

Lussa Lalang Tinro Films: Raising Social And Environmental Accounting Responsibility

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ABSTRACT

This research aims to analyze the narrative elements in the film "*Lussa Lalang Tinro*" such as exposition, conflict, climax, and resolution, to understand how these elements interact and influence the audience's experience in social and environmental accounting. The research adopted a qualitative approach and employed narrative analysis as the method. The film contributes to building awareness and understanding of social and environmental accounting responsibility through its strong storytelling and depiction of relevant issues. It invites viewers to reflect on the importance of considering social and environmental impacts in business and accounting practices. This research contributes by integrating film studies and social and environmental accounting, exploring a film that has received limited research attention, and providing fresh insights into how films can reflect and raise awareness of social and environmental accounting responsibility.

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1. Introduction

Film is a powerful medium for conveying social and environmental messages to its audience. Through its rich narrative elements such as story, characters, themes, and messages[1], film has the potential to reflect and raise awareness about social and environmental accounting responsibilities. In this context, the research of narrative analysis of the film "*Lussa Lalang Tinro*" aims to understand how the film reflects social and environmental accounting responsibilities. Social and environmental accounting responsibility involves considering the social and environmental impacts of business activities and accounting practices. In an era that is increasingly sensitive to social and environmental issues, social and environmental accounting responsibility becomes crucial for organizations to conduct their operations responsibly.

The film "*Lussa Lalang Tinro*" by Muhammad Arman Ahmad was chosen as the object of research because it presents a rich story with narrative elements that can represent issues related to social and environmental responsibility[2]. Through narrative analysis, this research aims to identify how narrative elements such as introduction, conflict, climax, and resolution interact in the film and influence the audience's experience. "*Lussa Lalang Tinro*" is a documentary film produced by Watchdoc Kolaborasi. The film focuses on the topic of sand mining for the CPI (Center Point of Indonesia) and MNP (Makassar New

Port) mega projects. It was released in early May 2023. It is known as a producer of documentary films that often present content focusing on social, political, and environmental issues in Indonesia. Watchdoc Kolaborasi, on the other hand, is a program that showcases documentary films produced by others outside of Watchdoc Kolaborasi. This program prioritizes community activists, students, video journalists, individuals, and independent production houses involved in documentary film production.

This research utilizes a qualitative approach and narrative analysis method to explore the meaning embedded in the film "Lussa Lalang Tinro" regarding social and environmental accounting responsibility. By deeply analyzing the film's narrative, this study aims to contribute to understanding how film can serve as a means to build awareness and understanding of social and environmental accounting responsibility. In this article, we will present the research findings from the narrative analysis of the film "Lussa Lalang Tinro" that are relevant to social and environmental accounting responsibility. It is expected that these findings will provide new and profound insights in connecting film studies with social and environmental accounting practices and enrich our understanding of the role of film in voicing these important issues.

2. Method

The method of narrative analysis in film research has been utilized by various researchers and scholars in the field of film studies, cultural studies, and communication studies. Some renowned contributors to the development of this method include David Bordwell [3]. David Bordwell has made significant contributions to the development of narrative analysis in film studies. Alongside Kristen Thompson, in their famous book "Film Art: An Introduction," they present a comprehensive framework for the analysis of film narratives.

Next is Robert Stam, who has further developed the method of narrative analysis within the context of film theory [4]. In his work "Film Theory: An Introduction," Stam describes various approaches to narrative analysis and connects them with relevant theories. Then there is Seymour Chatman, who has made significant contributions to the understanding and analysis of narrative in film [5]. His books such as "Story and Discourse: Narrative Structure in Fiction and Film" discuss narrative aspects in film and analyze their relationship with the storytelling process. Christian Metz played a significant role in developing narrative theory within the context of film [6]. His renowned work, "Film Language: A Semiotics of the Cinema," presents important concepts such as the "grand syntagm" and "cinematic codes" to analyze narrative in film. Next is Janet Staiger, who conducted research and wrote about various aspects of narrative analysis in film. Her famous work, "Interpreting Films [7]. Studies in the Historical Reception of American Cinema," describes how film narratives can be analyzed in historical and cultural contexts.

The steps involved in the narrative analysis of the film "Lussa Lalang Tinro" include the following stages. First, the researcher will carefully watch the film in its entirety, observing and noting significant narrative elements, including character introductions, emerging conflicts, the climax of the story, and the final resolution. After that, the researcher will analyze how the film reflects social and environmental accounting responsibility. This involves observing how social and environmental issues are presented

in the narrative, whether there are conflicts related to those responsibilities, and how the characters in the film play their roles in fulfilling their responsibilities towards social and environmental aspects.

Next, the researcher will examine how the film communicates messages and meanings about social and environmental accounting responsibility to the audience. This may involve analyzing dialogue, symbols, or key scenes that reflect the importance of considering social and environmental impacts within the context of business and accounting. During narrative analysis, the researcher also considers the social and environmental context within the film. This includes examining how the social and environmental background within the story influences the issues of social and environmental accounting responsibility that are addressed.

3. Results and Discussions

The film has a duration of 13 minutes and 50 seconds. "Lussa Lalang Tinro" is a phrase in the Makassar language, which means "Restless in Sleep". The film begins with a glimpse of a village named Mangindara Village, located in Galesong sub-district, Takalar Regency, South Sulawesi, which appears to be experiencing coastal erosion. This village is a coastal village where the ocean in front of it shows traces of marine sand mining activities. The mining took place between 2017 and 2018 on the coast of Galesong Sea, Takalar Regency, South Sulawesi. Concerned about environmental damage, the residents, together with the Coastal Rescue Alliance (ASP), rejected the sand mining activities. The film "Lussa Lalang Tinro" highlights social and environmental issues that depict conflicts related to social and environmental responsibility.

Character Introduction and Context. This film is a documentary that does not heavily focus on the characters of the actors. The film mainly explains the relevant background of the actors in relation to the issues addressed by the film. This allows the audience to understand the context in which social and environmental responsibilities are faced. The first actor is named Dika, representing the community. Dika expresses that the community opposes the sand mining activities. Dika states that:

"...back then, many residents opposed the sand mining. The community gathered there to drive away the sand miners. It was around that area (while pointing to the location of the sea sand mining). The impact is, well, we can see in some areas, there is erosion, but I'm not sure if it's the result of erosion or the weather, but one thing for sure, there have been changes after the sand mining activities around there..."

The community is aware that the sand mining activities will have negative consequences for their livelihoods along the coastal areas. The next actor is a student named Makamur, who also disagrees with the sand mining activities. Makamur says:

"...so, in the past, this used to be a cemetery (while pointing to the eroded coastal area). In recent years, the extraordinary coastal erosion has taken away parts of the graves and dragged them into the sea. In fact, some skeletal

remains have been found by residents who happened to be fishing around here..."

Makamur explained this while showing that a portion of the cemetery area has eroded, leaving the remaining parts that may face the same fate if preventive measures to mitigate erosion are not taken. Another actor in this film is Ibnu Hajar, an activist and a native resident of the village who, despite his advanced age, has never left Takalar Regency, especially in Sampulungan Village (Mr. Ibnu Hajar's residence). Therefore, he has a deep understanding of what is happening in this village. This is expressed in the film, where he states that:

"...since I was born, I grew up in this village, in this coastal area... I have never left my hometown until today. As far as we know, before the sand mining activities in the sea, there was no erosion. In fact, the village used to expand towards the sea. So, the village used to grow. Well, even though it was only a few meters over a long period, the coastal community acknowledges that there was an expansion of the area. But after the sand mining in the sea, what happened... in this village, erosion started, even the graves disappeared. Even in our area, behind my house, it's more than 10 meters from my house, everything from the shoreline vanished..."

"As an environmental activist involved in the Coastal Protection Alliance, Ibnu Hajar expresses his rejection. This is conveyed through the following statement:

"...Since the first phase of mining began, during the field assessment conducted for the mining activities, I have expressed my stance to reject it. However, the system and process continued to proceed..."

"...We conducted a movement in the sea to prevent offshore sand mining, as it greatly harms the livelihood of fishermen. Because we know and believe that the income of fishermen, especially small-scale or traditional fishermen, is difficult to earn a living from the sea. Secondly, we understand that offshore sand mining clearly damages the ecosystem..."

The next actors in the film are Rahman and Asmah, a married couple from the village of Pa'lalakkang, Galesong District, Takalar Regency. They explain that during the west monsoon season, they have to stay at their family's house.

"...If the wind is too strong, and the waves are big, sometimes we stay at our family's house, with our relatives. We only come back here in the morning. During the west monsoon season, the waves reach up to here, they even come up (pointing to the coastline behind their house). So, when there's a situation like this (pointing to the calmer sea in front of them with smaller waves), alhamdulillah, we have some protection..."

The family hopes to receive assistance from the government. They have heard information from the local government regarding this matter. The assistance they hope for is in the form of bamboo to protect their house (which serves as a wave breaker).

"...That's all we hope for, living by the coast is tough... We plan to buy more bamboo today, this afternoon. We are preparing around 20 to 30 bamboo poles within this month..."

"...I myself buy bamboo as a wave barrier..."

The low-income community hopes for assistance from the government to obtain bamboo, considering their limited income.

Conflicts and Challenges. The sand mining activities carried out for approximately one year have had a detrimental impact on the coastal community in Galesong District. More than ten families have chosen to relocate as a result. The remaining community members have decided to stay not out of comfort or any other reason but due to a lack of funds to purchase homes in better locations. The constant worry and anxiety each night have prevented the residents from getting a good night's sleep. Rahman Daeng Nile, a resident of the village, stated:

"...the mining activities have had a severe impact on our community. Many families have decided to move away because of the problems it has caused. We, on the other hand, have no choice but to stay because we don't have the financial means to buy houses in a better area. Every night, the constant worry and distress keep us from getting a peaceful sleep..."

Rahman Daeng Nile's statement highlights the hardships faced by the coastal community. The lack of financial resources has forced them to endure the negative consequences of sand mining and remain in a challenging situation. The residents' sleepless nights due to worry and anxiety further emphasize the gravity of the situation and its impact on their well-being. Rahman Daeng Nile, a resident of the village, stated:

"...yes, the sand mining activities before, when they were extracting the sand, there were ships over there too (pointing to the sand mining area in the sea in front of him), they extracted the sand for one year, but the impact continues until now. Because of that, there (pointing to the sea sand mining area), it keeps increasing, getting deeper every day, so the waves become bigger. When the sand was not extracted there, the waves were not too big..."

This statement by Rahman Daeng Nile emphasizes the long-lasting impact of sand mining activities on the coastal area. The continuous extraction of sand for a year has resulted in the expansion and deepening of the mining area, leading to larger waves. It suggests that prior to the sand extraction, the waves were not as significant. This highlights the direct correlation between the sand mining activities and the increased intensity of the waves, indicating the environmental consequences of such practices. Ema (a resident) expresses a similar sentiment, stating that there has always been a wave season from

December to March. However, she notices that the waves have become increasingly larger compared to previous years. Despite this, the community chooses to endure because they are aware that their livelihood depends on the sea. Ema says:

"...yes, the wave season is indeed present, usually from December to March. But nowadays, the waves are felt to be bigger, unlike in previous years. We still persevere because we know that our source of livelihood is from the sea"

Ema's statement highlights the community's reliance on the sea for their sustenance, even in the face of increasing wave intensity. They continue to endure the challenges posed by the larger waves, emphasizing the interconnectedness between their livelihoods and the marine environment.

"...no one from the community has moved away, they just seek refuge in the homes of their relatives due to the size of the waves. Because we are fishermen, we depend on the sea for our livelihoods, so we say we'll stay here and endure, we can't be far from the sea..."

In this statement, Ema explains that despite the challenges posed by the large waves, the coastal community has not relocated permanently. Instead, they temporarily seek shelter in the homes of their relatives during periods of intense wave activity. This is because their livelihoods are tied to the sea, and as fishermen, they cannot be far away from it. The statement underscores the community's resilience and determination to remain close to their source of livelihood, despite the hardships they face.

The last character in the film is Mr. Dr. Mahatma Lanaru, ST., M.Sc., a lecturer in Oceanography and Sediment Dynamics at Hasanuddin University. He explains that the impacts of sand dredging from the sea can be both positive and negative. On the positive side, the dredged sand can be utilized for land reclamation purposes. Another positive impact is that when there is sedimentation in the waters, dredging of the sea sand can be a solution.

However, there are negative aspects to sea sand dredging. One negative impact is that it can increase the turbidity of the water, disrupting the photosynthesis of plants. Another impact is the change in coastal geomorphology, as dredging causes the water to become deeper, reducing the ability of the seawater to absorb wave energy coming from the deep sea towards the shore. Waves that reach the shore from the deep sea remain intact, carrying significant energy, which can potentially lead to coastal erosion or abrasion.

Theme and Message. The message and meaning of this film clearly convey the importance of social and environmental accountability. The film highlights the significance of considering the social and environmental impacts in business and accounting practices. The theme emphasizes the need to integrate social and environmental responsibility into responsible business decision-making. The film invites viewers to consider the social and environmental impacts of business activities and accounting practices.

The film emphasizes the importance of achieving a balance between economic, social, and environmental interests. This message encourages viewers to adopt a sustainable approach in business and accounting practices. The theme focuses on the importance of

building awareness and understanding of social and environmental responsibility. The film serves as a tool to trigger reflection and contemplation on these issues and inspire viewers to take more responsible actions.

Film Influence on Film Viewers. The narrator explains in the middle of the story that sand mining for the grand projects of CPI and MNP in Galesong Beach, Takalar, was completed four years ago, but its impacts are still felt to this day. More than ten families chose to move, while the rest decided to stay. It was not because of comfort or other reasons, but rather due to the lack of funds to buy land elsewhere. The constant worry and anxiety every night prevent them from getting a good night's sleep.

Overall, the film "Lussa Lalang Tinro" contributes to building awareness and understanding of social and environmental accounting responsibility through its strong narrative and depiction of relevant issues. The film invites viewers to reflect on the importance of considering the social and environmental impacts in business and accounting practices. Through the film "Lussa Lalang Tinro," the writer conveys a strong message about the importance of integrating social and environmental responsibility into business and accounting practices. The film invites viewers to reflect on their role in creating positive impacts on society and the environment through responsible actions.

The end of the film depicts a different atmosphere at Central Point of Indonesia (CPI), an elite area in Makassar city located on Losari Beach, which was built on a 157-hectare reclaimed land. The scene showcases the stunning development with a variety of tall architectural buildings. The film concludes with a Makassar song that narrates the struggle of Karaeng Galesong, a high-ranking officer of the Gowa Sultanate who vowed not to return home until he conquered the Kingdom of Mataram. A piece of the song's lyrics "*...Listen to the prayer, listen to the intentions of this heart in prayer...*", Karaeng Galesong chose to die and drown rather than returning with defeat. Until now, the people of Galesong still hold the spirit of Karaeng Galesong.

Narrative Analysis for Social and Environmental Accounting. This film provides valuable insights into how films can be an effective means of building awareness and understanding of these issues. Through a deep understanding of the narrative elements in this film, we can explore how films can reflect and promote social and environmental accounting responsibilities to the audience. The issue of environmental damage is aligned with corporate greed, financial markets, or sustainable economic growth which is inherently unsustainable [8]. In the decision-making process by management, it has not considered aspects of environmental damage rather than profit productivity in the agricultural sector [9]. In praxis, social and environmental accounting is still debated at the academic, practitioner, and managerial levels [10,11]. In this movie, it provides a dedication to reflect back on the environmental damage caused by the greed of capitalist corporations..

Firstly, this research highlights the importance of introducing characters and contexts in the film. The characters in this film have strong social and environmental backgrounds, allowing the audience to connect with the issues they face and understand the context in which social and environmental accounting responsibilities arise. This demonstrates that film, as a narrative medium, can play a significant role in expanding our understanding of complex social and environmental issues. Secondly, this research reveals the presence of

conflicts and challenges in the film related to social and environmental accounting responsibilities. These conflicts reflect the dilemmas and complexities in addressing these responsibilities, and through a strong narrative, the film is able to showcase the importance of resolving these conflicts to achieve harmony among social, environmental, and business aspects. Furthermore, the narrative analysis of the film "Lussa Lalang Tinro" demonstrates character development as a response to social and environmental accounting responsibilities. The characters in the film undergo transformations in attitude and actions that depict the importance of awareness and behavioral change in fulfilling social and environmental responsibilities. This illustrates that films have the potential to influence the audience in considering their responsibilities towards social and environmental aspects within the business context.

The themes and messages conveyed by this film also play a crucial role in building understanding and awareness of social and environmental accounting responsibilities. Through dialogue, symbolism, and key scenes, the film effectively communicates a powerful message about the significance of considering the social and environmental impacts in business practices and accounting. The film serves as a source of inspiration for the audience to reflect on their actions and take more responsible steps within the social and environmental context.

Overall, this research contributes to understanding the role of film as a tool for building awareness and understanding of social and environmental accounting responsibilities. Through the narrative analysis of the film "Lussa Lalang Tinro," we can see how narrative elements such as characterization, conflict, discourse, and resolution work synergistically to communicate relevant messages about social and environmental accounting responsibilities to the audience. This research also combines film studies with social and environmental accounting, resulting in a new interdisciplinary approach to understanding these issues.

Furthermore, this research explores the potential of film as an effective tool in inspiring change and triggering more responsible actions in business and accounting practices. By utilizing narrative analysis, this research demonstrates that film has the power to evoke emotions and influence the audience's perception of social and environmental responsibilities. Through compelling storytelling and depictions of relevant issues, film can create emotional connections and provide motivation for audiences to engage in more sustainable efforts. The findings of this research also provide new insights into how film can reflect social and environmental realities and encourage critical thinking towards sustainable business and accounting practices. By considering the social and environmental context within the narrative, this research underscores the importance of integrating these factors into responsible business decision-making.

4. Conclusion

Overall, the research on the narrative analysis of the film "Lussa Lalang Tinro" for social and environmental accounting responsibilities provides valuable contributions in expanding our understanding of the role of film as an effective medium for building awareness and understanding of these issues. The unity of the characters and context of the film is capable of being a conscious movement to understand social and environmental

accounting. This awareness becomes an inner movement and a praaction to solve problems that occur in social and environmental issues, such as the number of people displaced or victims of injustice in the workplace, violence in urban areas, and/or do not have access to basic necessities of life, and environmental conditions in general seem to worsen with the accelerating extinction of species, climate change, deforestation, desertification, soil and water pollution, and overpopulation.

This research has a novelty in examining social and environmental accounting issues with film studies to support social and environmental justice. The presentation of conflict in films can expand awareness about the process of solving harmony problems between social, environmental, and business aspects. The transformation of attitudes and actions can explain the importance of social and environmental accounting to achieve social justice and environmental harmonization within the business.

The limitation of this study is only limited to getting glimpse information about the film *Lussa Lalang Tinro* which is only presented by Watchdog Collaboration. Furthermore, this research can be done with a combination of several documentaries as an analytical tool to move audience awareness. Combining film studies with social and environmental accounting, this research paves the way for interdisciplinary collaboration and provides a foundation for further research in this field. It is hoped that the findings of this research will inspire positive change in business and accounting practices and make a meaningful contribution to addressing the social and environmental challenges faced by the global community today.

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