

### Criticism of Accountability in Social Forestry Partnership from Habermas Perspective

Taufiq Ramadhan<sup>1\*</sup>, Eko Ganis Sukoharsono<sup>1</sup>, Lilik Purwanti<sup>1</sup>

<sup>1</sup>University of Brawijaya, Indonesia

#### Article's Information

**DOI:**

10.32815/jibeka.v19i2.2259

**ISSN-E:**

2620-875X

**CORRESPONDENCE\*:**

taufiq.ramadhan.94@hotmail.com

#### ABSTRACT

*This study aims to reveal the reality of accountability of the LMDH Wono Lestari forestry partnership and criticize the practices that occur from Habermas' perspective. This research uses a qualitative method of critical paradigm case study. The research site is at LMDH Wono Lestari, Burno Village, Lumajang Regency. Informants consisted of representatives of the new LMDH management, old LMDH members, Perum Perhutani employees, agricultural commodity off-takers, and the community. Data analysis uses Jurgen Habermas' critical perspective. Accountability practices such as transparency and LMDH functions do not work. Likewise, there is low member participation, lack of management participation, and work plans that are not running well. The above causes internal and external conflicts for LMDH. It is necessary to update regulations and clarify the profit-sharing mechanism regarding the Forestry Partnership between LMDH Wono Lestari and Perum Perhutani in terms of accountability and transparency, such as the involvement of the Village Government as a partnership supervisor, as well as instilling honesty and expecting blessings from the Forestry Partnership. This research provide justification for the occurrence of stakeholder problems in the context of forestry partnerships. Communicative Action Theory is a perspective for solving problems in social reality. The practical implications of this research can provide suggestions for LMDH Wono Lestari and Perhutani to improve partnership practices in a transparent and fair profit-sharing orientation.*

**Keywords:** Criticism, Accountability, Social Forestry Partnership, Jurgen Habermas

#### ABSTRAK

Studi ini bertujuan untuk mengungkap realitas akuntabilitas kemitraan kehutanan LMDH Wono Lestari dan mengkritik praktik yang terjadi dalam perspektif Habermas. Penelitian ini menggunakan metode kualitatif studi kasus paradigma kritis. Situs penelitian berada di LMDH Wono Lestari, Desa Burno, Kabupaten Lumajang. Informan terdiri atas perwakilan pengurus baru LMDH, anggota lama LMDH, karyawan Perum Perhutani, *off-taker* komoditas pertanian, dan masyarakat. Analisis data menggunakan perspektif kritis Jurgen Habermas. Praktik akuntabilitas seperti transparansi dan fungsi LMDH tidak berjalan. Begitu pula dengan rendahnya partisipasi anggota, kurangnya partisipasi pengurus, serta rencana kerja tidak berjalan dengan baik. Hal di atas menimbulkan konflik internal maupun eksternal LMDH. Diperlukan pembaruan regulasi dan memperjelas mekanisme bagi hasil mengenai Kemitraan Kehutanan antara LMDH Wono Lestari dan Perum Perhutani dalam akuntabilitas dan transparansi seperti keterlibatan Pemerintah Desa sebagai pengawas kemitraan, serta menanamkan kejujuran dan mengharapkan keberkahan dari Kemitraan Kehutanan. Hasil penelitian ini memberikan justifikasi terjadinya *stakeholder problem* dalam konteks kemitraan kehutanan. Teori Tindakan Komunikatif menjadi perspektif untuk menyelesaikan problem dalam realitas sosial. Implikasi praktik penelitian ini dapat memberikan saran bagi LMDH Wono Lestari dan Perhutani untuk memperbaiki praktik kemitraan dengan transparan dan berorientasi pada bagi hasil yang adil.

**Kata Kunci:** Kritik, Akuntabilitas, Perhutanan Sosial, Kemitraan Kehutanan, Jurgen Habermas

---

## Introduction

Accountability plays an important role in the sustainability of an organization or company. Accountability is an organization's effort to improve its economy to become an accountable organization. Accountability is also expected to increase harmony between humans, humans and God, humans, and humans and the environment. Accounting is a tool of accountability for companies and organizations (Widati et. al., 2011). that accounting is a process of responsibility not only through rational numerical calculations, but also by constructing and building practices that influence the economic, social, and cultural environment. Accountability cannot be separated from transparency. Transparency is a principle that opens up the public's right to obtain correct, honest and non-discriminatory information. When accountability and transparency go hand in hand, governance is created that is free from abuse and corruption and adheres to the rule of law in managing public finances and ensuring the implementation of human rights.

The Social Forestry Program is one of the government's efforts to involve the community in managing forest areas. There are five schemes in the Social Forestry Program, namely Village Forest (Hutan Desa), Community Forest (Hutan Kemasyarakatan), Community Plantation Forest (Hutan Tanaman Rakyat), Customary Forest (Hutan Adat) and Forestry Partnership (Kemitraan Kehutanan). Of the five schemes, the forestry partnership is a scheme that implements a profit-sharing system for the community and its work partners (offtakers). Forestry partnerships are a model that involves collaboration between government, the private sector, and local communities to promote sustainable forestry practices and economic development (Mishenina & Dvorak, 2022; Purba et al., 2022; Sumual et al., 2022; Yang & Shang, 2023). The Forestry Partnership aims to empower local communities, ensure mutual benefits, and address issues such as ecological impacts and income for forest workers (Roosanti et al., 2022). This partnership can improve the forestry economy through the industrial structure and effects of technological innovation as well as provide solutions to resolve disputes related to forest use and management. The country that implements forestry partnerships other than Indonesia is China, which has shown potential in achieving effective forestry management and encouraging economic growth. This contributes to the principles of sustainable development and capitalization of natural resources.

The Social Forestry Management Forestry Partnership scheme was also demonstrated in Burno Village, Senduro District, Lumajang Regency. In its management, the Forestry Partnership in Burno Village is run by the Wono Lestari Forest Village Community Institution (LMDH). The Forest Village Community Institution is an organization formed by villagers

living around or in the forest with the aim of organizing and meeting their needs through interaction with the forest in various aspects such as social, economic, political and cultural (Awang et al., 2008). LMDH Wono Lestari runs the Forestry Partnership by referring to the Decree on Recognition and Protection of Forestry Partnerships (Kulin KK) number: 5633/MENLHK-PSKL/PKPS/ PSL.0/10/2017 dated 26 October 2017 with an area of 940 Ha consisting of 367 families published by the Ministry of Environment and Forestry (KLHK). The decree contains the rights and obligations that must be obeyed by the management and members of LMDH Wono Lestari and Perum Perhutani. In its management, LMDH Wono Lestari was awarded as the LMDH which successfully implemented the Social Forestry Program so that it became a pilot area and received the Platinum title from the Ministry of Environment and Forestry (sitinurbaya.com, 2021). However, there are contradictory phenomena in the field. Based on the results of the interview, LMDH Wono Lestari is only a formality in the Social Forestry Forestry Partnership scheme. LMDH administrators, LMDH members, commodity offtakers, and employees of Perum Perhutani BKPH Senduro said that LMDH Wono Lestari did not carry out Environmental Partnerships as regulated in the Kulin KK Decree. Member involvement in LMDH Wono Lestari regarding program implementation also did not occur.

This research gap is based on LMDH Wono Lestari's status as a pilot area and Platinum predicate. Previous research on Social Forestry at LMDH Wono Lestari conducted by Pameila (2021) shows that LMDH Wono Lestari implements Social Forestry by involving member participation. Apart from that, other research on Social Forestry is still limited to discussing Social Forestry management descriptively and has not discussed accountability in depth between the stakeholders involved such as LMDH members, LMDH administrators, Perum Perhutani, and offtakers of commodity harvests (Roosanti et al., 2022; Solie et al., 2020; Supriyanto et al., 2021). To fill the research gap, which is still dominated by descriptive research, this research is motivated to examine the accountability of Forestry Partnerships in Social Forestry using the case study method and analyzing it from the perspective of Habermas' Communicative Action Theory. The reality that occurs in this research is not reality as it is but is created based on social interaction so that this research tries to provide solutions to the deviations that occur. The focus of this research is to identify problems and explore solutions to deviations that occur in the implementation of the LMDH Wono Lestari Forestry Partnership and its stakeholders from the perspective of Habermas' Communicative Action Theory. Therefore, the aim of this research is to reveal the reality of accountability of the LMDH Wono Lestari forestry partnership and to criticize and provide improvements through Habermas's thinking framework.

---

It is hoped that the results of this research can provide theoretical, practical and policy contributions. Stakeholder theory and legitimacy theory can provide justification regarding the partnership pattern between LMDH members, LMDH administrators, Perum Perhutani, and offtakers. Stakeholder theory provides justification that all parties involved in a partnership must be on the same level. Legitimacy theory means that all parties must interact with each other in the Forestry Partnership. Through a case study from Habermas' critical perspective, this research is expected to provide insight to everyone that they have the ability and opportunity to become subjects in bringing about changes in circumstances that do not empower individuals. It is hoped that the practical results of the research can become a reference for parties involved in the management of Social Forestry through the Forestry Partnership scheme in revitalizing partnerships, especially LMDH and community groups that have received permission to manage Social Forestry Forest areas according to planning, implementation, and reporting. For LMDH Wono Lestari, the results of this research can be input in improving the accountability of institutions that are not running well. From a policy aspect, the results of this research are expected to become recommendations for regional and central governments in terms of issuing policies to optimize the Social Forestry Kulin KK scheme.

### **Method**

This research uses a qualitative method with a case study approach. The paradigm used in this research is a critical paradigm referring to Jurgen Habermas's Theory of Communicative Action. The focus of observation is directed at manifestations of accountability in social forestry partnerships, especially through the lens of the Habermas perspective. This means that the researcher will try to capture how the principles of rational communication and communicative actions (which are the core of Habermas thought) are reflected in interaction, decision making, and daily practice of the parties involved. Researchers can gain a deep understanding of how accountability is interpreted and practiced in social forestry partnerships, as well as identifying criticisms that arise from the perspective of habermas related to the distortion of communication or instrumental actions that erode communicative accountability. Researchers will record in detail what is seen, heard, and felt, and reflect on their own position in the dynamics of the field.

Juergen Habermas's Theory of Communicative Action aims to build social-critical analysis based on anthropology, linguistics, ethics, politics, and other principles. The aim of this theory is to penetrate the socio-institutional restrictions and limitations imposed by authoritarian and capitalist forces in society. Habermas's Theory of Communicative Action reconstructs the universal rational infrastructure present in everyday language

communication, allowing him to develop a sophisticated theory of social evolution and a critical theory of society. Habermas also bases the normative dimension of his theory in the theory of discourse ethics and the reconstruction of the self-understanding of modern constitutional democracy (Ibsen, 2023; Kakasur, 2022). Habermas's Critical Approach sees the subject of study as social interaction called the world of life, which is defined as interaction based on the interests and needs inherent in humans and aims to achieve mutual understanding.

Communicative Action Theory has at least two subjects who can speak and act to build interpersonal relationships. Actors seek to achieve an understanding of the action situation and plan their actions through agreement. Each actor interprets the definition of the situation which can ultimately reach consensus. Habermas emphasizes the importance of language (linguistic media) in this communicative action.

The research site is located at LMDH Wono Lestari, Burno Village, Lumajang Regency. The selection of the research site was based on obtaining the Platinum title and being a national pilot area for the Social Forestry Program from the Ministry of Environment and Forestry. LMDH Wono Lestari has obtained a legal forest area management permit as evidenced by the Decree (SK) Recognition and Protection of Forestry Partnerships (Kulin KK) Number 5633/MENLHK-PSKL/PKPS/PSL.0/10/2017 between LMDH Wono Lestari and Perum Perhutani BKPH Senduro in a forest area of 940 hectares. Data collection techniques were carried out using in-depth interviews, observation and literature study. Research informants consisted of representatives of the new LMDH management, old LMDH members, employees of Perum Perhutani, and community representatives. The reason for selecting new management representatives and old LMDH members is so that there is an understanding regarding existing problems. Perhutani employees are people who often interact with old and new management so that they better understand the existing reality. Commodity offtakers are people who often interact with pesanggem to buy harvests, so they understand the reality experienced by pesanggem.

Table 1. List of Informants

Name of Informant (Disguised)	Information
Mr. S	LMDH New Manager Representative
Mr. HP	Past LMDH Members
Mr. P	Perhutani Employees
Mrs. SK	Agricultural Commodity Offtaker

Source: Primer Data, 2024

Data analysis uses Habermas' Communicative Action Theory. In summary, data analysis using Habermas' Communicative Action Theory in this research consists of the stages of

---

identifying the Existing System-Lifeworld (Instrumental Rationality), capturing community values (Communicative Rationality), discourse (Communicative Action), and forming praxis. Praxis is a dynamic process when a person or group applies their theories, knowledge, or ideas into concrete action, then reflects the results of these actions. The results of this reflection are used to improve or develop their theory. Effective partnerships require active participation from all relevant stakeholders, including local communities, government, and private sectors. The balance of power and recognition of equal rights is the key. After carrying out the communication stage, the researcher then attempted to design a forestry partnership management concept that could overcome the problem of lack of communication and lack of active community involvement. This ensures that forestry partnerships are not only based on initial assumptions, but are constantly adapting and developing based on real experience in the field, towards more effective, fair and sustainable forest management.

## **Result and Discussion**

LMDH Wono Lestari is an LMDH that holds the Platinum title as a Social Forestry pilot area in Indonesia. This is demonstrated by the variety of community productivity in processing agricultural and livestock commodities such as bananas, taro, coffee, dairy cattle, dairy goats and other commodities. As a result, LMDH Wono Lestari became an area considered successful in implementing the Kulin KK Social Forestry scheme.

LMDH Wono Lestari was founded in 2006 with the aim of collaborating with Perum Perhutani through a Joint Community Forest Management (PHBM) pattern. In this scheme, the community gets access to manage land by planting fast-growing crops such as bananas, corn and taro. Gradually, LMDH members became involved in seeding, planting, and maintaining forest plants (mongabay.co.id, 2019). LMDH Wono Lestari has managed a total land area of 940 hectares. Apart from that, residents also have a community forest with an area of 357 hectares outside the state forest area. In 2017, LMDH Wono Lestari also managed Social Forestry forests through the Forestry Partnership Protection Recognition (Kulin KK) scheme. The Decree (SK) for this matter was signed by the Director General of Social Forestry and Partnerships.

In fact, Social Forestry is a concrete manifestation of the Triple Bottom Line and a form of the Government's commitment to achieving Sustainable Development Goals (SDGs) in Indonesia to eradicate poverty. A sustainable forest management system implemented in state forest areas or private forests is implemented by local communities or customary law

---

communities as the main actors to improve welfare, environmental balance and internal socio-cultural dynamics. As of October 2022, the government has submitted 7,694 decrees approving the management of forest areas covering an area of 5.1 million hectares to approximately 1.13 million heads of families (2022 Audited Ministry of Environment and Forestry Financial Report).

Social Forestry is also a form of CSR carried out by Perum Perhutani. This program is contained in the Perum Perhutani Social and Environmental Responsibility Report (TJSL). In the TJSL Report, Social Forestry is classified in the Micro, Small and Small Enterprises (UMK) Funding Program. The UMK Funding Program for which information is provided in the TJSL report is aimed at Perum Perhutani's fostered partners, one of which is LMDH. Distribution of funds is prioritized by LMDH which has entered into a PHBM Cooperation Agreement with Perum Perhutani. Forest resource management is carried out with a spirit of sharing to foster a sense of ownership and increase roles and a sense of shared responsibility. Perum Perhutani routinely provides assistance to LMDH partners with the aim of improving the quality of their businesses in the form of loans and grants. It is hoped that the increased business quality will be able to provide prosperity for the fostered partners.

LMDH as an organization needs to carry out productive business activities. To carry out productive activities, capital strengthening is needed. This capital can come from internal sources, such as member fees, or from external sources, namely capital loan assistance (Nurdiwaty et. al., 2014). Something different was shown by LMDH Wono Lestari which has received the Platinum title in the Social Forestry Forestry Partnership scheme. LMDH Wono Lestari is still not carrying out its productive business activities.

### **Lack of Transparency LMDH**

Lack of transparency in organizations has various implications and leads to corruption and affects stakeholder relationships (Farazmand et al., 2021; Ortega-Rodríguez et al., 2020). Transparency is a fundamental aspect of organizations and is subject to contestation (Brölmann, 2023). So far, LMDH Wono Lestari has not shown transparency regarding the management of the institution, especially in partnerships (BintangEmpat.com, 2020). In fact, financial reports have not been published to members for a long time, giving rise to members' distrust of the LMDH management.

"... when there was income coming to LMDH, the old management was not transparent, only certain people got it. Ha ha ha ha. That's why I immediately reminded you not to practice that." (Mr HP, 20 September 2023)

---

Mr. HP's statement shows that the old management was not transparent regarding LMDH's income which came from outside assistance. The lack of transparency in LMDH also shows the low level of commitment and responsibility of the management in managing LMDH. Something similar was also discovered by Rachmawan et al., (2021) that there is poor data transparency from the LMDH Rawa Sakti management to members, and poor commitment and responsibility to members.

### **LMDH Function Not Working**

LMDH is a social institution that supports achieving independence through collaboration in forest resource management with Perum Perhutani. Functioning means that the LMDH has carried out the function and purpose of the LMDH. However, LMDH still has not carried out the functions and goals they have set due to internal conflicts. Failed organizational functions are caused by conflicts of interest, agency and principal problems, and communication failures. Additionally, the performance of organizational functions can be affected by the various challenges they face at different stages of their life cycle (Cusimano & Sterner, 2020; Little, 2020). The same thing was also experienced as stated by Mr P as follows:

"Indeed, from the start there were good intentions, in the middle of the journey, finally many interested parties wanted to go there, they had their own interests in making a profit if there was help, you know, in the end it was a pity for LMDH." (Mr. P, January 10, 2024)

The management of LMDH Wono Lestari is prone to becoming an object used to gain personal profit which ultimately has an impact on the trust of members and the public in LMDH. Apart from that, pesanggem also often violates agreements with offtakers to sell the harvest. The following is a statement from Mrs. SK:

"The loss is that I have given the seeds, sometimes the harvest is given to someone else. Yes, it's called a human, right?" (Mrs. SK, 29 September 2023)

Not all of the members who have been given capital by the offtaker are able to act honestly. Honesty is very necessary in building good relations between pesanggem and offtaker. The LMDH management was negligent in coordinating its members to be honest in partnering with offtakers.

### **Low Member Participation and Lack of Management Role**

The Burno Village community benefits from the availability of land for agroforestry crops under standing crops as well as income from agroforestry harvests. However, the current management is still not carrying out its institutional functions, especially in coordinating and



---

socializing planting plans. Even though the role of the management is really needed in coordinating its members so that their participation increases.

Low member participation in an organization can be attributed to several factors. One of them is that members feel their importance is reduced in the continuity of the organization, which leads to decreased participation. Apart from that, parties in organizations who only seek profit tend not to participate at all. In addition, the use of top-down communication can make members feel alienated and be the cause of decreased participation (Holyoke, 2013; Huang & Gong, 2019). The low participation and lack of management role was expressed by Mr. P as follows:

"Pesanggem farmers sometimes don't understand that all their activities are dependent on the forest. And the forest they work on is a social forestry forestry partnership scheme. So we go our separate ways and it seems as if the management of this partnership tends to be individual." (Mr P, 20 September 2023)

What Mr. P expressed shows the low level of management's role and the low level of participation of pesanggem members who are members. Pesanggem prefers to work on land independently and is not affiliated with LMDH. Apart from that, land distribution is also considered not participative and does not prioritize people in need. Inappropriate use of communication can alienate members and be the cause of decreased participation (Srivastava & Verma, 2022). In Sunarso (2022) research a similar thing was also found that pesanggem as the main actor and also the target group (beneficiaries, benefisaries) of the program was not involved in any way, either in planning, monitoring or evaluation.

### **Work Plans That Don't Work**

Planning must be owned by an organization. Planning in organizations is very important because it helps in setting clear goals and objectives, formulating strategies to achieve these goals, identifying required resources, reducing uncertainty, and increasing efficiency and effectiveness in achieving results. With good planning, organizations can be more focused and able to face change more readily. However, in reality, members did not follow what LMDH had planned. This was expressed by Mr. HP as follows:

"Well, the most important problem right now is for LMDH to continue, say it runs according to procedures, there must be activities that are mutually beneficial for both the management, pesanggem/members, or Perhutani/partners. Because so far our weakness is that all the businesses at LMDH Wono Lestari have not been organized." (Mr. HP, 20 September 2023)

Mr. HP's confession shows that the activities that have been taking place have not been completely well organized, while LMDH has plans that must be carried out by its members. This finding is also reinforced by research by Kosasih et al., (2021) that there is no conformity with a clear implementation plan in the Forestry Partnership.

## **Discussion**

Habermas' critical paradigm regarding deviations in the implementation of forestry partnerships and possible solutions will be discussed in the following discussion. The implementation of the Social Forestry Forestry Partnership in this research is dominated by Perhutani and LMDH administrators. Each activity was not carried out according to the plans that had been made. Pesanggem is indeed involved in Forestry Partnership land management activities but does not follow the work plans that have been made, which means that the implementation of forestry partnerships in the field is a pseudo-partnership that has been arranged in such a way. Therefore, Habermas offers a rational communicative concept.

Rational Communicative is action that is based on a deliberative process, where two or more individuals interact and coordinate their actions based on agreement and interpretation of the situation (Habermas, 1984:86 in Nanuru 2011). Providing awareness to people involved in Forestry Partnerships is something that needs to be done as a solution to deviations in the management of Forestry Partnerships with communicative action. Communicative means dialogue and only the best opinion can be used as an agreement, not the opinion of someone who in society's view has a higher social class for other reasons. Looking at the existing reality, various conflicts have colored the LMDH Wono Lestari forestry partnership with Perum Perhutani. Each party involved seems to prioritize their personal interests. The essence of Social Forestry which is supposed to prosper and prosper society has not been achieved due to the greed of some parties to enrich themselves.

LMDH was formed to be further involved in the Forestry Partnership process and implementation. LMDH is expected to be further involved in the forest governance planning process with Perhutani and other stakeholders. When the Forestry Partnership is implemented, LMDH is not only in a position as a capacity strengthening element for farmers in the production and post-production process of forest products which has a positive impact on welfare, but also as a partner of Perhutani in providing confidence that securing forests and social stability around forests can be achieved. Well done.

---

Based on the findings above, unfortunately LMDH has not succeeded in becoming a forum that reflects village society. The formation process that was intervened by Perhutani made LMDH just a formality. The formation and position of management also does not come from a mutual agreement with the residents, is often ignored and is more inclined to the wishes of Perhutani. It is not surprising that in many cases, LMDH does not represent the communities with the most interest in forest governance, namely pesanggem. In the end, LMDH is no more an extension of Perhutani than an institution that represents forest communities.

However, the LMDH Wono Lestari Management is aware of the existing problems and is committed to improving their institutional accountability and transparency as confirmed by Mr. S below:

"Until now, the (new) management is still learning. I and other administrators are also responsible. What is important for us is orderly administration and bookkeeping. This institution has been established, let us work together to make it progress." (Mr S, 29 February 2024)

LMDH invites all its members to participate in every activity that has been planned. The management carries out bookkeeping so that they can be financially accountable for each activity carried out. The issue of accountability and transparency is very important in an organization or company. Openness and the obligation to be responsible for all actions are the main keys in building trust from related parties (stakeholders). When an entity fails to be transparent in carrying out its operations or is not accountable for every decision it makes, this can lead to a decrease in stakeholder trust. Therefore, it is important for every organization to always maintain a level of accountability and transparency in order to build strong and sustainable relationships with interested parties (Cahyani, 2023; Galingging, 2023; Nabillah et al., 2023).

Agroforestry is one of Perum Perhutani's businesses which is carried out independently or through collaboration with Corporate Partners and Forest Village Community Institutions (LMDH) and has a proportion of profit sharing. Each business activity has different proportions. In practice, pesanggems are required to pay "sharing" to Perhutani with LMDH as the intermediary every year. As Mr HP stated:

"So far, they (LMDH) have only taken annual sharing. Per 1 hectare, Rp. 360.000,00 per year for all commodities, then it's paid to Perhutani." (Mr HP Interview, 27 September 2023)

When referring to the Kulin KK SK there is no reference to the percentage of profit sharing. The following is the content of the SK statement:

"Intercropping or agroforestry activities planted and financed by the Forestry Partnership Recognition and Protection Holder are regulated at 30% (thirty percent) for Perum Perhutani and 70% (seventy percent) for the Forestry Partnership Recognition and Protection Holder"

However, Mr P provided further explanation regarding the statement in the decree as follows:

"Fund sharing (profit sharing) is like this, for example the community gets production results from planting HMT. They are obliged to pay a sharing contribution to Perhutani of 30% and PNBP. Society markets 70%. The reference is from the profit obtained after deducting operational costs." (Mr P, 28 February 2024)

Based on the explanation above, there are forestry partnership practices that have not worked as expected. Accounting needs to understand various factors and aspects of social interaction because it is a social science that cannot be separated from the context of social interaction (Hardiman & Mulawarman, 2022). In general, profit sharing refers to net profit (profit) so that both parties in the partnership benefit from each other and bear each other's losses (Rahmawati et al., 2022). In Forestry Partnerships, net profits are obtained from business income minus production costs and Non-Tax State Revenue (PNBP). Meanwhile, pesanggem earns income if the harvest meets expectations and meets the criteria for sale to the offtaker. If the harvest results do not match expectations or the harvest fails, pesanggem does not receive the income as expected. Meanwhile the costs incurred remain the same. Table 2 is a calculation of profit sharing that should be applied in forestry partnerships.

Table 2. Calculation of Profit Sharing

Operating Revenue		IDR XXX
<b>Expenses:</b>		
Production/Operating Costs	IDR XXX	
<u>PNBP (Dedicated to Perhutani)</u>	<u>IDR XXX</u>	
<b>Amount of Expenses</b>		<b><u>(IDR XXX)</u></b>
<b>Net Profit</b>		<b>IDR XXX</b>
Sharing Perhutani	30%	IDR XXX
Sharing LMDH	70%	IDR XXX
Source: Data processed, 2024		

Business Income is obtained from the sale of harvest results to offtakers (Total Revenue). Transactions with offtakers must be known to LMDH. In certain periods the offtaker and LMDH will record the harvests coming from pesanggem to LMDH. The offtaker will sort the harvest that meets the criteria. If an agreement has been reached, the offtaker will pay according to market price. Production costs are obtained from all costs incurred by the pesanggem from seeding to harvesting (Total Cost). Meanwhile, PNBP is calculated based

on the type referring to Government Regulation Number 12 of 2014 concerning PNBP Tariffs. Thus the net profit can be obtained from Total Revenue (TR) minus Total Cost (TC) and PNBP. This net profit should be a reference for the Forestry Partnership's agroforestry results so that a fair scheme for pesanggem, LMDH and Perhutani can be realized which is of course accompanied by a commitment to responsibility and transparency. Figure 2 is the expected Forestry Partnership scheme referring to the Kulin KK Decree and Mr. P's statement.

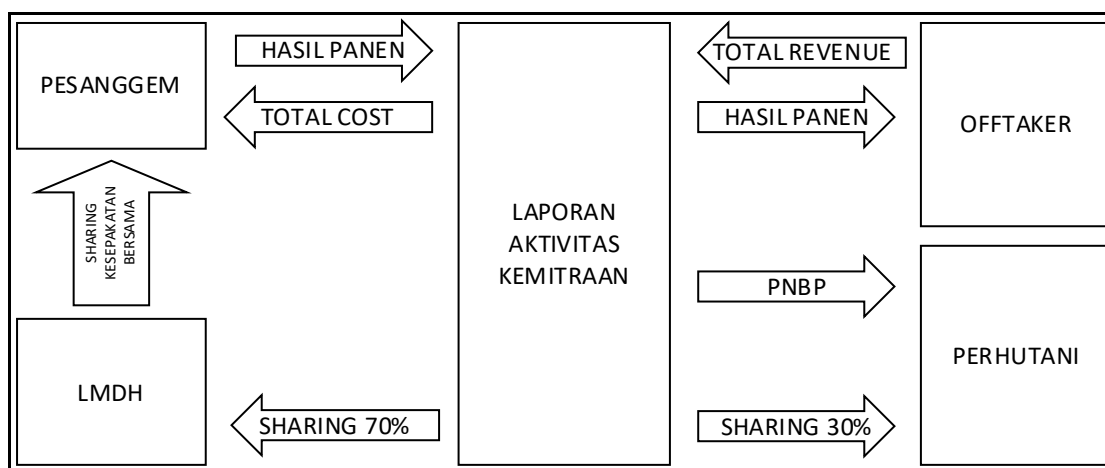


Figure 2. Scheme expected in the Agroforestry in Social Forestry Partnership (Source: Data processed, 2024)

The condition of LMDH's Human Resources (HR) does not yet allow them to make a profit and loss report on agroforestry income, meaning they have no accountability for the net profits they obtain, as stated by Mr. S:

"So far, that's understandable, because human resources here are still lacking." (Mr S, 29 February 2024)

The Village Government also needs to be actively involved in ensuring that the forestry partnership between LMDH Wono Lestari and Perhutani does not occur again as stated by Mr. HP:

"...there must be officials who really have to be able to handle it. Actually, LMDH should be under the Village Head, under the village government. The village head must participate in developing and supervising." (Mr HP, 20 September 2023)

Pesanggem is just a human being who carries out the activity of cultivating the land to get the best profit, but what is of concern is that pesanggem does not only make the profit they get from cultivating and harvesting the results solely to reap maximum worldly profits. The welfare of pesanggem can be seen from one of the inherent elements, namely the

---

purchasing power of the income earned to meet household needs. The increasing welfare of pesanggem is reflected in the increasing purchasing power in meeting household expenses.

Partnerships must contain three main principles, namely: First, prioritizing the principles of balance and equality. The approach that is developed when a partnership is established is not solely top down or bottom up, or based solely on power, but must prioritize mutual respect, respect and mutual trust. Second, prioritizing the principle of transparency to avoid mutual suspicion towards partnering parties. The financial management process in a partnership must be conveyed transparently to parties who are partners and members of the partnership. All three are mutually beneficial. Partnerships must provide benefits for all parties involved, not only materially but also non-materially. Collaboration must be mutually beneficial for all aspects involved (Rahmatullah, 2012).

Commodity harvests that are classified as biological assets are not only used for economic purposes in generating money and profits, but also as a means of achieving God's will and strengthening social relations between people in the community (Kurniawan et al., 2014). The same thing was also stated by Mrs. SK as follows:

... even pious people who are good at talking but how do they practice it? That's how it is. What society is waiting for are trustworthy people, not smart people. If people trust people from the heart, their words and their actions are carried out in accordance with their respective faiths, that's how it is if we are Muslims. I want LMDH to really work. If that's the case, the results obtained are halal. Correct work according to its purpose and responsibility." (Mrs SK, 22 September 2023).

What was stated by the informant Mrs. SK shows that honesty is very important in establishing a partnership. Trustworthy means trustworthy because there is honesty on the part of all parties in the Forestry Partnership. Commodity plants planted by LMDH Wono Lestari should be able to bridge relationships between stakeholders of the Social Forestry Partnership. Harvested commodity crops provide benefits in accordance with applicable agreements, provide welfare to stakeholders, preserve the environment, and provide blessings to the beneficiaries.

In Habermas' view, consensus can only be achieved if four validity claims have been achieved, one of which is honesty. In the reality of social life, not everyone has honesty in their opinions and considers the opinions of other people. But apart from that, Habermas wants to show that everyone can express their opinion. From the discourse above, the solution to the problem of accountability and transparency of forestry partnerships is

---

outlined in the preparation of a partnership activity report containing information on business income, overall costs incurred by pesanggem, PNPB costs, net profits, and the amount of profit sharing for LMDH and Perhutani according to the applicable percentages. Preparing a partnership activity report is not just written on paper for both parties but is also accompanied by honesty and expecting blessings from the results obtained.

### **Conclusion**

Jurgen Habermas' critical paradigm has uncovered the true accountability practices of LMDH Wono Lestari's forestry partnership with Perum Perhutani. The pesanggem members who are members of LMDH are only parties who are exploited in the implementation of partnership activities. The limited human resources possessed by pesanggams are exploited by several parties to increase the personal wealth of several parties. LMDH should be an institution that oversees pesanggem and provides direction and guidance, instead it is passive, not transparent, and does not provide accountability for its activities and actions. Based on the informant's discourse regarding improvement solutions, a praxis was formed that to improve the accountability of forestry partnerships, stakeholder participation, assistance from Perhutani, and supervision from the Village Government were needed. On the other hand, forestry partnerships require all parties involved to prioritize honesty and realize the blessings of commodity harvests. It is important for all parties to realize that the harvest results that have been obtained are not solely intended to obtain maximum profits but must provide benefits to the village community.

Theoretically, the results of this research provide justification for the occurrence of stakeholder problems in the context of forestry partnerships. Communicative Action Theory is a perspective for solving problems in social reality. The practical implications of this research can provide suggestions for LMDH Wono Lestari and Perhutani to improve partnership practices in a transparent and fair profit-sharing orientation.

This study has two limitations. First, this research uses qualitative methods with case studies which are often seen as less scientific because the measurements are subjective. Second, there has been no previous research that discusses forestry partnerships using the critical paradigm of Communicative Action Theory so that researchers cannot compare the results of discourse in the form of consensus whether it can be implemented or not. Future research can explore previous research on forestry partnerships using a critical paradigm so that results can be compared.

---

## Reference

- Awang, S. A., Himmah, W. T., Astuti, B., Septiana, A., & RM Solehudin Novenanto, A. (2008). *Panduan pemberdayaan lembaga masyarakat desa hutan (LMDH)*. CIFOR.
- BintangEmpat.com. (2020). *Ditanya Soal AD ART Elite LMDH Bungkam*. <https://bintangempat.com/2020/09/ditanya-soal-ad-art-elite-lmdh-bungkam/>
- Brölmann, C. (2023). Transparency as a Contested Fundamental in the Law of International Organizations. *International Organizations Law Review*, 20(1), 10–27. <https://doi.org/10.1163/15723747-20010002>
- Cahyani, N. (2023). Pengaruh Transparansi Laporan Keuangan, Akuntabilitas Pengelolaan Dana Terhadap Tingkat Kepercayaan Muzakki untuk Membayar Zakat Pada LAZ Inisiatif Zakat Sumut. *Jurnal Manajemen Akuntansi (JUMSI)*, 3(3), 1879–1896.
- Cusimano, S., & Sterner, B. (2020). The Objectivity of Organizational Functions. *Acta Biotheoretica*, 68(2), 253–269. <https://doi.org/10.1007/s10441-019-09365-9>
- Farazmand, A., De Simone, E., Capasso, S., & Gaeta, G. L. (2021). Articles for a Special Issue of Public Organization Review (POR) on Corruption, Lack of Transparency and the Misuse of Public Funds in Times of Crisis. *Public Organization Review*, 21(2), 183–186. <https://doi.org/10.1007/s11115-021-00529-1>
- Galingging, Y. D. (2023). *Pengaruh Akuntabilitas dan Transparansi Pengelolaan Keuangan Terhadap Public Trust (Studi pada Jemaat HKBP Cendana Nauli)*. Universitas Pendidikan Ganesha.
- Hardiman, F. B., & Mulawarman, A. D. (2022). Diskursus Sains Kontemporer dan Implikasinya pada Akuntansi. *Jurnal Akuntansi Multiparadigma*, 13(1), 1–15.
- Holyoke, T. T. (2013). A dynamic model of member participation in interest groups. *Interest Groups & Advocacy*, 2(3), 278–301. <https://doi.org/10.1057/iga.2013.8>
- Huang, C.-S., & Gong, D.-C. (2019). How Participation Management Influences Work Engagement: The Mediating Role of Perceived Fit and Leader-Member Exchange. *International Journal of Business and Management*, 14(12), 191. <https://doi.org/10.5539/ijbm.v14n12p191>
- Ibsen, M. F. (2023). Jürgen Habermas and the Communicative Paradigm of Critical Theory. In *A Critical Theory of Global Justice* (pp. 149–199). Oxford University Press Oxford. <https://doi.org/10.1093/oso/9780192864123.003.0006>
- Kakasur, N. O. (2022). The Communicative Action of Habermas. *Journal of University of Raparin*, 9(5), 389–413. [https://doi.org/10.26750/Vol\(9\).No\(5\).Paper18](https://doi.org/10.26750/Vol(9).No(5).Paper18)
- Kosasih, D. A., Adhya, I., & Herlina, N. (2021). Partisipasi Masyarakat dan Analisis Kelembagaan LMDH dalam Program Pengelolaan Hutan bersama Masyarakat di RPH Wanaraja BKPH Cibatu KPH Garut. *Prosiding Fahutan*, 2(02).
- Kurniawan, R., Mulawarman, A. D., & Kamayanti, A. (2014). Biological Assets Valuation Reconstruction: A Critical Study of IAS 41 on Agricultural Accounting in Indonesian Farmers. *Procedia - Social and Behavioral Sciences*, 164, 68–75. <https://doi.org/10.1016/j.sbspro.2014.11.052>
- Little, D. (2020). *Sources of Organizational Failure* (pp. 91–109). [https://doi.org/10.1007/978-3-030-48923-6\\_6](https://doi.org/10.1007/978-3-030-48923-6_6)
- Mishenina, H., & Dvorak, J. (2022). Public–Private Partnership as a Form of Ensuring Sustainable Development of the Forest Management Sphere. *Administrative Sciences*, 12(4). <https://doi.org/10.3390/admsci12040156>



- mongabay.co.id. (2019). *Mampu Kelola Kelembagaan, Kunci Desa Burno Menjadi Desa Hutan Sejahtera*. <https://www.mongabay.co.id/2019/07/06/mampu-kelola-kelembagaan-desa-hutan-kunci-desa-burno-menuju-sejahtera/>
- Nabillah, A. P., Utami, N. T., & Silalahi, Y. (2023). Transparansi dan Akuntabilitas Organisasi Pengelola Zakat (OPZ) untuk Mengurangi Tingkat Kemiskinan melalui Perspektif Kelembagaan Islam. *Diponegoro Journal of Islamic Economics and Business*, 2(1), 71–84.
- Nanuru, R. F. (2011). Ontologi Hibualamo dalam Perspektif Jurgen Habermas. *Jurnal Filsafat*, 21(1).
- Nurdiway, D., Djahuri, A., & Kamayanti, A. (2014). Institusionalisasi Akuntansi Sosial Pada Perum Perhutani Blitar. *EL MUHASABA: Jurnal Akuntansi (e-Journal)*, 5(1), 75–101.
- Ortega-Rodríguez, C., Licerán-Gutiérrez, A., & Moreno-Albarracín, A. L. (2020). Transparency as a Key Element in Accountability in Non-Profit Organizations: A Systematic Literature Review. *Sustainability*, 12(14), 5834. <https://doi.org/10.3390/su12145834>
- Pameila, N. E. (2021). *Partisipasi Masyarakat Dalam Program Perhutanan Sosial di Desa Burno Kecamatan Senduro Kabupaten Lumajang*.
- Purba, P. R., Rahmawaty, & Susilowati, A. (2022). Analysis of income from pine resin tapping on Forest Farmers Groups in partnership with UPT KPH Region II Pematang Siantar. *IOP Conference Series: Earth and Environmental Science*, 1115(1). <https://doi.org/10.1088/1755-1315/1115/1/012060>
- Rachmawan, D., Seda, F. S. S. E., & Siburian, R. (2021). Melengkapi Analisa Teori Akses dengan Pendekatan Kolaboratif pada Konteks Program Perhutanan Sosial: Studi Kasus Lembaga Masyarakat Desa Hutan (LMDH) Rawa Sakti, Pemalang. *Jurnal Kawistara*, 11(2), 156–173.
- Rahmatullah, R. (2012). Model Kemitraan Pemerintah dengan Perusahaan dalam Mengelola CSR: Studi Kasus di Kota Cilegon. *Sosio Informa: Kajian Permasalahan Sosial Dan Usaha Kesejahteraan Sosial*, 17(1).
- Rahmawati, A., Rahma, E., Djahratun, S., & others. (2022). Sistem Operasional Syariah (Bagi Hasil/Profit Sharing). *Al-Mizan: Jurnal Ekonomi Syariah*, 5(1).
- Roosanti, N. G., Handayani, I. G. A. K. R., & Karjoko, L. (2022). Forestry Partnership as an Alternative for Settlement of Forestry Disputes in Indonesia. *International Journal of Social Science And Human Research*. <https://doi.org/10.47191/ijsshr/v5-i7-02>
- sitinurbaya.com. (2021). *Pembangunan Wilayah Terpadu Berbasis Hutan Sosial*. <http://sitinurbaya.com/pembangunan-wilayah-terpadu-berbasis-hutan-sosial>
- Solie, A. T., Supratman, Malamassam, D., & Ridwan. (2020). Analysis of social forestry governance in Jeneberang i forest manajement unit. *IOP Conference Series: Earth and Environmental Science*, 486(1). <https://doi.org/10.1088/1755-1315/486/1/012030>
- Srivastava, D., & Verma, A. (2022). Workers Participation in Management. *The Social ION*, 11(1), 78–87. <https://doi.org/10.5958/2456-7523.2022.00006.4>
- Sumual, F. F. B., Mandagi, M., & Kairupan, S. B. (2022). *Forestry Partnership Policy Between Farmer Group and Production Forest Management Unit Poigar Model*. [www.techniumscience.com](http://www.techniumscience.com)

- 
- Sunarso, S. (2022). Gagalnya Program Perhutanan Sosial: Studi Kasus LMDH Ngimbang Makmur, Desa Ngimbang, Kecamatan Palang, Kabupaten Tuban. *MEDIA BINA ILMIAH*, 16(8), 7301–7312.
- Supriyanto, H., Sudarmo, S., & Setyowati, K. (2021). Implementation of Social Forestry in Perum Perhutani Kph Telawa. *Jurnal Penelitian Sosial Dan Ekonomi Kehutanan*, 18(1), 31–43.
- Widati, S., Triyuwono, I., & Sukoharsono, E. G. (2011). Wujud, Makna dan Akuntabilitas “Amal Usaha” sebagai Aset Ekonomi Organisasi Religius Feminis. *Jurnal Akuntansi Multiparadigma*, 2(3), 369–380.
- Yang, C., & Shang, H. (2023). Does forestry public-private partnership promote the development of China’s forestry economy? *Frontiers in Environmental Science*, 11. <https://doi.org/10.3389/fenvs.2023.1135035>