

Waste Bank's Reciprocity Sinergy as Social Capital to Assist Going Concern & Sustainability

Karenina Aswinda, Anisa Kusuma Wardani, Fibriyani Nur
Khairin

Department of Accounting of Mulawarman University, Samarinda, East Kalimantan,
Indonesia

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Abstract

The aim of this research was to analyze the social capital of waste banks which could support going concern and realize sustainability. This research used a qualitative case study using interviews, observation and documentation to collect relevant data. Cahaya Barokah Waste Bank, which was the object of this case study, was a waste bank that had been able to prove its commitment to sustainability for eight years of operation. This could be seen from their achievements in several government awards related to sustainability and intensive guidance to other waste banks in Samarinda. The existence of waste banks could be a solution to the waste problem, but currently many waste banks were in suspended animation and did not provide actual results. This showed that waste banks cannot effectively realize their goals towards sustainability. The research results revealed that reciprocity was the dominant pillar of social capital in realizing sustainability. The existence of reciprocity between waste banks and external parties had proven to be beneficial for waste banks, such as receiving capital assistance, wider collaboration opportunities, as well as time and resource efficiency. This research presented novelty related to social capital workflow mechanisms that can support going concern and sustainability.

Keywords: Collaboration, Going Concern, Reciprocity, Social Capital, Sustainability

Introduction

Indonesia is listed as the fifth largest country producing waste in the world. To overcome this problem, the government initiated the Waste Bank program as an effort and has economic opportunities in addition to dealing with waste. The sustainability of the Waste Bank is the desire of many parties, which in accounting terminology is called going concern. Going Concern is a basic accounting principle assumes that a business can remain forever (Baker *et al.*, 2020). Cahaya Barokah Waste Bank located in Samarinda is one Waste Bank that successfully can survive for eight years. This waste bank is located in Sindang Sari Village, RT 09, Sambutan District, Samarinda City. The Sindang Sari sub-district where this waste bank is located is also nominated as National Climate Sustainable Village in 2022, one of the

assessment indicators according to the Republic of Indonesia NLH Ministerial Decree Number 19 of 2012 Article 3 is the existence of waste management activities in the area.

This Waste Bank has existed since 2016, where initially this Waste Bank was established based on the collective wishes of the residents. Furthermore, this Waste Bank continues to develop with the supports in the form of social capital. It is with this support that the Cahaya Barokah Waste Bank is able to survive for eight years and contribute continuously. Then in 2022, guests from abroad began visiting to learn about the management system implemented by Cahaya Barokah Waste Bank. With its presence, there are many positive impacts on the community, especially in Samarinda. Beside of being inspiration to others Waste Bank, this waste banks also produce goods that have economic value such as dry fertilizer, liquid fertilizer, clothes from recycled waste, and various other crafts.

However, the success of the Cahaya Barokah Waste Bank has not been able to be imitated by other waste banks which, with all their limitations, have had to surrender. For example, in the South Bangka area, there are as many as 63.15% of waste banks that are inactive (Bangkapos.com). Also in the Jogja area, as many as 31.85% of all waste banks were declared inactive or just hanging around in name without any organizational activity. One of the factors that supports going concern is social capital (Utama *et al.*, 2019). Social capital is the value of social relationships and networks that are useful for the economic growth of an organization (Venkathes, 2017).

The over marvel appears that the part of squander banks cannot be said to be ideal so that they cannot have a noteworthy affect on society. As recorded on the Service of Environment & Ranger service site, squander era in Indonesia has expanded by nearly seven million tons of squander in 2022 compared to the past year. Indeed in spite of the fact that in 2023 squander era in Indonesia diminish, squander is still a issue. The increment in populace makes the potential for squander era to proceed to extend over time since people continuously deliver squander from their exercises. Nonetheless, tapi waste bank's contribution to national waste management remains very limited, with estimates suggesting that they process less than 10% of the country's recyclable waste (Sari *et al.*, 2024). This truth has the potential to cause impacts that will be exceptionally hindering to people. For case, amid the blustery season. With so much squander that cannot be overseen appropriately, it'll cause blockages in water streams, coming about in flooding. Heaps of junk are moreover the most source of methane emanations when natural squander decays in landfills (Utami & Hasibuan, 2023), In the interim, burning squander produces nursery gas outflows like CO₂ and nitrogen oxides (NO_x). (Wahyudi , 2019).

Community-based waste management through waste banks has been widely promoted in Indonesia, yet their actual contribution to reducing national waste generation remains limited, as various studies reveal persistent challenges related to community participation, operational sustainability, and the gap between potential and realized recycling performance (Saputra *et al.*, 2025). These limitations highlight the importance of exploring non-technical factors that influence institutional performance, particularly social aspects that shape consistent community engagement. In this regard, the literature emphasizes the critical role of social capital, which encompasses trust, networks, and social norms, in fostering sustainable collaboration at the community level (Ari *et al.*, 2024). Nevertheless, research that

specifically examines the role of social capital in the context of Indonesian waste banks is still relatively scarce and tends to focus more on environmental awareness campaigns or technical and managerial dimensions of waste handling, while overlooking how social capital mechanisms actually underpin organizational resilience and continuity. Although the significance of social capital in sustaining community-driven initiatives has been widely acknowledged across disciplines, empirical studies directly investigating its influence on the performance, sustainability, and going concern of waste banks remain underdeveloped, leaving an important gap in both theory and practice. Addressing this gap, the present study seeks to provide empirical evidence on how social capital can serve as a foundation for strengthening the long-term viability and resilience of waste banks as community-based waste management institutions in Indonesia, thereby offering contributions to academic discourse while also informing policy interventions aimed at improving waste bank performance and sustainability. This research focuses on the social capital of waste banks which is considered to contribute most to the survival of waste banks.

This research aims to analyze the form of social capital of Cahaya Barokah Waste Bank which supports their survival so that in turn the waste bank can realize sustainability. The novelty contained in this research is related to social capital workflow mechanisms that can support going concern and sustainability. This research also provides a solution to the issue of going concern waste banks which is often a question.

Literature Review

Waste Bank

The Waste Bank, initiated in Thailand in 2006, initially served as an invitation to save waste, later managed using the existing system (Wijayanti & Suryani, 2015). A waste bank is a strategy aimed at improving waste management practices to decrease pollution (Kubota *et al.*, 2020). Waste banks promote community involvement in sustainable waste management, although their acceptance is more prevalent in village circles than housing. Waste banks collect and convert environmental waste into savings for customers to withdraw at any time (Wijayanti & Suryani, 2015). The waste bank system generates economic value from community waste, which is expected to enhance their standard of living (Sekito *et al.*, 2019). The existence of a waste bank encourages public understanding of waste sorting, which comprises organic and inorganic waste types (Ismiraj *et al.*, 2023). The establishment of a waste bank can enhance public awareness of the significance of environmental protection (Salsabila *et al.*, 2021).

Social Capital

Social capital refers to the resources, either material or non-material, derived from positive relationships between individuals and certain parties, which in turn fosters good relations (Bourdieu, 1986). Social capital is an economic value derived from the creation of relationships and social networks that enhance an organization's economic growth (Venkathes, 2017). Social capital is inherently present within social networks and may be leveraged to achieve outcomes in both economic and non-economic domains (Aswinda *et al.*, 2025).

Interpersonal closeness, regardless of the strength or weakness of the ties, can still serve as a source of social capital. (Ke, 2018). Relationships serve as resources, facilitating

mutual exchange of resources. They require time, energy, and other resources for growth and sustainability (Ke, 2018). What always contributes to social capital in the formation of business networks for exchanging and owning resources and increasing trust between partners is social capital (Carrión *et al.*, 2020). So it can be concluded that what is meant by social capital is Social capital consists of elements such as mutual trust, shared norms, social networks, and reciprocity, all of which support collaboration and help individuals and groups take action within an organized social framework (Gourdine *et al.*, 2025)

Going Concern Principle

In accounting, there is a concept that requires a business unit to continue to exist for a long period of time or even eternally. This concept is known as going concern (Proho, 2024). The going concern principle, also known as business continuity, is an accounting principle ensuring a business unit can continue to operate and be productive. Business sustainability according to Mas-Verdú *et al.*, (2015) is how a business can run continuously by making efforts to maintain the business unit, as well as to think about how the business will develop in the future. It can also be interpreted as the capacity that a manager has in managing the business he handles for an unspecified period of time (Diabate *et al.*, 2019). The principle of business continuity assumes that a business will remain in business forever (Baker *et al.*, 2020) to use the resources it has to achieve predetermined goals and complete business commitments (Weygant *et al.*, 2024).

Sustainability

In recent years, corporate sector has been focusing on addressing pollution and environmental sustainability issues by integrating sustainability innovations into their business models (Massa *et al.*, 2016). Organizations must adapt their goals to the evolving internal and external business environment, maintaining a dynamic balance to achieve sustainability goals. (Yusoff *et al.*, 2019).

Sustainable business is rooted in a stakeholder perspective, focusing on the value creators within an organization (Dhir *et al.*, 2023). Corporate sustainability initiatives focus on poverty alleviation, waste reduction, pollution prevention, and the development of sustainable products (Luqmani *et al.*, 2017). The public's understanding of value should encompass environmental, social, and non-monetary aspects, in line with a sustainable business perspective, in addition to customer valuation and profit generation (Upward & Jones, 2016). It can provide clear business benefits, for example cost savings, new revenue streams, and sustainability of the organization itself (Buliga *et al.*, 2016).

Methods

This research is qualitative research. In this qualitative research, the type used is a case study using an interpretive paradigm so that an in-depth picture of the case being researched is obtained (Jaya, 2020). The interpretive paradigm is a perspective for understanding behavior and social life, and emphasizes meaning and understanding (Manzilati, 2017). Data was obtained by interviews, observation and documentation. Determining data sources who will become informants is carried out by establishing certain criteria so that they are suitable to be used as informants. This is very useful for the social situation to be researched and can also be used for other social situations within the same scope (Jaya, 2020). In this research, the criteria set for the management of the Cahaya

Barokah Environmentally Friendly Waste Bank include: (1) Rami'an as director, and (2) Andi Kartika as secretary.

The research used semi-structured interviews, allowing researchers to explore the sources' responses to the questions asked (Ulfatin, 2015). The next step is to ensure the validity of the data obtained by carrying out triangulation. The triangulation uses in this research is data source triangulation. Data source triangulation is exploring the truth of certain information through data acquisition methods and sources (Anwar, 2015). The data obtained is then analyzed in four stages consisting of data collection, data reduction, data display, and conclusion (Miles & Huberman, 1994).

Result and Discussion

Reciprocity as Social Capital

Social capital relates to how entrepreneurs can build social networks and gain trust from stakeholders (Joshi *et al.*, 2024). The research reveals that reciprocity, a key social capital of Cahaya Barokah Waste Bank, supports sustainability and going concern. Reciprocity, a positive contribution in social interactions, fosters strong, mutually beneficial relationships between individuals or groups, there by enhancing human relationships (Ari *et al.*, 2024).

In this research, reciprocity was found between the Cahaya Barokah Waste Bank and several parties who support the realization of sustainability. Waste bank reciprocity occurs between three parties, namely: (1) the government, (2) the private sector, and (3) the community.

Reciprocity between the Waste Bank and the Government

The research highlights the significance of reciprocity as a social capital for business continuity and sustainability, specifically the relationship between Cahaya Barokah Waste Bank and Government. The discussion of reciprocity between waste banks and the government was divided into two: (a) reciprocity between waste banks and the government to support going concern, and (b) reciprocity between waste banks and the government to support sustainability.

Reciprocity between Waste Banks and the Government Supports Going Concern

The interview with Cahaya Barokah Waste Bank Director Rami'an, who was the first resource person, revealed that the people in Sindang Sari Village have a strong environmental awareness, as evidenced by their positive attitude towards waste banks and their commitment to environmental conservation. The interview was conducted at Rami'an's residence. He expressed this through the quote below:

"In the beginning, we worked together and then we collected plastics. After that there was information from DLH about trash cans and then we took the initiative to gather several people, especially women, PKK women. In the beginning, it was simple, we just used tarpaulins on people's land. The point was that our initiative was to make the environment cleaner and have benefits."

Researchers found that Sindang Sari Village residents continue to practice mutual cooperation, demonstrating a commitment to environmental conservation. This was evident

in the creation of the Cahaya Barokah Waste Bank. The community's mutual cooperation activities were documented on Facebook, with residents engaging in these activities twice a month. This positive interpretation supports the village's environmental stewardship.

The interviewee's responses revealed a strong sense of community involvement and trust in local networks, which fosters collective decision-making and action (Sunan & Majid, 2025). Community participation in Sindang Sari Village and mutual trust in each other encouraged community interest in overcoming the waste problem with the decision to create a waste bank.

Based on findings from financial records and supporting documentation, in 2020 the Cahaya Barokah Waste Bank received a government grant of 20 million rupiah from the Sindang Sari Subdistrict. The funds were allocated to support the development of operational infrastructure, particularly the expansion of the facility used for waste sorting and management activities. This information is corroborated by photographic documentation, which captures both the construction process and the symbolic handover of the assistance by local authorities. The funding reflects tangible support from the local government for community-based environmental management and empowerment initiatives.

The support would have boosted waste bank finances and strengthen its financial capital, enabling building expansion and waste processing capacity. This expansion could boost income and ensure local communities' survival, thereby enhancing the bank's business operations.

The Sindang Sari Subdistrict Government and the Environment and Forestry Service (DLHK) investigated the extent of DLHK's involvement in enhancing the survival and sustainability of the Cahaya Barokah Waste Bank, according to Mr. Rami'an. Mr. Rami'an explains below:

"DLHK definitely provides training to us, apart from that there is also assistance from them. There was a motorized rickshaw with the waste shredding machine in 2017."

Cahaya Barokah Waste Bank received training and equipment from DLHK to support its operational activities, including bentors and waste chopping equipment. This kind of assistance was crucial for the survival of waste banks. If a business could run continuously then the business could achieve its goals (Weygant *et al.*, 2024). This statement was proven by photo documentation of the training held by DLHK. Apart from that, when conducting observations, researchers found the trash chopper and motorized rickshaw referred to by the source.

DLHK's assistance can help Cahaya Barokah Waste Bank achieve going concern by providing a chopping machine as capital and educational activities as intellectual capital. Strong commitment and skills are crucial for operational activities, and a chopping machine can serve as a vital asset for the bank. These findings are briefly described in the framework below:

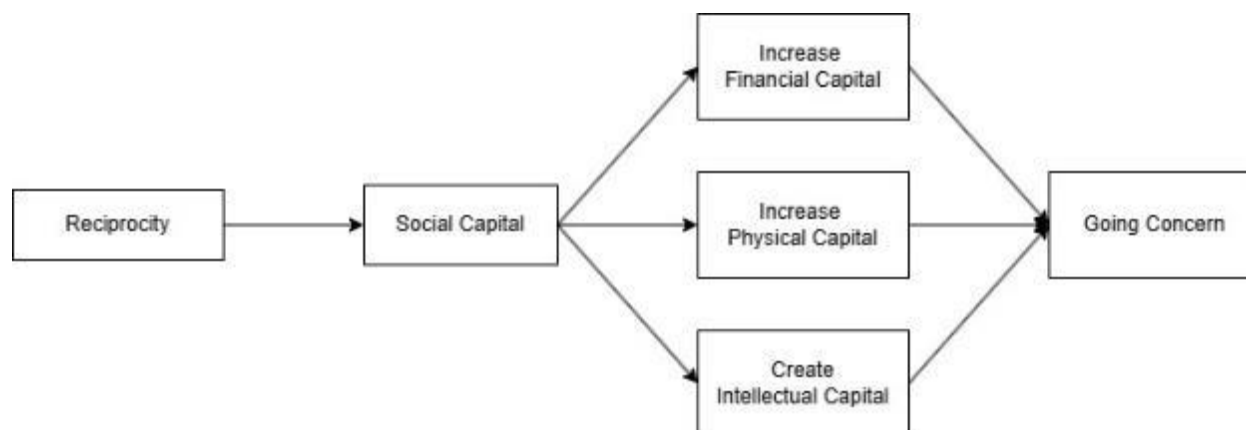


Image 1. Waste Bank Reciprocity Framework with the Government Supports Going

The government is a stakeholder in waste banks (Sari *et al.*, 2022), so a business must satisfy the stakeholders (Langrafe *et al.*, 2020). The government, as a stakeholder and capital provider, has a significant interest in the Cahaya Barokah Waste Bank. Researcher investigated the bank's contribution after receiving assistance, with resource person Mrs. Andi Kartini provided an answer. she gave the answer below:

"Oh, we gave him a lot, he must be famous. We've taken it to the national level. Because of our environment, they get the excitement. Yesterday we got the Achievement Village, one of the supporters is also a waste bank. One of these is often visited and imitated."

Based on this statement, it can be concluded that the Cahaya Barokah Waste Bank has exchanged favors with the government, especially the Sindang Sari Village. Cahaya Barokah Waste Bank has contributed a lot to making the name of Sindang Sari Village proud. This statement was validated by the existence of two trophies related to sustainability obtained by Sindang Sari Village, namely Climate Village, where one of the assessment indicators was the waste bank. Cahaya Barokah Waste Bank has also been visited by many parties and is used as a model waste bank. This is validated by documenting several photos related to visiting activities at the Cahaya Barokah Waste Bank.

The reciprocity made by the waste bank to the Sindang Sari Subdistrict government in the form of achievements can significantly strengthen social capital in the community. With achievements such as awards or certification for the success of waste management programs, waste banks not only demonstrate their effectiveness and commitment in managing waste, but also build trust and support from the community and authorities. This achievement can facilitate increased community cooperation and participation, strengthen social networks, and encourage synergy between various stakeholders. As a result, the social capital formed will strengthen the sense of togetherness and collective responsibility in efforts to protect the environment, as well as create a more supportive environment for the sustainability of social and environmental programs in the future.

DLHK provides training related to waste management and assistance in the form of bendor shredding machines to the Cahaya Barokah Waste Bank, creating a positive reciprocal relationship. Reciprocity as an exchange pattern (receive when giving) or as a moral rule (give when receiving) (Pastor *et al.*, 2024). In return for this assistance, Cahaya Barokah Waste

Bank actively utilizes chopping machines and bentors. One of the uses of a chopping machine is to help make compost. Meanwhile, Bentor can be used as transportation to transport rubbish from people's homes. This assistance can certainly provide a significant improvement for waste banks in managing waste.

Researchers want to dig deeper into information from sources regarding the use of knowledge, skills and experience that have been received by the Cahaya Barokah Waste Bank through coaching organized by DLHK. The following is the answer from Mr. Rami'an:

"Usually I am asked to be a resource person to share that knowledge. I often become a resource person in DLHK programs. We also provide training to other waste banks."

It is known that the knowledge and skills obtained from DLHK were shared again by Mr. Rami'an as a resource person held by DLHK. This is supported by the documentation photos. Cahaya Barokah Waste Bank has experienced a significant transformation thanks to the support of knowledge and skills provided by (DLHK). Through training and assistance from DLHK, this waste bank not only increases its waste management capacity, but also optimizes operations and has a positive impact on the environment. As a form of reciprocity for this assistance, the Director of Cahaya Barokah Waste Bank now plays an active role as a resource person in programs organized by DLHK. This contribution not only strengthens the synergy between the two parties but also broadens horizons and shares valuable experiences in waste management with the wider community.

Apart from being a resource person in programs organized by DLHK, Cahaya Barokah Waste Bank also shares knowledge and experience with other waste banks through coaching, which helps strengthen waste management networks in their communities and expand sustainability efforts in other areas. This was also confirmed by Mrs. Andi Kartini as follows:

"For the waste banks that we have built to date, there are approximately 10 waste banks."

When Cahaya Barokah Waste Bank provides assistance to other waste banks, the benefits provided are very significant for both parties. Coached waste banks can adopt best practices and effective strategies in waste management, which increases their efficiency and positive impact on the environment. In addition, the transfer of knowledge and skills provided can accelerate the process of professionalizing waste management in various locations. For Cahaya Barokah Waste Bank itself, this activity expands the collaboration network and strengthens their position as a center of excellence in waste management, as well as promoting environmental awareness in the wider community.

The reciprocity that occurs between Cahaya Barokah Waste Bank and DLHK is very valuable social capital for the waste bank. Support from DLHK, in the form of knowledge and skills, not only strengthens the operational capacity of Cahaya Barokah Waste Bank, but also facilitates them in sharing knowledge with other waste banks. Through their role as resource persons in the DLHK program and assisted activities, Cahaya Barokah Waste Bank expands its influence and contribution. This social capital, which is built on the basis of cooperation and mutual support, strengthens their position as agents of environmental change and supports

the government in implementing sustainability programs. The results are briefly explained in the following framework:

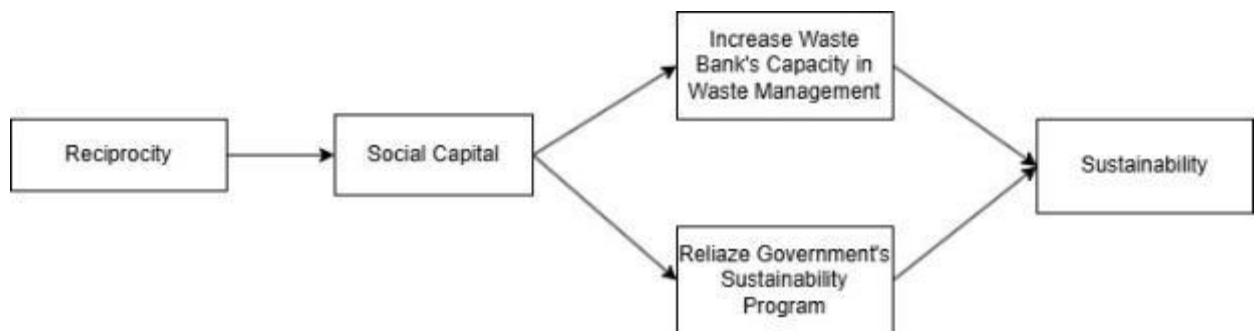


Image 2. Waste Bank Reciprocity Framework with the Government Supports Sustainability

Reciprocity between Waste Banks and Private Sector

The results of this research found that reciprocity is social capital that plays an important role in supporting business continuity and sustainability. The second reciprocity is reciprocity between the Cahaya Barokah Waste Bank and the private sector, in this case PLN. The discussion of reciprocity between waste banks and the private sector is divided into two: (a) reciprocity between waste banks and the private sector to support going concern, and (b) reciprocity between waste banks and the private sector to support sustainability.

Reciprocity between Waste Banks and the Private Sector Supports Going Concern

The selection of Sindang Sari Village as a Climate Village opens up significant opportunities to build and expand social networks with various parties, including the private sector. As a Climate Village, Sindang Sari received recognition for its efforts and commitment in dealing with climate change and preserving the environment. This has attracted the attention of private parties looking for partners for corporate social responsibility (CSR) programs and sustainability initiatives. To find out the involvement of the private sector in the Cahaya Barokah Waste Bank, researchers asked Mr. Rami'an:

"Our biggest contribution is from PLN, yes, from the private sector, that's how it is. There is a composter, a tank, there is also a biopore, there were also lots of rubbish bins yesterday."

Based on the answers above, it is known that the private sector that contributes a lot to the activities of the Cahaya Barokah Waste Bank is PLN (State Electricity Company). There was assistance in the form of a composter and water tank. When conducting observations, the researcher also saw several tools presented by Mr. Rami'an, namely a composter and water reservoir.

Next, the researcher asked about the origin of the story behind the assistance. Mr. Rami'an explained as follows:

"I see, because I am the head of the climate village here. So yes, I am one of those who is used as a resource in the climate sector. At that time in 2021, what is the name of PLN's event? Yes, it's a kind of competition between PLN and other regions. So there I was made a local hero. Then when there was CSR

they called me to the office asking what they could do for the climate village, so I directed them to the waste bank."

Based on this statement, it is known that the relationship between Cahaya Barokah Waste Bank and PLN began when Mr. Rami'an, as director of the waste bank and administrator of the climate village, was asked to be a resource person at activities held by PLN. This is validated by the documentation photo.

Researchers analyzed that reciprocity between the director of the waste bank and PLN constitutes social capital at the Cahaya Barokah Waste Bank. Social capital is the value generated from social relationships that are used for the benefit of the organization (Dias *et al.*, 2024). In this case, reciprocity as the value of a relationship is used for the benefit of the organization, namely increasing the tools to support waste bank operational activities. Reciprocity is divided into two, namely direct and indirect reciprocity (Peng *et al.*, 2020). In this case what happens is direct reciprocity. Immediate reciprocity emerges following exchanges between the same individuals (Peng *et al.*, 2020).

This social capital is needed to increase other types of capital such as physical capital, human capital and other resources (Le Van *et al.*, 2018). The result of social capital in the form of reciprocity between the Cahaya Barokah Waste Bank with privat sector is an increase in the waste bank's physical capital, namely water tanks and composters. Assistance with water tanks and composters to waste banks also supports the operational viability of waste banks. Water tanks, which are used to store rainwater, not only help in managing water resources efficiently, but also reduce costs for clean water needs in daily activities. By utilizing rainwater, waste banks can reduce dependence on water providers, which results in operational cost savings. Social capital can reduce costs (Lin & Huang, 2023). Meanwhile, the composter functions to process organic waste into compost. It was concluded that social capital can not only reduce costs but also indirectly increase business income. Reducing expenditure in the water sector and additional income from selling organic fertilizer helps improve financial health which supports the going concern. These findings are briefly described in the framework below:

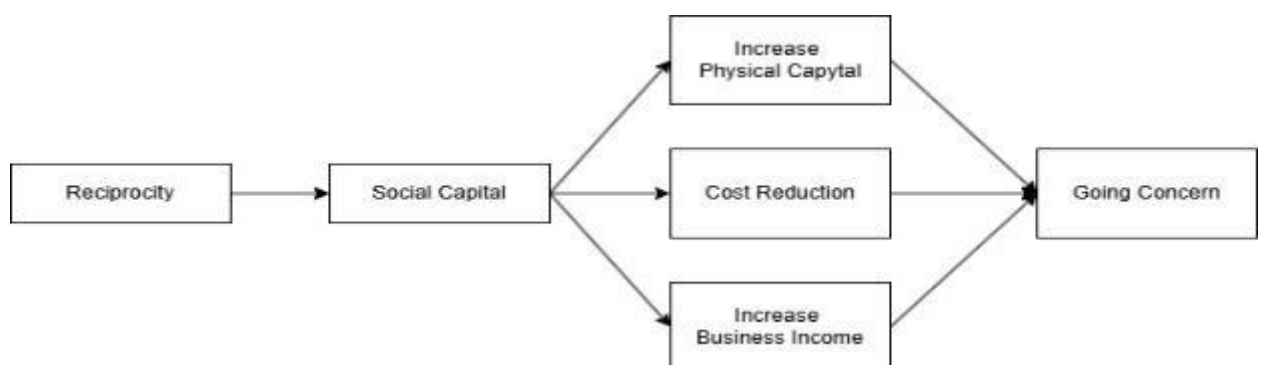


Image 3. Waste Bank Reciprocity Framework with Private Sector Supports Going Concern

Reciprocity between Waste Banks and the Private Sector Supports Sustainability

Individuals help those who help them (Dixit *et al.*, 2024). As Director of the Cahaya Baroka Waste Bank and Chair of the Climate Village Program, Mr. Ramian provides PLN with

the opportunity to show kindness. In his role, Mr. Ramian introduced various efforts to prevent climate change. This exposure sparked PLN's interest in exploring the possibility of deeper collaboration through CSR programs that could support sustainability efforts.

The principle of reciprocity states that individuals should return a favor (Ari *et al.*, 2024). The interactions that occur in the relationship between waste bank managers and PLN constitute social capital. Through reciprocity, waste banks can provide added value in the form of knowledge about efficient waste management and support the involvement of the private sector in sustainability efforts. Based on the principle of reciprocity, individuals feel obliged to give something back to people who have provided something positive (Khalil, 2025). In return, PLN will provide composting equipment for waste banks to process organic waste into compost. Compost production is a sustainable effort to reduce the use of chemical fertilizers. The results are briefly explained in the following framework:

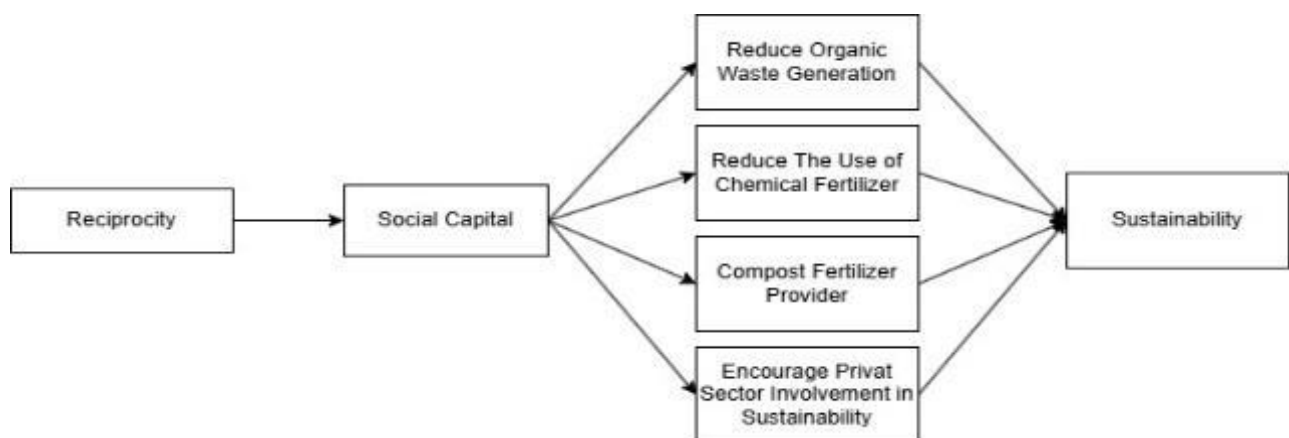


Image 4. Reciprocity Framework with Private Sector Supports Sustainability

Reproducibility between Waste Banks and Community

The results of this research found that reciprocity is social capital that plays an important role in supporting business continuity and sustainability. The final reciprocal social capital is reciprocity between the Cahaya Barokah Waste Bank and the community. The discussion of reciprocity between waste banks and the community is divided into two: (a) reciprocity between waste banks and the community to support going concern, and (b) reciprocity between waste banks and the community to support sustainability.

Reciprocity between the Waste Bank and the Community Supports Going Concern

The expertise of the Cahaya Barokah Waste Bank management in this field allows them to transfer information related to waste management to the community. If the public has knowledge regarding waste management, this has the potential to produce significant benefits for the operations of the waste bank itself. Next, the researchers sought information from Mr. Rami'an regarding the distribution of information on waste management in Sindang Sari Village.

"Yes, we have held several outreach events. But socialization requires a lot of people and funds. So it can't be routine. Most of the time, when there's a deliberation, it's slipped in."

Based on the statement above, it can be concluded that the director has carried out outreach to the community even though it cannot be done routinely. This is because carrying out large-scale socialization requires large costs. Mr. Rami'an's statement is proven by photos of supporting documentation when the Cahaya Barokah Waste Bank carried out outreach to the community in Sindang Sari Village regarding waste management.

After Cahaya Barokah Waste Bank provided goodness in the form of the knowledge they had to the community. The researcher explored the benefits received by the waste bank after sharing knowledge regarding waste with Mrs. Andi Kartini, he explained as follows:

"Yes, we get customers, and the waste that comes to us has been sorted by them, it's not messy. In the past, everything was put together as one. Then all the leftovers were put together, so that was our problem."

The above statement is also supported by Mr. Rami'an's statement which is explained below:

"Yes, our customers are increasing, in the past the sorting process was very time consuming. Not to mention if it is mixed with food waste. Too bad to sort it out. It's dirty, smelly, sticky, and so on if it's mixed with food waste. "Increasingly, people are getting smarter about being able to sort things themselves from home."

Based on the statement above, the researcher analyzed that the kindness done by waste bank members to share knowledge with the community significantly facilitated their operational activities. The transfer of knowledge from waste bank administrators to the community is a key element that can strengthen the survival of waste banks. This is because the community is the main driver in the waste bank business. Reciprocity does exist, and has significant effects on human behavior (Dixit *et al.*, 2024). As a form of community reciprocity to the waste bank for the knowledge they gain, public awareness regarding waste so that they are moved to participate as suppliers of raw materials for the waste bank. The belief that guides pro-social behavior is the principle of reciprocity (Pastor *et al.*, 2024). With increasing participation, the volume of waste managed by the waste bank will increase in a straight line with its income. Therefore, it can be concluded that knowledge transfer is not just learning, but also investment in supporting the waste bank's going concern. Apart from that, the waste received by the waste bank is already well sorted, thereby reducing the workload and increasing the efficiency of the processing process. The sorting process carried out at the source allows waste banks to immediately process and recycle materials that can be reused, without having to go through a complicated and time-consuming separation process. These findings are briefly described in the framework below:

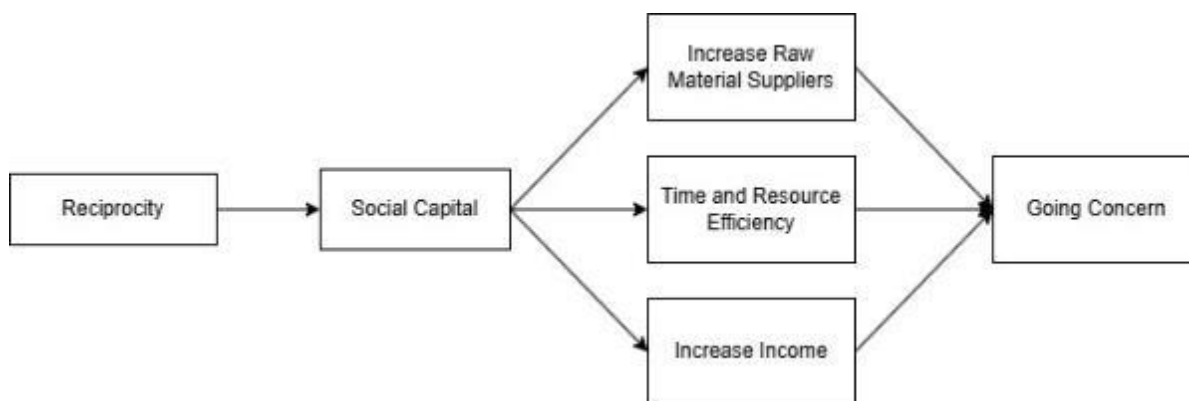


Image 5. Waste Bank Reciprocity Framework with The Community Supports Going Concern

Reciprocity between Waste Banks and the Community Supports Sustainability

Reciprocity is identified as an exchange pattern (receive when giving) or as a moral rule (give when receiving) (Pastor *et al.*, 2024). Reciprocity is a value of the relationship between Cahaya Barokah Waste Bank which can benefit the waste bank. This social capital creates both parties feeling motivated to support and contribute to each other. Communities who are actively involved in waste management programs not only receive direct benefits from an efficient and structured system, but also feel compelled to participate further because they realize that their support will be rewarded in kind. With the benefits obtained, individuals are motivated to reinvest in maintaining social relationships (Xu *et al.*, 2021). The waste bank has provided goodness in the form of waste management knowledge to the community, in return the waste bank gets customers. With the increase in customers, the volume of waste generated at final disposal will decrease in line with the aim of establishing a waste bank. Besides that, by depositing waste, it becomes a source of income for the community. The framework for the results of this analysis is presented below:

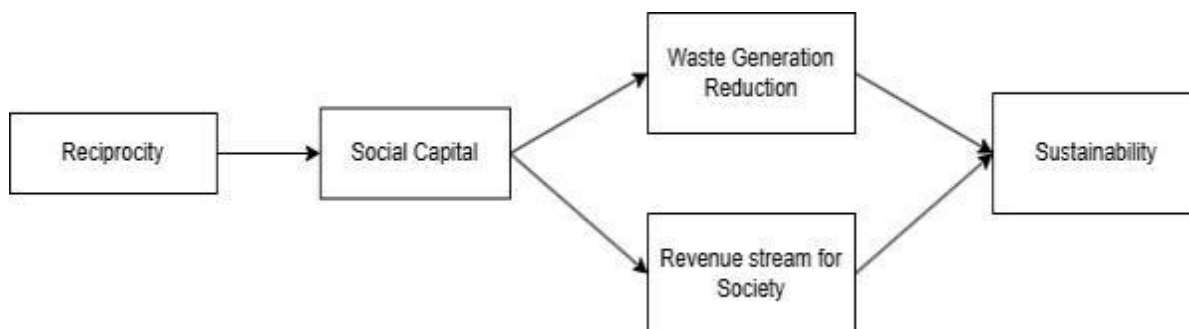


Image 6. Waste Bank Reciprocity Framework with The Community Supports Sustainability

Conclusion

In overcoming going concern problems and the role of waste banks in sustainability which is often a public question, this research produced several findings which are believed to be a solution to these problems. The conclusion from the discussion regarding reciprocity between government, society and the private sector shows that this collaboration has a significant positive impact on the survival of waste banks and the creation of sustainability. Reciprocity between waste banks and the government is believed to be social capital that can support going concern waste banks which are able to increase financial capital, physical capital and intellectual capital as a result of the relationship that exists between the

government and waste banks. On the other hand, this social capital can support sustainability by increasing the capacity of waste banks in processing waste, and can also make various government programs related to sustainability a success. Second, this research also found that social capital in the form of reciprocity between waste banks and the private sector supports going concern by increasing physical capital, reducing costs, and creating a source of income for waste banks. This social capital can also support sustainability by reducing the generation of organic waste, reducing the use of chemical fertilizers, and providing compost fertilizer. Lastly, reciprocity between the waste bank and the community is social capital that supports going concern by increasing raw material suppliers, time and resource efficiency. On the other hand, this social capital can support sustainability by reducing waste generation, as well as being a source of income for the community.

This study contributes to the theoretical development of social capital by demonstrating how the principle of reciprocity when applied across the government, private sector, and community can serve as a strategic foundation for supporting the going concern of community-based enterprises, such as waste banks. By integrating the concepts of financial, physical, and intellectual capital within the framework of social capital, this research extends the understanding of how intangible relational assets contribute to organizational sustainability. The findings also provide empirical evidence supporting the idea that social capital is not only a social construct but also a critical economic enabler, particularly in grassroots environmental initiatives.

From a practical perspective, this research offers actionable insights for waste bank managers, local governments, and private sector stakeholders. The study highlights that strengthening collaborative relationships grounded in mutual exchange and trust can help secure long-term financial viability, enhance operational efficiency, and promote broader environmental impact. Local governments can leverage these insights to design inclusive policy interventions and support mechanisms, while private companies can engage in partnerships that generate both social and environmental value. Waste bank managers, meanwhile, are encouraged to actively foster reciprocal ties with community members to build trust, secure resources, and ensure continuity.

Despite its contributions, this study is not without limitations. First, the findings are based on a specific case within a localized context, which may limit the generalizability of the results to other regions or types of community enterprises. Second, the research primarily relies on qualitative data, which, while rich in depth, may benefit from further validation through quantitative approaches or longitudinal studies. Future research could explore comparative analyses between multiple waste banks, or examine the evolution of social capital and going concern dynamics over time to deepen understanding and enhance applicability.

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