tresnasih, L. Lasmiyati, A. Rostiyati, and N. Merlina, "Leuit Sebagai Simbol Kearifan Lokal," *Paradigma*, vol. 13, no. 2, pp. 159–176, 2023.
- [6] S. Kusdiwanggo, "Leuit bukan sekadar lumbung," *J. Lingkung. Binaan Indones.*, vol. 9, no. 4, pp. 194–200, 2020.

- [7] H. Muharam, H. Gursida, D. Daryono, M. Ramdan, and W. Hasyim, "Kasepuhan Ciptagelar: Kebudayaan tradisional di Gelar Alam, Sukabumi, Indonesia," *J. Community Serv. Engagem.*, vol. 3, no. 6, pp. 14–23, 2023.
- [8] I. Natalia, "Refleksi Yudhistira dalam tanggung jawab sosial dan akuntansi lingkungan," *J. Akunt. Multiparadigma*, vol. 13, no. 1, pp. 42–59, 2022.
- [9] A. A. Anugrah and D. S. Stephanus, "Eksplorasi Paradigma dan Praktik Akuntansi Keberlanjutan dalam Tujuan Pembangunan Berkelanjutan di Indonesia," in *Prosiding Seminar Nasional Ekonomi dan Bisnis*, 2023, vol. 3, pp. 1–14.
- [10] R. Rudianto *et al.*, "Analisis Pengaruh Faktor Lingkungan pada Laporan Keuangan (Studi Kasus pada Industri Ramah Lingkungan)," *J. Manaj. Dan Akunt.*, vol. 1, no. 2, pp. 273–280, 2023.
- [11] N. Shonhadji, "Penggunaan teori sosial dalam paradigma interpretif pada penelitian akuntansi," *J. Kaji. Akunt.*, vol. 5, no. 1, pp. 49–68, 2021.
- [12] D. Al Mustaqim, "Strategi Pengembangan Pariwisata Halal Sebagai Pendorong Ekonomi Berkelanjutan Berbasis Maqashid Syariah," *AB-JOIEC Al-Bahjah J. Islam. Econ.*, vol. 1, no. 1 SE-Articles, pp. 26–43, Aug. 2023, doi: 10.61553/abjoiec.v1i1.20.
- [13] N. Simatupang and H. Hendra, "Pengaruh Implementasi Bisnis Internasional Terhadap Lingkungan Budaya," *YUME J. Manag.*, vol. 6, no. 3, 2023.
- [14] A. Safitri and C. Kuntadi, "Dampak budaya organisasi, beban kerja, dan disiplin kerja terhadap produktivitas kerja," *Musytari Neraca Manajemen, Akuntansi, dan Ekon.*, vol. 1, no. 6, pp. 130–140, 2023.
- [15] N. A. Tanjung and H. Ibrahim, "Analisis Pengaruh Faktor Budaya Terhadap Bisnis Internasional," *J. Minfo Polgan*, vol. 12, no. 2, pp. 2418–2423, 2023.
- [16] M. Jannah, A. R. Masri, and R. Tasruddin, "Makna Simbol Tradisi Kalompoang Kalattuung di Desa Paranglompoa Kecamatan Bontolempangan Kabupaten Gowa," *J. Mercusuar*, vol. 4, no. 1, pp. 124–139, 2023.
- [17] Y. Kamakaula, "Pertanian Tradisional Dalam Perspektif Etnoekologi," *J. Rev. Pendidik. dan Pengajaran*, vol. 7, no. 1, pp. 2303–2315, 2024.
- [18] W. Andayani, M. Ikbali, M. Wuryantoro, and A. L. Sidarta, "Studi literatur aspek ekonomi, sosial dan lingkungan tanggung jawab sosial perusahaan pt bukit asam tbk," *J. Ris. Terap. Akunt.*, vol. 8, no. 1, pp. 175–192, 2024.
- [19] N. A. Alisa and R. Muin, "Implementasi Corporate Social Responsibility (CSR) dalam Etika Bisnis Islam," *Innov. J. Soc. Sci. Res.*, vol. 4, no. 3, pp. 10023–10037, 2024.
- [20] S. Sahrir, S. Sultan, S. Syamsuddin, and R. Riyanti, "Analisis Perspektif Akuntansi Lingkungan PT Sumber Graha Sejahtera Luwu," *Jesya (Jurnal Ekon. dan Ekon. Syariah)*, vol. 7, no. 1, pp. 692–702, 2024.
- [21] Fresyha Desty Anggraeni and Ersi Sisdiyanto, "Penerapan Akuntansi Lingkungan Dalam Meningkatkan Kinerja Perusahaan," *Wanargi J. Manaj. Dan Akunt.*, vol. 1, no. 3 SE-Articles, pp. 184–191, May 2024, doi: 10.62017/wanargi.v1i3.1125.