

# The Local Wisdom of the *Sasi* Culture and Green Accounting

## (A Qualitative Approach from a Sustainability Perspective in Maluku Province)

The Local Wisdom of  
the *Sasi* Culture

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### ABSTRACT

This study explores the relationship between the local wisdom of the *Sasi* culture and green accounting within the framework of sustainability in Maluku. The *Sasi* culture, as a community-based natural resource management practice, reflects values of environmental preservation that align with modern sustainability principles. The research method used is descriptive qualitative with a phenomenological approach, involving interviews, observations, and documentation. The research informants consist of community leaders, local residents, village heads, and business practitioners. The results show that the *Sasi* culture plays an important role in environmental preservation and sustainable natural resource management. The integration of *Sasi* principles into green accounting enhances the quality of sustainability reporting and compliance with environmental regulations. These findings highlight the importance of combining traditional and modern approaches to create an inclusive sustainability model. The study recommends that the government, businesses, and communities adopt the *Sasi* culture in sustainability policies and explore further research opportunities in other regions.

**Keywords:** Local Wisdom, *Sasi* Culture, Green Accounting, Sustainability, Maluku

### ABSTRAK

Penelitian ini mengeksplorasi hubungan antara kearifan lokal budaya *Sasi* dan green accounting dalam kerangka keberlanjutan di Maluku. Budaya *Sasi*, sebagai pengelolaan sumber daya alam berbasis komunitas, mencerminkan nilai pelestarian lingkungan yang sejalan dengan prinsip keberlanjutan modern. Metode yang digunakan adalah deskriptif kualitatif dengan pendekatan fenomenologi, melibatkan wawancara, observasi, dan dokumentasi. Informan penelitian ini terdiri dari tokoh adat, masyarakat, kepala desa, dan pelaku bisnis. Hasil penelitian menunjukkan bahwa budaya *Sasi* berperan penting dalam pelestarian lingkungan dan pengelolaan sumber daya alam yang berkelanjutan. Integrasi prinsip *Sasi* ke dalam green accounting meningkatkan kualitas pelaporan keberlanjutan dan kepatuhan terhadap regulasi lingkungan. Temuan ini menegaskan pentingnya menggabungkan pendekatan tradisional dan modern untuk menciptakan model keberlanjutan yang inklusif. Penelitian ini merekomendasikan agar pemerintah, pelaku bisnis, dan masyarakat mengadopsi budaya *Sasi* dalam kebijakan keberlanjutan dan membuka peluang untuk studi lebih lanjut di wilayah lain

**Kata kunci:** Kearifan Lokal, Budaya *Sasi*, Green Accounting, Keberlanjutan, Maluku

### INTRODUCTION

Indonesia is endowed with a wealth of natural resources, culture, ethnic diversity, and traditions. This diversity encompasses values of local wisdom, which, according to Law No. 30 of 2009, represents noble values in the societal order to protect and sustainably manage life. Local wisdom includes worldviews, knowledge, and life strategies employed by local communities to address their needs (Zuhri et al., 2019;

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Munir et al., 2021). The environment is an ecosystem comprising various subsystems, including cultural, social, economic, and geographical aspects (Slocombe, 1993). These variations create differing environmental capacities and resilience, necessitating balance and harmony among subsystems to maintain their stability. In the modern era, ecology and sustainable resource management are increasingly recognized as indicators of economic success (Kramar, 2014; Noor & Mulyana, 2024; Amelia & Ariani, 2023). Development should not harm natural resources, whether on land or at sea, but must align with the cultural values of local communities. Preserving local traditions that support the conservation of economic resources and the environment is crucial (Ngabalin, 2024).

Local wisdom, such as cultural or traditional practices focused on environmental preservation, can have a positive impact (Yuliana et al., 2021). The values of these traditions need to be explored and disseminated to promote sustainable living for communities. In Maluku, for instance, indigenous communities employ the *sasi* system as a form of local wisdom to utilize resources sustainably. This system has been passed down through generations and represents a collective commitment among communities, traditional leaders, and religious figures. It is grounded in the awareness that natural resources are essential supports for the community's livelihood. The *sasi* tradition is a norm that governs the collective management of natural resources (Matitaputty, 2023). However, this practice faces challenges due to the imbalance between economic needs and available resources. In Maluku, although most regions still apply *sasi*, some areas have begun to abandon it. Only a small number of traditional villages continue to uphold this practice. Yet, *sasi* provides significant benefits, both for environmental sustainability and for meeting the economic needs of the community. Within the context of sustainable development, *sasi* can serve as a resource management model that integrates ecological, socio-cultural, economic, and customary legal aspects (Ufie et al., 2023; (Suparman et al., 2024; Wahyuni & Waskito, 2024).

Sustainable development aims to manage resources in a way that prevents damage or extinction. This concept encompasses economic development, social development, and environmental protection. Bogner et al. (2008) state that the goals of sustainable development include the equitable distribution of benefits across generations (intergenerational equity), the preservation of natural resources, and prudent management. In a global context, the environmental awareness movement (green movement) has influenced various sectors, including accounting, leading to the emergence of the term green accounting or environmental accounting. Environmental accounting aims to internalize environmental externalities into industrial processes (Dascalu et al., 2010; Fina et al., 2024). Additionally, attention to social aspects in business has given rise to the concept of social responsibility accounting. Accounting is now recognized as a service function encompassing social, cultural, economic, and political aspects. Kuchta & Sukpen (2011) highlight that culture is a key factor influencing the development of business structures and social environments, which ultimately affects accounting. With the increasing complexity of business and environmental issues such as global warming and eco-efficiency, conventional accounting systems are deemed insufficient (Sariannidis et al., 2018).

This study aims to identify and analyze the values of local wisdom in the *sasi* culture, explore the application of green accounting within this context, explain the relationship between *sasi* culture and green accounting in promoting sustainability, and identify the contributions of *sasi* culture to sustainability practices in Maluku. The resulting recommendations are expected to support the implementation of local wisdom-based accounting, which aligns with the needs of the community and environmental conservation. By integrating local wisdom values, such as *sasi*, into sustainable development and accounting practices, Indonesia has a significant opportunity to create a unique and competitive resource management model. Efforts to preserve this tradition

not only support environmental sustainability but also strengthen local cultural identity in addressing global challenges (Yusuf, 2024).

## **LITERATURE REVIEW**

### **Theoretical Perspective of Sustainable Development**

Sustainable development is a development process, whether in the context of land, cities, businesses, or communities, that aims to meet present needs without compromising the ability of future generations to meet their own needs. Its fundamental principle is to enhance societal well-being by fulfilling human needs and aspirations in a balanced manner (Gupta & Vegelin, 2016). Sustainable development also seeks to achieve equitable development across generations, both in the present and in the future (Weiss, 1992; Holden et al., 2014). In addition to addressing environmental issues, sustainable development encompasses three main policy dimensions: economic development, social development, and environmental protection. According to the Ministry of Environment (Kementerian Lingkungan Hidup), the sustainability of development is based on three key criteria. First, there should be no wastage or depletion of natural resources. Second, there should be no pollution or other negative environmental impacts. Third, development activities must enhance useable resources or replace depleted resources.

In line with this, Bogner et al. (2008) explain that the goals of sustainable development encompass several aspects. First, the equitable distribution of development benefits across generations (intergenerational equity), where the utilization of natural resources must respect the limits of ecosystem capacity, prioritize renewable resources, and minimize the exploitation of non-renewable resources. Second, safeguarding the sustainability of natural resources and the environment to ensure a good quality of life for future generations. Third, natural resource management should aim for balanced economic growth to achieve equitable and sustainable resource utilization. Additionally, sustainable development emphasizes efforts to maintain societal well-being, both in the present and the future (inter-temporal equity) (Thomson et al., 2018). This approach is expected to deliver long-term benefits through the sustainable management of natural resources while preserving the quality of human life in harmony with their habitat. All these principles aim to create harmonious sustainability that balances economic, social, and environmental needs across generations (Nofriady et al., 2024; Ahmed et al., 2024).

### **Green Accounting Model**

According to Lako (2018), green accounting is an accounting process that not only records financial transactions but also discloses social and environmental aspects. Its purpose is to provide information for decision-making in both economic and non-economic dimensions (Rahmawati & Pradata, 2023; Kristanti et al., 2023; Noor & Mulyana, 2024; Rainanto & Qhalby, 2019; Umam et al., 2023; Khonifah & Harsoyo, 2023; Handoko et al., 2023). This process identifies, recognizes, and reduces the negative impacts of conventional reporting practices on the environment by incorporating environmental costs and revenues into the reporting system. The implementation of green accounting depends on the company's understanding of environmental issues, which influences their policies related to environmental safety. Ginsberg & Bloom (2004) developed a matrix that reflects the relationship between environmentally friendly industry policies and company conditions.

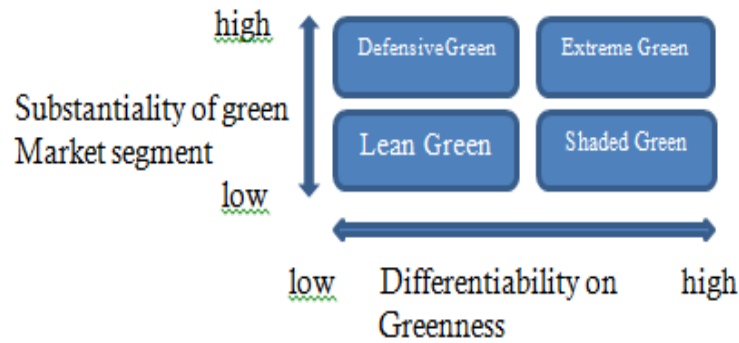


Figure 1. Industrial policy matrix

Lean Green focuses on cost efficiency and creating environmentally friendly products for competitive advantage, although it does not always prioritize environmental safety. In the *sasi* culture, this approach is applied in specific sectors regulated by customary law or village policies, such as the restoration of fisheries ecosystems. Defensive Green, on the other hand, uses green marketing as a preventive response to external pressures, such as regulations or competitor criticism. In the context of *sasi*, this approach helps local governments or communities report their contributions to the environment and strengthen their sustainability image. Shaded Green invests long-term capital in environmentally friendly industrial processes, directly benefiting from practices like *sasi* culture, such as increased productivity in fisheries or tourism. At this stage, green accounting helps record the positive economic impact of sustainability. Extreme Green is the most comprehensive approach, where environmental issues become the core of the business strategy. In the *sasi* culture, this approach could include sustainability reporting on ecosystems, climate change mitigation, and water resource preservation. Monteiro & Aibar-Guzmán (2010) emphasize that organizations respond to environmental changes through innovation, including environmental accounting. Choi et al. (1999) found that companies in high-profile industries tend to disclose more environmental information systematically.

### The Local Wisdom of *Sasi* Culture

Local wisdom is rooted in the traditional knowledge system that develops within a community's culture. It encompasses ways of thinking and knowledge accumulated through long-term observation in daily life. Local wisdom not only serves as an important social capital for preserving cultural sustainability but also ensures the continuity of traditions in the modern, open era. In Maluku, indigenous communities use the *sasi* cultural system as a form of local wisdom to manage natural resources sustainably for the benefit of the wider community. This system originated from the awareness that natural resources on small islands are limited, while the needs of the community continue to grow. This imbalance drives the need for wise resource management to ensure sustainability. The *sasi* culture in Maluku emerged around the 1600s as a collective commitment from the community, including customary leaders, religious leaders, and village members. This system aims to preserve the environment for future generations. The rules of the *sasi* culture include both written and unwritten laws, such as prohibitions on exploiting resources for certain periods. According to Pattinama & Pattipelony (2003), the *sasi* culture is a local legal system that functions to maintain ecological balance and economic sustainability.

The *sasi* culture is classified based on its types, namely *sasi* for land, sea, river, and domestic *sasi* (Subekti & Budiana, 2019). Each type has specific regulations, such as the prohibition of cutting trees in the forest without permission (*sasi darat*), limitations on fishing gear usage in the sea (*sasi laut*), and restrictions on activities in rivers to maintain cleanliness (*sasi sungai*). Domestic *sasi* includes social prohibitions, such as not making

noise or engaging in certain activities without permission. Violations of these rules are subject to sanctions, which evolve with the times. The *sasi* system reflects the awareness of the Maluku community that humans cannot live without a sustainable environment.

### **Sustainability Principle and Green Accounting Model in *Sasi* Culture**

Integrated accounting aims to recognize, measure value, record, summarize, and report information related to objects, impacts, events, or financial, social, and environmental transactions systematically in a single reporting package. This is done to support the sustainability of corporate profit growth, social welfare, and ecological preservation. This integrated accounting process is designed to produce relevant, reliable, and integrated financial or green accounting reports (Putri, 2024; Fina et al., 2024; Ramadhan et al., 2024). The reports are intended to assist management and other stakeholders in conducting assessments and making decisions, both economic and non-economic, especially those related to risks and the sustainability prospects of the corporate entity.

The approach to the implementation of *sasi* can be classified into four levels of sustainability, each with a different role for green accounting. First, at the Lean Green level, the community or government reports minimal impacts from the implementation of *sasi*, such as the results from the sea or plantations after the *sasi* period. This approach focuses on simple benefits without significant pressure for sustainability. Second, Defensive Green refers to the reinforcement of *sasi* in response to external pressures, such as government or market demands that require sustainable practices. In this case, green accounting is used to document the response to these pressures. Third, at the Shaded Green level, communities begin to recognize the economic benefits of implementing *sasi* and use green accounting to report positive impacts on both the economy and the environment. Finally, Extreme Green reflects the comprehensive application of *sasi* with a full commitment to sustainability. At this level, green accounting serves to report the economic, social, and environmental impacts in a comprehensive manner (Hernádi, 2012; Bartelmus & Seifert, 2018). These four levels demonstrate how *sasi* can be integrated into various sustainability contexts, with green accounting as the primary tool to record and evaluate its impact.

### **METHODS**

This research is a qualitative descriptive study aimed at providing a detailed description of the background, nature, and distinctive characteristics of the research subjects. In the qualitative approach, data analysis is conducted continuously throughout the data collection process. This analysis is interactive and evolves throughout the research program (Sangadji & Sopiah, 2010). Miles & Huberman (2009) state that qualitative data analysis involves three main stages that occur simultaneously: data reduction, data presentation, and conclusion drawing or verification. The first stage, data reduction, is the process of selecting, simplifying, and organizing raw data obtained from the field. Data reduction begins at the start of the study through decisions regarding the conceptual framework, research problems, and the methods used for data collection. This process continues during data collection and includes activities such as summarizing, coding, identifying themes, and making memos. The goal of data reduction is to organize the data so that conclusions can be drawn in a clear and systematic manner. Data reduction does not always mean quantification but involves simplifying the data through patterns, summaries, or even transforming it into numerical form if necessary. The second stage, data presentation, involves organizing the information in a structured format, such as matrices, graphs, or charts. Good data presentation helps the researcher understand what is happening and guides the analysis and conclusion process. The final stage, conclusion drawing, is carried out throughout the study. Conclusions are verified through reflection, review, or discussion with peers

to ensure their validity. This verification ensures that the final conclusions are accountable.

## RESULTS

### Identifying and Analyzing Local Wisdom Values of *Sasi* Culture

The *sasi* culture is a traditional practice passed down through generations by the people of Maluku as an effort to maintain the balance of the natural ecosystem and prevent the over-exploitation of natural resources such as forests, agricultural land, and the sea. In this context, *sasi* is not merely a rule or prohibition, but contains philosophical values that emphasize collective responsibility toward the environment, influencing the people of Maluku to respect and protect nature. The *sasi* culture is closely related to strong ethical and religious values, serving not only as a physical prohibition but also as a manifestation of the community's belief in supernatural forces that are thought to safeguard and protect nature. For example, if someone takes a coconut during the *sasi* period, that person may be fined by paying money according to the local and church rules or by replacing the item with something of equal or greater value. In Maluku, most *sasi* is carried out with religious involvement, commonly referred to as *sasi gereja* (church *sasi*). The pastor will pray for the gardens to be placed under *sasi*, and the garden is marked with a sign bearing the word *sasi* and the name of the church that has imposed it. Additionally, there is also *sasi* implemented in the customary villages, known as *sasi negeri*.

*Sasi* is considered a form of community-based resource management grounded in the principle of sustainability, as evidenced by the regulations that restrict the utilization of natural resources at specific times (Matitaputty, 2023). *Sasi* is implemented when resources such as coconuts, nutmeg, or others are deemed ready to be harvested and produce high-quality fruits. The implementation of *sasi* involves the active participation of all community members, including community leaders, religious figures, and the general public, who work together to foster a sense of responsibility for preserving the *sasi* rules and raising collective awareness about environmental protection.

### Exploring the Application of Green Accounting in the Context of Local Wisdom

Green accounting, or environmental accounting, is a practice that accounts for the environmental impacts of economic activities. Financial and operational reports include information on resource consumption, waste produced, carbon emissions, and conservation efforts made by companies. By implementing green accounting, companies can monitor and report their environmental impacts more transparently, fostering greater accountability. When applied within the context of the *sasi* culture, green accounting includes reporting that respects the customary prohibition cycles, resource utilization restrictions, and the role of the community in environmental preservation. This approach encourages companies or organizations to demonstrate their commitment to environmental conservation in line with local norms and values.

The values of the *sasi* culture can be integrated with green accounting in several ways. First, the periods and zones of resource utilization, which are regulated by *sasi*, define when resources can be used and when they must be protected. In the context of green accounting, companies can align their operations with the *sasi* cycles and report their activities as part of a sustainability commitment that respects local traditions. Second, cultural-based impact measurement, as the *sasi* culture highly values environmental balance, allows green accounting to be adapted to track the impacts of corporate activities not only on the environment but also on the communities that uphold the values of *sasi*. This includes contributions to ecosystem conservation managed by the community and the company's compliance with local regulations. Third, community involvement in reporting is a key aspect of *sasi*, as decisions regarding resources involve local community participation. Green accounting integrates this

involvement by including community representatives in environmental audits or reporting processes, recording their input as part of sustainability reports.

Green accounting enables companies to adopt sustainable resource management. In their reports, companies can document how they follow local guidelines for resource use within the limits and zones permitted by the local community. This approach provides a competitive advantage by maintaining positive relations with local communities and ensuring that companies operate in alignment with local environmental interests. It fosters good cooperation between the company and the local community in sustainability efforts. On the other hand, integrating *sasi* culture into green accounting enhances transparency in environmental reporting when companies adhere to such customary rules. Their reports not only focus on environmental statistics but also on social and cultural aspects, demonstrating the company's commitment to local wisdom and compliance with community-respected environmental conservation policies. For example, a company may report how it avoids areas considered sacred by the community, as part of its social and environmental responsibility reporting.

This approach offers long-term benefits by adopting green accounting practices that are adapted to the local *sasi* culture. Companies help preserve ecosystems and ensure the availability of resources for future generations. It creates a sustainability model that is not only financially oriented but also strengthens community trust and ensures the long-term viability of the business in the area.

### **The Relationship between *Sasi* Culture and Green Accounting in Encouraging Sustainability**

The *sasi* culture in Maluku is a traditional practice that regulates the use and preservation of natural resources through prohibitions or controlled utilization during specific periods. This practice involves the community in environmental management and fosters solidarity and a collective sense of ownership over natural resources. The integration of *sasi* with green accounting supports social sustainability by ensuring local community participation in decision-making processes related to environmental conservation. The rules of *sasi* have a strong influence on the attitudes and behaviors of the community in protecting the environment. Green accounting, which incorporates aspects of local wisdom in environmental reporting, shows that companies or organizations respect local customs and culture. This, in turn, builds trust between companies and local communities, enhancing social support for sustainable economic activities.

The practice of green accounting aims to monitor and minimize negative environmental impacts through transparent reporting. When combined with the *sasi* tradition, green accounting enables companies to respect natural cycles, avoid over-exploitation, and reduce long-term environmental damage. *Sasi* regulates specific periods during which economic activities that could harm the environment are temporarily halted, allowing ecosystems to recover. Resource management during these periods can be documented and periodically reported, demonstrating a company's responsibility to maintain ecological balance. Additionally, aligning with *sasi* helps companies avoid over-exploitation by providing nature with a period of rest, which supports conservation efforts and enables companies to show a positive impact on the ecosystems in their operational areas. By committing to follow *sasi* rules in their environmental reporting, companies make their business activities more environmentally friendly, helping to preserve biodiversity and improve the overall quality of the environment in Maluku.

Economic sustainability in Maluku Province can be supported by integrating *sasi* culture with green accounting. This integration can strengthen resource-based economic development, attract investments focused on social and environmental impacts, reduce environmental and social costs, implement policies based on local wisdom, and enable more effective monitoring.

**Table 1.** Recommendations to support sustainability goals in Maluku

No	Policy	Recommendations for Policy Makers	Recommendations for Accounting Practitioners
1	Developing a green accounting framework by incorporating <i>sasi</i> culture	Forms of regulation that recognize and accommodate local wisdom such as <i>sasi</i> in environmental accounting practices (for example, the preparation of guidelines for industrial sectors operating in Maluku to comply with <i>sasi</i> rules when using local resources)	Develop reporting practices that include information on compliance with <i>sasi</i> culture (e.g. recording conservation and restoration periods in accordance with customary rules). This practice demonstrates the company's concern for local wisdom.
2	Local community involvement in environmental reporting and auditing	Adopt policies that allow or even require community involvement in environmental audits, especially in areas implementing <i>sasi</i> . This community participation also helps track the success of <i>sasi</i> implementation in local business activities.	Accounting practitioners can build partnerships with indigenous communities to understand when and how <i>sasi</i> rules are applied. Involving indigenous leaders in environmental audits can be a unique approach that strengthens reporting transparency and ensures that company practices are aligned with local wisdom.
3	Develop sustainability indicators that measure social and environmental impacts based on <i>sasi</i>	Developing <i>sasi</i> -oriented environmental performance indicators, such as recording the frequency and impact of <i>sasi</i> periods in reducing pressure on resources. These indicators can be included in the reporting policies of companies operating in areas with <i>sasi</i> traditions.	Practitioners can develop annual reports that include <i>sasi</i> -based sustainability indicators, such as the number of areas protected during the <i>sasi</i> period or the level of ecosystem regeneration during the useful life ban period. These data can be included in the sustainability report to demonstrate the company's positive impact on the environment.
4	Adopting reporting based on the <i>sasi</i> period.	Create reporting guidelines or standards that respect the <i>sasi</i> time cycle and calendar. This will encourage companies to organize their operations and reporting based on time periods that are in accordance with the <i>sasi</i> .	Practitioners can adjust their reporting cycle to the timing of <i>sasi</i> implementation, for example by reporting economic and environmental impacts that occur during the <i>sasi</i> period. This will demonstrate concern for the timing of ecosystem recovery and help local communities see the positive effects of <i>sasi</i> implementation.
5	Encouraging investments that support sustainability and involve local wisdom	Conduct socialization to potential investors regarding the <i>sasi</i> -based accounting model applied in companies in Maluku. This policy aims to strengthen investment interest that has concern for local culture and sustainability.	Practitioners can educate investors about the competitive advantages of reporting that reflects local sustainability, such as the use of <i>sasi</i> as an environmental accounting standard. This approach can enhance a company's reputation and attract investors who want to support sustainable and locally based resource management.
6	Improving capacity and understanding of <i>sasi</i> for accounting practitioners	Conducting special training for accounting practitioners aimed at understanding local values such as <i>sasi</i> and ways to integrate them into sustainability reporting.	Accounting practitioners can take training or work with cultural/customary experts to better understand <i>sasi</i> values. A deep understanding of local culture will help them design reports that truly reflect sustainability practices that are in line with local conditions.
7	Creating collaborative spaces between indigenous communities and companies	Facilitate regular dialogue between indigenous communities and companies to discuss developments and challenges in the implementation of <i>sasi</i> . Through policies that encourage the involvement of indigenous communities in company management, constructive collaboration will be created.	Practitioners can build ongoing relationships with indigenous leaders to discuss how company practices can be more aligned with <i>sasi</i> culture. This collaboration can take the form of forums or workshops to identify how companies can meet local communities' sustainability expectations.

### Identifying the Contribution of *Sasi* Culture to Sustainability Practices in Maluku

The *sasi* culture in Maluku is a traditional rule that regulates the use and preservation of natural resources, particularly in the sea and forests, by managing periods during which certain areas or resources can or cannot be utilized. As a form of local wisdom, *sasi* is rooted in the understanding that nature has the right to recover naturally, emphasizing the reciprocal relationship between humans and the environment. *Sasi* is not merely a prohibition or regulation, but an effort to build harmony between humans and nature, which automatically prevents over-exploitation of natural resources. This traditional rule reflects profound social values such as collective responsibility, balance, and justice between generations. As local wisdom, *sasi* plays a vital role in maintaining ecological and social sustainability in Maluku. The direct contribution of *sasi* culture to environmental sustainability lies in its establishment of specific periods during which activities such as fishing, tree cutting, or harvesting unripe fruits are prohibited. These regulations provide an opportunity for ecosystems to recover, allowing plants and other species to regenerate, maintaining ecological balance, and reducing the risk of extinction. This system helps preserve biodiversity, maintains the quality of soil, water, and air, and upholds the ecological functions of the area. Through these rules, the community collectively respects the boundaries of nature's utilization, resulting in reduced environmental damage and ensuring the sustainability of ecosystems in Maluku. This is reflected in some recommendations that can support sustainability goals in Maluku through a contextual and relevant approach (Table 1).

*Sasi* culture also supports economic sustainability by limiting resource use in a wise manner. This model has the potential to serve as an example of community-based sustainability that integrates social, economic, and environmental aspects in empowering resource-based economies (Ardiati, 2022). It preserves product quality and avoids the high costs of ecological restoration needed to repair environmental damage caused by over-exploitation. The relationship between *sasi* culture and green accounting can serve as an example of applying sustainability principles, which include ecosystem preservation and community involvement. *Sasi* culture can be translated into environmental reporting practices through several approaches. One such approach is the reporting of ecosystem recovery periods. Green accounting can report *sasi* periods as part of ecosystem recovery strategies, which would enhance transparency for companies or organizations in maintaining environmental sustainability. Another approach involves measuring social and environmental impacts based on local practices. By adopting *sasi* culture, green accounting can incorporate aspects of local wisdom, such as adherence to *sasi* rules and community involvement in environmental preservation. This provides a fresh perspective on sustainability reporting, not only relying on numbers but also on the social and cultural values practiced by the community.

### CONCLUSION

This study demonstrates that the relationship between *sasi* culture and green accounting lies in their shared goals of supporting environmental sustainability, wise utilization of natural resources, and maintaining ecological balance for future generations. In Maluku Province, this relationship encompasses several key aspects. First, the principle of sustainability: *Sasi*, as a form of local wisdom, aims to protect natural resources, such as forests and seas, from overexploitation. This principle aligns with green accounting, which quantifies environmental impacts in financial terms to ensure that economic activities do not irresponsibly harm nature. Second, the conservation of natural resources: *Sasi* limits resource use to allow ecosystems to recover, a concept relevant to environmental costs in green accounting. These conservation costs can be measured and reported as part of an entity's financial statements. Third, equitable resource management: *Sasi* regulates access to resources to ensure community sustainability, aligning with green accounting, which accounts for equitable resource use and includes externalities such as environmental damage. Fourth,

the integration of local wisdom: Green accounting can incorporate cultural dimensions, such as the preservation of the *sasi* tradition, as part of sustainability reporting. Finally, sustainability values in economic decision-making: *Sasi* teaches the importance of considering long-term impacts, inspiring companies to adopt ecologically responsible business decisions through green accounting.

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