“Mutual Assistance” Culture to Maintain Corporate Sustainability

Karsam¹, Erfan Erfiansyah²*, Inugrah Ratia Pratiwi², Hendriyana², and Siti Kodariah²

Abstract

Research aims: This article aims to demonstrate that corporate sustainability will be more balanced and sustainable if it is based on the philosophy of “mutual assistance (gotong royong) culture.” (Mutual assistance synergizes to maintain and improve).

Design/Methodology/Approach: The research method used was a qualitative method with a phenomenological approach, i.e., a constructivist or naturalistic approach.

Research findings: This study disclosed that corporate sustainability would continue to be maintained with the awareness of every company member to work together to sustain, maintain, and improve performance. The application of the corporate sustainability concept must also be based on the spirit of building, maintaining, and improving all aspects of business activities (without giving up). In addition, the company's synergy with the mutual assistance culture will bring the company's safety to a continuous and lasting one.

Theoretical contribution/Originality: Implementing corporate sustainability based on mutual assistance culture will increase the company’s existence and sustainability. In this case, managers can focus on corporate sustainability while still paying attention to the mutual assistance culture of all organization/company members.

Practitioner/Policy implication: The mutual assistance culture can be used as a guide/companion for companies in implementing the business sustainability concept.

Research limitation/Implication: This article offers the Javanese philosophy concept of mutual assistance culture in maintaining business sustainability.

Keywords: Corporate sustainability; Mutual assistance; Cultural perspective

Introduction

Indonesia consists of various tribes, religions, customs, and beliefs. This diversity creates inherent community traditions in various aspects of life, one of which is the mutual assistance (gotong royong) tradition. Mutual assistance is a form of community group cooperation to achieve positive results without thinking about and prioritizing profit for one person or group, but for mutual happiness. This culture has good moral values in people's lives (Ministry of Education, 2020).
The term 'gotong' means dividing the work in which each member will receive a share according to the place and nature of each work's contribution, while the term 'royong' means simultaneously and together in groups.

This foundation is a reference for the nation to improve its mentality and personality with the spirit of sincerity, willingness, togetherness, tolerance, and trust so that mutual assistance becomes a culture that grows and develops in the social life of the Indonesian people as a cultural heritage that has existed for generations (Kartodijo, 1987).

It is continuously supported and socialized by the government as reflected in the General Targets and Directions of Development Policies, according to Presidential Instruction Number 12 of 2016 concerning the National Movement for Mental Revolution. One of the indicators of United Indonesia is mutual assistance. In addition, in the 2014 Government Work Plan until the end of 2019, the community development index; one of the indicators is mutual assistance, was 0.56 and is projected to continue to increase (Bappenas, 2018). It signifies that the mutual assistance indications encourage unity and prosperity and improve the quality of life and sustainability for every region in Indonesia.

Specifically, the quality of human life in West Java Province has increased, reflected in the increase in the human development index (HDI) from 72.03 in 2019 to 72.09 in 2020 or an increase of 0.06 points (Statistics of West Java, 2021). The West Java economy in 2021 was also expected to grow again positively after experiencing a relatively deep contraction in 2020 due to the COVID-19 pandemic. In addition, the West Java economy is projected to grow in the range of 3.7%-4.7% (Year on Year/YoY) (Bank Indonesia, 2021).

Data showing the resilience and sustainability of West Java amid the pandemic indicate that it might be due to applying the cultural factor of mutual assistance from an economic, social, and cultural perspective, supported by the West Java mutual assistance program originating from the village. In the context of West Java, mutual assistance or unity is one of the keys to realizing Jabar Juara Lahir Batin (West Java as a Worldly and Otherworldly Champion) (West Java Provincial Government, 2019).

The sustainability concept applied by the government aligns with Schaltegger et al. (2006), who defined corporate sustainability management as a business approach designed to shape the company’s environmental, social, and economic impacts, which can result in sustainable and corporate development, contributing essential for sustainable economic and societal development.

However, not all regions in Indonesia can apply the sustainability concept based on the philosophy of mutual assistance culture, where technological advances have had a significant impact on the mutual assistance culture. In addition, the nation's biggest challenge is the failure to anticipate technological developments, so mutual assistance tends to decline and fade. Individualism began to emerge, decreased direct communication and interaction, and decreased accountability and transparency. If not anticipated, the degradation of this mutual assistance culture can threaten the nation's sustainability. Therefore, Environmental Management Accounting (EMA) can be one of
the missing links glues for sustainability (Hackston & Milne, 1996). Approaching EMA in implementing the concept of the mutual assistance philosophy to include sustainable development from the central to the regional and even to the village level can be a welcome step and needs to be implemented to bridge organizations at every level with sustainability.

Moreover, development must be sustainable within natural boundaries (Bebbington, 2001). Finally, sustainability cannot be considered only at the organizational level (Hackston & Milne, 1996) but must consider its impact on the environment beyond legal boundaries, including in its supply chain, used by customers, and more broadly in society. It has also been applied by North Situraja Village, one of the villages in West Java, which has made innovations in moving the wheels of the community's economy. Aside from managing Tourism Villages, the village-owned enterprises (BUMDes) have also collaborated with online motorcycle taxi applications, utilizing technology that can facilitate the distribution of potential crops from the surrounding community (Formasnews, 2021), which is expected to create sustainability.

For this reason, the research problem formulation is whether applying the corporate sustainability concept provides balance and business sustainability in North Situraja Village if it is based on the philosophy of "mutual assistance culture"? (Mutual assistance synergistically sustains, maintains, and improves).

Further, since the research gap addressing business value more than looking at the side of the company, the ability to generate profits, improving governance, and relationships with the surrounding environment, this study attempts to look at stakeholders who can work together based on equal rights and obligations based on mutual assistance to jointly not cause harm using secondary data.

Thus, this study aims to determine the application of the business sustainability concept to provide balance and business sustainability in North Situraja Village if it is based on the philosophy of "mutual assistance culture"? (Mutual assistance synergistically sustains, maintains, and improves). Accordingly, the question of this research is whether, by applying the mutual assistance philosophy, the business sustainability concept will be applied in North Situraja Village.

**Literature Review and Hypotheses Development**

**Sustainability**

The theoretical approach used is agency theory, which tries to see from the perspective of non-profit organizations, whose main goal is to support an issue or problem in society without commercializing it or seeking monetary gain. Non-profit organizations act as agents of change for a better community life, where the government is the principal, and the community is the agent.
On the other hand, according to Deegan (2004), legitimacy theory states that organizations are constantly looking for ways to ensure their operations are within the limits and norms prevailing in society. Legitimacy theory asserts that companies continuously strive to ensure that they operate within the framework and norms in the society or environment where the company is located to ensure that outsiders accept the company's activities as "legitimate" (Deegan, 2004).

Meanwhile, Donaldson and Preston (1995) argued that stakeholder theory is a management problem that recommends attitudes, structures, and practices, which form a stakeholder management philosophy when implemented together.

Furthermore, sustainability in the context of development is synonymous with sustainability or going concerned (Totanan & Paranoan, 2018). Going concerned indicates hoping for unlimited continuity (Finney & Miller, 1959). Totanan and Paranoan (2018) stated that, so far, going concern has been claimed as a principle in accounting. Naturally, every living adheres to this principle, which means not wanting to die. Sustainability is also a stream of the notion of immortality, a natural desire of entities that must survive and operate when founded. To achieve this, an entity must be able to generate profits to develop. The bigger the company with its growth, it is considered more sustainable than the smaller company. Sustainability here symbolizes the eternal desire of accounting, which emerged through the struggle for sustainable living.

In accounting, sustainability is one of the basic assumptions in preparing financial statements. This assumption means that the company must operate consistently to earn revenue for the company to maintain its viability. In subsequent developments, accounting leads to social accounting with stakeholder theory, which is both profit-oriented and social and environmental-oriented. Thus, organizations, both business enterprises and non-profit organizations, run their operations based on the 3Ps: profit, people, and planet (Elkington, 1997).

In addition, reports to stakeholders affected by the company's activities are called Triple Bottom Line (TBL) reporting. TBL reporting is defined as reporting that provides information about the economic, environmental, and social performance of an entity or organization. The implementation of TBL reporting aims to estimate how sustainable an organization or community operations are. According to Jackson et al. (2011), TBL reporting is a way to show that the company is doing its activities well, encourage increased transparency, and reduce stakeholder ignorance of hidden information. In this regard, the company is responsible for the resources used and not processed. The social dimension includes the company's impact on employees and social systems in its community. The environmental dimension also examines the qualitative and quantitative influences obtained from local, national, and international resources. Finally, the economic dimension comprises financial performance, capital flows, and economic involvement in the community.

Attention to the importance of social impacts continues and leads to a comprehensive understanding of social accounting, giving rise to the idea of measuring responsibility, for
example, the Balanced Scorecard for Sustainability Reporting initiated by the Global Reporting Initiative (the result of a collaboration between the NGO Coalition for an Environmentally Responsible Economy) and United Nations Environment Programs (UNEP) (Sukoharsono, 2010). The birth of sustainability reporting is a sign of metamorphosis in the development of social accounting as a symbiotic transformation (Gray et al., 1996).

**Mutual Assistance Culture**

A culture of mutual assistance can mean working together to achieve the desired result. Togetherness is more abstract, such as "views of life, beliefs, ways of thinking, the composition of society, the model/type of leadership adopted, and others." In other words, it can be said that the dimension behind the grouping of "culture" is the relationship between man with the world.

Although Indonesia has always been known for its people's friendliness and culture of mutual assistance, in this globalization era, mutual assistance is slowly disappearing in urban communities. For example, when there will be a mutual assistance activity to fix the prayer room in the Neighborhood/Community Association, surely, only a few people will come to the mutual assistance activity. Usually, urban people prefer to make donations in the form of cigarettes, coffee, and others, rather than participating in mutual assistance activities. Their usual reason is the work that piles up. Meanwhile, mutual assistance activities are usually carried out on holidays, such as Sundays. Still, urban people will prefer to sacrifice their money to represent their presence rather than having to sacrifice a little time to participate in these mutual assistance activities. Such a material condition as it is today makes the noble values of togetherness fade away and are no longer valuable.

In addition, modernization has affected the activities of cooperatives. In the past, people helped each other because they cared about each other, and at the same time, activities did not require having certain skills; the most important thing was togetherness and solidarity with the community. However, modernization has changed people's behavior, the presence of experts, and the existence of a wage system, which has become a habit of being applied in the community, including connection activities. In this case, mutual assistance is also a form of social solidarity. It is formed because of the assistance of other parties for personal or group interests so that there is a loyal attitude from every citizen as a unit in it. The mutual assistance culture is supposedly ingrained in Indonesian society.

The mutual assistance practice has existed for a long time in various regions in Indonesia. For example, in rural Java, people still practice the mutual assistance tradition in house-building activities, weddings and funerals, or social services to repair roads and irrigation canals. In Toraja, South Sulawesi, the mutual assistance practice is in the form of arisan, i.e., activities such as rotating work to work in other people's fields. The Dayaks do the same, which is called the sa’aleant. In addition, the history of mutual assistance in Indonesia is familiarly called ‘gotong royong,’ as stated by Kaelan (2013) that “the spirit of mutual assistance expresses the ideals of democracy, togetherness, and social
solidarity. Based on the spirit of mutual assistance and the principle of kinship, the state unites itself with all levels of society.”

It is reinforced by the history mentioning the simplification of Pancasila, which is essentially mutual assistance (Kaelan, 2013), that there are five principles as the basis of the state, which were then summarized by President Soekarno into Trisila, including socio-nationalism, socio-democracy, and divinity. Then, he also suggested that Trisila become Ekasila, including mutual assistance.

Regarding the correlation of mutual assistance as a cultural value, Bintarto (1980) suggested that values in the Indonesian cultural system contain four concepts: humans are not alone in this world but are surrounded by society; humans are interdependent in all aspects of life; humans should always try to maintain good relations with one another; humans always try to be fair to each other.

Even in a pandemic situation like today, some initiators still form communities with a sense of enthusiasm to help without having to wait for help from the government first, as seen during the Padang earthquake, Palu flash floods, and others. Society support for communities affected by COVID-19 has also emerged, such as the Cipageuran-Cimahi Forum Community and the Cilacap Alms Movement. The donors were Cilacap residents who cared and TKI who worked abroad, such as in Hong Kong, Taiwan, and Malaysia, who actively helped Cilacap residents being hit by a disaster and provided assistance for house renovations due to flooding.

The following are views regarding the mutual assistance culture in Sundanese society, reflected in the following expressions or proverbs:

(1) *Paheuyeuk-heuyeuk leungeun*
This proverb is defined as holding hands ‘to work together and help each other.’ This proverb expresses the wisdom of the Sundanese people about the value of mutual assistance. This collaboration is important in life because cooperation is a joint effort/mutual assistance, which makes work feel light and can be completed quickly. After all, it is done together (Kodariah & Gunardi, 2015).

(2) *Sareundeuk saigel, sabot sapihanéan, sabata sarimbagan*
This proverb is usually interpreted as living in harmony, one opinion, one understanding, intimacy, and living together in joy and sorrow. This proverb relates to the mutual assistance value because there is an element of mutual help with one goal.

(3) *Sagulung-sagalang*
This proverb means ‘live together, work or one field’.

If paying close attention, proverbs (1) to (3) apply to social relations in Sundanese society. It can be in the form of friendship between family, co-workers, and others. In this social
interaction relationship, the Sundanese people use mutual assistance as a joint solution (Pertiwi et al., 2013).

Further, according to Widisuseno and Sudarshı (2020), social assistance through Ki Hadjar Dewantara’s educational trilogy tutor model effectively increases the awareness and motivation of clients and other residents. Spiritual and psychological energies can also encourage clients to rise from social, economic, and health adversity, where they try to live life independently, recognizing their potential.

**Research Method**

This research was in North Situraja Village, Situraja Sub-district, Sumedang Regency, West Java. North Situraja Village is one of the villages that still maintains the mutual assistance culture to this day.

The indicators used in measuring business sustainability included: (1) environmental sustainability, (2) community sustainability, (3) benefits from profits, (4) and welfare level. Meanwhile, the indicators of mutual assistance culture comprised: (1) togetherness, (2) closeness, (3) willingness to sacrifice, (4) helping each other, (5) socialization, and (6) responsibility.

In this study, the method used was qualitative. The qualitative method with a phenomenological approach is constructivist or naturalistic (Fauji et al., 2015). There were two basic reasons for using a qualitative approach in this study. The first was to explore and understand the meaning of the research object from individuals or groups ascribed to social or humanitarian problems. The second was that the acquisition of data could be complete, in-depth, and reliable, and all events in a social context, consisting of feelings, norms, beliefs, habits, mental attitudes, and cultures possessed by individuals and groups of individuals, could be found (Creswell, 2017).

The data credibility test was then performed by source triangulation from interviews and observations. In the end, a conclusion was drawn.

<table>
<thead>
<tr>
<th>No</th>
<th>Informant</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ico Suarsa</td>
<td>Head of North Situraja Village</td>
</tr>
<tr>
<td>2</td>
<td>Eli Muliawati</td>
<td>Head of Community Association 06 Situraja-Hamlet Block Office</td>
</tr>
</tbody>
</table>

**Result and Discussion**

Sundanese people, like other ethnic groups in Indonesia, have several systems of moral values and noble views contained in the form of Sundanese culture. Ekadjati (1995) stated that the moral value of Sundanese culture is the Sundanese ethnic identity that comes
from Sundanese values, beliefs, and cultural heritage, used as a reference in behavior. From the information obtained from Mrs. Eli Muliawati (Head of Community Association 06), the mutual assistance culture in North Situraja Village, Sumedang Regency, included:

(1) **Clean Friday**
Cleaning and mutual assistance activities were routinely carried out every Friday by the people of North Situraja Village, Sumedang Regency. This activity aims to maintain the cleanliness and health of the surrounding environment so that people can live in a clean and comfortable environment.

(2) **Nyambungan**
In the Sundanese Dictionary, it means 'menyumbangkan uang saya atau naon baé saya untuk menjadi long dina kawargianana' or donating everything to the organizer of a celebration or party so that family ties are maintained. Likewise, the people of North Situraja Village, Sumedang Regency, interpret *nyambungan* as an activity to send or donate food and money to residents holding a celebration or party. Outside the celebration, the handover of a resident to another resident is not called *sambungan* (connection). According to Somantri (2012), the tradition of gathering in celebration is based on the desire to help others who will hold the celebration. Those assisted also understand that there is a need to return donations later. Thus, both parties will still feel the benefits but at different times.

(3) **Opsih**
It stands for *operasi pembersihan* (cleanup operation). These optional activities were carried out once a month or at certain times according to the orders of the village head. The village head ordered this option activity instructed directly to the village apparatus and conveyed back to the Neighborhood/Community Association and all residents. These optional activities included cleaning public roads, clearing ditches and gutters from plastic waste, repairing drainage channels, and cutting weeds. The option activities aim to increase public awareness about environmental hygiene and create a clean, tidy, and healthy environment. In addition, *opsih* can also be a place of friendship between neighboring residents.

(4) **Béas Pérélék**
It comes from the word *pérélék*, which means the sound heard when rice is put in a small container (usually a container in the form of a can of milk) so that it makes a *nérélék* sound. This term is used by the people of North Situraja Village, Sumedang Regency, for the activity of giving or setting aside a little of the rice they have at home to be collected in the village barn. The collected rice was then distributed back to villagers in need.

(5) **Muludan**
It is the celebration of the Prophet's Birthday. This tradition developed in Islamic society a time after the death of the Prophet Muhammad. Likewise, in North Situraja Village, Sumedang Regency, *muludan* has become a tradition or routine activity to commemorate the birthday of Prophet Muhammad SAW.
(6) **Milangkala Desa**

It is a celebration of the anniversary of North Situraja Village, Sumedang Regency, every September 29. *Milangka Desa* was held with various kinds of competitions, ranging from sports competitions to vehicle decorating competitions, which had to be paraded first as a form of joy in commemorating *Milangka Desa*. The community was enthusiastic about participating in each competition, and all preparations were carried out with mutual assistance from each Community Association that participated in the competition.

(7) **Patrols**

It is an activity to maintain security by conducting patrols around the village. This patrol is considered important for North Situraja Village, Sumedang Regency, because it provides a sense of security to the community, especially at night, which is considered risky by most people for the safety of their valuables; in general, the modus operandi of theft is carried out at night.

Another mutual assistance culture that can still be found in North Situraja Village is always doing mutual assistance in every work related to village progress; as stated by Suhendri and Haryanto (2017), the mutual assistance components are:

- Care
- Sincere and voluntary
- Social interactions
- Togetherness
- Responsible

The mutual assistance culture that persists to this day has had several impacts on the ability to innovate and manage residents, village officials, newcomers/BUMDes consumers/other stakeholders and the return of initial capital for BUMDes (Widiastuti, 2019).

To increase farmers' access to marketing in North Situraja Village, Situraja Sub-district, Sumedang Regency, the community worked together to open farmer's roads independently. According to the village head, Mr. Ico Suarsa:

“...*pembukaan akses jalan baru bagi petani murni dari swadaya masyarakat melalui gotong royong membangun jalan pertanian...*”

[“...opening new road access for farmers is purely from community self-help through mutual assistance in building agricultural roads...”]

“...*Tanah untuk usaha tani berasal dari tanah yang dihibahkan oleh masyarakat, sedangkan pengerjaannya dilakukan secara gotong royong. Kami berharap dengan adanya akses jalan yang baru, para petani tidak perlu membawaanya saat musim panen raya, tetapi dapat diangkut dengan sepeda motor dengan jarak tempuh 1000 meter. Semuanya murni berbasis masyarakat berupa buruh dari 10 RW dengan rata-rata 95 sampai 100 KK per RW...*”
[“...land for farming comes from land donated by the community, while the work is done in mutual assistance. We hope that with the new road access, farmers do not need to carry it during the harvest season but can be transported by motorbike for 1000 meters. Everything is purely community-based in the form of workers from ten Community Associations with an average of 95 to 100 families each...”]

[“...Dulu petani harus membawa hasil panen sendiri atau mengangkut hasil panen dari sawah ke jalan desa karena tidak ada jalan yang bisa dilalui kendaraan roda dua. Dengan mengangkut hasil bumi menggunakan sepeda motor, diharapkan setidaknya dapat meningkatkan perekonomian dan kesejahteraan masyarakat di desa tersebut...”]

[“...In the past, farmers had to bring their crops or transport them from the fields to village roads because no roads could be passed by two-wheeled vehicles. Thus, by transporting crops using motorbikes, it is hoped that at least, it can improve the economy and welfare of the people in the village...”]

Aside from opening a farm road, North Situraja Village recently collaborated to open a nine-hectare land built as a tourist destination under the name Cibitung Indah Waterpark in mutual assistance. According to Mr. Ico Suarsa:

[“...keberadaan wisata Cibitung Indah di Desa Situraja Utara merupakan bentuk inovasi dari Desa yang didukung penuh oleh masyarakat...”]

[“...the existence of Cibitung Indah tourism in North Situraja Village is a form of innovation from the village, which is fully supported by the community...”]

[“...pembentukan tempat wisata ini untuk meningkatkan PAD (Pendapatan Asli Daerah) dan meningkatkan perekonomian rakyat. Dan juga bisa menyerap tenaga kerja putra daerah Situraja Utara...”]

[“...the establishment of this tourist spot is to increase PAD (Local Own-Source Revenue) and improve the people's economy. Besides, it can absorb the workforce of North Situraja native son...”]

Apart from Cibitung Indah Waterpark tourism, which is a positive impact of the mutual assistance of the North Situraja Village residents, BUMDes Sugih Mukti is another positive impact of the mutual assistance culture shown by North Situraja Village. BUMDes in North Situraja also could innovate in driving the wheels of the community's economy. Aside from managing Tourism Villages, this BUMDes has also collaborated with online motorcycle taxi applications, which can facilitate the distribution of potential products from the surrounding community to other parties. For example, typical food or agricultural products dominantly produced in this village can be ordered using the application. It will make it easier. Likewise, if people want to bring souvenirs, such as sapodilla fruit, they can use the application, meaning they do not have to go to traditional markets.

At the Building Village Index (IDM) level, North Situraja Village also had quite good achievements.
Table 2 Building Village Index (IDM) of North Situraja Village

<table>
<thead>
<tr>
<th>Information</th>
<th>2020</th>
<th>2019</th>
<th>Up/Down</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Village Index (IDM) Status</td>
<td>Independent village</td>
<td>Developed village</td>
<td>Up status</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Information</th>
<th>2020</th>
<th>2019</th>
<th>Up/Down</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDM Value</td>
<td>0.8803</td>
<td>0.7730</td>
<td>0.1073</td>
</tr>
<tr>
<td>Social Composite Index (IKS)</td>
<td>0.8743</td>
<td>0.8857</td>
<td>-0.0114</td>
</tr>
<tr>
<td>Economic Composite Index (IKE)</td>
<td>0.8333</td>
<td>0.7667</td>
<td>0.0666</td>
</tr>
<tr>
<td>Environmental Composite Index (IKL)</td>
<td>0.9333</td>
<td>0.6667</td>
<td>0.2666</td>
</tr>
</tbody>
</table>

Table 2 describes the Building Village Index for North Situraja Village. Overall, the increase in IDM scores was supported by an increase in IDM status from a developed village to an independent village. This progress was because Situraja Village has maintained a culture of mutual assistance, marked by an indicator score of social solidarity, with a high total of mutual assistance habits: 10 out of 23, as illustrated in Table 3. However, if described, the IKS decreased by -0.0114; It was because the authority of mutual assistance in North Situraja Village is still in the village, at the social and natural level, not yet centralized at the provincial and regency levels.

Table 3 Social Composite Index of North Situraja Village

<table>
<thead>
<tr>
<th>Social Composite Index (IKS)</th>
<th>Dimensions</th>
<th>Score</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Capital</td>
<td>54</td>
<td>0.83</td>
<td></td>
</tr>
<tr>
<td>Social Solidarity</td>
<td>Score</td>
<td>Exiting from General Indicator</td>
<td></td>
</tr>
</tbody>
</table>

1. The Habit of Mutual Cooperation | 10 |
2. Openness of Public Space | 5 | 100% | 1.00 |
3. Sports Group | 3 | 60% | 0.60 |
4. Sports Activities | 5 | 100% | 1.00 |

Social Solidarity Score | 23 | 20% | 0.20 |

Authority

<table>
<thead>
<tr>
<th>Social Solidarity</th>
<th>Central Government</th>
<th>Province</th>
<th>Districts</th>
<th>Village</th>
<th>Social &amp; Natural</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>4</td>
<td>X</td>
<td>X</td>
<td>X</td>
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</table>

The form of business sustainability indicators in the company, as stated by Widiastuti (2019), has long been practiced in North Situraja Village through the culture of mutual assistance and has been proven to achieve village survival rates as evidenced by the acquisition of various achievements.
Conclusion

The mutual assistance values to strengthen solidarity in people's lives in Indonesia are characterized by the existence of mutual assistance forms and values related to solidarity, the role of the community in mutual assistance activities, and efforts to maintain the strength of solidarity that exists because of the mutual assistance values. The forms of mutual assistance in the life of the people of North Situraja Village, Sumedang Regency, included: (1) Clean Friday, (2) Nyambungan, (3) Opsih, (4) Béas Pérélék, (5) Muludan, (6) Milangkala Desa, and (7) Patrols.

In this study, mutual assistance activities took place conditionally and non-conditionally in the community. These various forms of mutual assistance were well followed by the entire community, from children, teenagers, adults, parents, and even the elderly. The meaning contained in each mutual assistance activity also depended on the activities carried out; the existing values, such as strong togetherness, become one of the great meanings in people's lives. The existence of togetherness values in a society full of awareness of implementing or participating in mutual assistance activities in the Situraja Village community could increase PAD and the residents' economy, increase IDM, increase the ability to innovate from residents and increase employment with the existence of BUMDes Sugih Mukti, which could move the wheels of the village economy and become the best Village Business Sustainability Pioneer in West Java Province. To achieve sustainability according to the mutual assistance philosophy, it needs to be supported by considering comprehensive mutual assistance policies and practices from the central, provincial, and regency levels, not only at the village level.

Moreover, the mutual assistance value is interpreted in community culture and the solidarity among company members, which will be interrelated. The strength of solidarity with mutual assistance must certainly be maintained and improved; to maintain corporate sustainability, stakeholders need efforts according to their duties and functions within the company to provide good efforts in implementing mutual assistance and maintaining the strength of solidarity within the company.

Acknowledgment

This research is supported by the Department of Accounting, Universitas Muhammadiyah Bandung, West Java.

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