

Local Wisdom Value: Biodiversity Reporting in the “Kajang Tribe” Perspective

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Abstract— This study aims to investigate aspects of local wisdom to be implemented as a basis for preparing biodiversity reports. The method used in this research is qualitative, with an interpretive approach in analyzing data obtained directly from the field. The results show that biodiversity reporting from the perspective of local wisdom of the Kajang tribe prioritizes social and environmental aspects rather than aspects of economic growth as a philosophical basis for its preparation.

Keywords— Biodiversity report, Local wisdom, Environmental accounting, Sustainability.

I. INTRODUCTION

The urgency of reporting on biodiversity in the present and the future context appears to be aimed not only at business organizations but also public organizations, including local governments. Awareness of the importance of biodiversity is manifested in the form of reporting. Therefore, it is necessary to develop an absolute awareness that biodiversity is an element mandated in maintaining and saving. Besides, it is one of the natural assets that bear the responsibility for balance and economic stability. However, new things have sprung up in the land of human consciousness that is no longer fertile on ecological issues, where natural wealth is an economic advantage for the perfection of the throne.

The biodiversity accounting model tends to inventory biodiversity. It is also seen in the application model offered by Jones in exploratory research published by the British Accounting Review (1996), which pioneered the main idea of biodiversity accounting into environmental reporting practices using a multidisciplinary approach. Besides, Jones proposed a model for recording, monitoring, and reporting natural capital inventories to provide a comprehensive framework in which data on assets can be recorded for stewardship purposes. In line with Jones, Siddiqui (2013) also stated that a number of environmental experts also recognized the need for an inventory of biodiversity. Destructive action against nature is to destroy human civilization itself. Therefore, humans endeavor to understand the quintessence of nature, and its function for life. Nature and humans are one, so the

meaning that must be understood is as a blessing and a masterpiece of God, so that it is obligatory to be cared for lovingly as a form of wisdom towards the creator (Wilujeng 2014; Reflita 2015).

The environmental crisis is thought to have occurred due to the emergence of the anthropocentrism philosophy that permeates the human psyche (Abdillah 2014). The concept brought by anthropocentrism is to negate God as the center of life, but humans. As the master of reality, the fate of man is determined by himself. Therefore, perpetuating the logic of apocentrism is a tactic to exploit nature, because anthropocentrism is the central ideology that changes human and nature relations (Zimmerman 2014).

Accountants have responsibility for biodiversity conservation and monitoring. They have a huge role in calculating the cost of conserving biodiversity in accounting for biodiversity. It is a challenge for accountants in developing professional skills (Chairina and Fitriaty 2017). For this reason, accountant professionalism does not only involve the anthropocentrism paradigm in assessing biodiversity, but puts forward environmental ethics that can be implemented in the form of biodiversity reporting as an investigation of main problems needed to be investigated more broadly for at least two main interrelated reasons: seriousness biodiversity issues, and the need to increase transparency and monitoring action (Boiral 2014).

Accounting for biodiversity is a vehicle used to monitor and raise awareness of human impressions of biodiversity. (Remme et al. 2016) biodiversity accounting is intended to estimate, review, and describe a systemic modification in biodiversity heterogeneity as an integral constituent of the more dominant ecosystem reporting system. Therefore, biodiversity accounting must reflect the conditions and considerations in the management of biodiversity.

The local wisdom values of the Kajang tribe in building relationships with nature are based on a wise view of life, by which the treatment of forests or nature is like a

mother who must be respected and protected (Ahuluheluw 2018). The people living in the customary forest area are still fully adhering to Amma Toa's (customary leader) customs. They practice a very homely way of life by rejecting everything that smells of technology. For them, technological objects can have a negative impact on their lives, because they are destructive to the preservation of natural resources.

The all-black color that is used by the kajang community at any time signifies the concept of humble, simple, equal or equal life for the whole community. Likewise, Amma Toa was dressed all in black and had no feet, meaning that there was no difference between them all being equal in God's eyes. The black color indicates the strength, equality for everyone in front of the creator. The similarity in the form of birth, responding to environmental conditions, especially forest preservation which must be maintained as a source of life (Ahuluheluw 2018). As a preventive response to environmental damage, if there are local individuals who cut forests illegally, they will be subject to customary sanctions. Because they believe, cutting down forests illegally will make Turiea Akra'na (God) angry. His wrath will bring a curse to the Kajang community. The curse can be in the form of the disease for people who cut down forests, or a disaster that will afflict a single community. This belief has been grounded from generation to generation in the land of Kajang because *passang ri kajang* (ancestral message) is a sacred message or mandate from the ancestors and must be obeyed, which if it is not practiced in daily life it will have a negative impact on the Kajang tribe community, for example, the balance of the system social and ecological (Asyrafunnisa and Abeng 2019).

II. METHODOLOGY

This research is qualitative, John Creswell (2015) describes metaphorically that qualitative research is like a complicated piece of cloth, which is composed of very small threads, so many colors, various textures, and various kinds of mixtures of materials. This cloth can not be described easily or simply. So, the loom is used to knit the fabric to form a cloth. As with various assumptions and interpretive frameworks for intertwining and shaping qualitative research, a tool is needed to produce qualitative research. To describe a framework, qualitative researchers use the terms constructivist, interpretative, feminist, postmodern and so on. Data is a source of information obtained by the author, both primary data and secondary data. The source of data in this study is primary data obtained directly from informants in the field through interviews,

and secondary data are also needed in this study such as biodiversity reports.

This study was conducted in South Sulawesi Province, Indonesia in the Kajang tribe community to examine their local wisdom values. This research will be conducted through observation, in-depth interviews, and documentation. Interviews play a crucial role in data collection. Interviews aim to record opinions, feelings, emotions, and other things related to the individual. By conducting interviews, researchers believe they can dig deep information and get more data. Besides, documentation in conducting research documents and records are used for research purposes.

In data analysis techniques, analyzing various data is very challenging for qualitative researchers. Qualitative researchers must take an emic perspective. It means that obtaining data is not what it should be, not based on what the researcher thinks, but based on what is happening in the field, experiences, sense, and thought by participants or data sources (Sugiyono 2009). The analysis in this study was carried out based on a collection of data obtained from informants on the application of the wisdom values of the Kajang tribe to the attitude of union with nature or the environment.

III. RESULT AND DISCUSSION

Biodiversity is the diversity of living things on earth and has its respective ecological roles. Biodiversity varies and has specificities based on regions, both flora and fauna. Biodiversity is a living thing that has limitations in its distribution, so that each region will show its uniqueness. Therefore, it is appropriate in the preparation of biodiversity reports to make local wisdom values the philosophical basis of its disclosure. Considering that local government biodiversity reporting currently still relies on conventional principles so that comprehensive values, both from accounting and ethical principles, are still very far away. Moreover, there is no binding norm that is fully implemented to manage natural resources and biodiversity.

1. *Passang Ri Kajang (Messages of the Ancestors)*

The Kajang customary people are very firm in carrying out their ancestral messages, they strongly believe that the ancestral message or *passang* is a mandate conveyed by the prophet which comes from the command of Allah SWT as one of the purposes for the creation of humans in the world. The concept of a mandate or a task from the creator is actually the training of the soul, so that it always leads to faith and obeys all His commands. So

that human education is what makes him responsible for all his actions both in the world and in the eternal realm.

Taking natural wealth is not arbitrary, it must go through a process of deliberation and consensus, which is a consideration of the reality of the environment and existing resources, and as a step in analyzing the environmental impact that will be caused if trees are cut, as a form of prevention. the reckless felling of trees which will have a negative impact on the environment. This deliberation is a form of supervision or controlling the existence of natural resources and the sustainability of biodiversity.

2. Philosophy of Unification of Self and Nature (Tarekat / Siurangi Linoa)

The concept of merging oneself with nature or humans is part of nature shown by the Kajang customary community that humans are part of nature. Hence, they are born as a small realm. Accordingly, in environmental reporting and biodiversity reporting, an internality orientation is still described where the orientation is based on the interests of the use of environmental values and biodiversity, even other natural resources for aspects of economic growth and aspects of personal interests. This is inseparable from the teachings of materialism which can be grouped into naturalism, where this understanding rejects the existence of God in all aspects of life.

This is what underlies nature to be an object to what extent humans want it and eliminate all forms of wisdom values or other aspects of value in nature, which becomes a single reality is a matter and everything is an actualization of material activity. Therefore, The existence of this paradigm must be shifted to a philosophical foundation of the environment or natural management and all-natural resources, through the application of environmental moral values where nature is part of human life that must be preserved to maintain the balance of nature and the ecosystem.

Concerning to biodiversity reporting, the concept of self-integration can be implemented as a basis to create the relevance of the characteristics of economic growth based on culture or local wisdom so that the aspect of reporting on biodiversity is not only oriented towards economic growth but also includes other aspects. In addition, creating pro-environmental policies means that there is no discrimination against the environment or society. Therefore, The biodiversity report is important to explain the company's synergy with traditional institutions or local religious organizations in

determining strategic policies related to environmental and biodiversity management and policies that are taken with the seriousness of preserving the environment and its entire wealth. This implication is intended for a harmonious understanding, which reflects nature as a unitary system of the biosphere with humans.

The implication is certainly expected to realize accountability that does not only focus on human-to-human accountability but also human-to-nature. As the current accountability concept described by Ebrahim, (2003), Bovens, (2007) that the formulation of accountability is not comprehensive and detailed with perpetrators of behavior towards non-human elements and only focuses on the relationship between humans and humans.

3. Philosophy of Ta'buka (Transparency)

The practice of ta'buka (transparency) is a behavior that always shows or notifies fellow communities and to customary chiefs, which are directly related to nature or personal interests that have a direct impact on nature. The philosophy of openness can be interpreted as the behavior of openness or transparency, which is necessary for the delivery of information. It means that the information submitted must be true and comprehensive without being covered. Therefore, reporting on biodiversity is required to prioritize the aspect of transparency in conveying information related to biodiversity not only about the value of benefits but also on the aspect of sustainability values.

The Kajang customary community in maintaining the forest so that it continues to be sustainable does not want to take natural wealth at will, for example cutting down trees to make houses, taking rattan as a binding or as a substitute for nails, clearing plantation land, taking honey, shrimp and another biodiversity. They must go through customary procedures, namely reporting to all customary stakeholders called Galla, and also Amma Toa as the highest leader in the Kajang tribe, which will then be discussed before permission is granted. Thereupon, the policymakers have a basis in making decisions in handling environmental problems and also biodiversity.

4. Appadai Pallinoanga (Harmony with nature)

Living in harmony with nature is a principle or moral solidarity that is born from the reality that humans are an integral part of nature (Keraf, 2002). This means that humans have an equal position with nature or all other living things in this world. this fact evokes a feeling of solidarity, a feeling of one with nature, with other living

beings, which then humans can feel what other living beings feel.

The philosophy of harmony encourages humans to save nature and the creatures in it, because of the awareness that nature has the same value as humans. In addition, cosmic cohesiveness and harmony also prevent humans from destroying and contaminating nature and all life in nature, because with one feeling, humans will not destroy themselves. This can be a moral control and control effort to harmonize human behavior with the ecosystem. Therefore, in the implementation of environmental management or biodiversity that is documented in the form of a report, economic interests must be put aside by exploring the value of the benefits of biodiversity solely for the benefit of investors. As stated by Taqwadin (2011) that the paradigm used by the government concerning the use of natural resources leads to capital and economic orientation, which simultaneously sacrifices the interests of environmental protection and the socio-cultural values of society.

VI. CONCLUSION

Biodiversity reporting is an important instrument in the government policy-making process related to environmental management. Biodiversity reporting that implements the values of local wisdom of Kajang tribe, is an effort so that the reporting of biodiversity is free from capitalistic values, and formulates an orientation to social, cultural and sustainability of nature and its resources, which is based on moral values. As exemplified by the Kajang customary community in terms of the use of natural resources, the community must report it to customary elders and be consulted to analyze the impact that will be on the amount or amount to be extracted. This is an illustration of how local wisdom treats nature so that the sustainability of nature can be maintained. Apart from that, it is also a form of respect for the rights of nature and the practice of honesty or openness.

In the pattern of life of the Kajang tribe in customary land, all values and norms come from *passang ri kajang* (ancestral message) as a reference in behavior and in determining customary law.

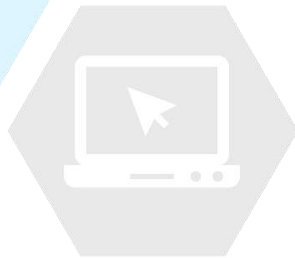
Therefore, the behavior that is always shown in managing nature such as reporting to customary officials in the community is a symbol of the implementation of the values or teachings in *passang ri kajang*. The teachings contained in it are the commands of Allah SWT which the Kajang tribe calls as *Turiea Akra'na* as taught by the Prophet Muhammad SAW.

The next researcher is expected to deepen the study of the local wisdom of the Kajang customary community with the maximum ethnographic approach. So that researchers can make in-depth observations of the practice of the noble values of the Kajang customary community and explore all customary areas to provide information on the results of the application of these noble values. Besides, future researchers could provide sharper elaboration on local government biodiversity reporting disclosures and provide a more ideal construction framework.

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