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BALE, AWIQ-AWIQ, AND BESIRU: An Ethnography of Sasak Local Wisdom in Sustainable Development Goals Accountability among Housing Developers on Lombok Island

Yusli Mariadi[1], Nungki Kartikasari[2]

[1,2,3,4,5] University of Mataram, Indonesia

ABSTRACT

Technically and normatively oriented models of accounting integration based on the Sustainable Development Goals (SDGs) risk reducing the financial accountability of housing developers to a mere recording mechanism, failing to capture the local meanings and practical rationalities that sustain such practices in everyday life. This article employs a qualitative ethnographic approach, combined with ethnomethodology as an analytical technique, to understand how the local wisdom of the Sasak community on Lombok Island can be read as an interpretive lens on SDG-related financial accountability among housing developers, taking two developers in West Lombok Regency, PT Nata Alam Raya and PT Meka Asia Properti, as illustrative loci. The primary data for this study derive from an in-depth reading of three academic sources on Sasak traditional architecture and settlement Pawitro (2011), Sukawi and Zulfikri (2010), and Sahira et al. (2023) analyzed thematically to trace the meaning of accountability and its links to SDG targets. The findings show that the institutions of awiq-awiq, kemalik, and besiru, the principles of dwelling self-reliance (kemandirian berhuni), and material practices such as belulut have functional counterparts in modern housing-development activities ranging from site feasibility assessment and open-space management to local labor absorption and sustainable material selection that can be explicitly linked to SDG Goals 6, 8, 11, 12, and 15, as well as to specific line items in the Statement of Financial Position, the Income Statement, and the Notes to the Financial Statements of developers. This article contributes an interpretive framework that links local-wisdom-based accountability with formal accounting structures, complementing the regulation-based conceptual model developed at the earlier stage of this research.

Keywords: *ethnography; Sasak local wisdom; accountability; sustainable development goals; financial statements*

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CORRESPONDING:
Name : Nungki Kartikasari
E-mail: nungkikartikasari@unram.ac.id

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INTRODUCTION

The earlier stage of this research produced a conceptual model mapping SDG indicators for Goals 11 and 12 onto the standard accounting line items of housing *developers*, developed through a review of accounting regulation (PSAK 44/72, POJK 51/2017) and a comparative analysis of sustainability-reporting practices among listed national property issuers (Otoritas Jasa Keuangan, 2017). That model was built from the standpoint of regulators and accounting standards (an *etic* perspective), and therefore left unanswered the question of how housing *developer* managers in Lombok, in their day-to-day interactions with contractors, customers, customary leaders, and village governments, make sense of and practice accountability for the environmental and social costs of their projects.

This gap becomes more concrete when traced through the context of two *developers* in West Lombok Regency, PT Nata Alam Raya and PT Meka Asia Properti, both of which operate in areas historically settled by Sasak customary communities and target a similar market segment tropical-style housing for the millennial generation, with a mix of subsidized and commercial units. These two *developers* are used as illustrative loci to ground the discussion of Sasak local wisdom in a real sector context in West Lombok, without any intention of drawing definitive conclusions about their internal accountability practices such conclusions would require primary data from interviews and field observation that fall outside the scope of this article.

The socio-cultural context of Lombok Island enriches this study. The Sasak the majority indigenous group of Lombok hold a long tradition of practicing collective accountability over shared resources through customary institutions and architectural knowledge passed down across generations. *Awiq-awiq*, the customary rules governing the use of land, forests, and coastal resources, function as an effective instrument of environmental regulation because they rest on collective awareness (Sanofa & Sarjan, 2024). *Kemalik*, the customary prohibition against entering or damaging sacred areas, has proven effective in preserving the customary forest of Sade Hamlet because the associated sanctions are commonly believed and upheld (Mansur, 2023). *Besiru* and *banjar*, institutions of reciprocal mutual assistance, serve as mechanisms for distributing social responsibility without direct material incentive (Murdi, 2018), and function as a social-control mechanism grounded in collective

agreement (Ardiansyah & Hidayat, 2024). Beyond these social institutions, traditional Sasak architecture as documented by Pawitro (2011), Sukawi and Zulfikri (2010), and Sahira et al. (2023) embeds principles of dwelling self-reliance that, when read through the lens of modern housing development, turn out to be strikingly parallel to the stages of feasibility assessment, environmental management, and social accountability demanded by present-day regulation.

The tradition of interpretive accounting research in Indonesia known as "multiparadigm accounting" has demonstrated the capacity of ethnography and ethnomethodology to uncover culturally grounded dimensions of accountability that normative accounting models fail to capture. Thalib et al. (2021) revealed that sales-accounting practices in a traditional market in Gorontalo are driven by local cultural values. Kamayanti and Ahmar (2019) traced accounting in Javanese tradition. Sopanah et al. (2024) reinterpreted accounting practice through the lens of Bantengan art. This research tradition constitutes the methodological precedent for this article's application of ethnography to the context of Sasak local wisdom, a context not yet widely touched by accounting research.

Building on the foregoing, this article addresses three questions: (1) how can the three main academic sources on Sasak architecture and settlement Pawitro (2011), Sukawi and Zulfikri (2010), Sahira et al. (2023) be reinterpreted from the perspective of accountability and the SDGs; (2) how can elements of Sasak local wisdom be explicitly linked to modern housing-development activities, SDG targets, and the line items of *developer* financial statements; and (3) what theoretical contribution does this linkage offer to the literature on culturally grounded sustainability accounting. This article aims to produce an interpretive framework that ties these three elements together as a whole, complementing the regulation-based conceptual model developed at the earlier stage of this research.

LITERATURE REVIEW

2.1 Ethnography and Ethnomethodology as an Interpretive Approach

Ethnography, as a qualitative research design emphasizing deep, sustained engagement with the field in order to understand the meanings and cultural practices of a group from within, serves as the overarching approach of this article.

Ethnomethodology introduced by Garfinkel (1967) as the study of the methods ordinary members of society use in everyday life to produce and *account for* their own actions is used as the analytical technique. Three ethnomethodological concepts are relevant here: *members' methods* (the practical methods actors use to accomplish and account for their everyday work, including building and maintaining a house), *indexicality* (the meaning of an action depends on the specific context in which it occurs), and *accounts* (the verbal explanations actors give for their actions, which serve as the primary unit of analysis when re-reading informant quotations reported in the three sources examined).

2.2 Stakeholder Theory and Accounting as an Enabling Condition for the SDGs

This article links Stakeholder Theory, in the broadened sense articulated by Freeman and Dmytriyev (2017) regarding accountability to the full range of stakeholders not shareholders alone with Bebbington and Unerman's (2018) argument that accounting is an enabling condition for achieving the SDGs. This article adds the premise that such an enabling condition need not take the form of a formal accounting system alone; it may equally take the form of local knowledge and institutions that have already functioned effectively at the cultural level, long before formal sustainability accounting frameworks were introduced.

2.3 Sasak Local Wisdom: A Brief Overview

1. *Awiq-awiq* customary rules governing the use of land, forests, and coastal resources, grounded in collective agreement (Sanofa & Sarjan, 2024).
2. *Kemalik* the customary prohibition against entering or damaging sacred areas, upheld through commonly believed sanctions (Mansur, 2023).
3. *Besiru*/*banjar* reciprocal mutual assistance as a social-moral obligation and social-control mechanism (Murdi, 2018; Ardiansyah & Hidayat, 2024).

These three institutions form the backdrop for the in-depth reading of the three sources on Sasak architecture and settlement in this article.

RESEARCH METHOD

This article adopts a qualitative approach with an ethnographic design, positioning the researchers as close readers and interpreters of textual data recording Sasak cultural practices and meanings, as the initial stage of a phased research plan to be followed by primary data collection (participant observation and in-depth interviews) at a later stage. The primary data for this article are three academic sources specifically examining traditional Sasak architecture and settlement: Pawitro (2011) on the principles of local wisdom and dwelling self-reliance, Sukawi and Zulfikri (2010) on the adaptation of Sasak architecture to tropical climate conditions in Sade Traditional Village, and Sahira et al. (2023) on values and meanings in the *bale tani* traditional house in Sade Hamlet, compiled from direct interviews with local customary figures.

The analysis proceeds in three stages. First, a thematic reading of the three sources to identify elements of local wisdom relevant to housing development encompassing social institutions (*awiq-awiq*, *kemalik*, *besiru*), the principles of dwelling self-reliance (choice of timing, location, and green landscaping), and material and constructive practices (*bale* architecture, *belulut*). Second, linking each element to its counterpart in modern housing-development activity and to the relevant SDG targets. Third, further linking these elements to specific line items in the Statement of Financial Position, the Income Statement, and the Notes to the Financial Statements of housing *developers*, drawing on the accounting structure identified at the earlier stage of this research (PSAK 44/72). Two *developers* in West Lombok Regency, PT Nata Alam Raya and PT Meka Asia Properti, are included as illustrative loci through public profiles sourced from official websites, social media, and local news coverage this data is descriptive-factual in nature and is not used to draw conclusions about the internal accountability practices of either company.

As a methodological limitation, this article has not yet involved interviews or direct observation of *developer* managers or Sasak customary figures; the interpretive framework produced is a working hypothesis constructed from a synthesis of the literature, and requires further testing through primary data at the next stage of research.

RESULT AND DISCUSSION

4.1 Brief Profile of Two Developers as Illustrative Loci

PT Nata Alam Raya is a housing *developer* located in Kuranji Dalang, Labuapi Subdistrict, West Lombok Regency, with the Nata Alam Mavilla and Pertokoan Nata Alam III projects, which adopt a “mini vacation home” concept in a tropical style targeting the millennial and Generation Z segments, and which partners with BTN Syariah for mass mortgage financing. PT Meka Asia Properti is located in Terong Tawah Village, Labuapi Subdistrict, West Lombok Regency, registered with the GAPENSI and REI associations, with the *Living Asia*, *Melanesia*, and *Green Asia* cluster projects including a development that combines subsidized and commercial housing units within a single area. Both *developers* operate in the same subdistrict, target similar market segments, and are both located in areas that historically constituted Sasak customary settlement territory characteristics that make them relevant illustrative loci for grounding the discussion of local wisdom in the following section, without any claim to primary data on either company’s internal practices.

4.2 In-Depth Study of Three Main Sources: Accountability, the SDGs, and Meaning

This section rereads the three sources in depth not merely quoting them in passing asking the same three questions of each: what does the source reveal about Sasak accountability, how does that finding resonate with SDG targets, and what meaning can be drawn for how present-day *developers* understand their own responsibilities.

4.2.1 Pawitro (2011): Dwelling Self-Reliance as Pre-Regulatory Accountability

The most substantive contribution of Pawitro (2011) is its documentation of three principles of dwelling self-reliance (*kemandirian berhuni*) among the Sasak of West Lombok: choosing the time to build (guided by the *papan warige*, drawn from the Tapel Adam and Tajul Muluq almanacs, with clearly designated auspicious and forbidden months), choosing the location (avoiding former hearths, former rubbish sites, former wells, positions facing a ‘skewer road’ (*jalan tusuk sate*), and requiring uniformity of orientation and size with neighboring houses violation of which is termed *maliq-lenget*, a breach of taboo), and choosing the green landscaping (eight species of tree are forbidden near the house, including a prohibition on planting deep-rooted

trees such as jackfruit, believed to damage the foundation).

In terms of accountability, these three principles show that the Sasak have long practiced a form of pre-construction accountability enforced not by formal law but by social sanction and shared belief a mechanism that, in ethnomethodological terms, functions as a *members' method* ensuring that every act of house-building can be accounted for to both neighbors and ancestors alike. In terms of the SDGs, the principle of avoiding sloped land prone to landslides resonates with Target 11.b (reduction of disaster risk), while the prohibition on planting deep-rooted trees near foundations is a form of structural risk-mitigation knowledge relevant to Target 11.c (resilient buildings). The meaning to be drawn is that what appears in modern *developer* practice as a site feasibility assessment in fact has a functional counterpart that the Sasak had already practiced long before the term itself was coined expressed in a spiritual rather than technocratic vocabulary.

4.2.2 Sukawi and Zulfikri (2010): Climate Adaptation as Ecological Accountability

Sukawi and Zulfikri (2010) focus on Sade Traditional Village and find that residents deliberately chose hillsides unsuitable for cultivation as settlement land, precisely because fertile flat land had to be reserved for farming a spatial-planning decision that explicitly prioritizes the community's food security over ease of construction. The study also documents the technical details of tropical humid-climate adaptation: a stilt form to avoid dampness and termite attack, an alang-alang thatched roof that absorbs midday heat and retains warmth at night, loosely woven bamboo walls for ventilation, and timber joints made without iron nails, using wooden pegs and wedges instead.

In terms of accountability, this finding demonstrates a form of ecological responsibility embedded in the spatial decision itself the Sasak held their choice of settlement location accountable to collective food needs, not merely to individual comfort. In terms of the SDGs, the decision to reserve fertile land for agriculture speaks directly to Target 11.a (urban-rural linkages and food security), while the climate-adaptive details stilts, roof, ventilated walls speak to Target 11.6 (environmental quality of settlements) and Target 12.2 (efficient use of resources, since every climatic solution was achieved without mechanical energy). The meaning to be drawn poses a pointed question for present-day *developer* practice: if Sasak ancestors were willing to choose harder-to-build land in order to protect farmland,

how do today's *developers* account for their preference for flat land, which is often precisely the productive farmland at stake?

4.2.3 Sahira et al. (2023): Accounts from the Residents of Sade as Ethnomethodological Evidence

Unlike the two preceding sources, which rely on observation and literature review, Sahira et al. (2023) offer something methodologically more valuable to this article: direct quotations from informants identified as Pak Pano and Pak Thalib in their report who themselves explain why the floor of a house is mopped with buffalo dung in the morning and evening (a practice called *belulut*: so that the smell will not be noticed by guests, while also removing dampness and repelling mosquitoes, and on certain ceremonial occasions required for the space to be considered sacred), why the stairway of a *bale tani* house originally had three steps and later became five (following the shift in belief from *wetu telu*, a syncretism of animism, Hinduism, and Islam, toward the five pillars of Islam), and why the roof is built low with a narrow door (so that guests must bow, as an expression of mutual respect, while symbolizing the greatness of God and the equal standing of all human beings).

This is precisely what Garfinkel (1967) means by *accounts*: verbal explanations that render everyday action sensible and accountable to fellow community members, without requiring any formal accounting or regulatory framework whatsoever. In terms of accountability, the value of mutual assistance documented by Sahira et al. (2023) when a resident's house is damaged, neighbors voluntarily weave new thatch and replace bamboo walls without expecting material compensation is the most concrete embodiment of the *besiru* institution discussed in Section 2.3. In terms of the SDGs, the *belulut* practice livestock waste processed into a functional flooring material rather than discarded as waste is a direct illustration of a circular economy, speaking to Targets 12.2 and 12.5, while the mutual-assistance house repairs speak to Goal 8 and Target 11.3. The meaning to be drawn is that this wealth of *accounts* residents able to explain, in a coherent and orderly way, both the functional and philosophical reasoning behind every material decision about their homes offers methodological hope for the primary-data stage of future research: if *developer* managers in West Lombok, when asked the reasons behind their project's technical decisions, are able to give *accounts* that resonate with a similar logic, the interpretive argument of this article gains firm empirical grounding.

4.3 Research Findings: Linking Sasak Local Wisdom, Housing-Development Activities, the SDGs, and Financial Statements

This research reveals a consistent pattern: elements of local wisdom with a social dimension (*besiru*, communal facilities) tend to link to Income Statement items and non-financial Notes disclosures, whereas elements with a physical-environmental dimension (*kemalik*, *bale* architecture, *belulut*, green landscaping) link more often to Balance Sheet and Cost of Goods Sold items that can be quantified monetarily. This pattern confirms the argument of Larrinaga and Garcia-Torea (2022, as cited at the earlier stage of this research) that conventional accounting more readily captures the physical dimension of sustainability than its social dimension a gap that, in the Sasak context, could potentially be filled by narrative disclosure in the Notes to the Financial Statements, as proposed in the conceptual model developed at the earlier stage.

Table 1: a framework linking between cultural wisdom, the global sustainability agenda, and formal accounting structure.

Sasak Local Wisdom	**Traditional Meaning/Function**	**Counterpart in Housing Development**	**SDG Targets**	**Related Financial Statement Item**
Awiq-awiq	Customary rules governing the use of land, forests, and coastal resources, grounded in collective agreement	Delimiting project land use and internal site zoning	**11, 12**	Balance Sheet: Land held for development (compliance status with land-use boundaries); Notes: land-use policy disclosure
Kemalik	Customary prohibition on	Decision to leave open	**11.6, 12.5, 15**	Balance Sheet: Fixed

Sasak Local Wisdom	Traditional Meaning/Function	Counterpart in Housing Development	SDG Targets	Related Financial Statement Item
	entering/damaging sacred areas, with commonly believed sanctions	green space or undeveloped areas		assets – public facilities & green open space; Notes: area and value of green space handed over
Besiru/Banjar	Reciprocal mutual assistance, a social-moral obligation rather than a material transaction	Local labor absorption and non-cash contributions to the community	**8, 11**	Income Statement: Wages & salaries expense – local labor; Notes: number of local workers
Dwelling Self-Reliance – Timing	Choice of building time guided by the papan warige almanac	Scheduling of project phases and licensing processes	**11.a**	Notes: revenue-recognition accounting policy (PSAK 72) by project stage
Dwelling Self-Reliance – Location	Choice of location avoiding fertile land, former	Site feasibility assessment and project	**11.a, 11.b, 15**	Balance Sheet: Land held for

Sasak Local Wisdom	Traditional Meaning/Function	Counterpart in Housing Development	SDG Targets	Related Financial Statement Item
	wells/rubbish sites, landslide-prone slopes	environmental impact analysis (AMDAL)		development (feasibility-study costs capitalized); Notes: AMDAL findings
Green Landscaping	Prohibition on planting deep-rooted trees near the foundation	Geotechnical study and foundation design against structural risk	**11.c**	Project development expense – geotechnical and structural study sub-item
Bale Architecture	Local materials (bamboo, timber, thatch), joints without iron nails, earthquake-adaptive	Selection of local materials and earthquake-resistant housing design	**11.c, 12.2**	COGS – local-material sub-item; Development expense – earthquake-resistance certification
Belulut	Livestock waste processed into a functional flooring hardener	Utilization of construction waste and material efficiency	**12.2, 12.5**	COGS – material-efficiency sub-item; Notes: disclosure of

Sasak Local Wisdom	Traditional Meaning/Function	Counterpart in Housing Development	SDG Targets	Related Financial Statement Item
				waste utilization
Communal Facilities (Well, Beruga)	Well as a freely accessible public facility; beruga as a communal deliberation hall	Provision of shared social facilities (clean water, community hall)	**6, 11.3**	Balance Sheet: Fixed assets – social facilities; Development expense – social facilities

Table 1. Research findings: links among Sasak local wisdom, housing-development activities, SDG targets, and developer financial-statement line items (synthesized from Pawitro, 2011; Sukawi & Zulfikri, 2010; and Sahira et al., 2023, mapped onto the accounting structure of PSAK 44/72).

4.4 Discussion: Synthesis and Theoretical Contribution

The findings of this article both reinforce and extend Bebbington and Unerman's (2018) argument that accounting is an *enabling condition* for achieving the SDGs. Where Bebbington and Unerman emphasize the importance of accounting in general, this article shows that such an *enabling condition* can equally take the form of local knowledge and institutions that have already functioned effectively at the cultural level Sasak dwelling self-reliance, for instance, is structurally parallel to the site feasibility studies demanded by modern development regulation, differing only in vocabulary and enforcement mechanism. This finding also responds to Larrinaga and Garcia-Torea's (2022) critique of conventional accounting's difficulty in capturing circular-economy logic: the *belulut* practice shows that this logic has long been practiced materially within Sasak culture, well before the terms "circular economy" and "environmental accounting" were academically coined.

Compared with the tradition of multiparadigm accounting research in Indonesia Thalib et al. (2021) on the traditional market of Gorontalo, Kamayanti and Ahmar (2019) on Javanese tradition, Sopanah et al. (2024) on Bantengan art the contribution of this article lies in its explicit linkage to both formal accounting structure (Balance Sheet, Income Statement, and Notes line items) and the SDG framework simultaneously, rather than merely showing that local cultural values influence accounting practice in general. Table 1 in Section 4.3 offers a more precise unit of analysis linking specific cultural concepts to specific account items that can potentially be tested and refined further through primary data at the next stage of research.

The practical implication for housing *developers* in West Lombok, including PT Nata Alam Raya and PT Meka Asia Properti as illustrative loci for this article, is that the framework in Table 1 can be used as a working instrument (a coding sheet) when preparing an SDG Contribution Note as proposed in the conceptual model developed at the earlier stage offering a vocabulary and reference framework more grounded in the local context of Lombok, compared with directly adopting the sustainability-reporting frameworks of national listed issuers, which remain distant from the local cultural context.

CONCLUSION AND SUGGESTION

This article draws three conclusions. First, an in-depth reading of three academic sources on Sasak architecture and settlement Pawitro (2011), Sukawi and Zulfikri (2010), Sahira et al. (2023) reveals that the Sasak community has long practiced a structured form of pre-regulatory accountability across three dimensions: dwelling self-reliance (timing, location, green landscaping) as a counterpart to modern site feasibility assessment, ecological adaptation as a form of accountability to community food security, and residents' verbal *accounts* that explain their material actions in a coherent and sensible way without requiring any formal accounting framework. Second, the nine elements of Sasak local wisdom identified can be explicitly linked to SDG Goals 6, 8, 11, 12, and 15, as well as to specific line items of the Balance Sheet, Income Statement, and Notes to the Financial Statements of housing *developers*, as presented in Table 1. Third, this linkage offers a theoretical contribution in the form of a more precise unit of analysis for the literature on culturally

grounded sustainability accounting, complementing Indonesia's multiparadigm accounting research tradition, which has not yet widely linked cultural values explicitly to account structures.

This article has limitations, since the framework in Table 1 is constructed from a synthesis of the literature rather than primary field data; the links between local wisdom and financial-statement items constitute a working hypothesis requiring further testing. Future research is recommended to conduct in-depth interviews and participant observation among housing *developers* in West Lombok including but not limited to PT Nata Alam Raya and PT Meka Asia Properti as well as among customary leaders and communities surrounding these projects, in order to test, deepen, or revise the interpretive framework produced by this article.

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