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Greening the Getaways: Sustainable Tourism Accounting Practices in Bali

Kadek Linda Kusnita[1*], I Wayan Aditya Tariana[2], Gede Crisna Wijaya[3], Ni Wayan Merry Nirmala Yani[4]
[1,2]Universitas Pendidikan Nasional, Indonesia
[3]Universitas Udayana, Indonesia
[4]Politeknik Negeri Bali, Indonesia
lindakusnita@undiknas.ac.id

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Abstract

Sustainable tourism is essential for preserving Bali's natural and cultural heritage amid the rapid growth of its tourism sector. This study explores sustainable tourism accounting practices, emphasizing the integration of green accounting and policy frameworks to mitigate environmental impacts and ensure socio-economic benefits. Key practices include the application of Tri Hita Karana values, carbon labeling, and rooftop solar initiatives, alongside strategies like Penta-Helix collaboration and community empowerment. These initiatives aim to minimize resource depletion, reduce carbon emissions, and promote eco-friendly operations in the hospitality and tourism sectors. Despite substantial progress, challenges such as organizational obstacles, limited digital skills, and a lack of centralized sustainability classifications persist. The COVID-19 pandemic further underscores the necessity of resilient, sustainable models. The findings highlight the importance of holistic approaches combining environmental stewardship with economic growth to maintain Bali's appeal as a global destination. By aligning with sustainable tourism policies and implementing robust green accounting measures, stakeholders can ensure long-term viability while fostering economic prosperity. The research concludes that Bali's sustainable tourism future hinges on strategic collaboration, capacity-building efforts, and adaptive practices that balance environmental, social, and economic priorities. This study provides valuable insights for policymakers, tourism operators, and researchers aiming to advance eco-tourism and sustainable accounting in similar high-demand destinations.

Keywords: Sustainable tourism, green accounting, Bali.

Introduction

Greening the Getaways refers to the implementation of sustainable practices in the tourism industry, specifically in Bali. These practices aim to reduce the environmental impact of tourism activities, promote conservation and preservation of natural resources, and enhance the overall sustainability of the destination. Implementing sustainable practices in Bali's tourism industry, known as Greening the Getaways, involves reducing environmental impacts, conserving natural resources, and enhancing sustainability. Policies like E-Administration for green tourism villages (Halim, 2023), incorporating resident input in planning (Postma et al., 2017), and CSR strategies supporting green policies Wirananta et al. (2022) are crucial. Regulations

like Bali's Regional Regulation on Balinese Cultural Tourism Putri et al. (2022) and studies on ecotourism market segmentation Choi et al. (2020) play key roles. Concepts such as green accounting (Saputra et al., 2021), Tri Hita Karana values (Astuti et al., 2019), and rooftop solar programs contribute to sustainability (Irfan et al., 2023).

Efforts like the Penta-Helix collaboration strategy Budhi et al. (2022) and sustainable tourism destination assessments Andrariladchi & Arunotai (2021) aid in recovery and development. Bali's tourism sector significantly impacts economic development Artini et al. (2020) and requires a holistic approach for long-term success. Sustainable tourism in Bali is crucial due to its popularity as a tourist destination and the potential environmental and social impacts caused by mass tourism. Bali, known for its beautiful beaches, lush landscapes, and vibrant culture, attracts millions of tourists each year. Sustainable tourism in Bali is crucial due to its popularity as a tourist destination and the potential environmental and social impacts associated with mass tourism. The island's appeal, characterized by beautiful beaches, lush landscapes, and a vibrant culture, attracts millions of visitors annually.

However, the rapid growth in tourism presents challenges such as overdevelopment, water scarcity, and cultural displacement. Implementing sustainable practices is essential to address these issues and ensure the long-term preservation of Bali's natural and cultural heritage. Research underscores the importance of sustainable tourism development in maintaining environmental sustainability and preventing adverse effects on local livelihoods and ecosystems. Balancing tourism expansion with environmental conservation and community well-being is vital for Bali to remain a sustainable tourism destination. Accounting practices for eco-friendly tourism in Bali involve implementing measures to measure, monitor, and report on the environmental and social impacts of tourism activities. The importance of implementing eco-friendly practices in tourism is highlighted in the literature. For instance, discuss the use of carbon labels in tourism as a form of persuasive communication to induce behavioral changes (Gössling & Buckley, 2016; . Sudiarta et al., 2022) evaluate the implementation of ecotourism principles in diving tourism operations in Bali, emphasizing the benefits of environmentally friendly practices and conservation efforts (Sudiarta et al., 2022). Additionally, Rokip et al. (2022) explore the implementation of green tourism standards in accommodations, noting the challenges faced and strategies for overcoming obstacles in achieving environmentally friendly practices (Rokip et al., 2022). By adopting such measures, accounting practices for eco-friendly tourism in Bali can effectively assess and address the environmental and social impacts of tourism activities, promoting sustainability in the region.

The economic benefits of sustainable tourism in Bali are significant. Sustainable tourism practices in Bali not only help preserve the natural environment and cultural heritage but also contribute to the local economy. Sustainable tourism in Bali significantly impacts the local economy by contributing to economic growth, supporting sectors like accommodation, food services, trade, and transportation Kawisana (2022). However, the Covid-19 pandemic has adversely affected Bali's economic growth, with tourism-dependent regions experiencing significant declines (Artini et al., 2020). Understanding the economic component of tourism is crucial for assessing its impact on local populations and welfare, as seen in studies focusing on Bali's human development index (Putri et al., 2023). Despite challenges like the pandemic, the economic benefits derived from Bali's tourism industry remain

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substantial, emphasizing the need for sustainable practices to ensure long-term economic prosperity.

Challenges in implementing green tourism initiatives in Bali include barriers such as a lack of digital skills, organizational and cultural obstacles, and environmental limitations Lei et al. (2023). Additionally, the absence of a central organization to classify establishments as sustainable poses a challenge (Yilmaz et al., 2019). Studies emphasize the importance of community empowerment and the need to maximize the participation of tourism actors in implementing sustainable practices (Pertama et al., 2022; Astawa et al., 2022). Overcoming these challenges requires addressing issues related to digital transformation, organizational culture, resource availability, and community involvement to ensure the successful implementation of eco-friendly tourism practices in Bali. The aim of implementing sustainable tourism accounting practices in Bali is to ensure the economic, environmental, and social sustainability of the tourism industry.

The aim of implementing sustainable tourism accounting practices in Bali is to ensure the economic, environmental, and social sustainability of the tourism industry by effectively managing resources, minimizing negative environmental impacts, promoting responsible tourism practices, and generating positive socio-economic outcomes for local communities. By incorporating green accounting methods and principles, tourism stakeholders in Bali can make informed decisions that support the preservation of natural resources, the reduction of carbon emissions

METHOD

The methodology employed to implement sustainable tourism accounting practices in Bali involves a multifaceted approach aimed at addressing the environmental, socio-economic, and cultural dynamics of the region. Initially, comprehensive research and analysis are conducted to assess the current state of tourism in Bali. This includes evaluating environmental impacts, such as waste generation and resource consumption, as well as examining the socio-economic effects of tourism on local communities. This foundational research provides the necessary data and insights for informed decision-making.

Active engagement with various stakeholders forms a critical component of the methodology. This involves collaborating with local communities, tourism operators, governmental bodies, and non-governmental organizations to ensure that the accounting practices align with the region's priorities and foster inclusivity. By involving these stakeholders, the methods ensure a collective effort toward sustainable tourism.

Additionally, environmental accounting frameworks and standards tailored specifically for the tourism sector in Bali are developed. These frameworks consider the destination's unique challenges and characteristics, enabling a more targeted and effective approach. Data collection and analysis play a crucial role in this process, focusing on key metrics such as energy usage, water consumption, waste management practices, and greenhouse gas emissions. These data points provide measurable indicators of the environmental and socio-economic impacts of tourism.

The implementation phase incorporates systems and processes designed to track and report the environmental and socio-economic performance of tourism businesses (Pugu et al., 2024). These mechanisms not only provide transparency but also encourage businesses to adopt sustainable practices by making their performance data accessible and comparable.

Finally, monitoring and evaluation mechanisms are established to assess the effectiveness of the implemented practices. These mechanisms are critical for identifying areas that require adjustments or improvements, ensuring that the practices evolve in response to emerging challenges and opportunities. This iterative process reinforces the adaptability and long-term sustainability of tourism accounting practices in Bali.

RESULT

Adopting green accounting methods in the tourism industry helps to quantify and track the environmental impacts of tourism activities in Bali. This allows for a better understanding of the true costs and benefits associated with tourism development, including the depletion of natural resources, pollution, and carbon emissions. To quantify and track the environmental impacts of tourism activities in Bali, adopting green accounting methods is essential. Green accounting allows for a comprehensive assessment of the true costs and benefits associated with tourism development, including factors like resource depletion, pollution, and carbon emissions. By utilizing green accounting practices, stakeholders can gain insights into the environmental footprint of tourism operations, facilitating informed decision-making to promote sustainability in the region. This approach aligns with the broader goal of enhancing environmental stewardship and ensuring the long-term viability of Bali's tourism industry. Policy frameworks supporting sustainable tourism in Bali play a crucial role in promoting the adoption of green accounting practices.

The importance of sustainable tourism policy frameworks in promoting green accounting practices and transitioning to a green economy in Bali is highlighted in the literature Guo et al. (2019)Law et al., 2016; Astariyani et al., 2020). These studies emphasize the significance of policy interventions, regional government authority, and sustainable tourism policy research in guiding the development of eco-friendly practices and ensuring the long-term sustainability of tourism in Bali. By implementing policy frameworks that support sustainable tourism, Bali can create an enabling environment for the adoption of green accounting practices in the industry (Law et al., 2016).

This includes establishing regulatory standards for environmental accounting, providing incentives for businesses to adopt sustainable practices, and supporting research and capacity-building efforts in the field.Future prospects for eco-tourism in Bali are promising, as the region has already made significant strides in incorporating sustainable practices and green accounting into its tourism Future prospects for eco-tourism in Bali appear promising, given the region's significant progress in integrating sustainable practices and green accounting into its tourism sector (Pertama et al., 2022). The implementation of environmental management accounting and sustainable tourism in Bali reflects a growing emphasis on sustainability and adaptation to local environments (Pertama et al., 2022). Additionally, the involvement of stakeholders in providing clean energy for tourism villages through rooftop solar power aligns with Bali's commitment to sustainable development goals (Halim, 2023). These initiatives, coupled with the region's focus on agro-tourism potential Wahyuni et al. (2023) and the utilization of Tri Hita Karana and Sad Kertih values in tourism models (Astuti et al., 2018), indicate a positive trajectory towards eco-friendly tourism practices in Bali. In the future, there will be increasing pressure to develop tourism products with a

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sustainable focus, helping to adapt to the local environment, and ensuring its preservation (Halim, 2023).

Future prospects for eco-tourism in Bali appear promising, given the region's significant progress in integrating sustainable practices and green accounting into its tourism sector. Measuring the impact of sustainable practices on Bali's tourism sector is crucial for understanding the effectiveness of green accounting and its contribution to sustainability Measuring the impact of sustainable practices on Bali's tourism sector is crucial for understanding the effectiveness of green accounting and its contribution to sustainability. Studies such as those by Wirananta et al. (2020) emphasize the importance of measuring corporate commitment to corporate social responsibility and its environmental impact over time. Additionally, research by Postma & Schmuecker (2017) discusses the significance of identifying the threshold level at which support for tourism transitions into irritation as an indicator of sustainable development. These insights underscore the necessity of robust measurement mechanisms to track progress, identify areas for improvement, and ensure the long-term sustainability of Bali's tourism industry.

CONCLUSION

The conclusion of this study emphasizes the critical importance of implementing sustainable tourism accounting practices to preserve Bali's natural and cultural heritage amidst the rapid growth of its tourism sector. By integrating green accounting methods, such as carbon labeling and the adoption of rooftop solar energy, alongside traditional values like Tri Hita Karana, Bali’s tourism industry can minimize environmental impacts while enhancing the socio-economic welfare of local communities. Collaborative initiatives, including the Penta-Helix strategy and community empowerment, demonstrate significant potential for driving broader eco-friendly practices within the sector.

Despite notable progress, challenges such as limited digital skills, organizational barriers, and the absence of centralized sustainability classifications remain key obstacles. Additionally, the COVID-19 pandemic has underscored the necessity of more resilient and adaptive tourism models to respond to shifting circumstances. The findings of this research reaffirm that a holistic approach, combining environmental stewardship with economic development, is essential for maintaining Bali’s appeal as a global tourist destination.

Achieving a sustainable tourism future for Bali requires strategic collaboration among stakeholders at both local and national levels, underpinned by principles of accountability and transparency. By strengthening policy frameworks, building local capacity, and adopting adaptive practices that balance environmental, social, and economic priorities, Bali can maintain its status as a world-class model for sustainable tourism. This study provides valuable insights for policymakers, tourism industry stakeholders, and researchers seeking to advance eco-tourism and sustainable accounting practices in other high-demand destinations.

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