

## **CONSTRUCTING SUSTAINABLE CULTURAL HERITAGE ASSET BASED ON THE PHILOSOPHY OF LIFE OF THE DAYAK TRIBE COMMUNITY “ADIL KA'TALINO BACURAMIN KA' SARUGA BASENGAT KA'JUBATA”**

**Driana Leniwati<sup>1</sup>, Nopita Fitriani<sup>2</sup>, Muhammad Wildan Affan<sup>3</sup>, Ahmad Juanda<sup>4</sup>**

<sup>1234</sup>Akuntansi Department, University of Muhammadiyah Malang, Malang,  
Indonesia

Email: [driana@umm.ac.id](mailto:driana@umm.ac.id), [Fitrianinopita1707@gmail.com](mailto:Fitrianinopita1707@gmail.com), [wildan@umm.ac.id](mailto:wildan@umm.ac.id), [juanda@umm.ac.id](mailto:juanda@umm.ac.id)

Diterima:16-12-2024 Disetujui:24-04-2025

### **Abstrak**

Penelitian ini bertujuan untuk mengkonstruksi konsep aset warisan budaya berkelanjutan berdasarkan filosofi masyarakat suku Dayak “Adil Ka’talino Bacuramin Ka’ Saruga Basengat Ka’jubata” selanjutnya disebut AKBK. Metode dengan pendekatan kualitatif desain studi kasus. Data diperoleh dengan melakukan observasi dan wawancara kepada informan yaitu pendiri sekolah adat Basangiang, komunitas Aliansi Masyarakat Adat Nusantara, lembaga Kementerian Pendidikan dan Kebudayaan, dan masyarakat suku Dayak sekitar. Data dianalisis dengan menggunakan nilai filosofi AKBK yang digunakan sebagai indikator aset warisan budaya berkelanjutan. Hasil penelitian adalah sebuah konsep baru tentang aset berkelanjutan yaitu sumber daya ekonomi dan (non) ekonomi sebagai akibat dari peristiwa masa lalu, yang diharapkan dapat memberikan manfaat ekonomi dan (non) ekonomi dan harus didistribusikan secara adil tidak hanya kepada sesama manusia, tetapi juga kepada makhluk hidup lainnya. Harmonisasi antara manusia, makhluk hidup, alam, dan Tuhan akan menciptakan siklus keberlanjutan di dunia. Kontribusi penelitian ini adalah untuk memperkaya teori akuntansi dalam konteks aset budaya keberlanjutan.

Kata kunci: Keberlanjutan; Warisan Budaya; Aset; Filosofi; Suku Dayak

### **Abstract**

This study aims to construct the concept of sustainable cultural heritage assets based on the philosophy of the Dayak tribe "Adil Ka'talino Bacuramin Ka' Saruga Basengat Ka'jubata" hereinafter referred to as AKBK. The method uses a qualitative approach to case study design. Data were obtained by conducting observations and interviews with informants, namely the founder of the Basangiang traditional school, the Indigenous Peoples Alliance of the Archipelago community, the Ministry of Education and Culture, and the surrounding Dayak tribe. Data were analyzed using the AKBK philosophical values used as indicators of sustainable cultural heritage assets. The results of the study are a new concept of sustainable assets, namely economic and (non) economic resources as a result of past events, which are expected to provide economic and (non) economic benefits and must be distributed fairly not only to fellow humans, but also to other living things. Harmonization between humans, living things, nature, and God will create a cycle of sustainability in the world. The contribution of this study is to enrich accounting theory in the context of sustainable cultural assets.

Keywords: Sustainability; Cultural Heritage; Assets; Philosophy; Dayak Tribe

## Introduction

Recently, issues related to sustainability have become a hot issue to be discussed in the business world (Effendy, 2024);(Lin et al., 2021);(Mansor, 2018);(Albino et al., 2009) Sustainability emphasizes companies to not only think about the economy (profit) in running their business but there are social and environmental factors that must also be considered if the company wants sustainability in its business (Qureshi et al., 2019)(Dwyer & Owen, 2005). Therefore, the goal of the company has shifted from being focused on achieving maximum profit, now it is certain that the company's responsibility for social and environmental aspects is also the goal of the company's sustainability (Niesten et al., 2017) (Chardine-baumann & Botta-genoulaz, 2014)(Manufacturing et al., 2018)

One way to achieve company's sustainability is how to manage wealth can be used by the company now and even for the future, from generation to generation (Hamdan & Cheaitou, n.d.); (Aaker, 2001) Of course, the goal is to prosper the company, employees, the community, and the surrounding environment. In accounting science, companies' wealth is symbolized by assets. Assets are a resource of economic value due to past transactions that are owned or managed an individual, business, or country with the expectation that they will bring economic benefits in the future. From the above definition, assets to provide economic benefits for the company that lead to profit (economic dimension). The economic dimension is only one part of the sustainability indicators of a company.

As mentioned above, sustainability includes not only economic but also social and environmental dimensions. Then the next question is if the asset only provides economic benefits in the future, what about the company's sustainability? Because when assets are only interpreted limited to economic dimensions it will run out after the period of the asset. There is no asset sustainability after that.

As we know, the company recognizes that assets are divided into two criteria, namely tangible assets and intangible assets. If the company has a sustainable asset concept, then companies should not only think about tangible assets, but it is also important for companies to think about intangible assets where the current value of intangible assets can exceed material tangible assets (Maier et al., 2019);(Greco et al., 2013)(Yallwe & Buscemi, 2014). Logically, in tangible assets, there is a non-material value which is also considered when valuing the assets of a company. This non-material value in tangible assets makes the value of tangible assets increase. So, it can be said that the company's wealth symbolized by tangible assets that are valued materially is the non-material value that makes the value of the company increase.

It could be concluded that in tangible assets that have been valued only for material, it turns out that there is a non-material value that cannot be calculated materially, and that value is embedded in the tangible asset. For example, a simple example of a tangible asset is a building. Buildings are tangible assets that are valued at the number of materials needed to build the building (material value) which is attached to the financial statements of a company. But if we look at various perspectives related to the buildings, it could be that in a building there is no material value in it. The non-material value is more worth than just a value that can be calculated materially. For example, in the building, there is a psychological value in its construction or further, it could be that the building involves social and even spiritual values because the building turned out to be obtained from donations from the surrounding community and indeed build that building was intended for the benefit of the poor community. That's the core value that is sometimes overlooked in asset valuing.

From the statement above, valuing assets is not only seen from how much material the current wealth of the company is but how that wealth can be sustainable. An asset is not seen from the material value that will run out when depreciated throughout the life of the product in operation or use, but the sustainability of the asset is more emphasized on the non-material value that is attached to and becomes the spirit of the asset and becomes the core value of

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the asset. This research is urgent to do because sustainable assets should be interpreted not only as material which eventually runs out according to the asset's life. non-material things such as social values, concern for social, environmental, even spiritual.

Research related to asset valuation has been done by many previous researchers. Many value assets for their tangible value (Mamic et al., 2016) (Thacker et al., n.d.). There are also those who value intangible assets separately (Rindova & Williamson, 2010); (Rodov & Leliaert, 2005). It is still rare to research related to the valuing the sustainable assets considering economic, social, and environment dimension for company's sustainability (Costanza, 2020); (Costanza, 2020). This study focuses more on constructing sustainable assets, namely how companies or organization value the assets for sustainability purposes which the assets owned by the company currently able to prosper the company, employees, society and the environment from generation to generation. The object of this research is the community of the *Dayak* tribe, which is the oldest and almost extinct *Dayak* tribe, as founder of Traditional *Basangiang* cultural school. This school teaches the *Dayak Tomun* culture and the moral values that exist in any symbols of dances or other cultural traditions. The symbols have a very high philosophical value about people's lives as identity of the nation. This cultural identity is one of the tourism potentials that must be preserved and developed.

Previous research in the field of accounting related to the culture has been carried out (Djamhuri et al., 2024);(Bazazzadeh et al., 2020);(Vythoulka et al., 2021) for example the concept of cultural accounting related to batik motifs that develop in several areas that reflect the cultural identity of each region (Sukadari & Huda, 2021). The creation of batik products is the embodiment of cultural accounting. The conceptualization process of cultural accounting describes the efforts to communicate cultural values or traditions that exist in society so that they become a very valuable national cultural heritage. Therefore, the conceptualization of cultural accounting through batik products is one of the efforts to preserve cultural values, as well as the development of creative tourism destinations based on the batik industry.

Other cultural accounting previous research was also conducted (Klamer, 2002); (Studies, 2004); (Rudyanto, 2022). Accounting in a Javanese cultural perspective" which discussed cultural accounting on traveling merchants in Semarang in describing forms of accounting practices that were influenced by cultural themes and community characteristics. They focus on how to meet the needs of the family during a very high level of competition, and they can handle it wisely and believe that religious values will help in their endeavors. It is culture that shapes accounting practices that are not merely seeking profit, but there are values that emerge, namely beliefs and religious cultural values that influence accounting practices. Related to cultural accounting and spirituality research also conducted (Nurul et al., 2018); (Crvelin & Becker, 2019). One way that can be used is to provide accounting learning materials accompanied by spiritual elements, cultural elements and local wisdom.

The state of the art of this research is focuses on constructing sustainable cultural heritage assets based on Philosophy of Life of the Dayak Tribe "*Adil Ka'talino Bacuramin Ka' Saruga Basengat Ka'jubata*" namely an ideology that is firmly held by traditional leaders and passed on to younger generations of Dayak. The philosophy is almost inseparable from the cultural values and socio-economic life of the Dayak tribe. The daily activities are based on belief, religion and cultural values. The belief is full of philosophy of culture, social, economy, accounting, and spiritual dimension to construct the asset so the sustainable asset is more complex than just economic benefit (material) but there are more valuable benefits that could bring to sustainability. The essence of the philosophy includes 1) the ancestral belief and worship, and (2) belief that God is the highest authority on human life ((Laurin & Kay, 2017)

In accounting, the definition of assets is the wealth owned by the company in running the business. assets are wealth in the form of money or other tangible objects (Brown, 2008) According to the Statement of Financial Accounting Standards (PSAK) No.16 concerning Fixed Assets. PSAK paragraph 06 defines that tangible assets such as property, plant and

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equipment (a) are used for purposes of production or supply of goods or services, rental to others, and administrative, and (b) are expected to use more than one period. Recognition of PSAK 16 Paragraph 07 explains that tangible assets if and only if: (a) it is probable future economic benefits and (b) the cost could be measured reliably.

The concept of sustainability came with the emergence of the triple bottom line theory which was initiated by Elkington in 1978. Elkington said that the indicators of a company's sustainability are strongly influenced by profit, people, and the planet. Companies must consider these three elements to achieve corporate sustainability. Profit is a business goal of a company or organization where economic benefits are the goal of every company activity. But Elkington said that profit is not merely an indicator for sustainability but also an element of people, in this case employees are also things that must be considered in sustainability. The existence of employees, communities, and company stakeholders is the main focus in the company's sustainability. The existence of employees, for example, is no longer seen as a resource but more than that, namely as human capital which is the company's wealth. Likewise, the surrounding community and other stakeholders, they are the ones who should be the "determinants" in running the company. All orientations to people will be felt by the company when they are placed as company assets that must be managed. The last is the planet, which is the place where the company or organization stands. The company's concern for the environment will obviously be healthy for the earth and the company and will certainly have an impact on the sustainability of the company or organization.

From the explanation above, related to assets in accounting and the concept of sustainability, sustainable assets are company assets that can bring companies to sustainability. This means that these assets can provide economic benefits to the company (profit), benefits to employees, stakeholders (people), and benefits to the environment. The company's business is not only economics but also social and environmental considerations in sustainability. With the concept of sustainable assets, the company will provide benefits not only economic benefits but also non-economic benefits that can be enjoyed by the current generation to future generations. This sustainable asset will bring the company to be sustainable throughout its business all the time.

In general, culture is a way of life that is shared by a community that develops and has been passed down from generation to generation. Culture is formed through a process. Each process tells a cycle, therefore every culture has a story and meaning, for example *rambat* (Central Kalimantan handicrafts) as a cultural product. Variants of hue (color) and motifs can be seen as a cultural accounting process. PSAP (Guidelines for Government Accounting Standards) No. 07 of 2010 explains the definition of historic/cultural assets are assets could provide public interest from aspects of cultural, environmental and historical, preserved and maintained for an indefinite period. The process of conceptualizing cultural accounting is an effort to convey messages from cultural values or traditions that exist in society so that later it will become a very valuable national cultural heritage. For example, such as batik, where each region or region has a unique identity for each batik motif itself to describe its culture. symbols or signs that exist in every culture, whether it be in the form of dances, customs, traditions, handicrafts and even buildings/temples must have holistic teachings or values from social phenomena that occurred in society in the past. These values are the spirit of culture. This spirit or soul will remain if the culture is preserved as a whole and will bring the nation to sustainability during the storm of the era of digital technology and outside influences. Sustainable heritage assets are wealth that will never be lost until the end of time as long as the spirit of the culture exists in the community and becomes a value in society.

The philosophy is often uttered during major tribal events held in areas where the Dayak tribe lives, which are spoken as opening words before an elder speaks to convey an opinion or a decision. And usually, the participants attending the event will answer with the word *Arus...Arus...Arus...*, which means continuing to flow or continuing to live. The meaning of this word has a big meaning in the management of the life of the Dayak people in ancient times

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and is still maintained today. The word *Adil Ka'talino* means that Dayak humans must be fair to fellow humans as well as to other creatures around them. *Bacuramin Ka'Saruga* means that the Dayak people as God's creatures must always surrender to the Almighty, and try to maintain harmony and practice good deeds in accordance with the teachings of the religion they believe in. Meanwhile, *Basengat Ka'jubata* means that Dayak people must always remember God who has given the breath of life. This philosophy of life is the most basic inner attitude which means that wherever humans must be able to be fair to fellow human beings and other living things such as animals and plants. This philosophy is an agreement that was born in the Dayak tribe so that there is harmonization between humans and nature, there is harmonization between living things that live on earth. Such a philosophy of life is based on the awareness that the universe is complex elements which interrelate and form the balancing of universal system.

The contribution of the research is making a broader concept of assets which are interpreted as cultural assets that contribute to sustainable assets in accounting theory. It is hoped it could give enlightenment to companies emphasizes that assets is wealth which is a trust of God that is used for the sake of living things in world as a form of the Company's accountability to humans, nature and God.

### Research Method

This research focuses on constructing cultural heritage assets in sustainability concept which is then written as sustainable cultural heritage assets. This study uses a postmodernist paradigm designed case study. The object is the *Basangiang* Traditional School in Pangkalan Bun, Central Kalimantan. The founder of this school is the indigenous Dayak tribe. The school is unique because of all the cost for building, maintenance, teaching and other operational cost use asset's founder and the school is built just for aimed at preserving Dayak culture. Not only that, but this school is also intended to unite the scattered community of the Dayak tribe who will be asked to teach at this school. The philosophy and values when building the school without profit-oriented goal but instead aimed at preserving cultural heritage. It makes researchers interested in further research related to the meaning of cultural assets for the sustainability of organizations or companies based on the philosophy of life of Dayak tribe.

Data was collected by observations, interviews, and documentation using participant observation which the researcher is descended from the indigenous Dayak tribe and has known and participate in the object of research since childhood. Meanwhile, interviews were conducted with the founder of *Basangiang* traditional school, the teachers, and Dayak tribe community in Pangkalan Bun, Central Kalimantan. The guidelines of interview were designed to know of the meaning of the cultural heritage asset based on Dayak tribe perspective such as the purpose to build the school, motivation and reasoning to build the school, and valuing the cultural heritage asset. From the framework of these questions, various meanings are obtained in valuing assets based on their perspective as Dayak tribe.

The analysis of data is conducted with several steps, namely first grouping all the results of the interviews. Secondly, giving each group a small team theme. Third, interpreting the themes and doing data reduction. Then the fourth triangulate the data to ensure the validity of the data. The fifth next step is displaying data and drawing conclusions. The last is constructing cultural assets based on the philosophy of Life of the Dayak Tribe *Adil Ka'talino Bacuramin Ka'Saruga Basengat Ka'jubata*. Philosophy is used as an analysis tool. To make it easier to carry out the construction, a framework is created which is the essence of this philosophy which is used as an indicator of an analytical tool. The premises in this philosophy are as follows: a. Assets are resources or sacrifices in the past (premise 1), b. The asset must provide benefits in the future (premise 2), c. Assets are shared property, not private property, and must be distributed fairly for the common good (premise 3), d. God should be the owner of all wealth on this earth (premise 4), e. Humans are given a mandate (entrusted) by God for the use of all

the wealth in this world to provide goodness to fellow human beings and creatures in a fair and balanced manner (premise 5)

## Result and Discussion

### **Valuing cultural heritage assets as economic and (non) economic resources that are not based on individually profit-oriented, but tribe or nation**

Economically, asset are resources that require high costs and sacrifices to obtain them (Pura & Hasan, n.d.). High cost and sacrifice are reflected in Basangiang traditional school as the object of research in this study. Basangiang traditional school was built with personal funds and the personal awareness of founder himself who takes time to practice customs and cares about his identity as a Dayak community. The founder preserved the cultural heritage of the Dayak ancestors by communicating cultural values or traditions that exist in the community at the Basangiang traditional school.

Empirically, it was found that all the high costs incurred or sacrifices made to "reveal" the cultural heritage of the Dayak tribe at the Basangiang school did not expect economic benefits in the future. So cultural heritage assessment is not assessed for profit orientation. Cultural assets are in line with founder's goal of preserving old culture/heritage or historical heritage to remember for future generations. The cost of maintenance is still borne by the school owner and the school management never collects fees through dues and the like. All done with Founder's own heart desire. However, the founder did not rule out the possibility that someone would want to participate or invest in this traditional school as he describes in this statement below,

"There is no fee, because this is purely a moral activity to maintain cultural assets or heritage from Dayak ancestors. And I will never ask for payment"

According to the founder's statement above, he used his own funds to build a *Basangiang* traditional school and at the same time paying maintenance costs is a high cost but what motivated him to build the school? In the current accounting science, every sacrifice incurred is expected to provide economic benefits in the future. Empirically it was found that the *Basangiang* traditional school did not ask for any fees, and they were motivated to establish the school purely from their identity as a Dayak tribe as stated in the interview below,

"I am motivated to do all this so that the Dayak culture will not disappear from our children and grandchildren later and they can continue our traditions. Culture cannot be continued by our children and grandchildren in a pragmatic way, but culture is sacred and has a spirit or life so that culture can be passed down from generation to generation and will continue to exist from time to time. Culture and traditions in society where today's society only knows the culture in terms of art, but the spirit of that culture that teaches people values in everyday life from Dayak customs itself is lost along with developments. increasingly sophisticated technology and one of the means or steppingstones so that Dayak culture can be known by the community and not only know it but also learn and understand the meaning of Dayak culture itself"

Basangiang traditional school is an embodiment of local uniqueness that contains cultural meaning with the aim of preserving tradition. Dayak customs have existed for a long time and are known by the people of Indonesia, especially from Kalimantan. The art of a region has special characteristics that describe local traditions or uniqueness. In general, the arts taught at the Basangiang traditional school tell stories and reflect their cultural identity. For example: the Tatamba Medicine subject, which is a lesson on the science of medicine for the Dayak people, where the method of treatment is different from treatment in general. There are

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interesting things found in this study where this traditional school does not limit anyone who wants to study at this school, both from the Dayak tribe and other tribes such as the Javanese. Although for certain activities of a religious nature only for participants from the Dayak tribe. and the teachers are local traditional elders as in the following interview,

“...However, what is sacred or related to the Dayak religion who follows is a special student of the Dayak tribe itself. The teachers of this school are the founders of the school who are part of the alliance of the Dayak community and local traditional elders. Even anyone who really understands Dayak customs or arts is allowed to teach at the school”

In general, the arts taught at the Basangiang traditional school tell stories and reflect their cultural identity. This school is also able to convey the values contained in cultural heritage assets which are not only historical values, but also educational and family values as explanation below,

“We not only teach about history, but there are other values that must be attached of course, namely the value of education and kinship where students are taught not only the long history of the past but also customs, mutual respect for each other, and dance dances which of course have its own philosophy and meaning about how to respect the previous ancestors so that they can unite to survive until now”

Culture is the result of activities and the creation of the human mind (reason and mind), such as beliefs, arts, customs, and so on (Wahyuni et al., 2013). Culture is a human product that was born after going through a struggle in the realm of ideas. Culture is all the results of the work, taste and creativity of society that will be used by humans to meet the needs of their daily lives. Cultural products have various forms and patterns that adorn the treasures of human life (Puspitaningtyas, 2017).

Tradition is a practice that contains information passed down from generation to generation, both in writing and orally. Without this, tradition can be lost. So, what are the efforts to preserve culture? One of them is the process of recording, summarizing, classifying and presenting information, as in the accounting cycle. This means, like the accounting cycle, cultural preservation must also be done gradually. Cultural heritage assets are a sustainable cultural accounting process.

Cultural heritage assets turn out to include not only economically valuable resources but also (non)economically valuable resources, namely the social value of society and the value of cultural sustainability of ancestral heritage. This is interesting because assets are interpreted not only materially as which must provide economic benefits in the future, but cultural assets are also valued in a broader and holistic context. Valuing cultural assets as community social values provide benefits that can be used in social life such as ethics in society, courtesy and so on. While valuing assets as the value of sustainability of ancestral heritage also contains high spirituality because it is believed that all ritual activities or cultural traditions are spirits or lives that contain life values that can be used for future generations.

### **Valuing cultural heritage assets as an Ideology that unifies ethnic groups and nations**

Empirically, it was found that the Basangiang school did not assessed for profit orientation. The founders did all the high cost activity in the Basangiang school just want to preserve the culture. Just like a business that expects economic benefits in the future, what is the mindset that is formed in the founders so that they do not expect economic benefits for the sacrifices they have made in the past? Empirically found that there is a strong idealism that cultural heritage belongs to the community of Dayak tribes, do not belong to individuals, so it is forbidden to seek or expect economic benefits from this cultural heritage. No one should use cultural assets for personal or group gain. punishment for those who violate the ideals of the

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Dayak tribe and use authority over the assets, then that person has cut off his social relationship with other indigenous peoples or their tribe as stated as follows,

“Cultural assets are owned by the community, not individuals. Or controlled for individual interests. That's what you can't do, it's a mess. It should be a place for us to hold ceremonies, rituals, hold processions or an activity that needs to gather a lot of people in one place, that is their human right from generation to generation, not an individual right. Moreover, if there are individuals who use these assets for profit, it cannot be tolerated by the local indigenous people, even by the traditional elders”

## Discussion

Cultural heritage is wealth owned by all indigenous peoples, not private property. If someone has authority over the asset, then that person has cut off his social relationship with other indigenous peoples. Moreover, if there are individuals who use these assets for profit, it cannot be tolerated by the local indigenous people, even the traditional elders in their tribes.

The strong ideology of the Dayak tribe has shaped the character of the Dayak tribe so that the cultural assets of the Dayak tribe do indeed belong to the Dayak tribe, even though the costs incurred to realize the preservation of this culture are very high. The tribe is unlikely to take advantage of their cultural assets just to seek economic benefits from that culture. Social punishment will be ostracized by their tribe if they violate the ideology instilled by their ancestors. They adhere to this ideology and form a character in themselves to maintain the preservation of their culture in a sustainable manner

Assets are economic resources controlled and/or owned by the government as a result of past events and from which future economic and/or social benefits are expected to be obtained, both from the government and the community, and can be measured in units of money, including sources of income. Income, non-financial resources necessary for the provision of services to the public, and resources maintained for historical and cultural reasons. PSAP No. 07 of 2010 explains the definition of historical/cultural assets are goods that provide public interest for cultural, environmental and historical aspects that are preserved and maintained indefinitely.

As explained above it was found empirically that cultural heritage assets are interpreted as economic and (non) economic resources that are not based on profit orientation. Cultural assets do belong to a tribe, community, or nation that are used for public interest for cultural, environmental and historical aspects that are preserved and maintained indefinitely. From this statement, it is clear that cultural assets are indeed oriented not profit oriented. On the other hand, it is economically undeniable that there are high costs economically related to establishment costs, maintenance costs and other costs included in assets. Economic value cannot be avoided and will indeed be attached to assets.

Empirically, cultural assets are also found that these assets are interpreted as (non) economical resources. It was found that values that emerge empirically in obtaining these assets are the value of sacrifice, the value of self-identity as part of a tribal community, social values, and cultural and historical values. These (non)economic values are also included in the cultural assets besides economic values.

Another important thing related to this is that it is found that the (non)economic values that emerge in them are due to the ideology of their ethnicity which prohibits cultural wealth from being exploited as profit and excludes parties who use cultural assets for personal gain. A strong ideological value to preserve the culture is also values which will continue to encourage the sustainability of these cultural assets.



**Constructing Sustainable Cultural Heritage Asset: *Adil Ka'talino Bacuramin Ka' Saruga Basengat Ka'jubata* as an Analysis Tool**

Assets are resources or sacrifices in the past. Cultural heritage assets are the ancestral heritage of a tribe for hundreds of years (premise 1). As an inheritance, of course those who leave a legacy (ancestors) expect that these assets can provide benefits to those they live in (the generations after them) both economic and non-economic benefits (premise 2). Cultural heritage assets are economic resources, such as the high costs in preserving these cultural assets, starting from the cost of building traditional cultural schools to building maintenance costs, which are sacrifices that must be made by the tribe to protect their ancestral heritage. They do it as one of their respects to their ancestors. Even more than that, cultural heritage assets are also interpreted as non-economic resources that contain the value of self-identity as part of a tribal community, social values, cultural and historical values which have become the ideology of the tribe to this day. This cultural asset is not intended to be profit oriented but the aim is to preserve cultural assets which are not only limited to rituals or activities but also values that permeate the next generation. By teaching the younger generation, it is hoped that they will continue to maintain these cultural assets and become their identity as the Dayak tribe and become an ideology in their life in a sustainable manner.

It is this ideology that is firmly held by the Dayak ethnic group that raises awareness that ownership of cultural heritage assets is prohibited for personal gain because they realize that this cultural wealth is the common property of ancestral heritage and must be distributed fairly (premise 3). Fair means that the wealth left by their ancestors is not used for their own tribe but is distributed to other tribes or other nations to learn about their culture. for example, knowledge related to medicine is also shared with anyone who wants to learn.

Sharing fairly with anyone in need is a form of their awareness that God is the owner of all wealth on this earth (premise 4). They realized that it was God who gave them the breath of life, knowledge and wealth. The Dayak tribe must be fair to fellow humans as well as to other creatures around them, not only to fellow human beings, but also to other living things such as animals and plants. Dayak tribe as God's creatures must always surrender to the Almighty. The harmonization between humans and humans, humans and nature, and humans and God is based on the awareness that the universe is a complexity of elements that are interrelated and forms a universal system so that the Dayak tribe is more concerned with non-economic values than financial values (premise 5)

So it can be concluded that the sustainable cultural heritage asset is economic and (non) economic resources that are not based on profit orientation, controlled and/or owned by government and tribe community as a result of past events, and from which (non) economic and/or social benefits are expected to be obtained, both from the government and the community, and could be measured in units of financial and non-financial resources that necessary for the provision of services to the public and an ideology for unifies ethnic groups and nations which maintained for historical and cultural reasons indefinitely.

**Conclusion**

The sustainable cultural heritage asset is economic and (non) economic resources because of past events, and from which (non) economic and/or social benefits are expected to be obtained. It could be measured in units of financial and non-financial resources. It is an ideology for unifying ethnic groups and nations and providing benefits from generation to generation. Dayak tribe believe the philosophy of *Adil Ka'talino Bacuramin Ka' Saruga Basengat Ka'jubata* which God who gave them the breath of life, knowledge and wealth. This cultural heritage asset is the common property of ancestral heritage and must be distributed not only to fellow human beings, but also to other living things such as animals and plants based on the awareness that the universe is a complexity of elements that are interrelated and forms a universal system. The harmonization among human, living things, nature, and God will create a sustainability circle in the world.

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The study made contributions to accounting theory especially in broader asset context not only material aspects but non material aspect. The philosophy as a bridge which the strong belief that God who have the assets and the human is given a duty to share the goodness.

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