

THE MAIN STEP IN ZERO-WASTE HOUSEHOLD MANAGEMENT: ENVIRONMENT MANAGEMENT ACCOUNTING PERSPECTIVE

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ABSTRACT: This study aims to determine the perspective of management accounting in the primary management of zero waste households. This research is constructive in nature using a non-positivistic qualitative approach where ethnoecology as a methodology and method in data collection, presentation, and analysis. The informants of this research are individual zero waste households and the Gracesister Community in Indonesia. Data are in the form of interviews, observations, group discussions, and documentation. Based on ethnoecological principles, the main step that must be taken in zero waste household management is shifting the paradigm. The perspective in question is in harmony with nature, in harmony with nature, holistic, and benevolent.

Keywords –zero-waste home, household management accounting, ethnoecology, environment management accounting, paradigm shifting

I. INTRODUCTION

Household accounting is not a new issue in the practice or study of accounting [1]. Piorkowsky studied the implementation of household accounting in German society, which then from his findings compiled Das Neue Haushalysbuch, a household accounting book [2]. Komori examined the feminist aspects of accounting practices by studying household accounting practices in Japan in the mid-20th century [3]. Alvarez-Dardet in Spanish family accounting found a patriarchal structure in family financial management [4]. In Indonesia, Rahardjo and Kamayanti examined the value and implementation of household accounting in conjugal and extended families, which found trust and religious values as the basis for accounting practices [1]. Previously, Espa researched using hypnomethodology to construct household accounting by revealing the accounting practices of family accountants (educators and practitioners) [5]. Then similar studies with a phenomenological approach were also explored by several researchers, such as Yulianti (2016) who distinguished household accounting practices in accountants and non-accountants [6], or research by Manurung and Sinton (2013) who examined practices among academic families. In addition to the practices and value issues that exist in household accounting [7], Septyan et al (2022) explored the value of love among sakinah family couples is an important part of household accounting practices [8], Yuliana et al (2020) also stated that in terms of financial management the need to build a Sakinah family [9]. Septyan et al (2022) even suggest a formal curriculum related to household accounting [8].

Inspired by Hopwood (1994), Jeacle (2009) explores the agenda of the study of accounting and everyday life [10] [11]. Jeacle (2009) states that the importance of the study of accounting, not only in terms of practice, but also culture in general needs to be understood, so as to explain the calculative technology (accounting) that acts as a transformation and cultural shift. One of the agendas carried by Jeacle (2009) is about household accounting [11].

Basically, we have found many studies on household accounting, either resulting from empirical research or implementation in community service, but researchers have not found management accounting studies in households, especially households that implement zero waste. Based on previous studies, household accounting studies are more dominant on the issue of recording (whether or not there is recording), budgeting

and management, household structure, culture, and household procedures. However, there are not many studies that discuss household managerial accounting, even though in general these studies are related to financial management. Like Espa's study (2011) even among household accountants, whether from an academic or practitioner environment, shows the results that household accounting practices are carried out in 2 forms, namely records and memories [5]. The focus is on the existence of accounting records, how to manage processes and resources in financial management is still very, very limited. This shows that there is still a lack of studies in the scope of managerial accounting.

In Indonesia, especially since the Covid 2019 pandemic, the growth of independent communities with awareness of waste-free households, researchers are interested in researching in the aspect of management accounting. Why management accounting (household) and zero waste? Zero waste is a philosophy of practice based on avoiding as much waste as possible (Johnson, 2013) [12]. This means that the concept of zero waste home is a whole household management system, related to lifestyle, consumption patterns and supply, residues and their cycles, economics and finance, which of course is also based on environmental and social quality. The concept of Environment Management Accounting (EMA), which Burrit et al (2000) define as, the identification, collection, analysis and use of two types of information for internal decision making. The first is physical information on the use, flows and rates of energy, water and materials (including wastes) [13]. The second is monetary information on environment-related costs, earnings and savings. Based on the explanation of this definition, the researcher sees that the idea in this study, has sufficient criteria in exploring management accounting in the context of zero waste households.

The purpose of this study is to understand how the management of zero waste households is carried out, so that a certain managerial accounting concept (green concept) can be understood, so an ethnomethodological approach is used in this study. Referring to Johnson (2013) who states that the concept of zero waste is a comprehensive management system and is related to lifestyle, in this study, the researcher seeks to find out how zero waste household actors view this lifestyle [12]. This perspective is a paradigm of life that will provide direction in shaping zero waste household management, as a mindset that determines the basics of decision-making.

II. CONCEPTUAL FRAMEWORK

Paradigm dialectics in accounting studies has been widely done at least in the last two to three decades. Sudarma (2010) wrote about the evolution of paradigms in accounting and finance studies, by placing several paradigmatic criticisms dominated by the view of natural science positivism [14]. Swinarti and Triyuwono (2010) stated that solving a problem through knowledge (science) cannot only be approached with one perspective, even thinking or understanding of knowledge is included in making changes [15]. Siskawati and Susilawati (2017) used local wisdom in criticizing and constructing the concept of waste management accountability in the mulatsarira tradition (Bali) [16]. Efferin (2015) wrote about the research agenda in the critical realm to make meaningful changes in the social context of the role of accounting and accountants [17].

In the study of Kelly and Pratt (2006), it shows the need for a paradigm shift in management accounting literature which is considered irrelevant to the context of New Zealand's social society [18]. Frezatti (2007) proposes the need for a balance in management accounting studies between positivism and qualitative, which has been dominated by the Anglo-Saxon view - classical economics [19]. Negari, Sukoharsono, and Djamhuri (2022) proposed a model of spirituality as the soul of corporate social responsibility accounting. Spirituality is the foundation that underlies CSR activities [20]. In the context of green management accounting in the implementation of zero waste households, there must be different ways of managing it, and of course it is also determined by different perspectives. The concept of zero waste, however, is a critical reaction to the environmental situation affected by modern industrialization.

This research aims to understand and explore the ways in which humans (in this case, households) interact with their environment through the concept of zero waste home. Ways and culture form a certain system, where accounting construction is a description of the system in embodying the accounting (management) process in it (Suwardjono, 2013) [21]. Households behave in accordance with their goals through the conception of zero waste in order to interact with the natural environment. Zero waste has certain goals and values that form a certain way, value system and culture. Ethnoecology itself was developed by the author from Garfinkel's ethnomethodology. Ethnomethodology has been widely used as a method of analyzing financial accounting studies. Ethnomethodology studies can be found in Thalib's (2022) management accounting study which examines pricing and Nurhalimah et al (2019) which examines scrap metal business management [22] [23]. Methodological exploration that combines ethnomethodology and Islamic paradigm was also conducted by Thalib (2019) in the study of marriage accounting in Gorontalo culture [24]. In this study, researchers used ecology as the perspective used in describing ecological issues and linkages in waste-free households.

Between nature and humans is a unity (anthropocosmic), which cannot be separated between the two. The environment (nature) is the place where humans are glorified (QS. 7: 10), so maintaining harmony with

nature is a fundamental human task. By glorifying nature, it means that humans glorify themselves (Alfia, 2015) [25]. Environmental issues are an all-time issue in line with the growth of time and the world's population. Humans occupy their environment (nature), take benefits (resources) from it, and handle residues resulting from the fulfillment of their livelihoods, so human treatment of nature determines the extent to which harmonization and living well together can occur.

The basics of ethnoecology come from the science of nations (ethnology). Ethnology is a branch of cultural anthropology (Satria et al, 2020) which studies the principles of humanity in the culture of various ethnic groups [26]. The ethnological method prioritizes the search for information about cultural values and character through observing the ways humans interact with their environment and society (Nurmansyah, Rodliyah, and Hapsari, 2019) [27]. Meanwhile, ecology is a term introduced by Ernest Haeckel, which is a discipline that studies the common life of plants and animals, as a living community that is not coincidental, there is interdependence and interconnectedness (Daldjoeni, 1982) [28]. As stated by Alfia (2018), that between humans and nature is a unity that cannot be separated [25].

III. METHOD

This study is a qualitative study with an interpretive paradigm. In the interpretive view, social assumptions are explained by Chua (1986) that social reality is emergent, subjectively created, and objectified through human interaction [29]. The phenomenon of zero waste households is a social reality created by households that have a high awareness of the environment. Zero waste home management can objectively be understood as a part of the (green) managerial accounting phenomenon. As the purpose of interpretive, this study aims to explain and understand how the actions or ways of zero waste-based households are produced and reproduced.

For this purpose, the data was analyzed using ethnoecology. Data was collected through in-depth interviews, group discussions, observation, and documentation. There are several informants, including individual actors of zero waste households and a Gracefull sister community in Indonesia managed by the main informant as founder. Data analysis uses the stages of indexicality identification, reflexivity, and contextual analysis (Kamayanti, 2020) [30]. In the indexicality stage, the researcher identifies and determines the informants' expressions in the context of implementing zero waste home (what question). The second stage is reflexivity on the indexes found, namely determining the meaning of the index, through understanding the common sense of the community (the question of why an index appears). Third, contextual analysis, namely how an index with the meaning attached to it forms an ecological way of "living" in this case zero waste home.

IV. RESULT AND DISCUSSION

Gracefull Sister Community (GSC) is a community initiated by informant DS as one of the pioneer homestead families (households) in Indonesia. Deborah (2011) explains that homestead is a lifestyle by subsistence agriculture, home preservation of food, and may also involve the small skill production of textiles, clothing, and craft work for household use or sale [31]. The DS family has lived on a farm outside the urban area of Malang City at an altitude of 400 - 700 meters above sea level for more than 10 years. They grow crops to fulfill their daily fresh food needs, provide their own electrical energy needs (solar system), prepare their own basic household needs (such as household cleaners, health care, body care, and so on). Not only for the purpose of self-sufficiency, the DS household also produces organic-based and environmentally friendly products to be sold through the GreenMommy Shop (GMS).

Informant DS provides a lot of sharing, especially to women, whether they are married or not, and introduces how to live a healthy, natural, and environmentally friendly life by maintaining their nature as women through GSC classes. In social media networks or offline meetings, the GSC community discusses and exchanges ideas and problem-solving together in facing the reality of a healthy and nature-friendly household. Not only in the GSC slice, but there are also environmental communities where they interact together to discuss important issues related to the environment to simple things that cover the realities of daily life that need to be dealt with for the purpose of preventing damage and preserving nature, such as Zona Bening or Omah Hijau.

Changing the Paradigm: without changing the paradigm, Zero Waste management will not happen.

Let's start with changing our mindset. Throughout the researcher's interaction with informant DS and based on the documentation obtained by the researcher, changing the paradigm/mindset is the first thing I often heard from the informant. Informant DS stated, "It is about a way of life or lifestyle. As a way of life, changing our mindset is the first important thing. "I want to try something new in my personal space. It's not really about trying. I change, my mind, my heart, my body" (Interview June 2023) Changing (perspective) is the main index that the researcher found in starting a waste-free life. This can also be confirmed in the informants' statements as follows.

"I programmed myself, healthy is the root of beautiful, and if you want a thriving beauty, you want a natural beauty". As a mother (woman), being beautiful is a happiness, to be beautiful, women must be healthy and of course it must be natural. In the context of transforming a toxic-free and zero-waste home, it must be approached with a natural, healthy way of life, where health is not only about oneself, but also with this nature. This is a reflection of caring for oneself, others, and the earth".

The researcher underlines two things, the programming statements in the informants' statements clearly refer to how to control and shape mindsets. This is as the definition of the Cambridge dictionary, programming is defined as constructing context-aware pervasive systems is generally a complex task and involves knowledge engineering, sensor data analysis, inferencing, and application programming. Programming in the way of seeing stated by informant DS, shows a way of life that is in harmony with nature, "natural". Beauty is obtained from a healthy life, and a healthy human is a natural life.

Another index that researchers encountered was living in harmony with fitrah (innate). Every human being is born with their own fitrah and it is a gift from God. I read the informant's writing or heard her say, "Does God like what I do?" What I do is referring to myself according to fitrah, as a woman it is her nature to be a wife and mother. "I program myself to be a wife like before feminism, my role models - great women in Islam, and across cultures and continents in the past not now." "I program myself to be a mother who raises her child in line with fitrah, virtues, sound heart with sustainability in mind". (Interview, July 2023)

The researcher sees that there is a change in the way of seeing oneself as a person - a woman - who seeks to find a self-image (fitrah) that is nature, pure, innate or origin. Looking at this view, the researcher sees a movement (generally) from the influence of the mainstream view of modern women with the influence of feminism. In the concept of living in harmony with nature and holistic, then becoming someone with self-purity according to fitrah is a programming in the mindset that must be instilled in oneself, which means the condition of being one and in harmony with nature.

Schimmel in the introduction to *The Tao of Islam* written by Murata (1999) explains that the position of the feminine masculine is equally important, without cooperation between the two, there will be no new life on earth [32]. In it, Rumi's writings are also reviewed which state that mothers exist everywhere in the cosmos, the earth is like a mother who is fertilized by clouds that produce vegetation. This view shows the intrinsic workings of nature. So in this view shows how the foundation of holistic thinking is laid. In a simpler sense, informants try to place a reflection of nature by placing their respective positions in the family in accordance with the provisions of nature, between husband and wife working together to achieve holistic life goals and in harmony with nature.

Megawangi (1999) explains the meaning of holistic. Holistic can be understood as an idea that the system of the universe must be seen as a whole and not a unity of separate parts, that there is an intrinsic reciprocal relationship between humans and nature (cosmos) [33]. As also explained by Alfia, et al (2015) about the existence of the creation of nature and humans, that nature was created by God for humans (to live in), without humans, nature would not be created and without this universe, humans would not exist [25]. From some of the key paradigms encountered by researchers, we can take the common thread of a holistic way of looking at the world, which is in harmony with nature and in harmony with nature.

The end of this way of seeing is the virtues index. In several group discussions, one of the important things discussed was about the role of humans on earth, as khalifatullah fill ard - God's representative on earth. As described above, an informant once stated "Does God like what I am doing today? Is God smiling at what I am doing?" In one of his interactions with his children, the informant stated, "Would angels like to visit our house, would God like to smile at us, if our house is dirty and messy?" Keeping the house clean, healthy and tidy is one virtue that can be done, it is man's duty to take care of what God has given her, home and family. (Observation July 2023)

The findings above confirm some previous research, such as the study of Negari, Sukoharsono, and Djamhuri (2022) which states that CSR responsibility is based on the spirituality of the actor [20]. Sukoharsono (2012) explained that Luca Pacioli established the basis of recording and accountability of records as part of belief in God, as evidenced by the statement "In The Name of God" found in his book *Summa de Arithmatica* [34]. This is similar to the findings of Smith (2013) who examined the double entry bookkeeping system initiated by Luca Pacioli, the father of accounting. The obligation to pay taxes for citizens is because all things belong to God (Jesus) [35]. Sangster (2018) also found that Pacioli's work was based on belief in God and his humanist beliefs, this is a paradigm shift that occurs in viewing double entry bookkeeping treatises [36].

In the realm of accounting, the grand theory of agency cited from Jensen and Meckling (1976) places the basic human assumptions into five traits, one of which is selfish and self-serving [37]. Of course, talking about virtue is contrary to this basic assumption. Although the theoretical discourse has also developed, such as the emergence of the concept of stakeholder theory which recognizes that there are several stakeholders, the motives in managerial accounting still dwell on legitimacy issues which ultimately talk about the economic interests of agents [38]. If drawn in a critical view of the development of accounting science, Triyuwono (2012)

explains that humans (accountants) are God's representatives on earth, Mulawarman (2010) places humans as 'abd God or Alfia, et al (2015) views humans as insankamil [39] [40] [25].

Exploitation, domination, and power are part of the characteristics of modern humans [33], further explaining that this existence encourages natural destruction, pollution, crime, decreased social solidarity and so on. The way humans view gender relations, which is expressed in the feminism movement, is part of what contributes to the various environmental crises that occur. It is no different from Capra (2002) or Heriyanto (2003) who explain that all kinds of problems that occur in nature and humans are due to a crisis of perception, namely a perspective that keeps humans from performing acts of virtue, either socially or to nature (environment) [41] [42]. One indication of the damage to the biosphere and human life will be something that cannot (difficult) be restored (irreversible).

The perception in question is a view that sees the world as separate and mechanistic system blocks. A view that sees nature only as an instrumental element that only has use value, as the view that was built as the basis of thinking for the capitalist economic system and continues to evolve today. In the view of deep ecology, ecology does not separate humans or anything else from their natural environment, which is fundamentally interdependent and has intrinsic value as one strand of the web of life [41] [43].

It has been discussed above how perception/viewpoint/paradigm is an important element that drives and shapes human actions. Zero waste households can only be done by changing lifestyles, it is a lifestyle. Zero waste talks about how to maintain households from upstream to downstream, so that the transformation of toxic-free and minimal-waste homes can be done.

This can also be clearly confirmed in one of our discussion sessions on waste and fabric/clothing fibers. In this session, we discussed about simple choices and decisions about the contents of the closet, which in fact is a broad life problem. During the discussion session via IG Live on Thursday, June 29, 2023, RR opened a question about the desire to buy clothes: "Have you ever bought clothes that you didn't really need but you bought them or were forced to buy them?" (IG Live, minute 10). This question was answered by OH. "Want to ask me 1.5 years ago or now? I'm wiser now... hahaha... I never used to think, if I buy clothes, how many times will I wear them after I buy them, if I don't wear them, what do I do with them? If I can't take care of it, what should I do? Start decluttering... evaluating the contents of the closet and passing on the contents of the closet to others and it turns out they are happy and I am happy because what we keep in the closet is finally useful for others."

Here there is a statement of "change" in the way of thinking, from never thinking why to buy (clothes) so that it only follows the desire to think and question the purpose of buying and owning clothes. This gives direction to OH to reduce the intention to buy clothes, decluttering, and so on. Changes in thinking change one's behavior patterns. Informant DS has seen the importance of this, he not only does programming to make changes to herself, but also to his children.



Figure 1. Mindset Programming Goal

She stated, "As for my children, I program them to live in harmony with nature, I program them that food comes from the soil, not from the supermarket, so they must have the skills to grow crops and take care of the soil." Building this mindset has been instilled in their children since they were young. This also has a big impact, when AD, the youngest son, drew a picture of his mother watering the plants where the shirt worn by his mother has a heart motif even though his mother does not have a shirt with a heart motif (Figure 1). AD was asked why he drew mommy's shirt with a heart motif while we do not have a shirt with that motif. He replied, "Because mommy does it (watering the plants) with love".

In accordance with the discussion of the results, it was found that changing the perspective is a fundamental way to run (manage) a waste-free household. The perspective (paradigm) provides a frame in the way of thinking that will encourage an action to be carried out in accordance with the existing paradigm frame. Without making changes in the way of seeing (paradigm), then the management of waste-free homes will not be able to be done.

V. CONCLUSION

Shifting the paradigm is the first step in managing zero-waste households. Zero waste-based households are a lifestyle, so changing the paradigm (mindset) is the main direction for households in implementing its management. The perspective in this context is in harmony with the environment, in harmony with innate nature, holistic, and virtuous.

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