

Tumpek Landep: Reflection of Sustainability Values in Balinese Hindu Perspective

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Abstract

The Tumpek Landep tradition in Balinese Hindu culture reflects strong local wisdom, connecting humans with nature, technology, and spirituality. This research aims to examine the sustainability values contained in the Tumpek Landep tradition, as well as its relevance in facing the challenges of globalization and modernization. Using a qualitative approach through realist ethnography, this research identifies how this tradition can be a guide in maintaining harmony between humans, nature, and technology, while supporting sustainable development goals (SDGs). The results show that the spiritual, social and cultural values reflected in Tumpek Landep have high relevance in creating social, economic and environmental sustainability. The tradition also provides local inspiration with global impact, which can be applied to modern cultural preservation and sustainability strategies.

Keywords: Tumpek Landep, Ssustainability, Local Wisdom, Tri Hita Karana, Balinese Culture

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1. Introduction

Indonesian society is diverse and culturally rich. Until now, they still uphold the noble values of local wisdom as basic capital to overcome the problems faced, including those related to sustainability (Titisari et al., 2019) The diversity of the Indonesian nation produces local wisdom values that are unique to each region, including the Balinese region. This local wisdom can guide behavior for the community in implementing social and environmental responsibility.

In the tradition of Balinese people who are predominantly Hindu, Tumpek Landep is one of the holy days celebrated once every 210 days based on the Pawukon calendar, precisely on Saniscara Kliwon Wuku Landep. Tumpek Landep has a deep philosophical meaning, namely as a momentum to purify the mind to be sharp, clear, and wisdom-oriented. This ritual is often associated with the worship of metal objects, such as weapons and work tools, which symbolize the sharpness of the mind and the sustainability of life (Puger, 2022). Relating to the modern context, the meaning of Tumpek Landep is not only limited to the respect for material objects in the form of metal, but also includes a reflection of sustainability values. The concept of sustainability that is more relevant in the era of globalization can be found in the philosophy of Tumpek Landep, especially in the way Balinese people maintain the balance between humans, nature, and spirituality (Tri Hita Karana). Therefore, examining Tumpek Landep from a sustainability perspective is important to understand how this tradition can make a positive contribution to global sustainability challenges.

In the midst of scientific and technological advances, modernization and globalization, the noble values contained in Tumpek Landep began to face challenges in the form of lifestyle changes, urbanization, and cultural commodification. This phenomenon requires us to re-explore and reflect on the essence of the tradition so that it remains relevant in the current society.(Puger, 2022)

Research results (Liu, 2008) show that sustainability efforts in China and the characteristics of Chinese Eco Communities. The research shows that societies can achieve environmental improvements along with economic growth, with natural resource wealth and environmental governance being important factors in the sustainability of an area. Research on local wisdom and sustainability is interesting to study. The results of research (Lestari et al., 2024) on a literature review aimed at exploring research that has been published in journals indexed in the Scopus database related to the theme of 'local wisdom, sustainability, and education'. In this study, it was found

that the 10 articles that became the main focus contributed in aspects of sustainable agriculture, sustainable watershed management, implementation of environmental education curriculum. This research shows an important position and urgency to be done because it not only involves the preservation of local culture but also provides solutions to complex global issues, such as sustainability, cultural identity, and technological ethics. By recognizing the values in Tumpek Landep, this traditional practice can become a local inspiration that has a global impact.

This study aims to interpret the values contained in Tumpek Landep can be adapted and applied in facing sustainability challenges in the modern era. This study is expected to make a theoretical academic contribution to accounting science, in understanding the relationship between local cultural traditions and the concept of sustainability, so that it can be a reference for the development of cultural preservation strategies that are in line with the Sustainable Development Goals (SDGs). Therefore, this research is not only relevant in the context of Balinese culture, but also in the global discourses on the preservation of local traditions and sustainability.

2. Sustainability Theory

This research utilizes the theory of Sustainability Theory, which generally focuses on three main pillars: social, economic, and environmental sustainability (Gautama et al., 2023) In the context of Tumpek Landep, social sustainability is reflected in customary values and traditions passed down from generation to generation, while environmental sustainability is related to ceremonies that aim to preserve and care for nature. Economic sustainability can also be seen through the utilization of environmentally sound and efficient technology in the daily lives of Balinese people. This theory of sustainability when connected with sustainability accounting becomes an interrelated whole. Sustainability theory serves as a philosophical and conceptual foundation, while sustainability accounting is a practical tool used to implement and monitor sustainability principles in organizational practices. They complement each other in achieving sustainability goals.

The results of research (Aziza, 2021) on building the evolution of sustainability accounting from early thinking to 21st century thinking. The results of his research show that the pentuple bottom line paradigm consisting of five aspects, namely economy (profit), social (people), environment (planet), spirituality (phropet), phenotechnology (phenotechnology) are aspects that build sustainability accounting practices. The addition of the last two aspects is still relatively new. Additional two aspects are able to encourage organizations to increase the achievement of sustainable development in a sustainable manner

Tumpek Landep, as part of Balinese culture, has a strong social sustainability dimension, especially in terms of cultural preservation, social solidarity, and adaptation to modernization. the community's responsibility in this celebration is not only limited to the implementation of rituals, but also in maintaining ethical use of technology, environmental awareness, and education of cultural values to future generations

Cycle of Tumpek Landep and Sustainability



Figure 1. Cycle of Tumpek Landep and Sustainability

The concept in Reflection of Tumpek Landep Sustainability Values will be presented in the following figure .1

2.1 *The concept of Tumpek landep*

Tumpek landep is a yajna, a holy offering that is sincere. In ideal conditions, all activities carried out by Balinese Hindus imitate a yajna. Based on the yajna classification, the tumpek landep ceremony is included in the dewa yajna, because this ceremony involves a ceremony to purify the mind to be correct in using all equipment in the form of weapons made of iron, metal, silver and the like in accordance with their respective functions.

Tumpek landep is performed in order to honor God Almighty in his manifestation as God Brahma, Vishnu and Shiva (Tri Murti) is a substantial object that can be reached by the Hindu community to be worshiped. Of the three manifestations of God, the ancestors of Pande residents were worshipers of Lord Brahma as the main god. This is related to his profession, namely 'memande' in the fireplace (fireplace) making household appliances and various weapons. Lord Brahma, who is symbolized as fire (agni), is of course seen as the closest in providing holy light, protection, abundance of fortune and prosperity for Pande residents in carrying out their profession. The worship of Lord Brahma is clearly visible during the celebration of the holy day of Tumpek Landep, which falls every 210 days. Tumpek Landep is used as a medium to honor God in the form of Brahma as the creator of the universe including earth elements made from metals, such as iron, steel, gold, silver, and copper. Therefore, Tumpek Landep and Perapen are related and even become a symbol of identity strengthening for the existence of Pande people in Bali (Yudari, 2019)

Tumpek Landep has a role in sustainability in environmental, social and economic aspects. Environmentally, the celebration encourages the maintenance of work tools and vehicles to reduce waste and the use of environmentally friendly technology. Socially and culturally, Tumpek Landep supports a business climate based on local wisdom and culture with more sustainable production. Meanwhile, in the economic aspect, the philosophy of this celebration can be applied in improving business innovation and efficiency through technology that supports sustainability. Therefore, Tumpek Landep not only preserves tradition but also supports the balance between technology, culture, and the environment.

2.2 *Local wisdom and sustainability accounting*

The value of local wisdom and sustainability in an accounting perspective teaches about the importance of maintaining a balance with nature and using natural resources wisely. In many cultures, including Bali, there is a deep understanding of the limitations of nature and the need to preserve it. Sustainability accounting records and measures how an entity manages natural resources, as well as its impact on the environment. Integrating local wisdom, sustainability accounting could include reporting on how an organization or community stewards natural resources, such as land, water, or forests, in order to support long-term sustainability.” (Gautama et al., 2023)

Sustainability accounting not only records economic transactions but also takes into account the impact of business activities on society and the environment. It is aligned with local wisdom that assesses well-being holistically, not only from the material side but also the impact on communities and ecosystems.

In the concept of Tumpek Landep, equipment such as agricultural tools, vehicles, and other technological tools are not only seen as items used for daily purposes, but also as a part that connects humans with nature. In a sustainability accounting perspective, the management of these tools as fixed assets refers to the need for maintenance and care to keep these tools in good and efficient condition. Respect for these tools in ceremonies indicates sustainable and responsible maintenance, which is in line with the principle of sustainability in accounting. which in turn supports economic and environmental sustainability (Hannerz, 1990) (Holt, 1998).

3. **Tumpek Landep Essence and Sustainability**

This research was conducted in Denpasar Bali with 3 informants in this research. The first informant is an Iron Pande, a craftsman or expert in making and processing metal objects, such as weapons, work tools, jewelry, and ritual objects. In Balinese tradition, the iron pande has an important role because his expertise is not only related to material needs, but is also often considered to have a spiritual dimension. The second set of informants are local people who actively celebrate Tumpek Landep and can provide perspectives from the perspective of ritual performers. They can explain their motivations, personal experiences, as well as their views on the relationship of this tradition with sustainability values. The third informants are religious leaders who understand the deep spiritual and philosophical aspects of Tumpek Landep. These three categories of informants provide diverse spiritual, cultural and experiential perspectives that enrich the research findings.

The data collection process was carried out by direct observation and interviews. The interview process was carried out semistructured by preparing an outline of questions according to the research theme. Followed by the data collection stage, namely the observation stage to determine further research steps. The second stage is through the exploration stage in determining the research object that will become the research location. The third stage includes the narrative interview data collection stage, which is a type of interview that focuses on listening to and exploring the personal stories or experiences of research informants. This approach emphasizes an in-depth understanding of the feelings, views, and experiences of individuals through the stories they share. The fourth stage is the stage of confirming research data to test the truth of the data that has been collected by researchers. The research data analysis technique is started with data collection, data reduction, data presentation and drawing conclusions on the data that has been presented (Sugiyono, 2022)

3.1 Social Sustainability and Community Responsibility

Balinese Hindus in particular place great emphasis on the importance of maintaining social harmony. Balinese Hindus view prosperity as something that must be achieved collectively, by maintaining togetherness and mutual support between individuals in the community. By performing this ceremony, the Balinese affirm their commitment to the preservation of their culture and social identity without being eroded by modernization. For organizations operating in Bali, the principles embodied in Tumpek Landep can be integrated in corporate social responsibility (CSR) policies, emphasizing contributions to community well-being and cultural and environmental preservation. This covers human resource management, local economic empowerment, and programs that support sustainable social development.(Aziza, 2021)

Social sustainability refers to the ability of a community to maintain cultural values, norms, and practices over the long term, by adapting to changing times. By recognizing Tumpek Landep in the context of social sustainability, this ceremony can be a way to build collective awareness about the importance of balance between humans, technology and the environment in modern life.

3.2 Reflection of Tumpek Landep Sustainability Values

The implementation of Tumpek Landep is a moment of spiritual and social reflection, where the community performs purification and offerings: Cleaning, honoring, and making offerings to tools as a symbol of gratitude for their functions and benefits. This becomes a cultural and sustainability awareness that teaches younger generations the importance of maintaining traditional values that support social, cultural and environmental sustainability. This phase strengthens the connection between people, technology and spirituality, and instills the responsibility of sustainability.

In Balinese Hindus, the reflection of tumpek Landep is applied in everyday life, where people use tools and technology wisely, as needed, without excessive exploitation. This shows values in the form of resource efficiency, maintenance and care of tools that show responsibility for assets owned for a longer useful life. This attitude indicates an awareness of sustainability The sustainability values contained in Tumpek Landep are very relevant to current challenges, such as climate change, environmental degradation, and excessive modernization. Adopting these values in our lives, we will contribute to developing a more sustainable future.

Tumpek Landep, as part of Balinese culture, has a strong social sustainability dimension, especially in terms of cultural preservation, social solidarity, and adaptation to modernization. the community's responsibility in this celebration is not only limited to the implementation of rituals, but also in maintaining ethical use of technology, environmental awareness, and education of cultural values to future generations

5. Conclusion

The Tumpek Landep tradition reflects strong local wisdom values, connecting humans with nature, technology and spirituality. In a modern context, this tradition has high relevance in supporting social, economic and environmental sustainability. This research highlights the importance of keeping this tradition relevant in the midst of globalization and modernization. By utilizing local values in sustainability strategies, traditions such as Tumpek Landep not only help cultural preservation but also make significant contributions to the achievement of sustainable development goals (SDGs).

The results of this research show that Tumpek Landep can be developed as a tradition that not only has spiritual value, but also becomes a model of sustainability in social, technological, and environmental aspects, which is

relevant to the challenges of modern times.

This research only discusses the local wisdom of the Tumpek Landep tradition, which cannot be compared with other sustainability traditions in different regions or cultures to provide a global context. The development of research is expected to provide deeper and more relevant insights, and support the preservation of local wisdom in supporting sustainability in the face of modernization challenges.

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