
**Accountability Through Merti Dusun Values: Integrating Javanese Local
Wisdom Into Social and Environmental Accounting**

Dewi Puspitasari^{1,3}, Falikhatun²

¹Ph.D Student of Faculty of Economics and Business, Universitas Sebelas Maret

Jl. Ir. Sutami No. 36A, Surakarta, Indonesia

²Faculty of Economics and Business, Universitas Sebelas Maret

Jl. Ir. Sutami No. 36A, Surakarta, Indonesia

³Faculty of Economics and Business, Universitas Janabadra

Jl. Tentara Rakyat Mataram 55-57, Yogyakarta, Indonesia

doi.org/10.51505/IJEBMR.2026.1017

URL: <https://doi.org/10.51505/IJEBMR.2026.1017>

Received: Dec 19, 2025

Accepted: Dec 26, 2025

Online Published: Jan 20, 2026

Abstract

Social and Environmental Accounting (SEA) has evolved to assess the social, ethical, and environmental impacts of organizations. However, critical scholarship suggests that SEA remains largely shaped by Western paradigms that prioritize economic rationality, formal transparency, and corporate reporting, thereby risking the marginalization of spiritual values and local wisdom in developing-country contexts. In rural Javanese communities, the Merti Dusun tradition constitutes a culturally embedded practice that reaffirms the relationship between humans and God, humans and fellow community members, and humans and nature through collective thanksgiving rituals, mutual aid (*gotong royong*), and communal norms that sustain socio-ecological harmony. This study aims to (1) explore the social, spiritual, and ecological accountability values embedded in the philosophy of Merti Dusun, (2) examine how these values are enacted through community practices of resource stewardship and collective responsibility, and (3) propose a Local Wisdom-Based Accountability conceptual model to enrich the development of SEA in Indonesia. This research adopts an interpretive qualitative case study approach. Data were collected through semi-structured interviews with key informants selected via purposive and snowball sampling, complemented by observations (including documentation of ritual sequences) and the review of relevant documents and cultural artefacts. The data were analyzed using reflexive thematic analysis to identify recurring patterns of accountability as lived and practiced within the community. The findings indicate that Merti Dusun embodies four interrelated clusters of values: spiritual values (gratitude, stewardship, self-restraint), ecological values (ethical care for land, water, and local ecosystems), solidarity and cooperation values (mutual aid and deliberation as evidence of responsibility), and cultural preservation values (the intergenerational transmission of symbols and local identity). Together, these values constitute Spiritual, Communal, Ecological Accountability, articulated through collective action and dialogic cultural spaces, offering a contextual alternative that complements mainstream SEA.

Keywords: social and environmental accounting, *merti dusun*, accountability, local wisdom, spirituality, environmental ethics.

1. Introduction

1.1 Introduce

Social and Environmental Accounting (SEA) has expanded rapidly over the past two decades, alongside escalating ecological crises, rising public demands for social responsibility, and the need for more accountable sustainability governance. In academic debates, SEA is not merely viewed as an extension of reporting objects; rather, it has become a critical arena for interrogating how organizations construct and manage their relationships with society and the planet. Gray (2010) cautions that many sustainability accounting practices risk becoming technically sophisticated narratives without necessarily delivering substantive sustainability accounting for example, when reporting prioritizes organizational image and continuity over meaningful transformation of socio-ecological impacts. In a similar vein, Bebbington and Unerman (2018) emphasize the role of accounting research in enabling progress toward the 2030 Sustainable Development Goals (SDGs) endorsed by the United Nations, particularly through strengthening accountability, improving decision-making, and reorienting organizations toward impacts that extend beyond financial performance.

Critical scholarship further suggests that environmental accountability within SEA remains largely shaped by Western paradigms that privilege economic rationality, formal transparency, and corporate reporting as the primary locus of responsibility. Such dominance often reduces accountability to compliance with prescribed formats and indicators, despite the fact that the meaning of responsibility can vary substantially across social, cultural, and historical contexts. From a postcolonial perspective, social and environmental accountability may become a textual space where global discourses and local practices intersect, sometimes producing new hegemonic orders: organizations appear accountable on paper while local power relations persist and local values are marginalized (Alawattage & Fernando, 2017). The central issue, therefore, is not simply whether organizations report, but whose version of accountability becomes the benchmark and which values are treated as legitimate for assessing sustainability.

SEA has evolved to assess the social, ethical, and environmental impacts of organizations (Gray, 2010). However, Bebbington and Unerman (2018) argue that achieving the Sustainable Development Goals (SDGs) requires a new, more holistic approach. Critical scholars (Brown & Tregidga, 2020; Dillard & Vinnari, 2019) contend that SEA remains overly “Eurocentric,” often overlooking spiritual values and local wisdom. Consequently, there is a persistent lack of social and environmental accountability models that are grounded in the cultural and spiritual traditions of local communities in developing countries.

Building on the idea that accountability cannot be reduced to a single, uniform framework because it consists of intersecting, mutually corrective, and sometimes contradictory value systems accounting should not close down meaning through a single technocratic language.

Instead, it should open dialogic spaces in which multiple voices (multi-voices), particularly those of affected communities, can actively shape the very definition of sustainability (Brown & Dillard, 2013). Dialogic and polylogic accounting underscores the importance of accounting not only as a mechanism for providing information, but also as a facilitator of democratic public deliberation, especially where social-environmental issues are marked by conflicts of interest and asymmetric power relations.

In the Indonesian context, broadening the horizon of SEA becomes more urgent because social accountability practices in many communities cannot be separated from cultural and spiritual dimensions. Many communities particularly in rural areas understand socio-environmental responsibility as a way of life that seeks harmony between humans, nature, and God, rather than mere compliance with reporting standards. Accountability is not only “declared” in formal accounting reports but “lived” (lived accountability) through collective practices such as gotong royong (mutual assistance), musyawarah (communal deliberation), gratitude rituals, and social norms that structure human environment relations. This perspective challenges the mainstream tendency of SEA to center on modern organizations (corporations and formal government bodies), on quantifiable and comparable indicators, and on reporting systems that can be far removed from the everyday experiences of communities.

Javanese local wisdom, for instance, contains the ethical philosophy of *memayu hayuning bawana*, an orientation toward safeguarding the world’s well-being and beauty through relational harmony: between humans and God, humans and fellow humans, and humans and nature. Within Indonesian accounting scholarship, this philosophy has been interpreted as a source of accountability grounded in relational balance and harmony rather than narrow economic efficiency. Winarno, in “A Critique of the Triple Bottom Line: The Perspective of *Memayu Hayuning Bawana*,” argues that the harmonization of relationships among humans, God, others, and nature provides an ethical lens for understanding accountability practices framed within this Javanese philosophy (Winarno & Suwarjuwono, 2021). Such a framework enriches SEA by shifting the center of attention from “impact measurement as numbers” toward “responsibility as relationships that must be maintained.”

1.2 The Role of Merti Dusun Cultural Traditions, Indigenous Knowledge, and Social Media in Supporting Sustainable Social and Environmental Accounting

One cultural practice in Javanese communities that reflects this spiritual communal accountability is the tradition of *Merti Dusun* (village cleansing). *Merti Dusun* is a thanksgiving ritual for agricultural abundance and safety that combines values of collective work, respect for nature, and the community’s spiritual responsibility. Socially, the tradition functions as a mechanism of communal integration: it revitalizes collective labor, strengthens shared identity, and reinforces social norms concerning obligations to preserve harmony. Wardo and Suryani (2020), in a study conducted in Bantul Regency (Sendangsari Village, Pajangan District), show that *Merti Dusun* serves as a medium for cultivating social cohesion, including behavioral order, a sense of togetherness, and fraternity that reinforces community solidarity. This insight is significant for SEA because it demonstrates that “accountability” may operate through symbols,

rituals, and communal norms that organize socio-ecological relations, not solely through formal reporting practices.

Beyond social cohesion, *Merti Dusun* also contains an ecological dimension that is highly relevant: community relationships with land, water, and natural cycles are positioned as part of moral responsibility. In agrarian settings, gratitude and respect for nature are not merely symbolic expressions; they can encourage concrete maintenance practices for example, organizing collective clean-up activities, caring for the local environment, and fostering shared awareness regarding resource sustainability. In this sense, *Merti Dusun* may be understood as a form of “culturally embedded socio-environmental accounting”: it contains a logic of accountability even though it is not expressed in balance sheets or financial performance indicators. Accordingly, there are tangible accountability practices that remain “unreadable” within mainstream SEA apparatuses, partly because such apparatuses are designed around modern organizations and formal reporting languages.

Prior research also indicates that *Merti Dusun* has experienced dynamics and shifts in meaning alongside modernization, economic pressures, and changing community perspectives. Tumarjio and Birsyada (2022), for example, document changes in ritual processes and meanings of *Merti Dusun* within cultural tourism villages, including the influence of economic factors and evolving mindsets that shape how the tradition is practiced and interpreted. Rather than diminishing its relevance for SEA, such dynamics underline the fact that culturally grounded accountability is living and adaptive negotiating with context and thus opens an important research space for understanding how spiritual–communal values adjust to contemporary development agendas.

The key problem, therefore, lies in the gap between global SEA and local accountability practices. Global SEA tends to emphasize quantitative indicators, managerial framing, and organizational reporting, whereas local practices such as *Merti Dusun* evaluate responsibility through socio-ecological balance and spiritual obligations that cannot always be reduced to numbers. This gap aligns with postcolonial critiques that global standards may displace social and environmental concerns from substantive meaning when the adoption of modern practices is prioritized over accountable and contextually grounded responsibility. Bridging this gap can be pursued through dialogic accounting, which expands accountability spaces so that diverse values and voices especially those of communities that are often underrepresented can be recognized. Integrated reporting debates similarly highlight the need to broaden and open discussions rather than close them through a single reporting format treated as final. In the context of *Merti Dusun*, a dialogic approach enables local tradition to be read as an epistemology of accountability: a community-based way of evaluating responsibility and sustainability through norms, symbols, and collective practices.

Indonesian accounting literature has also provided methodological and conceptual foundations for interpreting local wisdom as a basis for socio-environmental accountability. Saadah and Falikhatun (2021) argue that local wisdom can become the “spirit” of CSR practices and disclosures, suggesting that socio-environmental responsibility can be enacted by reference to

local values rather than mere compliance with global frameworks. This reinforces the argument that SEA research in Indonesia should provide greater space for local values as sources of legitimacy, motivation, and accountability mechanisms. At the same time, Kamla, Gallhofer, and Haslam (2012) show that accountants' understandings of social accounting are strongly shaped by social, cultural, and institutional contexts, implying that accountability design cannot be separated from how societies construct the meaning of responsibility.

Based on this discussion, an article grounded in the *Merti Dusun* tradition offers clear potential contributions to SEA. First, theoretically, it can enrich SEA by advancing a spiritual, communal, and ecological accountability paradigm rooted in Javanese culture, thereby broadening non-Western horizons in socio-environmental accounting scholarship. Second, conceptually, it can articulate how *memayu hayuning bawana* values and *Merti Dusun* practices generate alternative accountability indicators centered not on economic outcomes alone, but on the maintenance of social relations and ecological sustainability as collectively cultivated responsibilities (Winarno & Suwarjuwono, 2021). Third, practically, it can inform the design of community-based sustainability initiatives, including how village governments and local actors may integrate cultural mechanisms (rituals, communal deliberation, and mutual assistance) into sustainability governance arrangements that are more legitimate and participatory.

Within this framework, the *Merti Dusun* tradition should not be understood merely as a "village cleansing" ceremony or a communal thanksgiving for agricultural abundance. Rather, it represents a culturally embedded form of collective meaning-making through which villagers reaffirm an ethical relationship between humans and God, humans and fellow community members, and humans and nature. As a living cultural institution, *Merti Dusun* provides a normative space where the community rearticulates what counts as responsibility, balance, and sustainability in everyday rural life.

(a) Spiritual values

Merti Dusun carries a strong spiritual dimension expressed through prayers, gratitude, and the recognition that livelihood and safety are ultimately attributed to divine providence. Importantly, spirituality here is not only individual but also communal: the ritual cultivates shared moral commitments such as *amanah* (stewardship), humility, and self-restraint intended to curb excessive exploitation and to orient community life toward collective wellbeing. In this sense, *Merti Dusun* functions as a moral compass that periodically renews the community's ethical obligations to care for life rather than merely to extract benefits from it.

(b) Ecological values

Merti Dusun also embodies ecological values by positioning the natural environment as integral to the continuity of rural livelihoods. Symbolic representations of harvests (e.g., communal offerings and produce displays) reinforce the idea that land, water, and local ecosystems are not merely economic inputs but shared life-support systems deserving respect. The associated activities such as communal clean-ups, the maintenance of public spaces, and the reaffirmation of local norms surrounding environmental care reflect an environmental ethic oriented toward

prevention of degradation, resource conservation, and intergenerational responsibility. Consequently, the tradition articulates sustainability as an ecological practice grounded in everyday routines and collective norms, not solely as a technocratic agenda.

(c) Solidarity and cooperation values

As a communal ritual, *Merti Dusun* strengthens social solidarity through *gotong royong* (mutual aid) and deliberation. Preparatory and ceremonial stages typically involve collective work, distributed roles, shared contributions of resources, and coordination across community groups (elders, youth, women's groups, and farmers). These practices reinforce trust, reciprocity, and a sense of belonging, thereby enhancing the community's capacity to respond to shared challenges. From an accountability perspective, such solidaristic cooperation constitutes a practical form of "evidence" of social responsibility often more visible in collective action than in formal reports.

(d) Cultural preservation values

Finally, *Merti Dusun* serves as a mechanism for cultural preservation by transmitting local knowledge, symbols, and Javanese ethical sensibilities across generations. Through processions, traditional performances, shared narratives, and embodied communal practices, the community sustains its cultural identity while also renegotiating meanings in response to contemporary change. Cultural preservation in this context is not limited to maintaining ritual form; it also involves safeguarding the underlying values relational harmony, respect for nature, and collective responsibility so they remain socially relevant and actionable as foundations for sustainable village life.

Accordingly, the novelty of this article lies in positioning *Merti Dusun* not as mere cultural background, but as an accountability mechanism: a living system of socio-environmental responsibility embedded in communal practices and spiritual values. This approach responds to critiques that SEA is often overly centered on modern organizations and global standards, thereby overlooking local practices that sustain the environment through collective norms and rituals. Gray (2010) argues that sustainability accounting capable of addressing ecological crises requires epistemic openness willingness to learn from the lived practices of communities that have long cared for the earth not through annual reports, but through ethics, solidarity, and intergenerational spiritual responsibility.

Drawing on the above background, this article formulates three core problem statements: (1) how the philosophy underlying *Merti Dusun* constructs accountability in the relationships among humans (communities), nature, and God; (2) how local wisdom values embedded in *Merti Dusun* are enacted in socio-environmental accountability practices within communities; and (3) how *Merti Dusun* can be developed into a conceptual model for advancing a culturally grounded SEA framework. The article also sets out three objectives: to explore socio-spiritual-ecological accountability values within the *Merti Dusun* philosophy; to analyze how these values are implemented in resource governance and community-based reporting practices; and to develop a

Local Wisdom Based Accountability model relevant to the advancement of SEA in the Indonesian context.

2. Method

This study adopts a qualitative case study approach, complemented by descriptive analysis. The data were collected through in-depth interviews with purposively selected informants, as well as video-based social media sources, including content from YouTube. This study combining triangulation and ethnography to understand the meanings of accountability from the perspective of local communities. An interpretive stance is appropriate because accountability within cultural traditions does not necessarily appear in the form of numbers or formal reports; rather, it is expressed through symbols, narratives, shared values, and collective practices enacted in everyday life. Accordingly, this research seeks to “read” accountability as a living socio-cultural practice, rather than merely an administrative procedure.

Triangulation is employed to enhance the depth and robustness of interpretation by integrating multiple data sources observations, interviews, and documentation so that findings do not rely on a single type of evidence. In addition, the study draws on a qualitative literature review as a supporting strategy to map key themes, narratives, and social mechanisms relevant to Social and Environmental Accounting (SEA),

This study adopts an interpretive qualitative approach, combining triangulation and an ethnographic orientation to understand the meaning of accountability from the perspectives of local community members. An interpretive stance is employed because accountability within cultural traditions is not always expressed through numerical indicators or formal reports; rather, it is manifested in symbols, narratives, shared values, and collective practices embedded in everyday social life. In addition, a qualitative literature review is used as a complementary strategy to map key themes, narratives, and social mechanisms relevant to Social and Environmental Accounting (SEA), particularly in relation to critiques of the dominance of formal reporting and the limited incorporation of spiritual dimensions in mainstream accountability models.

The researcher did not participate directly in the full sequence of Merti Dusun ritual activities as a *participant observer*, as the interviews were conducted after the most recent Merti Dusun event had already taken place (19–21 September 2025). Consequently, the analysis relies on retrospective accounts from informants, supported by documentation and follow-up observations of community settings where relevant.

Table 2.1. The list of informants is presented in Table 1 below

Method	Name	Role Description
Interview	Mr A	village activity leader
Interview	Mr B	representatives of youth and farmers
Interview	Mrs C	farmer
Interview	Mr. D	cultural figure

The informants were selected based on their strong understanding of the symbolic and philosophical meanings embedded in the ritual components, their knowledge of ceremonial procedures, and their active involvement in planning and organizing the event. Overall, the informants represented five distinct groups: customary leaders, village officials, family farmers who own livestock, women community leaders, and youth representatives.

2.2 Research Site and Informants

- Site: Butuh Kidul Hamlet, Triwidadi, Pajangan, Bantul, a community supported by the Special Region of Yogyakarta Privilege Fund (Dana Keistimewaan DIY).
- Informants: the head of the Merti Dusun event, organizing committee members, participating residents, and cultural practitioners.
- Sampling technique: purposive sampling, based on informants' social roles and their involvement in the spiritual and cultural dimensions of the tradition.

2.3 Data Collection

Data were collected through:

- Observations and in-depth interviews to explore the meanings and practices of social and spiritual accountability associated with Merti Dusun; and
- Document analysis, including community contribution records, official minutes/records, village archives, and the Merti Dusun event rundown/program.

2.4 Data Analysis

Data analysis followed the Miles and Huberman (2014) interactive model: data reduction, data display, and conclusion drawing/verification. Coding was conducted in three stages:

- Open coding: identifying religious and social meanings embedded in ritual narratives and community practices;
- Axial coding: linking cultural values to observable accountability practices (e.g., collective deliberation, transparency, communal responsibilities); and
- Selective coding: developing an integrative narrative of “spiritual–communal accountability” as a contextual form of social and environmental accountability.

2.5 Trustworthiness

To enhance credibility and authenticity, the study employed source triangulation (observations–interviews–documents), member checking (confirming key interpretations with selected

informants), and researcher reflexivity (documenting interpretive decisions and potential biases during analysis).

3. Results

3.1 Accountability in the Philosophy of Merti Dusun

Table 3.1. The Merti Dusun Tradition Reflects Three Interrelated Dimensions Of Accountability

Dimension	Direction of accountability	Forms of practice
Vertical	To God	prayers, offerings, expressions of gratitude
Horizontal	To fellow community members	mutual aid (<i>gotong royong</i>), contribution reporting, deliberation (<i>musyawarah</i>)
Ecological	To nature	village clean-up activities, greening initiatives, norms against exploitation

In this context, accountability is not primarily articulated through numerical measurement; rather, it is enacted through symbolic and collective practices that emphasize openness, participation, and socio-ecological balance.

3.2 Merti Dusun as a Communal Accounting System

The findings indicate that Merti Dusun is accompanied by forms of collective social reporting. Prior to the event, residents and committee members typically hold preparatory meetings and community deliberations. After the ritual, social reporting takes place through community forums and committee summaries. Transparency is maintained through broad community involvement rather than through formal auditing mechanisms. Thus, social accounting is performed largely through moral commitments and symbolic practices, rather than administrative procedures alone.

3.3 Integrating Merti Dusun Values into Social and Environmental Accounting

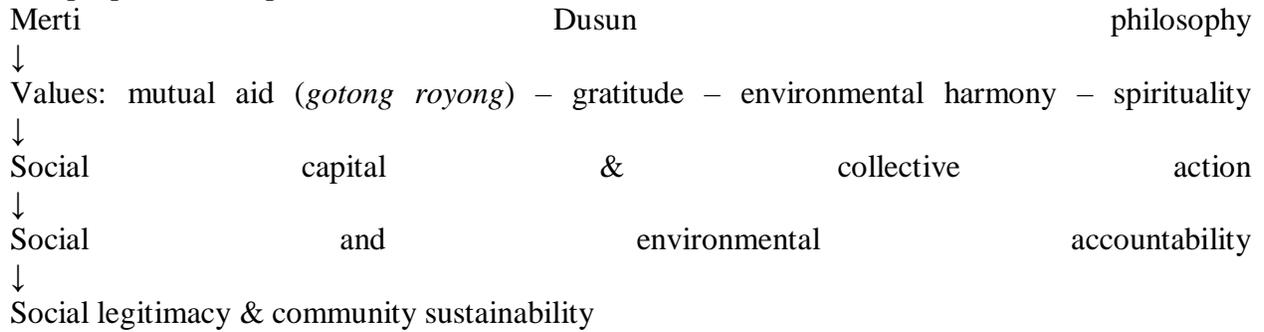
The core values of Merti Dusun—gratitude, harmony, and togetherness—can be translated into locally grounded social and environmental indicators, such as:

- a community participation index,
- a social harmony index, and
- a local environmental sustainability index.

This translation expands SEA toward a culture-based accounting approach that recognizes community-defined accountability practices as legitimate forms of sustainability governance.

3.4 Conceptual Model: “Merti Dusun Accountability Model”

The proposed conceptual model can be summarized as follows:



Context: critique of the dominance of formal reporting and mainstream indicators in SEA

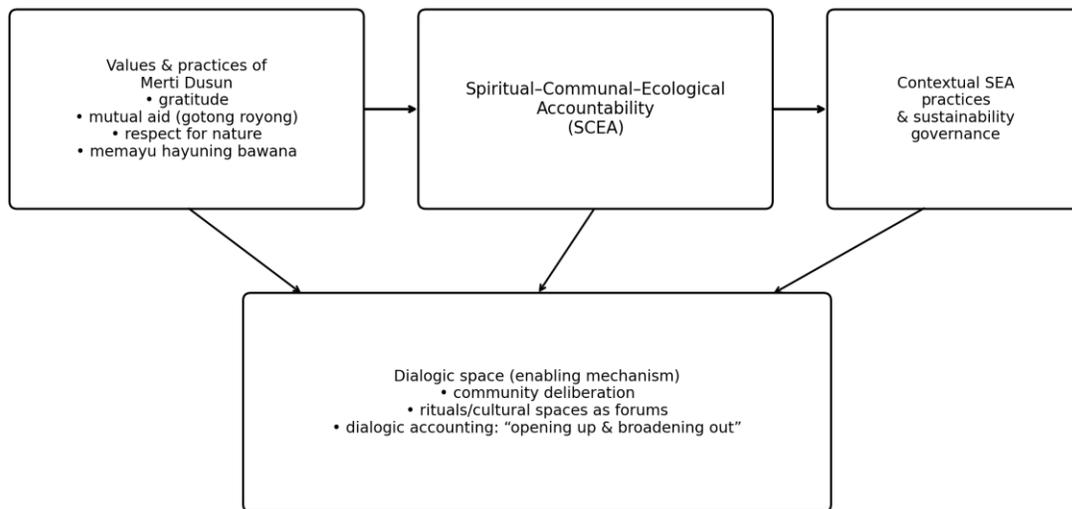


Figure 1. Mainstream Indicators in Merti Dusun towards SEA (Social and Environmental Accounting).

Starting from the situation in Butuh Kidul Village, Pajangan, Bantul, where a long-closed connecting road has remained inaccessible for an extended period, the need for development or for reopening access should be understood not merely as a matter of physical infrastructure, but as an effort to restore the socio-economic lifeline of local residents. A closed road can force people to take longer detours, delay access to schools, markets, and health services, and disrupt the distribution of agricultural products and micro/SME goods. Conversely, reopening the road without prior social consensus may also generate resistance stemming from safety concerns, boundary or land disputes, environmental impacts, or perceived inequities in who benefits.

It is precisely at this juncture that the cultural tradition of Merti Dusun can function as both a narrative bridge and a social mechanism for aligning road development needs with the community's collective values. At its core, Merti Dusun is a thanksgiving ritual and a form of "village cleansing" that conveys the restoration of harmony between humans and God, humans and fellow community members, and humans and nature. Core values such as gotong royong (mutual aid), deliberation (musyawarah), togetherness, and moral responsibility toward the living environment can therefore serve as the ethical foundation for road development: not simply as a project, but as a shared endeavor for the common good of the hamlet.

A coherent narrative that can be advanced is that reopening the road constitutes part of the hamlet's restoration of connectivity, consistent with the meaning of Merti Dusun as a practice of nurturing balance and sustaining communal life. A road is not merely a channel for vehicles; it is also a pathway for social ties, economic activity, education, and emergency assistance. Accordingly, when residents celebrate Merti Dusun, the occasion can be broadened beyond prayer and gratitude to become a shared space for identifying the most urgent community needs including the long-closed road access.

Socially, Merti Dusun can operate as a culturally grounded deliberative forum that is often more acceptable to residents than formal meetings, which may feel rigid or intimidating. Through preparatory activities such as communal work (kerja bakti), organizing committee meetings, or the tirakatan night gathering residents can jointly map the road-related issues: the causes of closure, hazardous points, drainage requirements, child safety considerations, and potential impacts on land and household yards. These discussions can then be directed toward a set of guiding principles: road development should be safe, fair, transparent, and environmentally responsible.

To strengthen legitimacy, this cultural narrative can be translated into concrete steps: (1) establishing community agreements through deliberation (who is affected, who benefits, and how risks will be mitigated); (2) forming a small representative team involving key community groups (customary leaders, youth, women, farmers, and neighborhood units); (3) preparing a simple technical plan and financing scheme; and (4) committing to transparency such as displaying public information boards on the work plan, funding sources, and progress updates. In this way, Merti Dusun becomes a "value umbrella" guiding the governance of road development: gotong royong is not only mobilized as voluntary labor, but also as shared information, collective oversight, and joint commitment to safeguarding quality.

From an ecological standpoint, Merti Dusun also reminds the community that development should respect nature. Reopening the road must consider water (drainage), soil (erosion), and vegetation (shade trees). The narrative of "caring for the hamlet" can be embodied through simple, sustainable design choices: adequate drainage, appropriate materials, green buffers along the roadside, and traffic-calming measures to protect safety. These measures ensure that road development does not contradict cultural values; instead, it becomes a tangible implementation of Merti Dusun's message of harmony and sustainability.

Ultimately, the key link between the need for road development and Merti Dusun lies in the idea that the most effective infrastructure emerges from strong social consensus. Merti Dusun provides a shared language a language of values, collective sentiment, and local identity that can reduce conflict, strengthen participation, and foster a sense of ownership over the road that is built. When residents interpret the road as part of “caring for the hamlet,” development does not end with physical completion, but continues through maintenance, community oversight, and orderly use serving as a socio-cultural legacy for future generations.

3.5. Linking the Road Development Case to Social and Environmental Accounting (SEA)

From a Social and Environmental Accounting (SEA) perspective, the development or reopening of the connecting road in Butuh Kidul Village should not be understood merely as a physical infrastructure project. Rather, it constitutes an intervention that generates social and ecological impacts and therefore demands public accountability. SEA emphasizes that accountability extends beyond administrative compliance to include how development decisions are justified and made answerable to affected stakeholders (local residents, vulnerable groups, and small-scale economic actors) as well as to the natural environment (land, water, vegetation, and ecosystem safety). In this regard, a long-closed road that constrains access to schools, markets, health services, and the distribution of agricultural and micro-enterprise outputs represents a clearly “material” issue in SEA terms, as it directly shapes residents’ quality of life, local economic resilience, and the fairness of development outcomes.

At the same time, SEA draws attention to the risk of formalistic accountability: a project may be considered administratively complete while still provoking social resistance (e.g., boundary disputes, perceptions of injustice, safety concerns) and causing ecological harm (e.g., erosion, inadequate drainage, loss of vegetation). Within this frame, the core question is not simply whether the road should be built or reopened, but whether decision-making processes and technical designs ensure that socio-environmental impacts are appropriately managed and made accountable. Put differently, SEA encourages road development to be treated as a practice of governance and accountability, encompassing who bears the costs, who benefits, how risks are mitigated, and how impacts are monitored and communicated.

3.6. Merti Dusun as a Community-Based SEA Mechanism

At this point, the Merti Dusun tradition can be interpreted as a form of “social infrastructure” that provides a community-based mechanism consistent with SEA, because it embodies three interrelated accountability dimensions.

Social (Horizontal) Accountability

The values of *gotong royong* (mutual aid), *musyawarah* (deliberation), and togetherness align with SEA’s emphasis that accountability requires meaningful stakeholder participation and engagement. Merti Dusun can function as a deliberative forum that is often more culturally resonant and socially acceptable than formal meetings, which may be perceived as rigid or exclusionary. This supports SEA’s dialogic view of accountability: accountability is “opened up”

through public conversation and collective reasoning, rather than reduced to a final reporting output. Through culturally grounded deliberative spaces communal work activities, organizing committee meetings, and *tirakatan* gatherings the community can map road-related issues (hazardous points, child safety, land impacts) and establish shared accountability principles for the project, including that it should be safe, fair, transparent, and participatory.

Ecological Accountability

SEA positions the environment not merely as a background condition, but as an entity to which accountability must be enacted through concrete measures (e.g., erosion control, drainage management, and vegetation protection). The “village cleansing” ethos of Merti Dusun and its message of maintaining ecological harmony provide cultural legitimacy for ensuring that road development does not undermine local socio-ecological systems. This legitimacy can be operationalized through sustainable design components adequate drainage, materials suited to soil conditions, roadside green buffers, and traffic-calming measures for safety. These measures are consistent with SEA’s insistence that development should minimize negative externalities while producing socio-ecological benefits that can be demonstrated and justified.

Moral Spiritual (Vertical) Accountability And Social Legitimacy

Critical SEA scholarship suggests that development legitimacy cannot rest solely on regulation and documentation; it also depends on social acceptance (often described as a *social licence*). Merti Dusun introduces a moral–spiritual dimension gratitude, stewardship (*amanah*), and responsibility toward the shared living space that can strengthen legitimacy by framing road development as a collective endeavor for the common good rather than a project conducted merely “in the name of government.” When residents understand the road as a pathway for social ties, economic activity, education, and emergency support, accountability shifts from compliance to a sense of ownership. This social capital is crucial in SEA terms because it underpins sustainability beyond project completion maintenance, community oversight, and orderly use over time.

From Cultural Narrative to Operational SEA Accountability Practices

To make this connection theoretically robust and operationally actionable, the approach can be conceptualized as culture-based SEA, translating Merti Dusun into a set of accountability mechanisms for road development through four complementary forms of accountability:

1. Process accountability:
deliberation grounded in Merti Dusun values to agree on who is affected, who benefits, how risks are mitigated, and how work plans are prioritized.
2. Information (transparency) accountability:
public information boards presenting the work plan, funding sources, and progress updates supported by “information mutual aid” to reduce knowledge asymmetry and prevent distrust.

3. Representation (stakeholder) accountability:
a small, cross-group representative team (customary leaders, youth, women, farmers, neighbourhood units) to ensure that affected voices are meaningfully represented.
4. Impact accountability:
locally intelligible indicators of outcomes, such as travel time to schools/markets, access to health services, user safety, drainage performance (flooding/erosion), the presence of shade vegetation, and perceived fairness and satisfaction with benefit distribution.

Accordingly, Merti Dusun becomes a practical “bridge” that integrates SEA’s core demands: making socio-ecological impacts accountable, ensuring participatory decision-making, and building social legitimacy so that road development does not end with physical completion but continues through sustained maintenance and accountable governance.

4. Discussion

The findings reinforce Gray’s (2010) argument that accounting should mediate moral values, not merely record technical information. The study also responds to critiques (e.g., Brown & Dillard, 2020) that SEA often marginalizes spirituality and local wisdom. Moreover, the results demonstrate that social legitimacy can be grounded in cultural spirituality, not solely in regulation or formal compliance. Finally, the study extends stewardship theory toward spiritual stewardship, positioning humans as caretakers of nature and guardians of socio-ecological harmony.

References

- Alawattage, C., & Fernando, S. (2017). Postcoloniality In Corporate Social And Environmental Accountability. *Accounting, Organizations and Society*. Volume 60, July 2017, Pages 1-20. <https://doi.org/10.1016/j.aos.2017.07.002>.
- Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An Enabling Role For Accounting Research. *Accounting, Auditing & Accountability Journal*. *Accounting, Auditing & Accountability Journal* (2018) 31 (1): 2–24. <https://doi.org/10.1108/AAAJ-05-2017-2929>. Emerald+1
- Brown, J., & Dillard, J. (2013). Critical Accounting And Communicative Action: On The Limits Of Consensual Deliberation. *Critical Perspectives on Accounting*. Volume 24, Issue 3, May 2013, Pages 176-190. <https://doi.org/10.1016/j.cpa.2012.06.003>.
- Brown, J., & Dillard, J. (2014). Integrated reporting: On the need for broadening out and opening up. *Accounting, Auditing & Accountability Journal*. Emerald+1
- Brown, J. (2015). Dialogic Accountings For Stakeholder. *Journal of Management Studies*. Wiley Online Library+1
- Brown, J., & Tregidga, H. (2020). Theorising Sustainability Reporting: A Dialogic Perspective. *Critical Perspectives on Accounting*, 70.
- Dillard, J., & Vinnari, E. (2019). Critical dialogic accountability. *Accounting, Auditing & Accountability Journal*, 32(3).

- Gray, R. (2010). Is Accounting For Sustainability Actually Accounting For Sustainability... And How Would We Know? An Exploration Of Narratives Of Organisations And The Planet. *Accounting, Organizations and Society*. Volume 35, Issue 1, January 2010, Pages 47-62. <https://doi.org/10.1016/j.aos.2009.04.006>.
- Kamla, R., Gallhofer, S., & Haslam, J. (2012). Understanding Syrian Accountants' Perceptions Of, And Attitudes Towards, Social Accounting. *Accounting, Auditing & Accountability Journal*. 25 (7): 1170–1205. <https://doi.org/10.1108/09513571211263239>. [IDEAS/RePEc+1](#)
- Listyorini, Inon, & Falikhatun. (2025). Gumbregan as a Cultural Expression of Sustainability Principles. *International Journal of Economics, Business and Management Research*. Vol. 9, No.07. <https://doi.org/10.51505/IJEBMR.2025.9726>
- Miles, M., Huberman, A., & S, J. (2014). Analisis Data Kualitatif. Kedua. Publikasi SAGE Inc.
- Saadah, K., & Falikhatun. (2021). Local wisdom as the soul of corporate social responsibility disclosure. *Jurnal Akuntansi Multiparadigma (Sinta 1)*. jamal.ub.ac.id+2jamal.ub.ac.id+2
- Warto, & Suryani. (2020). Masyarakat Petani Jawa Dalam Membangun Kereserasian Sosial Melalui Merti Dusun. *Media Informasi Penelitian Kesejahteraan Sosial*. ejournal.kemensos.go.id+1
- Winarno, W. A.", & Suwarjuwono, Tjiptohadi. (2021). Kritik Atas Triple Bottom Line: Perspektif Memayu Hayuning Bawana. Universitas Brawijaya: *Jurnal Akuntansi Multiparadigma (Sinta 1)*. 2021, 12(1), 113-131. <https://doi.org/10.21776/ub.jamal.2021.12.1.07>.

RUNDOWN ACARA

HARI	WAKTU	KEGIATAN	PENANGGUNGJAWAB	KETERANGAN
JUMAT	19:00	ZIARAH MAKAM	PJ BP ROIS	TOKOH BUTUH KIDUL
SABTU	20:00	UMBUL DOA	PJ BP ROIS	
	21:00- Selesai	Pengajian Bersama Bapak Kyai Abdul Rohman	PJ Bapak Amin Nuryadiin	Pengajian Umum Tamu VIP Bp Huda Hiburan Hadroh Ibu-Ibu
MINGGU	11:00	Prosesi Pengambilan Air Winong	PJ Bapak Sarwanto dan Mas Odi	
	13:00- Selesai	Prosesi Kirab	Seluruh Panitia	Tamu Undangan : 1. Lurah 2. Panewu 3. DPR Pak Jumirin 4. Wakil Bupati
		Sholawat Jawa		
	14.00	Prosesi Serah Terima Gunung dan Prosesi Memasukkan Air Winong Ke Mlumbang		
		Gejog Lesung		
	20:00 - Selesai	Wayang	PJ Seluruh Panitia	