

TRIPLE BOTTOM LINE IN LOCAL WISDOMS INSIGHT: A LEARNING FROM THE INDIGEOUS PEOPLES

Abin Suarsa, University of Muhammadiyah Bandung
Ia Kurnia, University of Muhammadiyah Bandung
Syahril, University of Muhammadiyah Bandung
Karsam, University of Muhammadiyah Bandung
Verawaty, University of Muhammadiyah Bandung
Erfan Erfiansyah, University of Muhammadiyah Bandung
Hendriyana, University of Muhammadiyah Bandung
Agus Bagianto, University of Muhammadiyah Bandung
Toto Sugihyanto, University of Muhammadiyah Bandung
Siti Kodariah, University of Muhammadiyah Bandung
Rustandi, University of Muhammadiyah Bandung
Inugrah Ratia Pratiwi, University of Muhammadiyah Bandung
H Qur'ani Noor, University of Muhammadiyah Bandung

ABSTRACT

This study aims to identify how the Triple Bottom Line (TBL) from the perspective of local wisdom insights owned by the indigenous people of Kampung Pulo Garut, West Java, Indonesia. The application of local wisdom in daily life has been able to sustain the indigenous peoples for four centuries. The phenomenology approach with the interpretive paradigm used in this research. As informants who are considered to represent called pakuncen as the leader of the adat community, representatives of community members, and direct descendants of the indigenous people who is living outside Kampung Pulo. The triangulation is used to measure the credibility of data sourced from interviews and observations. The results showed that the concern of indigenous peoples for the planet is reflected in the obligation of community members to preserve nature in the environment, which reflect in mutual cooperation and mutual care between community members, both of are contained in the philosophy of the five pamali (five taboo) which is the basic foundation of society. Meanwhile, indigenous peoples profit is not only in terms of material, but also the tranquility of life that cannot be measured materially. TBL only stops at the material realm so that the answers revolve around the empirical realm, not only local wisdom's responsibility that indigenous people have for community members but also return to the God.

Keywords: Triple Bottom Line, Local Wisdom, Lima Pamali, Phenomenology, Interpretive

INTRODUCTION

Indonesia as a country that has a lot of cultural wealth. Proven from various studies in Brata (Bagus, 2016) According to Hildred Geertz, there are 300 ethnic groups in Indonesia, even other researchers mention 570 ethnic groups according to Malatoa. The number of ethnic groups creates a diversity of cultural wealth.

Cultural preservation by communities with local wisdom, especially indigenous peoples, contributes to the sustainability of environmental conservation (Niman, 2019; Khaliriu et al., (n.d.); Suarsa et al., 2021) this has been going on for hundreds of years until now (Suarsa et al.,

2021). One of the indigenous peoples who still survive until now with their local wisdom and preserve the environment is the Indigenous Community of Kampung Pulo Garut. Sustainability is not only in the preservation of the surrounding natural environment, but also includes members of the community (Suarsa et al., 2019).

Global environmental damage as a result of corporate exploration has changed the world's climate. This environmental damage is caused by the lack of corporate concern for the surrounding environment (Julismin, 2013). As a result of this environmental damage has raised the need for awareness of the importance of corporate concern for the sustainability of the surrounding natural environment. This concern is applied in corporate social responsibility.

The concept of Triple Bottom Line (TBL) or 3P, namely Profit, People, and Planet which was initiated by Elkington in 1997 has given a new view that companies in running their business are not only required to focus on profit but must also care about humans and nature (Elkington, 1986). The birth of TBL provides a concept of balance that must be considered by corporations. Corporations are not only looking for profit, but must also care about the people around them and the environment. From this TBL concept, it gave birth to Corporate Social Responsibility (CSR).

TBL provides a view on how companies should view people and the natural surroundings as part of a single business unit. This view has slowly changed a new paradigm in the business world from shareholder-oriented to stakeholder-oriented that embodies corporate responsibility to the environment and society (Rismawati, 2020).

The CSR concept initiated by Elkington only stops at the material realm, so that in practice its responsibilities revolve around the empirical realm. This gives rise to the problem of scandals in modern business (Khurshid et al., 2014) especially related to ethics which will again threaten the sustainability of the corporation.

Corporations are under pressure to behave ethically and develop policies, standards and behaviors that determine their sensitivity to stakeholder concerns. CSR represents a high profile concept that has strategic importance for large corporations (Luo et al., 2006).

On the other hand, indigenous peoples who are considered as non-modern organizations who are proud of their local wisdom have been able to maintain the continuity of their organizations for 400 years, as in the indigenous people of Kampung Pulo Garut, West Java (Syukur, 2016). Concern for the environment, culture, and community members based on local wisdom has made the group able to survive until now (Khaliriu et al., (n.d.); Suarsa et al., 2019; Syukur, 2016; Ramdianti et al., 2013).

LITERATURE REVIEW

Triple Bottom Line (TBL)

TBL was first introduced by Elkington in 1994 in his book entitled *Cannibals with Forks*, explaining that TBL as economic prosperity, environmental quality, and social justice (Elkington, 1998).

The Triple Bottom Line gives the view that corporate sustainability can be done by paying attention to the 3Ps, namely Profit, People, and Planet. These 3Ps will be described as follows (Hadi, 2011):

- a) Profit means that the corporation must remain profit-oriented so that it can continue to operate and develop. Profitability can be done by increasing productivity and efficiency, as well as fair business practices.
- b) People mean that the Company must have concern for the human resources around it. The definition of human resources here includes employees as well as people around the business environment. Employee welfare as the backbone of the company requires attention, including appropriate salary, not exploiting underage employees, health benefits, and other facilities that can improve employee performance. In addition, as a form of social care, the company must pay attention to the surrounding community through

its Corporate Social Responsibility (CSR) program by providing education, health services and matters that include community relations.

- c) Planet means that the company cares about the environment and the sustainability of biodiversity. This can be done by implementing CSR programs related to greening the environment, providing clean water, processing industrial waste, settlements, and many other activities related to environmental conservation.

In this idea, companies are no longer faced with responsibilities that are based on a single bottom line, namely only paying attention to economic aspects which are reflected by financial measurements, but must pay attention to social and environmental aspects.

If described, then the Triple Bottom Line with reference to the Global Reporting Index will appear as follows (Wilson, 2015):

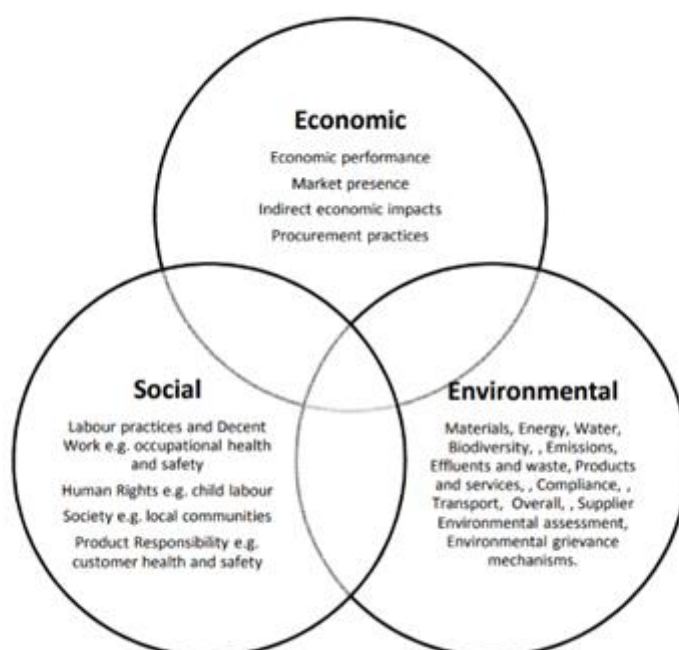


FIGURE 1
THE GLOBAL REPORTING INDEX TRIPLE BOTTOM LINE (WILSON, 2015)

In figure 1 it can be seen that Economic/Profit shows that in achieving profit, companies must improve economic performance, market presence, indirect economic impacts, and procurement practices. Meanwhile, Social/People is a concern for the community within the company and outside the company. Some indicators of concern in social/people include Labor practice and decent works such as occupational health and safety, Human rights such as Child labor society, Product responsibility for example Customer health and safety. Specific concerns in Environmental/Planet include concern for materials, energy, biodiversity, emissions, effluence and waste, products and services, compliance, environmental assessment, environmental grievance mechanisms.

Local Wisdom

Local Wisdom Review

The formation of local wisdom through a long journey in people's lives which is an unwritten rule that applies in the community in managing social life.

Local wisdom is formed from the culture which includes; ideas, values, norms, and rules. Meanwhile, in the practice of daily life, it will be included in the religious system, community organization system, knowledge system, and technology system.

Substantially, local wisdom is the values that apply in society, so that this local wisdom itself will become an identity for the community itself and determine its dignity (Sopanah et al., 2021).

From a review of anthropological studies, local wisdom is a local genius (Wardiwiyo, 2012). While the view of cultural psychology, local wisdom is a cultural identity that causes a nation to be able to absorb and process foreign culture in accordance with the character and culture prevailing in society. Local wisdom emphasizes more on positive things in life that have high values that are owned, trusted, and applied in everyday life (Sulastri, 2007).

From the description of local wisdom above, it can be described about local wisdom as follows (Figure 2):

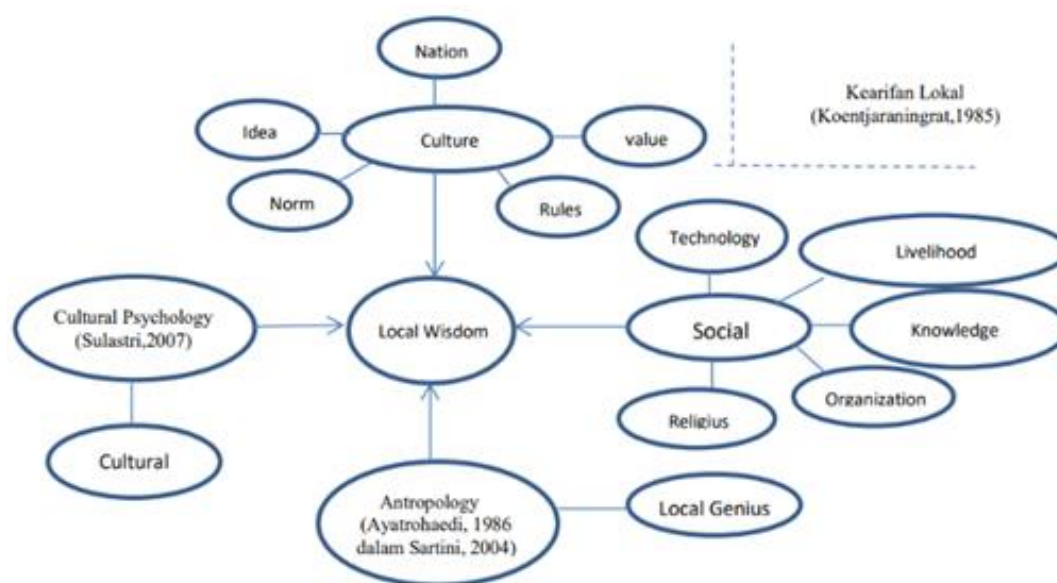


FIGURE 2
LOCAL WISDOM FRAMEWORK

From figure 2 it can be seen that the Local Wisdom prevailing in indigenous peoples covers all aspects of life in the form of economic, social, cultural, and religiosity. Local Wisdom is used as a foothold in managing social life so as to create a balance between humans, nature, and God.

Local Wisdom in Indigenous People of Kampung Pulo Garut

The indigenous people of Kampung Pulo, Garut Regency are a small part of the indigenous peoples in Indonesia who have survived for four hundred years since the 17th century (Ilyas, 2019) until now by maintaining customs and culture as well as the environment based on local wisdom.

Local wisdom which is the basic foundation in the life of the indigenous people of Kampung Pulo Garut is known as the Five Pamali (Ai et al., 2013; Ratih, 2015; Suarsa et al., 2020; Priyatna, 2016) according to:

- a) Teu meunang digawe poe Rebo (No work on Wednesdays)
- b) Teu meunang ngingon sasatoan nu sukuna opat (It is forbidden to keep pets with four legs)
- c) Teu meunang nakol goong (It is forbidden to use gongs)

- d) Teu meunang nambah atawa ngurangan jumlah imah (It is forbidden to add or reduce the number of buildings)
- e) Teu meunang nyieun atap imah bentuk prisma kudu bentuk jolopong (It is forbidden to make the roof of the house in the shape of a prism but must be in the form of a Jolopong).

DOF the five pamali is a prohibition that must be obeyed by every member of the community in their daily activities. Five pamali is a philosophy of life that must be adhered to by every member of society. Violations of the five pamali have consequences for traditional and social punishments.

If you describe it, the local wisdom of the five pamali is as follows (Figure 3):

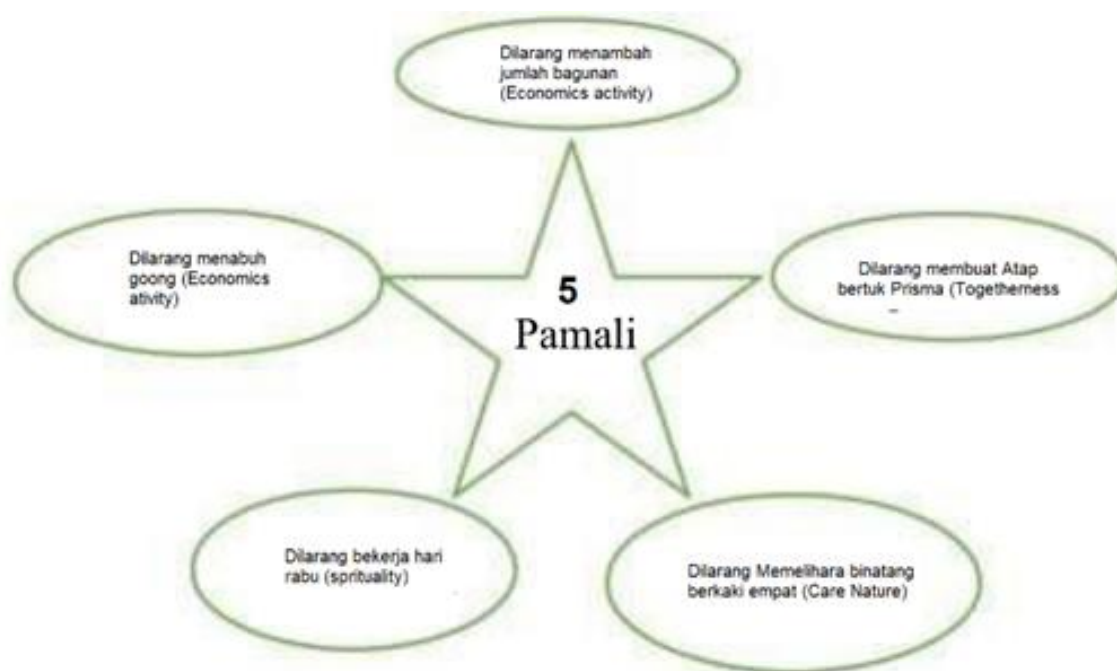


FIGURE 3
FIVE PAMALI FRAME WORK

In the daily life of the five pamali, they become the basis for the indigenous people of Kampung Pulo for all their activities.

METHOD

The approach in this study uses an interpretive paradigm and a phenomenological approach which is a ktostrutivist or naturalistic approach (Sudarma, 2010). The reason for using this approach is to explore and understand the meaning of the object of research from individuals or groups, so that data acquisition will be more complete, more in-depth, and reliable in a social context including feelings, norms, beliefs, habits, mental attitudes, cultures adopted by the group it can be found (Cresswell, 2016).

The interpretive paradigm views humans as free, independent beings and able to create social worlds, ideas, concepts, and theories, this can happen because they are relatively formed through interactions between humans (Burrell et al., 1981).

The object of the research is the five pamali as a local wisdom owned by the indigenous people of Kampung Pulo which is considered to be related to the implementation of TBL Table 1.

Table 1 INFORMATION		
No	Name	Information
1	Umar	Representative from Pakuncen. His selection is related to his ability in terms of the most sufficient local wisdom activities, and his experience in assisting Pakuncen in several periods.
2	Zaki	Officer from the Tourism Office. His selection apart from being part of the tourism office in Kampung Pulo, he is also a direct descendant of the people of Kampung Pulo but does not live in Kampung Pulo.
3	Sri	Members of the Pulo village community and living in Pulo village.

The main data of this study are the results of interviews and observations. The credibility test of the data was carried out by using the triangulation technique of interview results and through observation. The instrument in this research is the researcher himself. Researchers involve all the potential they have, both sight, speech, feelings, and thoughts in collecting and analyzing data in research and drawing conclusions.

RESULT AND DISCUSSION

From the results of research through interviews, observations, and observations found the existence of local wisdom, namely the five pamali, as has been found in other literatures. The meaning is carried out more deeply for the five pamali because the local wisdom is the basis for all activities of life in the traditional community of Pulo Garut village so that the sustainability of the community and the natural surroundings can be guaranteed.

The prohibition of keeping four-legged animals is a special concern for residents because the relatively small environment must be preserved. This is to anticipate these animals destroy and eat plants, as stated by Mr. Umar "...a lot of trees are preserved here but the land is small so it is forbidden to have four-legged animals, later they will damage the plants..." Ms. Sri said".true since I was born, the rules are not allowed to keep four-legged animals already exist...". Concern for the Planet as in TBL is clearly reflected in people's daily lives. People assume that the plants around them are part of their life. They must respect and care for the surrounding environment.

It is forbidden to make the top of the house in the shape of a prism, this means that there should be no individualism in society. Togetherness is something that must be embraced. Pay attention to each other in the community, so that all residents' needs will be fulfilled and help each other if there is a shortage. "... we always take care of each other's families, lest there be a shortage like rice, we have to share if there is an excess..." as Ms. Sri. "People" is reflected in the activities and behavior of the community so that the values of togetherness are highly upheld. Caring for others, not only maintaining relations between community members, but also with residents around the community is maintained in harmony.

Forbidden to beat the goong is a manifestation that there should be no arrogance in the members of indigenous peoples. Arrogance with possessions or economically there will be social sanctions. In addition, in terms of economic activity, one must act honestly. This is a derivative of the philosophy that it is forbidden to increase or reduce the number of buildings in the environment of indigenous people. "... we feel it is enough to live here, economically what is important is that our basic needs are fulfilled, and the children can go to school..." said Ms. Sri. So are you Mr. Zaki "... they get their needs from farming, selling, from selling because there are visitors, the sufficiency is not more than meeting basic needs, and their children's schooling...". In its "profit" TBL in indigenous peoples does not mean maximizing profit.

Welfare is seen as sufficient to meet basic daily needs. This is shown by a way of trading that does not earn high profits, but the important thing is that there is less to meet daily needs.

It is forbidden to work on Wednesdays, meaning and implementation in life is more towards that on Wednesdays indigenous peoples study religion more. They realize that all activities that have been carried out must always be submitted to God. "... Allah is our God, we are Muslims, all must submit to Allah,, our submission to Allah, respect for Allah's fellow creatures, it is also a form of our obedience to the commandments of the ancestors.. "said Mr. Omar. In every activity of daily life, rituals are always held, with the aim that respect and requests for permission are made to all creatures around them.

In TBL, accountability only culminates in reports on the implementation of the company's concern for the environment. It only revolves around the realm of an empirical nature. So that the implementation of TBL is more about aborting the company's obligations because of the rules regarding the company's concern for the environment. So that the sustainability of both the company and the environment is always threatened.

In contrast to the indigenous people of Pulo Garut village, accountability is not only in the human realm, the edge of accountability is also carried out against God the creator and giver of life. So the rules will be implemented by assuming that God is always watching and this obedience is also a form of their responsibility to the orders of their ancestors in order to preserve the environment and their community.

Community members obey the rules and no coercion or punishment will be formally accepted. They will only get social sanctions from the community if they violate the applicable rules. ".. we will feel disgraceful if we violate, our disgrace is also a disgrace to other families,, the violations we committed mean that we disobeyed the orders of our ancestors, and also we disobeyed Allah's commands..." said Ms. Sri. "... I have to take care that all community members must obey the rules that exist in Pulo village, violations of customary rules only have social sanctions, and usually they will leave this Pulo village out of shame..." said Mr. Umar.

From the description above, it can be concluded that the end of the sustainability that TBL aspires to is accountability. In modern business, accountability is not only activity reports to audit reports, but also how the company is responsible for improving the quality of human resources who have high ethical values and responsibility.

The implementation of TBL by companies should pay attention to local culture and wisdom. TBL adjustment with local culture and wisdom will provide added value for the company and its sustainability.

ACKNOWLEDGMENTS

I express my highest gratitude to the Chancellor of the University of Muhammadiyah Bandung who has provided facilities in this research, to the Dean of the Faculty of Economics and Business, as well as the Accounting Study Program who has provided material and non-material support..

REFERENCES

- Ida Bagus, B. (2016). "Local Cultural Wisdom Adhesives National Identity." *Journal of Bakti Sar*, 5(1), 9–16
- Niman, E.M. (2019). "Local wisdom and efforts to preserve the natural environment." *J. Educator. and Kebud. MISSIO*, 10, 91–106.
- Khaliriu, F., Di, A.I.R., & Kuta, K. (n.d.). "Water resource management in Kampung kuta local wisdom of water resource management in Kam ... "
- Suarsa, A., Mulyani, E., & Verawaty, V. (2021). "Accounting in traditional farmers: Lessons from Farmer Groups in Purworejo, Central Java." *Sustainable Account. Finance Journal*, 1(1), 1–5.
- Suarsa, A., Andriyani, Y., & Kurnia, I. (2021). "Internal control based on Pamali in Indigenous Peoples," Proc. 1st Paris Van Java humanities and social sciences communications. (PVJ-ISHESSH 2020), 535, 11–15.

- Suarsa, A., & Verawaty, V. (2019). "Local Wisdom values governance as non-financial intangible assets in supporting indigenous peoples' sustainability in Kampung Pulo Kabupaten Garut," *The World Journal of Biological Psychiatry*, 3(1), 19–28.
- Julismin. (2013). "Impact and climate change in Indonesia." *Journal of Geographical Sciences*, 5(1), 39–46.
- Elkington, J. (2013). "Enter the triple bottom line." *Triple bottom line does it all add up*, 1, 1–16.
- Konsep, R. (2020). Corporate spiritual responsibility; Initiating the CRSBer-God Concept, (1st edition). Depok: PT RajaGrafindo Persada.
- Khurshid, M.A., Al-Aali, A., Soliman, A.A., & Amin, S.M. (2014). "Developing an Islamic corporate social responsibility model (ICSR)." *Canadian review of Sociology*, 24(4), 258–274.
- Luo, X., & Bhattacharya, C.B. (2006). "Corporate social responsibility, customer Satisfaction, and market value." *J. Mark*, 70(4), 1–18.
- Syukur, A. (2016). "Kampung Pulo: Traces of Islamic culture in garut regency, West Java By Abdul Syukur." *Sasdaya, Gadjah Mada Journal of Humanities*, 1(1), 34–52.
- Ramdianti, N., Hidayah, H.A., & Widiawati, Y. (2013). "Ethnobotany Study of Indigenous Peoples of Kampung Pulo in Garut Regency." *Maj. Ilm. Biosf.*, 30(1), 38–50.
- Elkington, J. (1998). *Cannibal with forks: The triple bottom line of 21st century business*. Gabriola Islan, BC Canada: New Society Publisher.
- Hadi, N. (2011). *Corporate social responsibility*. Yogyakarta: Grha Ilmu.
- Wilson, P. (2015). "The triple bottom line: Undertaking an economic, social and environmental retail sustainability." *Marketing Intelligence and Planning*, 11(6), 11–12.
- Koentjaraningrat. (1981). *Introduction to Anthropology*, (3rd edition). Jakarta: Rineka Cipta.,
- Sopanah, A., Bahri, S., & Ghozali, M. (2021). "Community empowerment in Batu Tourism City through local wisdom- based creative economics.
- Wardiwiyono, S. (2012). "Internal control system for Islamic micro financing an exploratory study of Baitul Maal wat Tamwil in the City of Yogyakarta Indonesia." *International Journal of Islamic and Middle Eastern Finance and Management*, 5(4), 340–352.
- Sulastri, A. (2007). "Javanese Local Wisdom and Resilience to Psychological Trauma for Survivors of the Earthquake Disaster in Bantul, Yogyakarta." *J. Kajian Polit. Local and Sos.*, 4(1), 146–166.
- Ilyas, A.E. (201449). "Social work practices with groups and communities," in the role of traditional leaders in the Pulo Village Indigenous Community in Cangkuang Village, Leles District, Garut Regency, 113–121.
- Ai, J.R., Listiani, W., & Sumiasih, I. (2013). "Pamali in the culture of the sunda adat society." *ITB Journal of Visual Art and Design*, 1, 2, 10–17.
- Ratih, D. (2015). "Pulo Village Community in Cangkuang, Garut Regency (Development of Customs after the Coming of Islam)." *J. Artefak*, 3(2), 119–130.
- Priyatna, M. (2016). "Local wisdom-based character education," *Islamic education. J. Educator. Islam*, 5(10), 1311–1336.
- Sudarma, M. (2010). "Made Sudarma.pdf. *Journal Akuntansi Multiparadigma*, 1(1), 97–108.
- Cresswell, C.N., & John, W. (2016). *Qualitative Inquiry & Research Design: Choosing Among 5 Approaches*, (4th Edition). London: Saage.
- Burrell, G., & Morgan, G. (1981). "Sociological paradigms and organizational analysis: Elements of the sociology of corporate life." *The British Journal of Sociology*, 32(3), 455.