

# The Spirit of Nyepi: Philosophy and its Implementation in Green Accounting: A Conceptual Framework

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The purpose of this paper is to explain the concept of the Nyepi holiday in Bali, which can be applied in the world as the application of green accounting in an effort to save the earth. One form of corporate social responsibility is protecting the environment. Can the Nyepi philosophy be implemented in a company as a form of corporate obligation in protecting the environment? This paper provides a conceptual framework on how Nyepi's philosophy, as a green accounting implementation, can be applied by companies and even the world. This paper examines the development of theories and literature related to Nyepi and green accounting. Non-positivistic methods with qualitative designs and ethnographic approaches have been used for this study. Data analysis was carried out by conducting interviews with informants who have s practices, are policymakers, or have an understanding of this concept in Bali. Research on the implementation of Nyepi as part of green accounting has been minimal. The implementation of Nyepi research as part of the green accounting is still limited and yet to be examined. This study gives a conceptual framework on the philosophy of Nyepi as an implementation of green accounting.

**Keywords:** *Nyepi Philosophy, Nyepi Implementation, Green Accounting.*

## Introduction

Businesses and academics around the world agree on the benefits of sustainable development (Mahdi, Mohammad & Rounaghi, 2019). Improving company reputation, boosting brands, and increasing revenue by reducing costs are the main strategic objectives of each entity. Green accounting initiatives and strategies for sustainable development are interesting topics for cross-disciplinary research. Environmental issues become an interesting topic to discuss related to the company's relationship with the environment. Green accounting is a comprehensive tool for introducing environmental considerations into business decisions. The introduction of environmental costs in the accounting system will help companies make decisions that increase long-term profitability and will improve environmental performance for the company. Signalling Theory states how management, who has more information than investors, tries to present information to investors to improve investment decisions so that "good news" and "bad news" can be obtained regarding management actions related to company conditions and investment decisions (Myers, 1989). One of the management strategies is to introduce themselves as a green industry, so it is expected to increase the value of the company.

Environmental issues have come to the attention of companies with the phenomenon of global warming and environmental damage that have driven companies to be more concerned with environmental aspects and show their responsibility to the environment. In this case, the implementation of green accounting can be a management tool to improve environmental performance and further facilitate the disclosure of environmental information as a form of environmental responsibility to corporate stakeholders. At the summit of the United Nations (UN) on climate change in Copenhagen 2009, several experts have predicted that CO<sub>2</sub> carbon emissions might increase in forthcoming decades, which means an increase in global temperatures due to the effects of greenhouse gases. Furthermore, the Carbon Dioxide Information Analysis Center (CDIAC) (2017) released CO<sub>2</sub> carbon emission data, which explains that since 1751, more than 400 billion metric tons of carbon have been released into the atmosphere from fossil fuel consumption and cement production. Half of these fossil-fuelled CO<sub>2</sub> emissions have occurred since the late 1980s. The estimated 2014 global fossil fuel carbon emissions, 9855 million metric tons of carbon, represent the highest level of all time, and an increase of 0.8% from 2013 emissions. The slight increase continues the three-year annual growth trend of under 2% per year. Globally, liquid and solid fuels accounted for 75.1% of emissions from burning fossil fuels and cement production in 2014. Combustion of natural gas accounted for 18.5% (1823 million metric tons of carbon) of the total emissions from fossil fuels in 2014. This reflects the gradually increasing use of global natural gas. Emissions from cement production (568 million metric tons of carbon in 2014) more than doubled in the last decade and now represent 5.8% of global CO<sub>2</sub> released from burning fossil fuels and cement production. Gas combustion, which accounted for about 2% of global

emissions during the 1970s, now accounts for less than 1% of global fossil-fuel release (Boden, 2017).

Based on the facts above, countries promised to reduce their emission growth rates. Some countries such as China, France, Germany, and the UK are quite aggressive in investing in renewable energy. India has also started investing in green energy, but the use of coal is still very dominant in the country. India is the only G20 country to declare that it will stop selling fossil fuel cars by 2030. Canada, France, and Britain have also made plans to stop using coal as an energy source. Germany, Italy, and Mexico are also considering taking the same step. The European Union will reduce emissions by 20% from 1990 levels, but if an international agreement is reached, the emission reduction target will be increased to 30% ([www.bbc.com/indonesia](http://www.bbc.com/indonesia), 2019). The Turkish government has a unique approach to the issue and is designing a plan to hold a special national holiday to plant trees.

Indonesia has Bali, which is known to the world as the Island of the Gods. Bali has a unique holiday called Nyepi. Nyepi is the only Hindu holiday nationally closed in Indonesia. Unlike the Feast Day, which is generally celebrated with excitement, Nyepi is celebrated with silence and turning off all activities. The philosophy of Nyepi itself is to balance humans (microcosms) and the universe (macrocosms). Microcosm and macrocosm are ancient Greek Neo-Platonic schemes that see a repetition of the same pattern at every level of the cosmos, from the largest size (macrocosm or universe level) to the smallest size (microcosm or sub-sub atomic or even metaphysical level) (Conger, 1922).

Nyepi has indeed been proven to reduce emissions.. Information from the Bali Meteorology, Climatology, and Geophysics Agency previously stated that monitoring results showed anthropogenic effects on increasing greenhouse gas (GHG) concentrations reaching 33%. This means that on Nyepi, there is a reduction in GHG emissions by an average of 33 percent. Regarding global warming, it is necessary to pay attention to two parameters, namely an increase in temperature and a concentration of GHG in the atmosphere. The Meteorology, Climatology, and Geophysics Agency examines five areas on the island of Bali, namely Denpasar, Bedugul-Tabanan, Karangasem, Singaraja, and Negara-Jembrana. This research was carried out among them by directly using the digital Wolf Pack Area Monitor and IRIS 4600 Continuous Analyser. This tool measures the concentration of greenhouse gases per hour, with parameters for carbon dioxide (CO<sub>2</sub>) and nitrogen dioxide (NO<sub>2</sub>). Monitoring at these locations aims to measure pollutants and emissions before, during Nyepi, and afterward. Observation of greenhouse gases in Bali during Nyepi, and their comparison with Bali on ordinary days, shows the magnitude of the influence of human activities on nature and its contribution to the increase in greenhouse gases, especially CO<sub>2</sub> (Suriyani, 2017).

In a global context, the Nyepi concept on a shorter scale was proposed as an initiative to reduce emissions by several non-governmental organisations and communities in Bali during

the Climate Change Conference (COP) 13 United Nations Framework Convention on Climate Change (UNFCCC) in Nusa Dua in 2007. This campaign is called World Silent Day (WSD), inviting residents to reduce energy use activities for four hours every March 21 since 2008. World Silent Day is a joint community movement to save the earth. WSD is a moral movement to make room for the earth to breathe, even if it is only for a day.

In 2013, Earth Hour was conducted simultaneously throughout the world on March 23, 2013, at 20:30 to 21:30 local time. Participants support Earth Hour by turning off electricity for one full hour. More than two million people and 2,000 business people in Sydney took part in the 2007 Earth Hour event for the first time. Famous tourist icons in Sydney are turned off for an hour, including the Harbor Bridge, Sydney Opera House, and Luna Park. Even the Coca-Cola ad on Kings Cross has also been turned off for the first time since the 1970s. The World Wide Fund for Nature (WWF) initiative with Earth Hour is aimed at encouraging hundreds of millions of people to turn off their lights for one hour, on the same night, to provide awareness about world energy conservation and global warming. Earth Hour in 2012 has been supported by more than 6,950 cities and 152 countries worldwide. Some experts say that Earth Hour will not have an effect on overall carbon emissions because after electricity is revived, it will use existing resources to restore energy as before, and this needs more resources, so what might be trying to be save instead becomes wasteful.

Research to examine the effect of corporate environmental accounting on corporate sustainability has been carried out among others by Rounaghi (2019) who found that the calculation of gross domestic product (GDP) can contribute to raising awareness of sustainability issues among government/national policymakers. This tends to concentrate on rapid economic development across countries. Susse Georg & Lise Justesen (2017) found a strong relationship with environmental accounting to the performative role of energy accounting in enacting the future. In contrast, Ching-Hsun Chang & Yu-Shan Chen (2013) found that the identity of a green organisation would positively influence the performance of green innovation. Besides, the identity of green organisations can positively influence the performance of green innovation indirectly through environmental commitment and the legitimacy of environmental organisations. Furthermore, the authors found that the identity of green organisations, environmental commitment, the legitimacy of environmental organisations, and the performance of green innovation from small and medium-sized companies (SMEs) was lower than those of large companies in Taiwan. While different results are shown from Chaudhary's research (2019). The results show a very low level of implementation of various Green Human Resources Management (GHRM) practices in the sample car organisation. Among the five GHRM practices, an average score of 3 for green training and development and green employee involvement. Different results were also revealed in a study conducted by Qing Ye and Aaron Tkaczynski (2018). Based on a sample

of 410 students in South East Queensland, Australia, three factors for students' environmental trust were determined.

Furthermore, students' concern for the environment comes from environmental vulnerability. Students' beliefs do not directly influence their decision to participate in events that focus on the environment or their awareness of the theme of Earth Hour. However, environmental vulnerability affects students' intentions to participate in upcoming Earth Hour events. The purpose of this study is to explain the philosophy of the Nyepi holiday in Bali, from the perspective of microcosms and macrocosms, and their implementation in green accounting as one form of corporate social responsibility. The Nyepi implementation philosophy can be implemented in the company as a form of corporate obligation in protecting the environment. This research can provide a conceptual framework on how Nyepi's philosophy as a green accounting implementation can be applied by companies in Indonesia and even the world.

## **Literature Review**

### ***Tri Hita Karana***

Hinduism teaches about the concept of Tri Hita Karana, which means three causes of well-being, namely Parhyangan, Pawongan, Palemahan. Parhyangan. This means that humans should maintain harmony with God. This can be implemented through religious ceremonies, prayers, worship, and others. Pawongan means that humans should maintain harmony between people, as we know that humans are social beings who need each other through the interaction of mutual tolerance and good communication in society. Palemahan means that humans should maintain harmony with nature or the environment, for example, maintaining the preservation of nature to maintain its beauty.

Hindus believe that when we give service to the universe, the universe will give its best service to us. An example of this is the natural disasters that occur due to human activity including illegal logging that causes landslides, floods, depletion of the ozone layer resulting in sun damaged skin, and air pollution which includes the spread of viruses. However, when the natural environment is maintained, the trees planted will provide the oxygen and help us filter out the air pollution we breathe.

The concept of Hindu teaching about Tri Hita Karana is reinforced by the concept of Tat Twam Asi, which means "I am you, and you are me". This means that humans, plants, animals, and the entire contents of the universe are a single entity (Brahman, DATE). In the same way when one of our organs are injured, all organs will feel the pain, so does other life. Therefore, it is very important for us to maintain balance to create harmony and prosperity.

### ***Tat Twam Asi***

Sloka excerpts in Candogya Upanisad are often expressed by various groups, especially in the relationship of harmony between people. Tat twam asi is metaphorical because it is a secret teaching about Atman and Brahman, which has now been grounded into ethical teaching as a foundation and foundation for behaviour. Interpreted at a social level, Tat twam asi means that “You are me, I am you”, and this makes the social horizon that humans are in the same position to respect each other and love each other. Thus crime, cheating, dishonesty to his true fellow by insulting, slandering, hurting others is defaming ourselves.

The teachings of Tat twam asi overshadow "briuk sapanggul, salunglung sabayantaka, paras paros and asah asih asuh," which is a noble value that other people are ourselves too. However, that does not also mean what becomes and or is in other people and immediately becomes ours. The principle, in this case, is human rights as human beings who live in mutual respect, because humans are called humans when there are social relations (relationships, associations). In short, theologically that Tat twam asi means I am you and you are me (Wartam, 2015).

### ***Sustainable Development***

Sustainable development is defined as development that meets current needs without reducing the ability of future generations to meet their own needs (Hansen & Mowen, 2008). Something that companies must do is to link eco-efficiency with sustainable development. The present generation must be responsible for the fate of the next generation. Continuous development initially requires high initial costs, which can have an impact on decreasing the company's competitive advantage. Especially, companies in developed countries get pressure on environmental problems differently from companies in developing countries (Basuki, 2015). However, Nidumolu, Prahalad & Rangaswami (2009) stated that making our operations sustainable and developing environmentally friendly products put us at a disadvantage. This is a contradictory situation, on the one hand, as consumers demand environmentally friendly products. On the other hand, it causes an increase in costs, and of course, customers do not want to pay more for these products. Therefore for sustainable development, companies are directed to compete and innovate in production activities, but still, achieve the ultimate goal of eco-efficiency is cost reduction and competitive advantage.

### ***Green Accounting***

Burhany (2014) states that if a company wants to improve its environmental performance, accounting must be involved to carry out the function of collecting, calculating, analysing, and reporting environmental costs and other transactions related to the environment.

Therefore, it can be used by management to manage environmental aspects. The primary purpose of environmental accounting is to correct the information gap that arises because environmental costs and damage are not identified, and the use of this information to support business decisions.

### *Nyepi*

Nyepi comes from the word quiet (silent). Nyepi Day is a Hindu New Year celebration based on the calendar, which began in 78 AD. Unlike the New Year celebrations, the Saka New Year in Bali starts with solitude. There was no activity, as usual. All activities were abolished, including public services, international airports, ports, and public services (except hospitals). The main objective of Nyepi is to appeal to Ida Sang Hyang Widhi Wasa (God Almighty), to purify the microcosm (human) and the Great Bhuana/macrocosm (the universe). On this day, Hindus carry out Chess Brata Penyepian consisting of observing geni (no fiery/not using and or igniting fire), observing the work (not working), observing the environment (not traveling), and observing the auction (not engaging in entertainment). Moreover, for those who are also able to practice tapa, brata, yoga, and semadhi.

### *Microcosm and Macrocosm*

The microcosm in Hindu philosophy in Bali is human nature (the human body), which is believed to be part of the Buana Agung (universe). What is in the universe and how it works is, in principle, the same as what is in the human body, such as the flow of rivers, mountains, forests. The human body also owns all the natural wealth. For example, river flow is like blood flow in the human body where if the river flow is obstructed, it will result in flood disasters, damaging human life, the same thing if blood flow is obstructed, it will cause the human body pain. For this reason, Hindus will always look after and love their nature, like how he looks after and loves his own body. This is implied in Bhagavadgita III, 33:

“As a wise person moves according to his nature, so too creatures follow nature. What is the use of the detention of lust (Mantra, 1970)?”

### *Research Methods*

The study was conducted with non-positivistic methods with qualitative designs and ethnographic approaches. Data analysis was carried out by conducting interviews with informants who have understanding, practice, and policymakers in Bali (Pandita, Humanist, CEO of the company, and the Governor). This method helps to analyse research data, check the validity of the data, and check or compare data requirements.

## Results and Discussion

In Balinese society, initiation ceremonies are generally carried out during the transition period, both to the microcosm and the macrocosm universe. This is because the Balinese consider that the transition period is sensitive when it is easy to bring danger or undesirable things so that during the transition period, it is necessary to hold an initiation ceremony. The process of conducting a series of Nyepi ceremonies in Bali is coordinated and overseen by each Head of the Customary Village together with his staff based on general guidelines made by Parisada Hindu Dharma Level I Bali.

During Nyepi, electricity on the island of Bali is turned off. Additionally the internet network was also turned off. It could be said, during the Nyepi holiday, the area of Bali is like a dead city. Public facilities do not operate. However, not all activities stop. There are still several places that are allowed to operate—health services such as hospitals. On Nyepi Day, no Balinese people are roaming the streets. The majority of the people will stay at home or in a temple. This condition will automatically save on fuel consumption and consumption. In 2017, thanks to the 24-hour Nyepi procession, Pertamina has saved as much as 3,000 kilolitres of oil. This figure is a mixture of 2,300 kilolitres of premium and 700 kilolitres of diesel.

Meanwhile, quoted from Tribune News, Nyepi celebrations made two power plants in Bali inoperable, namely at Pemaron Steam Power Plant and Gilimanuk Gas Power Plant. Termination of this operation also saves diesel fuel reaching 500,000 litres, or equivalent to 3 billion rupiahs. Also, electricity is a taboo during Nyepi ceremonies. For 24 hours, the Balinese Hindu community did not turn on the lights, watch tv, or use other electrical devices. Thus, this religious ceremony is very helpful in efforts to save electricity resources. The Earth Hour Community Coordinator stated that during the Nyepi holiday, electricity savings in Bali reached 60 percent. The amount is equivalent to 290 megawatts, which, if poured out, reaches 4 billion rupiahs.

During the Nyepi celebration in 2019, the Bali State Electricity Distribution Company (UID) State Electricity Company predicts that there will be a decrease in peak electricity usage during Nyepi. The amount reaches 35% to 40%. According to Swiranata (2019), hotels that use the most dominant electricity also decreased by 25%. It is predicted that the peak electricity load during Nyepi will drop to 538.6 megawatts (MW). Then, for 24 hours on Nyepi, there were no airlines at I Gusti Ngurah Rai Airport in Bali that operated the aircraft. To respect and maintain the peace of the people who worship, all flights are cancelled. With the termination of airport operations, operational costs will also be more efficient. In one day, the airport claimed to save up to One hundred fifty-four million Rp in electricity costs.



Additionally, Ngurah Rai Airport also saved 17 million rupiahs in water usage costs and 12 million rupiahs in telephone costs.

Community activities in Bali during Nyepi is almost non-existent. All machine activity was stopped. The impact is that pollution generated during the Nyepi day, is almost nothing. Positive impacts can also be felt, namely reduced emissions. Air pollution caused by carbon dioxide emissions from the transportation sector has been reduced by 20,000 tons. When Nyepi is occurring, Balinese people spend more time at home and remain silent. The majority of shops are also closed at all. Based on these two conditions, the researchers are confident that the consumption of plastic-based products will decrease. It certainly helps the government's efforts to reduce the amount of plastic waste. However, official data and information have yet to be found regarding the exact amount of reduction in plastic waste that has occurred throughout Nyepi. Nyepi is not just a religious ceremony, it also has a positive impact on the surrounding environment. The reason is that the essence of the Nyepi day is to create holiness in nature and the human self. Although the Nyepi holiday looks very quiet, it turns out to be several advantages.

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