

Roundtable on Sustainable Palm Oil Certification: Advancing Sustainability through Phenomenology Studies of Transcendent Auditing Practices

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Abstract: This research focuses on the examination of the Roundtable on Sustainable Palm Oil (RSPO) certification, which strives to save the environment while maintaining the economic advantages of palm oil plants by using sustainable methods. The research technique used in this study includes conducting interviews and focus group discussions with stakeholders engaged in the RSPO audit, as well as evaluating data from the RSPO website in conjunction with up-to-date academic literature. The results indicate that several principles confirmed in the RSPO audit are in accordance with transcendent ideals included in the Quran. These principles specifically address the negative impact on the environment, as described in Q.S Ar-Rum 42, which states: “Damage has occurred on land and at sea due to the actions of human beings; Allah may make them experience a portion of the consequences of their actions, so that they may learn from it.” In addition, the unregulated use of chemical fertilizers on plantations starkly contrasts with the environmental deterioration caused by these activities. There are also concerns about the possible negative effects that badly managed plantations, especially those situated in communities, might have on human existence in the future.

Keywords: audit, RSPO certification, sustainability, transcendent.

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INTRODUCTION

Indonesia boasts the world’s most extensive plantations, with approximately 5.98 million hectares of palm oil plantations, as the Ministry of Agriculture reported in 2021 (Al-Madani et al., 2022; Herdiansyah et al., 2020; Nigatu et al., 2020). Significant growth in palm oil cultivation has been noted in several provinces, including



Central Kalimantan, Gorontalo, West Kalimantan, and Papua (Rulli et al., 2019; Seymour et al., 2020; Tsujino et al., 2016). Conversely, the provinces with the most significant areas under palm cultivation are Riau, Central Kalimantan, West Kalimantan, North Sumatra, and East Kalimantan, as the Central Bureau of Statistics recorded in 2022 (Erwiningsih, 2023; Juniyaniti & Situmorang, 2023; Monzon et al., 2023; Rahman et al., 2023). This expansion has facilitated the production of fresh fruit bunches rich in oil. However, this growth has raised significant concerns about environmental sustainability (Belova et al., 2023; Fedchenko et al., 2023). The conversion of forests to palm oil plantations has resulted in adverse impacts, including biodiversity loss, ecosystem balance disruption, increased greenhouse gas emissions, and even social conflicts among communities living near the plantations (Ayompe et al., 2021; Qaim et al., 2020). In Southeast Asia, the transformation of forests into palm oil plantations has led to a reduction of approximately 75% of bird and butterfly species, shifts in bee populations, and changes in flora and fauna composition, ultimately disturbing the ecosystem balance (Belova et al., 2023; Fedchenko et al., 2023).

The Roundtable on Sustainable Palm Oil (RSPO) has emerged as a significant initiative to address these urgent issues. RSPO is an independent non-profit organization that brings together stakeholders from seven sectors of the palm oil industry, including oil palm producers, manufacturers, traders, consumers, retailers, banks/investors, and environmental and social non-governmental organizations (NGOs). Its primary goal is establishing and enforcing global sustainability standards for the palm oil industry (RSPO, 2023). The RSPO has set environmental and social standards that companies must meet to produce Certified Sustainable Palm Oil (CSPO). Effective implementation of these standards will likely mitigate the adverse impacts of palm oil farming on the environment and local communities near the plantation areas. Palm oil is a global vegetable oil product, accounting for about 27% of the global oil crop market (FAOSTAT, 2022). The global dependency on palm oil underscores the need for sustainable practices in its management and production (Grabs & Garrett, 2023).

This dependency has led to deforestation activities in the tropical rainforest regions, involving smallholder farmers, local communities, and large and foreign investors. This creates a dilemma for those unknowingly converting forest functions into plantations. Therefore, all stakeholders must preserve forest functions while still meeting the high demand for palm oil. In the context of the three pillars of sustainability—people, planet, and profit—the Triple Bottom Line (TBL) framework evaluates corporate performance based on these three essential dimensions: Social (People), Environmental (Planet), and Economic (Profit) (Adams et al., 2013; Elkington, 2012, 2018; Martinez, 2022; Milne & Gray, 2013). Moreover, the TBL concept emphasizes that profit is not just a focus for diligent businesses but also their contributions to society (People) and a vital part in preserving the environment (Planet) (Leniwati et al., 2023; Pratama et al., 2022).

TBL is still considered an imperfect idea for protecting the environment. Triyunowo introduced a new and comprehensive framework known as the Pentuple Bottom Line (PBL), which includes dimensions of commercial profit, environmental sustainability, social welfare, spiritual guidance, and relationships with God. At its core, the Pentuple Bottom Line (PBL) promotes the most significant moral awareness of humans to unite with God (Triyuwono, 2016). Sukoharsono (2019) further developed this into the Pentuple Bottom Line (PBL), used for comprehensive sustainable reporting disclosure by large, small, or public entities. The PBL concept encompasses five main components: Planet, People, Profit, Phenotechnology, and Prophet. The term “planet” refers to the efforts made by organizations to contribute to the preservation of the natural environment, aiming to achieve a state of environmental balance. “People” refers to the welfare of society (both internal and external aspects of organizations) making significant contributions to the company. Fair distribution of justice and welfare requires careful consideration of proportionality. Profit has emerged as a primary goal in achieving organizational success, necessitating a need for balance. Considerations of profit and

welfare are crucial in achieving a harmonious balance with other conceptual frameworks. Phenotechnology relates to the use of information technology, which has emerged as an essential component for the survival and success of companies. The concept of a prophet includes achieving spiritual and mental balance throughout the preservation of an organization (Sukoharsono, 2019).

Typically, certification systems for sustainable agricultural products depend on auditors to verify producers' compliance with environmental, social, and legal standards (Bishop & Carlson, 2022; Ismi & Hasanah, 2023). The palm oil industry has established the RSPO certification system to address significant sustainability issues within this sector. These concerns include deforestation, fires, depletion of biodiversity, drying of peatlands, forced labor, and land ownership conflicts. The RSPO certification system uses third-party audits to ensure compliance with specific criteria involving large-scale palm oil farmers, cooperative organizations, and non-governmental organizations.

The Roundtable on Sustainable Palm Oil (RSPO) is structured in a specific manner. There were 911 ordinary members, 427 supply chain members, and 101 connected members in the RSPO as of January 2014. Large food industry businesses like Unilever, Ferrero, P&G, and Nestle are represented, as well as representatives from NGOs including WWF, Solidaridad, and Oxfam. But they only make up a relatively tiny fraction of the overall membership. Members of the RSPO originate from various nationalities. Germany joined with 190 members, the highest for a single country. There are now 20 German enterprises that have received the license and are therefore entitled to use the seal if they so choose. German enterprises presently occupy the top rank in gaining licenses to use the RSPO logo. RSPO members are expected to follow the RSPO principles (Oliphant & Simon, 2022; Pichler, 2013; Varkkey, 2015), the compliance with which is checked by controls. However, a firm is not obligated to start producing 100% certified palm oil immediately once after joining the RSPO; rather, this may be done incrementally until production can transition to 100 percent in accordance with a defined timeframe. They are entitled to sell certified palm oil during the transition as long as it originates from certified plants. Out of 126 producers of palm oil, 44 have RSPO memberships and RSPO certifications as of July 2013 (Brandi et al., 2015; Cattau et al., 2016; Degli Innocenti & Oosterveer, 2020).

There are three main membership classifications within the RSPO. regular members first. Despite the fact that they may be active in several different areas, they could be assigned to any of the seven players in the palm oil industry. Second, associate members who do not belong to the aforementioned seven sectors. They fulfill the job of sponsors or are organizations involved in development and research. Their role is to keep an eye on the RSPO's aims and activities. They may thus witness events at the members' general meeting without having any voting privileges. Third, it is possible to join the RSPO supply chain. Less than 500 tons of palm oil or palm oil derivatives are produced by these enterprises every year. The General Assembly, which includes all members, is made of 11 2009 Global Growth. The sustainable oil is palm oil. World Growth Report, September 2009. their separate Executive Boards. The 16 members of the Executive Board represent seven different industries. With the exception of the palm oil producer sector, which is represented by four individuals, each sector sends representatives.

The RSPO principles and criteria guidelines, which were formed in 2007 and revised in 2013, contain an overview of the standards that RSPO members are obligated to follow by. These parameters must be updated to account for local laws and needs, such as minimum wages. Consequently, information may vary from nation to country. The following eight principles must be met by dealers, processors, and producers of palm oil in order to join the RSPO (Brandi et al., 2015; Cattau et al., 2016; Degli Innocenti & Oosterveer, 2020): a) Transparency obligation, b) Observance of relevant rules and regulations, c) Application of best and acceptable practices by producers and palm oil mills, d) Commitment to long-term financial and economic viability, e) Reputable

consideration of the workers, people, and communities impacted by the activities of growers and palm oil mills, f) Environmental responsibility and the conservation of resources and biodiversity, g) Responsible development of new plantings, h) Commitment to ongoing development in key activity areas.

In reality, initial observations by researchers among self-help groups and palm oil cooperatives partnering with large companies suggest that the RSPO is perceived merely as a certification or audit project implemented to meet set requirements rather than to bring about sustainable change for the environment, leading to inconsistent implementation. Such a situation arises due to high costs and the need for more transparency and accountability. Despite increased demand for sustainable palm oil products, a large market segment disregards this certification, which may reduce the incentive for producers to obtain certification. Some companies might use RSPO certification as a means of 'greenwashing,' attempting to improve their company image without genuinely adopting sustainable severe practices. The RSPO standards still need to address all environmental and social impacts fully. This research analyzes the audit process for granting RSPO certification to stakeholders in the palm oil sector. This article analyzes RSPO audits conducted to promote environmental sustainability in palm oil plantations through certification given to seven sectors of the palm oil industry. This research aims to determine how this study can provide a framework for audits with sustainable environmental practices and transcendental ideals.

METHODS

This research utilizes a qualitative phenomenology methodology, specifically examining individuals who have had audits for RSPO certification. The study employs informants to collect data on the circumstances and settings of the artifacts. The informants include cooperative managers, PTPN V, and RSPO consultants, who are situated in the Rokan Hulu and Indragiri Hulu Districts of Riau Province. Additionally, it is necessary to do a literature study on RSPO regulations. The study team recruited informants based on their comprehensive understanding of the conditions and situations related to palm oil farms in the target region. The informants are people who are employed by the corporation or have direct involvement in the operational elements of palm oil plantations. In addition, RSPO experts provide support to the audited entities during the RSPO audits. This research employs descriptive analysis after data collection to assure systematic, factual, and accurate data and facts, as well as to establish the association between the phenomena under study.

RESULTS AND DISCUSSION

RSPO, Given Crucial Paradigm

In terms of institutions, some view the RSPO and ISPO to be suitable alternatives for national legislation in safeguarding the rights of indigenous peoples to their lands. The certification program specifically gives space and guidance to solve modern concerns like land conflicts. Nonetheless, participation in the two programs does not necessarily prohibit the continuous expropriation of indigenous lands for the purpose of building oil palm plantations. Criticism is targeted at difficulties like the form of certification and the clarity of the present principles and standards from an institutional viewpoint. There are unique criteria for indigenous peoples in the RSPO. However, because certification is voluntary, the oil palm firms that make up its membership must consent to have it enforced. The Indonesian government developed the ISPO, which is coercive. The portions dealing to communities, however, do not directly discuss how indigenous peoples were engaged in the construction of oil palm plantations and instead concentrate on dispute settlement and compensation.

The aspects of agency and political economics are the subject of another critique of the two theories. From the standpoint of an agency, the RSPO is criticized for having a membership dominated by companies, which marginalizes the opinions of NGOs and indigenous peoples. Companies from producing countries have a weaker say than multinational corporations when classifying staff of their own companies. While this is going on, ISPO, a state endeavor that was founded in part to address the problem of voice within the RSPO, is challenged with bureaucratic obstacles generated by regulations that span agency borders. Next, present an explanation in terms of political economics.

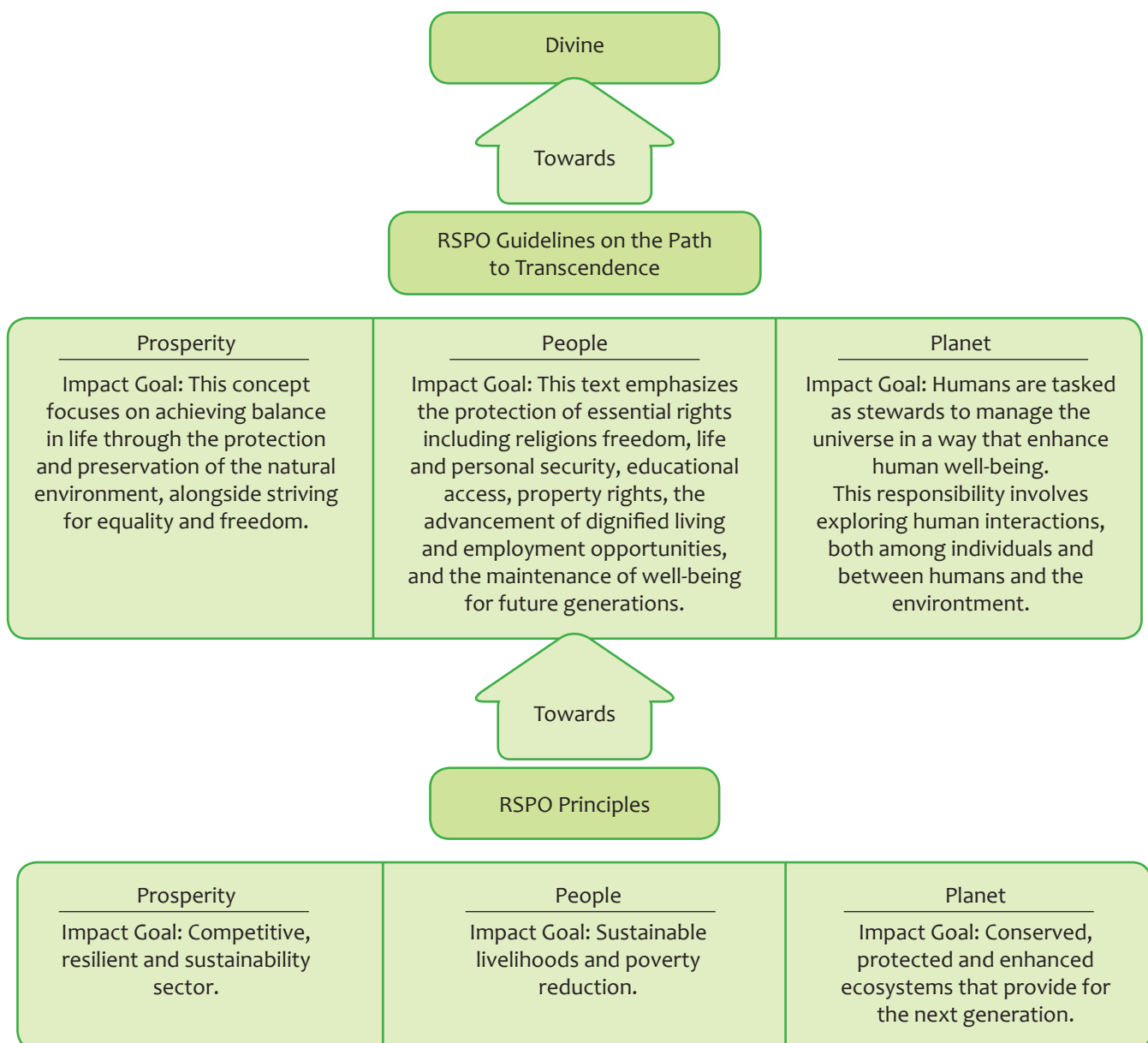
Regarding political economics, the argument for sustainability rests on three components. First, as they stand to benefit financially from this activity, the affluent and, in some situations, the state promote the establishment of oil palm plantations. Second, plans for developing plantations may take into consideration any financial incentives that enterprises may be able to acquire because of gaps in the different land-related laws and legal interpretations. Third, the presence of audit standards that overlook documented evidence that does not fit their criteria and concurrently concentrate on business SOPs rather than real practice in the field. These considerations play a role in how auditors purposefully and inadvertently attempt to retain ties with palm oil firms as customers that employ audit services.

Sustainability Environment: Audit for the Certification of the Sustainable Roundtable on Palm Oil Towards a Transcendent-Based Audit

With the ultimate aims of environmental preservation and sustainable development, this research intends to collect transcendently useful information on RSPO certification. The participants recruited for this research are characterized as independent oil palm growers within the cooperative sector. However, it is vital to remember that they are not classified as non-plasma farmers. Independent farmers, especially those who have not passed the appropriate education, audit, and certification processes, will be grouped alongside oil palm plantations that hold a minimum total area of 50 hectares. The certification system consists of three independent stages that help to examine farmers' conformity to laws and statements, therefore offering major benefits to farmers. During field audits done by recognized Certification Bodies, the compliance of members with their indicators is examined at each phase. Claims refer to fresh Fruit bunches' (FFB's) status as certified oil crude palm or CPO/PKO as well as their marketability as certified oil through any supply networks, including smallholder credit or regular trade (in Milestone B), and benefits refer to incentives obtained through certified FFB sales as RSPO Credit or through a routine supply chain (Identity Preserved - IP, Segregated - SG, or Mass Balance - MB). Consumers have the possibility to acquire certified oil from agricultural producers via the methods of external communication.

The principles of the Roundtable on Sustainable Palm Oil (RSPO) contain the idea of the Impact Goal, which is thereafter defined. The user's material is already scholarly and does not need any modification. Prosperity refers to a state of economic well-being and overall success, characterized by the sector that is competitive, resilient, and sustainable is characterized by three key principles: 1) The adherence to ethical and transparent behavior, 2) The operation within the boundaries of the law and the respect for rights, and 3) The optimization of productivity, efficiency, positive effects, and resilience. The aforementioned concept tries to defend the environment from any damage, as Islam considers commerce as not simply an attempt to meet human wishes (al-Syahwat), but also, and more crucially, as a pursuit of life balance (Darmawati, 2017; Leniwati et al., 2023). Moreover, Islam also addresses ethical behavior, notably in regard to the phenomena of mal business, which has adverse impacts on the environment and leads to the infraction of laws, resulting in losses for others. Religion serves the objective of protecting, conserving, and nourishing various elements of human existence, including life, intellect, personality, while also fighting for the values of equality and liberty (Figure 1). Indeed, the major

purpose of human and environmental interactions is the protecting and conservation of the environment (Callenbach et al., 1993; Deegan & Rankin, 1996; Mahdi, 2023; Tinker et al., 1991; Zhatkanbayeva et al., 2018). This conforms to the principle of legal compliance and appropriate attention, as indicated by the informant's remark regarding the balance between human life and the environment, with the purpose of ensuring environmental sustainability. Furthermore, the Qur'an serves to reiterate the need of adhering to ethical conduct within the environment, as it states: "And do not engage in acts of mischief upon the earth after it has been established in a state of order and invoke Him with a sense of reverence and anticipation. Indeed, the mercy of Allah is close to those who engage in righteous deeds". The verse mentioned is from Surah Al-A'raf, verse 56.



Sources: RSPO Guidelines on the Path to Transcendence

Figure 1 RSPO Guidelines on the Path to Transcendence

The second objective is Societal Effects: The notion of sustainable livelihoods and poverty reduction incorporates three essential principles (Riduwan & Andajani, 2019). Firstly, it entails acknowledgment and commitment to community and human rights, ensuring that the distribution of benefits is handled in a way that respects these rights. Secondly, it comprises the promotion of smallholder inclusion, therefore promoting the engagement and participation of small-scale farmers and producers in economic activities. Lastly, it underlines the necessity of respecting the rights and working situations of people, so ensuring their well-being within the framework of sustainable livelihoods and poverty reduction activities. Regarding the second requirement, the informant proved their acceptance of human rights by aggressively avoiding the exploitation of children and women. Humanity is usually recognized as the designated representatives of God on Earth, endowed with benefits, respect, and intrinsic value that demand care and protecting. One of the texts from the Qur'an that highlights this notion is found in Surah Al-Isra', verse 70, which reads, "And indeed We have honored the children of Adam...". According to Abdillah (2014) It may be argued that humans contain innate nobility, referred to as *karamah*, and as such, it is necessary to maintain this respected characteristic. The explanation of the idea of human rights from an Islamic stance is expanded upon by the framework of *maqâshid al-syarî'ah* (sharia aims), which has been constructed by previous academics. Shari'ah, also known as *maqâshid al-syarî'ah*, attempts to realize the wellbeing of people by preserving their necessities (*dharûriyyât*) and meeting their non-essential wants (*hâjiyyât*) and aesthetic desires (*tahsîniyyât*). According to Nugraha et al. (2020), the doctrine of *maqâshid al-syarî'ah* encompasses the safeguarding of five essential elements, namely: 1) the preservation of religion (*hifzh al-din*), which also pertains to the rights associated with religious practices, 2) the preservation of life (*hifzh al-nafs*), which also encompasses the right to life and personal security, The concept of protecting reason, known as *hifzh al-'aql*, also encompasses the entitlement to education. The notion of preserving property, called as "*hafizh al-mal*," involves not simply safeguarding one's assets but also encompasses property acquisition, living a dignified life, and participating in constructive work (Gunawan et al., 2023). The notion of preserving future generations (*hifzh al-nasl*) covers the basic right to participate in marriage and childbearing. The notion of human brilliance, called as "*karamah insâniyyah*," is exhibited via five various characteristics, one of which is protection (Arnel, 2022). The notion of Shari'ah, especially *maqâshid al-shari'ah*, is grounded by the essential principles of Islamic law, including 'adl (justice), *rahmah* (compassion), and *hikmah* (wisdom) (Asmawi et al., 2022). These principles influence the relationships of people not just with Allah, but also with other human beings and the environment.

The third impact aim, relevant to the earth, focuses on the conservation, preservation, and development of ecosystems that will support future generations. This purpose comprises a single notion, which is to maintain, preserve, and enhance ecosystems and the environment. According to the informant, the goal of performing the RSPO audit is to prevent environmental impact, especially regarding oil palm activities. The standards comprise three impact objectives and seven principles. The effect objectives are measured via the use of Economic Indicators, which include Production and Sales, as well as Yield (Land Productivity). Additionally, Social Indicators are applied, which comprise Labor, Training, Inclusion of smallholders and out growers, Lost Time Injury Frequency Rate (LTIFR), and Complaints and Grievances. Environmental indicators comprise three main components: pesticide usage, freshwater use by mills, and biodiversity (Cuadra & Björklund, 2007; Duarte et al., 2013; Eriksen et al., 2021; Hoekman & Broch, 2018). In line with Islamic beliefs, it is believed that the environment in which humans and other living creatures exist is a creation of God that is meticulously balanced, showing attributes of proportionality and quantitative measurements. The Earth is a celestial planet that serves as a home for a vast diversity of species, including humans, and supports several varied processes

and activities. The presence of varied components within nature may be ascribed to a supernatural creator, for the aim of meeting human necessities. Furthermore, this offers as persuasive evidence of the almighty nature of God, who is responsible for the creation and upkeep of the natural world. Nature is a phenomenon that occurs within a greater framework, involving both human people and the world of supernatural and metaphysical. Furthermore, within the context of Islam, the word “environment” embraces the entirety of human acts as they apply to both time and space dimensions.

The environment of space consists of the earth, water, animals, and plants, as well as everything that lives above and below the Earth. These elements were all created by the All-Powerful God for the benefit of people and to suit their fundamental necessities. In the function of caliphs, people are entrusted with the responsibility of monitoring the activities of the universe, with the objective of promoting the well-being of mankind. This commitment is drawn from the notion that the cosmos was brought into existence by a divine being, with the stated aim of functioning as a home for human beings. The word “Caliph” incorporates the numerous types of interaction that occur between people, as well as the interactions between individuals and their surrounding environment. Moreover, the name “Caliph” also covers the principles of sheltering, supporting, and leading, thereby enabling the eventual achievement of autonomy for the entities in issue. The values include environmental deterioration, as expressed in Q.S Ar-Rum 42, which asserts that human activities have led in damage to both land and marine ecosystems. Allah desires for people to suffer the ramifications of their conduct, therefore motivating them to seek correction and realignment with the straight route. The harmful influence on environmental conditions arising from the unrestricted use of chemical fertilizers in plantations has an inverse connection (Tan et al., 2022). The potential detrimental outcomes stemming from inappropriate management of community-based plantations may be addressed by measures to safeguard human life (Dhakal et al., 2022; Seddon et al., 2021).

Is RSPO in Favor of Environmental Preservation or Environmental Procurement?

Due to concerns with Indonesian CPO, as well as to assist firms acquire access to European markets for palm oil, the RSPO certification is important. The attainment of the RSPO certificate is a voluntary activity done by members of the organization. The degree to which RSPO audits contribute to the development of new output relevant to serious sustainability problems is questionable (Bishop & Carlson, 2022; Ismi & Hasanah, 2023). The audit discovered multiple areas of noncompliance, including Aste & Pollution (9%), Employment (7%), Corporate Social Responsibility activities (1%), and Fire (1%), which were found to continue despite past attempts to resolve them. According to the results of Bishop & Carlson (2022), the Fire program and Corporate Social Responsibility programs had the lowest degree of growth, with both programs experiencing a paltry 1% rise. While there may be continuous instances of non-compliance with RSPO principles and the opportunity for future growth in such circumstances, the palm oil sector remains competitive in its quest of certification. This correlates with the results of Johnson (2014), who stated that Ecuador similarly participates with the Roundtable on Sustainable Palm Oil (RSPO) to strengthen collaborative management techniques that involve significant firms. Johnson (2014), Companies who were previously regarded “shady” were the only ones that incorporated green practices. The RSPO is typically characterized as a “green acquisition” transaction among investors with the objective of owning and monitoring oil palm fields in Ecuador (Johnson, 2014). This style of capitalism strives to acquire supremacy in the palm oil market in order to maximize financial profits (Maher, 2015).

In contrast, Schleifer (2016) contends that the ending of the RSPO has been related to the increasing markets of global economic dominance. Furthermore, the author claims that the present private governance

systems lack the required competencies to successfully confront the widespread challenges of deforestation and biodiversity loss. The challenge connected with gaining RSPO certification is especially high, particularly when it comes to satisfying the standards of the Indian and Chinese markets. The sustainability programs monitoring in the palm oil industry, especially in China, is required to guarantee that the market demand does not contradict the RSPO's environmental preservation goals (Higgins & Richards, 2019). Following the RSPO audit, European nations, which have been at the forefront of the RSPO movement, expressed apprehension over the procurement of palm products. Consequently, the implementation of price limits on palm goods and the initiation of a trade war with China would be pursued by the relevant authorities. The ability of the government to regulate the price of palm oil products requires a substantial and dedicated effort (Shayrine & Venugopal, 2023). Therefore, the RSPO audit may be seen as a novel manifestation of capitalism aimed at regulating the production of oil palm goods (Bissonnette, 2016; Macdonald, 2013; Macdonald, 2020) to cater to European demands and gain a competitive advantage over China in a commercial conflict, notwithstanding its deviation from audits based on transcendent principles.

CONCLUSION

The primary purpose of promoting prosperity is to establish a sector that is characterized by competitiveness, resilience, and sustainability. The objective of this initiative is to safeguard the environment from potential damage, since Islam views business as a practice that seeks to achieve a harmonious equilibrium between work and personal life, while also fulfilling the needs of humanity. The second objective of utmost importance for individuals is the attainment of sustainable livelihoods and the alleviation of poverty. Based on the second premise, individuals are seen as divine representatives on the planet and are endowed with benefits, honor, and dignity that need their preservation and safeguarding. The ultimate objective for the planet is to ensure the conservation, protection, and enhancement of ecosystems, with the aim of sustaining future generations. According to Islamic doctrine, the natural world that encompasses both people and animals is believed to be a divine creation, meticulously designed and distributed with precise measurements and tangible attributes in terms of quality and quantity. The Earth is a celestial body that serves as a habitat for a wide range of organisms, including humans, and supports many forms of life with a remarkable array of variety, processes, and functionalities. The Earth is a planetary body that sustains a wide array of living forms, including humans, and exhibits a remarkable complexity of processes and functions. The existence of diverse components within nature may be attributed to a divine creator, for the purpose of fulfilling human need. Moreover, this serves as compelling proof for the existence of a supreme being who has ultimate power, is responsible for the creation of nature, and ensures its continued sustenance. The extent to which RSPO audits contribute to the generation of additional output pertaining to crucial sustainability concerns remains uncertain. Following the introduction of the RSPO audit, a recurrence of non-compliance was observed. Following the RSPO audit, European nations, who have been at the forefront of the RSPO initiative, expressed concerns over the procurement of palm products. Consequently, the implementation of price limits on palm goods and the initiation of a trade war with China would be pursued. The ability of the government to exert control over the pricing of palm oil products requires a substantial and dedicated effort. Therefore, the RSPO audit is seen as a novel manifestation of capitalism aimed at regulating the production of oil palm goods to satisfy European demand and gain a competitive advantage over China in the realm of commerce. However, it should be noted that this approach contradicts audits based on transcendent principles.

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