

Green Accounting Practice Model for Tourism Villages in Support of Sustainable Tourism in Bali

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ABSTRACT

Tourism is currently in the spotlight because the massive use of natural resources is rumored to damage the order of life in the future. Various efforts are made for tourism business actors to maintain sustainability so that this nature remains sustainable. Information on sustainability activities is very important to be known by all parties to legitimize the implementation of sustainability. This research provides information on the implementation of sustainability practices in tourist villages with the main objective of designing a financial transaction model based on green accounting practices that have not been widely practiced in a tourist destination in the village. A qualitative approach was used to dig deeper into the data from five informants of tourist village managers who have implemented sustainability. The results of the study explain that transactions related to the environment are recorded, recognition of costs incurred, measured, recorded to accounts, then presented, and detailed disclosure of environmental costs. In addition, it was found that environmental prevention costs, environmental detection costs, and internal failure costs in strengthening sustainable tourism. The results of the study contribute to accounting science by revealing an environmental cost aimed at supporting sustainable tourism. This condition is a new way of maintaining sustainability-oriented financial transactions. This research can be developed quantitatively to strengthen the green accounting model associated with sustainable tourism.

Keywords: Sustainable tourism; Green accounting; Tourism village; Financial transactions

INTRODUCTION

Sustainable tourism is a very important issue in developing destinations because it takes into full account the current and future economic, social, and environmental impacts in addressing the needs of visitors, industry, the environment, and surrounding communities (Jeelani & Shah, 2024). Sustainable tourism aims to reduce the negative effects of tourism activities on the environment, society, and economy to achieve ecologically sustainable, economically viable, and ethically and socially equitable tourism areas (Chandra & Kumar, 2021). In addition, it provides opportunities for further development in the future, as well as maintaining heritage integrity, ecological integrity, biodiversity, and life support systems (Mallick et al. 2020). Another view related to sustainable tourism can play an important role in establishing an integrated approach to policy, regulation, and management for tourism development. Effective governance, policies, frameworks, and tools need to be in place to plan, guide, support, and coordinate sustainable tourism development (Wani et al. 2024).

The importance of sustainability requires efforts to preserve nature and culture for future generations (Niewiadomski, & Brouder 2024). Real steps can be taken through regulation of all tourism businesses to treat activities that favor the environment (Suryani, 2024). The form of activities in favor of the environment will be easily understood and felt with the existence of oral and written reports (Han et al. 2024). The written form of reporting is important to prove an activity has been carried out, but it is very rare to find a report related to sustainability activities in detail (Nugraha et al. 2024; Sampieri, & Bagader, 2024).

Environmental financial reports are important to instill confidence in the implementation of sustainability as stipulated in sustainable tourism (Stojanović, et al. 2024; Mishra, & Maheshwari, 2024; Kusumah, 2024). The provision of financial records needs to be regulated and established to have firm legitimacy in informing the activities of environmental sustainability (Vargas, et al., 2024).

The results of the study explain that the quality of reporting can support the Company's performance (Fathy et al., 2024) and can provide information in supporting sustainable tourism (Nikolaou, et al., 2024.) This situation can strengthen the relationship reporting between and disclosure of environmental activities (Niewiadomski & Brouder, 2024). Companies provide real information in planning for better nature protection (Astawa et al. 2020) and also foster green cultural behavior (Sampieri, & Bagader, 2024) which can strengthen the implementation of sustainable tourism (Niewiadomski & Brouder, 2024.). Activities and behaviors that support green accounting can provide a significant level of environmental financial performance (Ningsi et al.2024); Herny, & Herawaty, 2024).), this condition has been proven by the existence of special reporting on the Company's environmental cost expenditures (Dewi, & Anggara, 2024). The costs incurred in improving the natural environment are more sustainable such as reducing air pollution, waste treatment, and the use of environmentally friendly equipment (Sundarasen, et al., 2024).

Financial reporting models that favor the environment are still combined with financial statements such as balance sheets and profit and loss (Lubis, & Aristantya, 2024). Where the source of the transaction on the account made is general (Fitriani, 2024). The process of recording business transactions to support sustainable tourism is still general (Liu, et al., 2024), making it very difficult to identify costs incurred for the environment (Wiredu, et al., 2023). Costs incurred for environmental stewardship are mostly included in general cost models (Ayinla, et al., 2024). The model of expenditure on waste treatment, greening, or repairing damaged parks can be excluded from general costs (Wang, 2024) and this condition can support the clarity of the Company's activities to support sustainability or clarity of green accounting reports (Ratmono, et al., 2024).

Previous research has explained that companies that carry out environmental-based financial reporting can have a significant effect on performance (Ningsi, et al., 2024.) while on the other hand, there is no specific form of reporting on costs incurred related to environmental conservation (Ayinla, et al., 2024.) and there is no standard green accounting reporting model and is still oriented toward general reporting (Pertama, et al., 2022). For this reason, this research fills the gap in the absence of a special financial reporting model for green accounting practices through the creation of a financial transaction model based on green accounting practices to support sustainability values.

The research process uses a qualitative approach using tourist village manager informants as the main key in extracting data. The process of determining informants is a tourist village that is categorized as advanced, which has provided benefits to the village community. Data were analyzed using Narrative Analysis (Cresswell, 2018).

METHODOLOGY

A qualitative approach was used in this study and the data were analyzed narratively (Creswell, 2018; Lexy, 2019). This research focuses on modeling financial transactions based on green accounting practices to support sustainable tourism values. The questions include understanding green accounting, the application of green accounting; calculation of environmental costs, recording environmental costs, reporting, and special books for recording. The informants of this research are five tourism village managers who carry out the concept of sustainable tourism in Bali (Kameparkeraf, 2021). The five tourism managers, namely Pinge Tourism Village, Les Tourism Village, Taro Tourism Village, Munggu Tourism Village, and Pengelipuran Tourism Village- have the role of a tourism village leader who is responsible for all activities carried out in the tourism village.

Accountability reports are submitted at traditional village meetings every month. Interviews, observations, and focus group discussions were conducted to obtain information on green accounting practices (Zhao et al., 2019; Sundarasen, et al., 2021), recording transactions starting from cost identification, recording recognition; measurement; recording; presentation; and disclosure

(Liu, et al., 2021). Data analysis techniques identified key themes and then interpreted them to understand the implications and meaning of the findings, relating them to relevant theory or existing literature (Lexy et al., 2019). To ensure the accuracy of the findings, the study used triangulation (interviews, observations, and audit trials) (Bhangu et al., 2023; Köhler et al., 2022). The research was conducted in stages from October to December 2023 to observe the condition of the tourist village and the second stage from January 2024 to October 2024 for direct observation and interviews on the financial reporting of the tourist village.

RESULT AND DISCUSSION

The results of initial observations in tourist villages related to the practice of recording financial transactions that favor the environment at the beginning of the research period October-December 2023. The activities carried out by the management of the tourist village are 1) The existence of customary rules governing the use of village nature, 2) the existence of customary sanctions applied to residents who violate, 3) the existence of a strong belief in the sacred values of nature, 4) special ceremonies against the universe and everything in it, 4) routinely conduct customary village meetings, 5). Household waste management, 6) utilization of home yards for vegetable and fruit production, 7), the existence of landfills. The results of the observations explain the recording of activities related to the environment that have been regulated internally through regulations made together. Such a model has been carried out by shareholders for large companies (Wang, J. (2024) which is regulated in the vision and mission and determined at the general meeting of shareholders.

The creation of green culture through behavior is very important to support sustainable tourism (Liaquat, et al., 2024), and this condition has been found in tourist villages such as the existence of customary rules, customary sanctions, belief values, and there are even special ceremonies related to nature. Behavior is very important in shaping organizational culture (Astawa, et al., 2020) and has a significant effect on maintaining success in realizing sustainable tourism (Karta, et al., 2023). Unique behavior and in line with the visions of tourist villages make the village competitive (Astawa, 2021).) in competing in the global world. Behavior that

favors the environment greatly strengthens sustainable tourism and can be enjoyed from generation to generation (Liaquat et al., 2024), so it is not surprising that this village has been named the most beautiful village in the world and carries the concept of sustainable tourism (Kameparkeraf, 2021).

Other views from previous studies that are in line with the initial observations are Stojanović et al, 2024; Pertama et al. 2022; Astawa et al. 2021) which explain that the success of destinations in running sustainable tourism must be supported by all parties and evaluated regularly to ensure that economic, social and environmental benefits can be maintained properly. Many companies have an orientation on economic emphasis and ignore others (Sampieri & Bagader, 2024). Thus tarnishing the sustainability goal. However, not all are economically oriented but run in harmony from economic, social, cultural, and environmental benefits (Niewiadomski, & Brouder, (2024). Harmony in realizing the benefits of sustainability in tourist villages makes the atmosphere harmonious while tourist villages in Bali (Ardina, et al. 2022; Astawa et al. 2019) were very respectful of God so that they believe the nature of the village is God's creation and should maintain the values contained therein. Another respect is related to the relationship between humans and the environment can maintain resilience in creating economic and security harmonization (Hassoun, 2025; Niewiadomski, & Brouder, 2024).

The results of the second stage of research through interviews on the application of green accounting and confirmation of the results of themes obtained from previous informants to be confirmed to the recommended information can be explained in table 1.

Table 1. Implementation of Green accounting

Informant	Manuscript Summary	Summary
1,2,3ampure titang ten uning napi nike green Accounting bentuk buku nggih ?.... (I'm sorry I don't understand what green accounting is, is it in book form?)	cost identification is not yet clear
1,2,3,4,5sampun kelaksananya nyage widangan desa munggah ring awig,ring rumah suwang- suwang	Recognition environmental cost

	<i>mangde bersih...</i> (It has been implemented to protect the village environment and stipulated in the village rules. at each resident's house to keep it clean)	
1,4,5 <i>sami prebiye keunggahang ring catatan pembelian perlengkapan manut ring nota sane ketiba ring juru belanja....</i> (all costs have been recorded according to the goods purchase note)	Cost measurement in accordance with the acquisition price
1,2,3,4,5	... <i>inggih sami sampun kecatet tur kesombiyahang parikrama sami ring Paruman</i> (Yes, all expenses are recorded and presented at the meeting)	Cost recording has been recorded
1,2,3,4	... <i>prejuru sampun mekarya laporan indik pengeluaran sami tur sampun keunggahang ring laporan keuangan...</i> (the management has made an expenditure report and entered it into the financial report.)	Environmental costs have been presented
1,2,3,4 <i>ten medue laporan khusus sami kesikiang ring laporan keuangan durung mendue laporan khusus nike...</i> (Does not have a special report)	There is no specific accounting for environmental costs

Source: Data Analysis 2024

Based on the evaluation results of the environmental cost allocation stages in Table 1, it can be explained that tourist villages have not allocated environmental costs appropriately. This is because the implementation of environmental management is not integrated with environmental management accounting, so there is also no classification of environmental costs carried out by the management. These results are also confirmed by the results of previous studies which explain that it is not uncommon for companies to not have good readiness in presenting special environmental activities (Ayinla, et al. 2024; Wang, 2024; Liu, et al. 2024; Wiredu & Agbadzidah, 2023). In practice, most companies have carried out environmentally friendly activities such as waste management, and liquid and solid waste treatment, using non-plastic or environmentally friendly equipment (Ningsi, et al. 2024; Lubis & Aristantya 2024).

The unpreparedness of tourist villages in allocating environmental costs has the consequence that it is difficult to control and evaluate the environmental costs incurred (Dewi & Anggara, 2024; Sundarasen, et al.2024; Lubis & Aristantya, 2024; First et al. 2022; Waridin & Astawa 2021).

The results of the study can be explained in the form of costs incurred in Table 2 sourced from data reduction on manuscripts collected from informants (Inf1, Inf2, Inf3, Inf4, Inf5) The tourist village has incurred several costs such as cleaning costs; waste processing costs; *subak* water quality inspection costs; the cost of repairing garden arrangements at tourist attractions.

Table 2. Classification of Environmental Costs

No	Recording environmental costs	Summary
1	Tourism village cleaning fee	Environmental prevention fee
2	Waste management fee	Environmental prevention fee
3	Subak water quality inspection cost	Environmental detection cost
4	Environmental Improvement Cost Garden in Tourist Object	Internal Environmental Failure Cost

Source: Data Analysis 2024

Environmental costs incurred by tourist villages in Table 2 if confirmed by Hansen & Mowen's research, (2015) can be explained that the environmental costs incurred can be grouped into environmental prevention costs, environmental detection costs, and internal environmental failure costs. The results of this confirmation explain that the tourist village has protected nature under culture and daily behavior (Sampieri & Bagader, 2024; Stojanović, et al., 2024; Hutagalung, 2024; Astawa et al., 2020). Environmental costs incurred directly have a relationship with sustainable tourism where managers strive to maintain tourism objects to remain sustainable by God's grace, so protection is needed so that they remain beneficial for future generations (Vargas, et al., 2024; Fathy, et al., 2024; Sampieri, & Bagader; 2024; Subawa, et al. 2021).

Environmental prevention costs incurred by tourist villages to prevent the process of tourist services that can cause environmental pollution or waste that can damage the environment. Environmental costs are often incurred in the form of cleaning costs, waste treatment costs, garbage, and other environmental damage prevention costs (Nugraha, et al. 2024). This activity is part of the support of sustainable tourism related to the environment. Other activities in favor of the environment are carried out to maintain the quality of water in the tourist village carried out by officers appointed by the village. The irrigation process carried out in rice fields is known as *Subak* (Astawa et al. 2021) where this condition is in line with the early detection conveyed by Hansen & Mowen, (2015), where the costs incurred for this detection are important in building and maintaining a sustainable universe. Costs related to the Company's internal maintenance related to nature can be classified into internal failure costs, this form of cost such as improving the layout of parks or structuring tourist attractions (Jeelani, & Shah, 2024).

The results of the study that have been explained and interpreted previously can be connectivity based on the theory and practice of environmental costs (Lexy et al., 2019) and can be designed as a green accounting model in supporting sustainable tourism. The design of the model matches what is run by the tourist village and can be validated with the results of existing studies or theories (Lexy et al., 2019) will be able to provide clarity in interpreting green accounting. The results of the interpretation related to the green accounting model begin with the transactions carried out and then recording, recognition of costs incurred, measurement, recording to accounts, and then presentation and detailed disclosure of environmental costs (Hansen & Mowen, 2015). The model can be presented in Figure 1, namely the green accounting model in tourist villages.

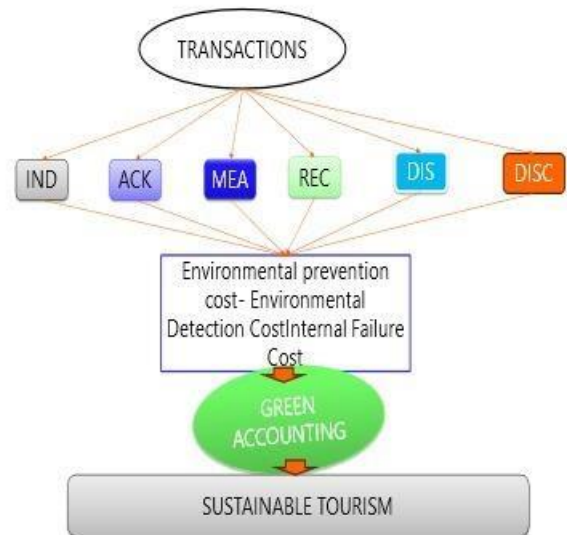


Figure 1. Green Accounting Model for Tourism Villages
 Note: IND: Identification; ACK: Acknowledgment; MEA: Measurement; REC: Recording; DS: Display; DSC: Disclosure
 Source: Data Analysis, 2024

Based on Figure 1, it is clear that activities related to the environment are recorded as environmental costs and subsequently carried out identification, acknowledgment, measurement, recording, display, and disclosure. The results of the grouping of costs carried out can be matched with environmental costs such as environmental prevention costs; environmental detection costs and internal failure costs which are put together in the form of a green accounting report (Wang, 2024). The information presented in green accounting provides an overview of the tourist village that has carried out activities that protect nature and this is part of the implementation of sustainable tourism (Nikolaou, et al. 2024). The complete concept of tourism is a study of social and economic not only on the environment, so additional studies are needed to refine the model. This research gap can be continued for future research using a quantitative approach to provide valid information about the relationship between green accounting and sustainable tourism implementation. The results of the study contribute to the theory of green accounting by revealing the costs that exist in rural nature.

CONCLUSION

The green accounting model applied in the tourist village is recorded in four cost categories: Tourism village cleaning fee; Waste management fee; *Subak* water quality inspection cost; and Environmental Improvement Cost Garden in tourist objects. These four environmental cost records are records oriented to environmental prevention costs, environmental detection costs, and internal failure costs in strengthening sustainable tourism. The model of green accounting practices provides a clear direction for the support and commitment of tourist villages to building sustainable tourism. The findings indicate the importance of disclosing specific environmental costs to make it easier to evaluate and determine strategies for running sustainable tourism.

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DECLARATIONS

This study was approved by the ethics board of Politeknik Negeri Bali with approval number 07292/PL.8/AL/.04/2024. All participants have given their consent, and this research was conducted under ethical guidelines ethical guidelines to ensure confidentiality, privacy, and voluntary participation. voluntary participation.

ETHICAL APPROVAL

This study was approved by the Ethics Committee of Politeknik Negeri Bali with approval number 09292/PL.8/AL/.04/2024. All participants gave informed consent, and the study was conducted under peer ethical guidelines to ensure confidentiality, privacy, and voluntary participation.

INFORMED CONSENT

All participants in this study provided informed consent before their involvement. They were fully informed about the purpose, procedures, potential risks, and benefits of the research, and their participation was voluntary.

DATA AVAILABILITY

The data used in this study are available upon request from the corresponding author. Access to the data may be subject to ethical or legal restrictions. subject to ethical or legal restrictions.

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