

Sustainability Self-Reporting for Coastal Communities: A Review of Indonesian Context

Habib Muhammad Shahib

Universitas Fajar, Makassar, Indonesia
Email: muh.shahib@unifa.ac.id

Abstract. As a maritime country, Indonesia also faces global warming effects i.e. sea levels rising and extreme weather changes. Both those situations directly affect economic conditions of the coastal communities who generally work as fishers. Thus, the fisher has to develop a new method to manage and sustain their livelihood. This paper then tries to review a self-reporting concept from the social-accounting field and make some adjustment for it by using discourse analysis and analogical-construction method, in order to make a self-reporting concept becomes applicable for sustaining the livelihood of Indonesia coastal societies. In brief, this article indicates five keys of livelihood accounts: natural, human, social, financial and physical assets, and two accounts of external forces that affect the livelihood of fishers: institutions, and vulnerability. All of these accounts have to be used by the fishers in their self-reporting and life-managing for getting a sustainable life in the coastal area.

Keywords: sustainability, coastal, communities, self-reporting

1. Introduction

As one of the largest archipelagic and longest coastline countries in the world, coastal economic such as fishery sector is one of the backbones of Indonesia's economic driving force. Unfortunately, day to day, the number of Indonesian fisher continues to decline. Based on the latest data from the Central Bureau of Statistics of Indonesia (BPS), there was a decrease of 1,184,484 fisher households from 2000 (2,047,901) to 2015 (863,417)[1]. Some experts believe apart from the difficulty of competing with illegal fishing by foreigner fishers[2], global warming effects such as extreme weather, rising sea levels[3], and high sea temperatures [4,5]also contributes to the change of working patterns of fisher communities as well as encouraging them to migrate to the industrial cities in Indonesia[2,6].

Thus, the conditions above inspire some studies of the alternative possibilities to protect the main job of coastal communities who mostly work as fishers. Specially, due to the decline of fisher number that depicted from the high rate of urbanization also raises many urban poverty problems[6,7,8]. Furthermore, for Indonesian people, fisher is not just a profession; fisher is also a cultural characteristic of Indonesia as a maritime nation[9,10], therefore, the threat of fishing livelihood as well as the threat to the Indonesia maritime culture.

I believe. The sustainability self-reporting approach is one of the possible alternatives for coastal communities in Indonesia in managing and maintaining their livelihoods as fishers. Particularly, the sustainability self-reporting approach that built based on local cultures of coastal communities such as *Musyawah* (deliberation) and *Gotong Royong* (community self-help or mutual cooperation). Moreover, it is also based on a fact; so far, solution to the problems of coastal communities have a tendency to only use the top-down policy approach, from the government's perspective and Non-Government Organization's view point that tend to not sustain in long time. It is believed, due to the government and Non-Government Organization (NGO) have a distance with the knowledge and daily habits of coastal communities[11,12,13].



Additionally, the motivation for using the sustainability self-reporting model is based on the recent development of social accounting discourse that encourages further study in the field of social-environmental accounting studies. Especially, related to the development of the basic theories, measurements and standards, and the appropriate model of accountability on the contemporary and domestic contexts experienced by society[14,15,16,17,18]. Moreover, some scholars believe that the conventional and widely-used accountability model such as the corporate social responsibility (CSR) report tends to be used only as a tool for gaining corporate legitimacy[19,20], and accumulating more benefits from the society without actually addressing the socio-economic-environmental issues that affected communities[14,15,21,22,23]. Even, from the government side, as an actor that directly involved in the community policy-making. The report form of government policy that concerns on socio-economic-environmental issues at the local and remote district also has no a clear form and tend to be voluntary[24,25,26,27], in particular, in the context of coastal communities in Indonesia.

Based on the explanations above, using the discourse analysis[28,29] and analogical-construction method[30,31,32], this article will review and elaborate the theoretical and practical possibilities for presenting a sustainability-self reporting model for coastal communities in Indonesia based on scientific literature and other relevant sources. Moreover, this article gives some contributions. Firstly, it enriches the accounting and socio-environmental accountability literature, particularly, related to the concept of community-based self-reporting. Secondly, it provides positive inputs to coastal communities, especially, how they manage their livelihood resources. Thirdly, it gives policy input to the central and local government, in particular, related to the coastal community and resources management. Furthermore, this article will be discussed in a structured way, first, introduction, second, methods, third, results, fourth, discussion of sustainability self-reporting for coastal community, and finally, conclusion.

2. Methods

This paper used a qualitative approach, specifically a discourse analysis method [28,29] by using literature analysis to the social accounting studies, self-reporting concepts, and current socio-conditions of coastal communities in Indonesia. Moreover, this paper used the analogical-construction method[30,31,32] based on the social structures and agent (individual/society) view from Giddens [33], and Malaka's[34] view whose focus on representation of all [value] classes in Indonesia society, to formulate the new model of sustainability self-reporting for coastal community in Indonesia.

3. Results

3.1. Social Accounting

Basically, social accounting is a concept of how the entity communicates, the social, and environmental impacts that created in its production and business activities to all stakeholders[16,35,36]. From this point of view, it can be seen that social accounting initially focuses only on the process of accountability of the business entities in order to maintain their social legitimacy[37,38,39]. In practice, it is widely known as the corporate social responsibility (CSR) or sustainability report[40,41,42].

However, recently, the critical accounting scholars have criticized social accounting discourse that is likely to focus in discussing CSR report[16,43,44,45]. They believe, the CSR report is only an ornamental of company's performance in order to maintain the legitimacy of the company in the public, not resolving the main problem that generally affect the community directly[16,43,44,45][16,36,37,38], in particular, in cases that involving the environmental and climate problems and local communities [14,15,17].

Furthermore, other scholars also argue, now, as the earth is getting older, the appropriate question is no longer just what the company or government has done to the earth? It should be, what have we [together] done to save our earth?[16,17,46]. Based on this basis, self-reporting concept was born, the concept of accountability and environmental management based on local communities

involvement in managing their local natural resources democratically to sustain their livelihood in this global warming[14,17]and the economic globalization era that tend to have the adverse effects on the environment and local communities [47,48,49,50].

3.2. *Self-Reporting Concept*

As a reporting form of accountability and management, self-reporting concept is not a new concept in the accounting discourse, particularly, in the context of accounting, tax[51,52]to the CSR reporting by business entities[53,54]. Unfortunately, these reporting types tend to focus only on the medium and large entities, such as corporations and government agencies as the reporting subject. Yet, for individual is only widely known as the tax self-reporting or self-assessment[55], as also applied in Indonesia[56].

Today, the study for going beyond the mainstream self-reporting model is going on, specifically, in terms of developing a new self-reporting concept that is different with the mainstream model. It is believed that the new and non-mainstream self-reporting concept can facilitate people in dealing with the adverse effects of the greed of capitalism and global warming on their environment and everyday life [15,17]. Saravanamuthu [17] gives one example of a self-reporting model development. Saravanamuthu [17]introduces a self-reporting concept that goes beyond monetary-based reports in order to increase the participation of local communities in managing and communicating their environment issues from their daily activities, especially, in facing the bad effects of global warming in their local environment. Moreover, the self-reporting model of Saravanamuthu[17] also can give the good input to the government for making and evaluating the government policy that related to the development of local people and environment.

Interestingly, the studies of Saravanamuthu[17]do not spontaneously apply the well-known theories in accounting and accountability discourse. Instead, Saravanamuthu [17] used Mahatma Gandhi's thought (*satyagraha*) in designing the self-reporting concept. Based on the reason, Mahatma Gandhi's thought (*satyagraha*) has the spirit for mobilizing the shared concerns and social learning in the society in order to concern and maintain the environment. This basis then becomes the reason of this article to consider the facts and values of the local coastal communities in Indonesia that may be used as the basis for developing an appropriately self-reporting concept for the Indonesian coastal communities. Hopefully, at the end, the sense of mutual ownership and responsibility in maintaining the environment can be presented in the coastal communities. In addition, the locality value selected for this paper, because, in fact, many Government and NGO programs cannot successfully survive in long time within the local community, due to the distance of these policies and activities with the local community culture [11,12,13].

3.3. *Coastal Communities in Indonesia*

Sociologically, the coastal community in Indonesia is communities that live in the coastal area and their livelihood depends on the utilization of marine resources[57]. Furthermore, based on their economic activities, there are two major groups of coastal communities, the fish farmers and fisher[1,57]. However, the characteristics of coastal communities represented by the fisher community will be the focus of the discussion of this article. It is because this group is a group that dominates the coastal areas of Indonesia, from the large islands to small islands[1,58]. It is also strongly affected by global warming, starting from the fishers are difficulty going to sea due to extreme weather changes, the fisher's villages are sinking due to the sea levels rising [3], and the fisher's fish catch is decreasing due to the sea temperatures rising [4,5].

Moreover, unlike the fish farmer, the fishers face the work characteristic that tend to have a high risk and be difficult to control, as they have to go to the sea[57]. Although, many fishers also cultivate the fish if the geographical conditions in their residence can support it or sometimes they use some simple technologies in order to cultivate fish in their residence[57].

The high risk of fisher's livelihood characteristics then made the fishers have some special characteristics such as hardworking, emphatic, openness, and strong sense of collective solidarity[57]. Even though, there are still rich fisher groups such as the capital and ship owners, and the poor fishers in the fisher's communities[57]. Furthermore, with the great sense of collective awareness, Indonesian fishers tend to do the consensus-based deliberations (*musyawarah*) in establishing a rule or norm that binds and saves their activities and environment[57,59]. Moreover, *gotongroyong* culture as another form of cooperative and solidarity awareness, it is also observable in the fishers' daily and fishing activities[57].

Unfortunately, many coastal communities in Indonesia live in remote areas that are likely to be not accustomed in documenting their social agreements and activities in written form[57,59]. It is assumed because of the unequal facilities and quality of education in Indonesia[60,61]. Thus, it decreases the reading interest of people in those areas. In addition, many local knowledge and agreements in the past written in local script that nowadays just known by the elderly [62]. Sadly, the number of elderly who know the local script is decreasing day by day. Thus, currently, the knowledge of local wisdom just transmitted through the oral tradition[62]. Based on this situation, the government policy approaches and assistances from NGOs are regularly unable to solve the coastal community problems comprehensively, because the government and NGO do not understand the local knowledge and wisdom as it should be[11,12,13], based on the lack of the written knowledge sources.

Based on the explanations above, it is required the special approach that more focused on the direct involvement of the coastal communities in managing their area. Thus, that method can be the new source of knowledge for the coastal communities in managing their coastal areas. Moreover, it also can be the main basis for the government and NGO in making and managing the coastal policies and programs. For that reason, the self-reporting model based on the characteristics of coastal communities can be an alternative approach.

4. Discussion

4.1. Sustainability Self-Reporting for Coastal Community

The self-reporting model developed in this article is based on the characteristics of the coastal-fisher communities in Indonesia. As known, the Indonesian fishers have the specific characteristics such as having the collective consciousness and great solidarity, hardworking people, and dealing with the high-risk of the nature of work, due to they are very dependent on the environmental conditions and climate[57].

The key points of the social characteristics and environmental conditions that directly involved in fishers lives and livelihood then extracted as a reference in making the self-reporting model for them. This based on Giddens' view[33,63]; essentially, the social structures and agent (individual/society) affect each other within developing a civilization. Consequently, the closer a social (system) structure with the characteristics of agents, it makes the community easier to run the structure[33,63]. Furthermore, this is also in line with the views of Indonesian thinkers[34]. However, Malaka [34] reminded that the model of a system or management that developed in Indonesia should represent all classes in the society. Thus, it will give the sense of awareness and positive effects to all groups who run the system. Particularly, representing the communities that most affected, as in the context of coastal communities, the activity of poor fishers is most affected by global warming and extreme climate change[4].

According to the above explanations, this paper uses social and environmental characteristics of fisher-coastal communities as the reference in making the accounts that will appear in their self-reporting model. Moreover, this paper uses analogical-construction method [30,31,32] to formulate the report of the accounts simpler and easier to use. As follows, first, solidarity and collective consciousness represented by social asset accounts, therefore, all information that relates to the cooperation and social activities within the community must be reported in this section. For example, the number of local fishers who participate in joint-fishing activities and large fishing ships owned by

the local fisher-entrepreneurs, the number of togetherness activities in the society, such as the community service (*kerjabakti*) in cleaning the environment, mutual assistance in helping the fishers who got injured, mutual funding in fisher society, and other camaraderie activities. Second, the environmental conditions that related to fishers' daily activities presented in natural asset accounts, such as the availability of the clean water, settlement land, and soil fertility as the resources of fishers' additional economic activities and so on. Third, the things that support fishers' quality lives, such as the population number, community characteristics, family health, education, and skills reported in human asset accounts. Fourth, fishers' financial condition reported in financial asset account. Fifth, the infrastructure condition in fishers' districts, such as the roads, harbors and fish auction markets, and fishing gear markets described in physical asset accounts. While, describing the external conditions that are difficult to control or also called natural risks such as the weather anomalies, storms, rising sea levels, rising seawater temperatures described in vulnerability account. Furthermore, the government support for the fishing communities in the form of policies and government administrative systems, and the social projects of NGOs described in the institution account.

Next, all these accounts prepared in the form of an integrated sustainability report as Table 1. Hopefully, the report can be self-assessed by coastal communities to determine whether their economic and environmental conditions are still within the safe category and support their sustainable development or not. This report also can help coastal communities, who still dominated by the "oral-based" management system that has no the written information report, to get a clear picture or comparison about the information in the past. Furthermore, the presence of this report will also assist the government to know the real condition of the coastal communities and apply it as a basis for evaluation and policymaking. As well as NGOs, the report will greatly help NGOs in recognizing and evaluating their activities or assistances that they provided to the coastal communities.

Table 1. Sustainability Self-Reporting for Coastal Community

Assets of Coastal Community					External Forces	
<i>Social Assets</i>	<i>Natural Assets</i>	<i>Human Assets</i>	<i>Financial Assets</i>	<i>Physical Assets</i>	<i>Vulnerability</i>	<i>Institution</i>
- Fisher's mutual activities in economic and social - Fisher workers on the big ships owned by the local fisher entrepreneurs	- Land settlements - Fertile soil - Clean water - Green environment	- Total population - Characteristics of the population - Family health - Education - Skills	- Finance - Access to bank - Access to other financial resources	- Shipyard - Fish auction - Market - Road - Fuel - Availability of fishing gear	- Extreme weather changes - Storm - Rising sea level - Rising seawater temperature	- Government policy - Government administration - Government assistances - NGO assistances
Total Assets of Coastal Community					Total External Forces	
<i>Sustainability of Coastal Community Standard*</i>			<i>Natural, Human, Social, Financial, Physical Assets</i>		> +/-	<i>Vulnerabilities Institution</i>

**The environmental condition of coastal communities can be considered sustainable if the value of total assets is greater than the effects of vulnerabilities and supported by positive support from the*

Institution

Notes:

- this is an illustrative form and can be developed based on the needs of coastal communities
- these accounts reported based on the number or percentage of activity and conditions measured
- Qualitative descriptions should be added in the report for completing the information

Source: developed for this article

Initially, the process of applying this self-reporting model would have some constraints, especially, on how to change the habits of coastal communities, from just using the 'oral' information in managing their environment to using the written information report. However, the coastal communities have a rapid adaptability, as they were able to adapt at the turn of the sailing boat into a machine boat[57], this self-reporting model also became a very likely thing to be applied in coastal communities. Particularly, by using a simple reporting example per account as shown in table 2 and reported once a month in the people-meeting places such as in the district office and pasted on the information board at the centre of the district. Even better, if the smart phone and other internet devices are available in the district of fisheries communities, the report can be disseminated easily by using social media group. Yet, it still needs some special approaches in doing the socialization. In particular, it should involve the local government agencies, NGOs, and local community organizations from coastal communities to accelerate the process of socialization and acceptance of this concept. Even better, if the youth organizations in coastal communities can directly apply this report as their monthly program in order to measure their environmental condition, surely, the benefit of self-reporting concept will be quickly realized and broadly experienced.

Table 2. Coastal community Accounts report

No.	Accounts.....*	Number of activities/conditions	%**	Notes***
1.	Activities/conditions measured	Xx	x%	Reported openly
2.	Activities/conditions.....	Xx	x%	Reported openly
n.			...%	

Notes:

* Created individually by account name (Natural, Human, Social, Financial, Physical Assets, and external factors: Institution and Vulnerabilities)

** The percentage value should be on population-based. Example: total labor / total population of fishermen; number of settlement / total population of fishermen; amount of water availability / total population of fishermen etc.

*** Notes should be made as to what conditions are reported

this form is illustrative and can be developed based on the needs of coastal communities

Source: developed for this article

5. Conclusion

This article tries to build two new things: firstly, making a new self-reporting model in order to present the environmental awareness in the coastal communities, specifically, in order to maintain their livelihood as fishers from the adverse effects of global warming. Secondly, trying to contribute to the accounting literature in the self-reporting models discourse, based on the social characteristics of coastal communities in Indonesia.

From the first side, the self-reporting approach expected can help coastal communities to know, manage, and be able in communicating the potentials and threats in their daily lives with the internal community and external bodies such as the local government and NGOs that are often

involved in solving coastal community problems. From the second side, this article is one article that tries to discuss specifically in self-reporting concept based on the social characteristics of Indonesian society, especially coastal communities, which are still very rarely discussed in accounting literature.

Expectedly in the future, this study will encourage more researches related to the self-reporting model in the context of empowering local and remote communities. In particular, how the local and remote communities manage the increasing of environmental risks due to the global warming. Moreover, the review of the accounts that considered to be closely related to people's livelihoods, such as natural, human, social, financial and physical assets, and environmental risks such as institution and vulnerability, should be studied more deeply in the future research. Particularly, by taking the values spirit of the other local communities, thus, the communities' engagement with the self-reporting activities will be more closely.

6. References

- [1] BPS. Jumlah Rumah Tangga Perikanan Tangkap Menurut Provinsi dan Jenis Penangkapan, 2000-2015 [Internet]. 2017 [cited 2017 Jun 7]. Available from: <https://www.bps.go.id/Subjek/view/id/56#subjekViewTab4>
- [2] detikFinance. Berapa Jumlah Nelayan di RI? Ini Kata Susi [Internet]. 3 february. 2017 [cited 2017 Jun 3]. Available from: <https://finance.detik.com/berita-ekonomi-bisnis/3413124/berapa-jumlah-nelayan-di-ri-ini-kata-susi>
- [3] WWF. Tantangan Iklim [Internet]. 2017 [cited 2017 Jun 1]. Available from: http://www.wwf.or.id/tentang_wwf/upaya_kami/iklim_dan_energi/tentang_iklim_dan_energi/tantangan/
- [4] Mongabay. Penelitian: Perubahan Iklim Berdampak Serius Terhadap Sektor Perikanan Indonesia [Internet]. 8 july. 2013 [cited 2017 Jun 1]. Available from: <http://www.mongabay.co.id/2013/07/08/penelitian-perubahan-iklim-berdampak-serius-terhadap-sektor-perikanan-indonesia/>
- [5] Cheung WWL, Lam VWY, Sarmiento JL, Kearney K, Watson REG, Zeller D, et al. Large-scale redistribution of maximum fisheries catch potential in the global ocean under climate change. *Glob Chang Biol*. 2010;16(1):24–35.
- [6] Metrotvnews.com. Urbanisasi di Indonesia Tertinggi Kedua di ASEAN [Internet]. 13 march. 2015 [cited 2017 May 25]. Available from: <http://ekonomi.metrotvnews.com/read/2015/03/13/370928/urbanisasi-di-indonesia-tertinggi-kedua-di-asean>
- [7] Harahap FR. Dampak Urbanisasi Bagi Perkembangan Kota di Indonesia. *Society* [Internet]. 2014;1(1):35–45. Available from: <https://media.neliti.com/media/publications/130628-ID-dampak-urbanisasi-bagi-perkembangan-kota.pdf>
- [8] Ravallion M, Chen S, Sangraula P. New evidence on the urbanization of global poverty. *Popul Dev Rev*. 2007;33(4):667–701.
- [9] Frederick WH, Worden RL. *Indonesia: A country study*. 6th ed. Washington, DC: U.S. Government Printing Office; 2011.
- [10] Horridge GA. *The prahu: Traditional sailing boat of Indonesia*. Oxford University Press, USA; 1985.
- [11] TEMPO.CO. Peran Pemerintah dalam Berdayakan Masyarakat Pesisir Masih Tipis [Internet]. 6 april. 2017 [cited 2017 Apr 6]. Available from: <https://bisnis.tempo.co/read/863481/peran-pemerintah-dalam-berdayakan-masyarakat-pesisir-masih-tipis>
- [12] Kumparan. Mengapa Banyak Program Pemberdayaan di Pesisir Gagal? [Internet]. 8 september. 2017 [cited 2017 Sep 8]. Available from: <https://kumparan.com/kamaruddin-azis/mengapa-banyak-program-pemberdayaan-di-pesisir-gagal>
- [13] Guggenheim S. *Crises and contradictions: understanding the origins of a community*

- development project in Indonesia. search Empower Soc Cap as idea Pract World Bank [Internet]. 2006;127:1–43. Available from: <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.604.4091&rep=rep1&type=pdf>
- [14] Saravanamuthu K, Lehman C. Enhancing stakeholder interaction through environmental risk accounts. *Crit Perspect Account*. 2013;24(6):410–37.
- [15] Saravanamuthu K, Brooke C, Gaffikin M. ERP and precautionary ethics: harnessing critical thinking to engender sustainability. *J Information, Commun Ethics Soc*. 2013;11(2):92–111.
- [16] Gray R. The social accounting project and Accounting Organizations and Society Privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organ Soc* [Internet]. 2002 [cited 2017 Feb 8];27(7):687–708. Available from: <http://www.sciencedirect.com/science/article/pii/S0361368200000039>
- [17] Saravanamuthu K. A journey of socialising the risks associated with global warming: a Gandhian insight into Schumacher’s total accounting and accountability. In: *Extending Schumacher’s Concept of Total Accounting and Accountability into the 21st Century*. Emerald Group Publishing Limited; 2009. p. 121–89.
- [18] Saravanamuthu K. What is measured counts: harmonized corporate reporting and sustainable economic development. *Crit Perspect Account* [Internet]. 2004 Apr;15(3):295–302. Available from: <http://linkinghub.elsevier.com/retrieve/pii/S1045235403000637>
- [19] Shahib HM, Irwandi SA. Violation regulation of financial services authority (FSA), financial performance, and corporate social responsibility disclosure. *J Econ Business, Account Ventur*. 2016;19(1):141–54.
- [20] Lanis R, Richardson G. Corporate Social Responsibility and Tax Aggressiveness: a Test of Legitimacy Theory. *Accounting, Audit Account J*. 2013;26(1):75–100.
- [21] Ennals R. *Responsible management: Corporate responsibility and working life*. Springer; 2014.
- [22] Connolly N. Corporate social responsibility: a duplicitous distraction? *Int J Hum Rights*. 2012;16(8):1228–49.
- [23] Holme C. Corporate social responsibility: a strategic issue or a wasteful distraction? *Ind Commer Train*. 2010;42(4):179–85.
- [24] Shahib HM, Risky FR. Accountability in the Internet Era: A Lesson from Local Governments in Indonesia. *Hasanuddin Econ Bus Rev*. 2017;1(1):57–74.
- [25] Qian W, Burritt R, Monroe G. Environmental management accounting in local government. *Accounting, Audit Account J* [Internet]. 2011;24(1):93–128. Available from: <http://www.emeraldinsight.com/doi/10.1108/09513571111098072>
- [26] Ball A. Environmental accounting and change in UK local government. *Accounting, Audit Account J* [Internet]. 2005;18(3):346–73. Available from: <http://www.emeraldinsight.com/doi/10.1108/09513570510600738>
- [27] Joseph C, Pilcher R, Taplin R. Malaysian local government internet sustainability reporting. *Pacific Account Rev*. 2014;26(1/2):75–93.
- [28] Gee JP. *An introduction to discourse analysis: Theory and method*. Routledge; 2004.
- [29] Fairclough N. *Critical discourse analysis: The critical study of language*. Routledge; 2013.
- [30] Seymour D, Crook D, Rooke J. The role of theory in construction management: a call for debate. *Constr Manag Econ*. 1997;15(1):117–9.
- [31] Kasanen E, Lukka K, Siitonen A. The constructive approach in management accounting research. *J Manag Account Res* [Internet]. 1993;5:243. Available from: <https://search.proquest.com/docview/210177084?accountid=46437>
- [32] Scapens RW. Researching management accounting practice: the role of case study methods. *Br Account Rev*. 1990;22(3):259–81.
- [33] Giddens A. *The constitution of society: Outline of the theory of structuration*. Univ of California Press; 1984.
- [34] Malaka T. *Parlemen atau Soviet*. 2014, editor. Jakarta: Segi Arsy; 1921. 1-63 p.
- [35] Gray R. Thirty years of social accounting, reporting and auditing: what (if anything) have we

- learnt? Bus ethics A Eur Rev [Internet]. 2001 [cited 2017 Feb 8];10(1):9–15. Available from: <http://onlinelibrary.wiley.com/doi/10.1111/1467-8608.00207/full>
- [36] Gray R, Owen D, Adams C. Accounting & accountability: changes and challenges in corporate social and environmental reporting. 1996 [cited 2017 Feb 8]; Available from: <http://eprints.gla.ac.uk/95486/>
- [37] Moir L. What do we mean by corporate social responsibility? Corp Gov Int J Bus Soc. 2001;1(2):16–22.
- [38] Deegan C. Introduction: The legitimising effect of social and environmental disclosures—a theoretical foundation. Accounting, Audit Account J. 2002;15(3):282–311.
- [39] Deegan C. Financial accounting theory. Australia: McGraw-Hill Irwin; 2007.
- [40] O'Donovan G, O'Donovan G. Environmental disclosure in the annual report: extending the applicability and predictive power of legitimacy theory. Accounting, Audit Account Journal. 2002;15(3):344–71.
- [41] Ballou B, Heitger DL, Landes CE, Adams M. The future of corporate sustainability reporting. J Account. 2006;202(6):65–74.
- [42] Kolk A. A decade of sustainability reporting: developments and significance. Int J Environ Sustain Dev. 2004;3(1):51–64.
- [43] May Yee N, Chee Fei C. Is Corporate Social Responsibilities Hypocritical? Int J Arts Commer. 2014;3(7):72–84.
- [44] Toft KH. Liberal CSR and New Marxist Criticism. In: Corporate Social Responsibility and Governance. Springer; 2015. p. 303–16.
- [45] Spence C. Social accounting's emancipatory potential: A Gramscian critique. Crit Perspect Account. 2009;20(2):205–27.
- [46] Stiglitz JE, Sen A, Fitossi J-P, Kiri M, Arumsari M, Timur FB. Commission on The Measurement of Economic Performance and Social Progress Report-2009. Paris: The Commission on The Measurement of Economic Performance and Social Progress-France; 2009.
- [47] Adger WN, Huq S, Brown K, Conway D, Hulme M. Adaptation to climate change in the developing world. Prog Dev Stud. 2003;3(3):179–95.
- [48] Bohle HG, Downing TE, Watts MJ. Climate change and social vulnerability: toward a sociology and geography of food insecurity. Glob Environ Chang. 1994;4(1):37–48.
- [49] Meyer JW. Globalization: Sources and effects on national states and societies. Int Sociol. 2000;15(2):233–48.
- [50] Ehrenfeld D. The environmental limits to globalization. Conserv Biol. 2005;19(2):318–26.
- [51] Lee TA. Evolution of Corporate Financial Reporting (RLE Accounting). Routledge; 2014.
- [52] Collins JH, Plumlee RD. The taxpayer's labor and reporting decision: The effect of audit schemes. Account Rev. 1991;559–76.
- [53] Burritt RL, Schaltegger S. Sustainability accounting and reporting: fad or trend? Accounting, Audit Account J. 2010;23(7):829–46.
- [54] Ellerup Nielsen A, Thomsen C. Reporting CSR—what and how to say it? Corp Commun An Int J. 2007;12(1):25–40.
- [55] James S, Alley C. Tax compliance, self-assessment and tax administration. J Financ Manag Public Serv. 2002;2(2):27–42.
- [56] Arnold J. Improving the tax system in Indonesia. OECD Economic Department Working Papers. 2012.
- [57] Satria A. Pengantar sosiologi masyarakat pesisir. Yayasan Pustaka Obor Indonesia; 2015.
- [58] Nikijuluw VPH. Populasi dan Sosial Ekonomi Masyarakat Pesisir serta StrategiPemberdayaan Mereka Dalam Konteks PengelolaanSumberdaya Pesisir Secara Terpadu. Makalah Pelatihan Pesisir Terpadu, IPB. 2001.
- [59] Zerner C. Through a green lens: The construction of customary environmental law and community in Indonesia's Maluku Islands. Law Soc Rev. 1994;1079–122.

- [60] Fauzi A, Buchary EA. A socioeconomic perspective of environmental degradation at Kepulauan Seribu Marine National Park, Indonesia. *Coast Manag.* 2002;30(2):167–81.
- [61] Marwasta D, Priyono KD. Analisis Karakteristik Permukiman Desa-Desa Pesisir di Kabupaten Kulonprogo. In: *Forum Geografi*. Solo; 2007. p. 57–68.
- [62] Czermak K, Delanghe P, Weng W. Preserving intangible cultural heritage in Indonesia. In: *Conference on Language Development, Language Revitalization and Multilingual Education in Minority Communities in Asia*. Bangkok; 2003. p. 1–8.
- [63] Ritzer G, Stepnisky J. *Modern sociological theory*. SAGE Publications; 2017.