International Journal of Accounting and Economics Studies, 13 (1) (2026) 73-84

International Journal of Accounting and Economics Studies

Website: www.sciencepubco.com/index.php/IJAES
https://doi.org/10.14419/kar3fk24
Research paper



Views of Non-Star Hotel Players in Bali on Sustainable Accounting

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Received: November 4, 2025, Accepted: December 31, 2025, Published: January 9, 2026

Abstract

Sustainability accounting plays a critical role in supporting the achievement of the Millennium Development Goals (MDGs). This study aims to understand how non-star hoteliers perceive sustainability accounting. Conducted in Bali, Indonesia, the research involved 123 non-star hotels as participants. Data were analysed using descriptive statistics with the assistance of SPSS 20 software. The results indicate that the level of understanding and awareness among non-star hoteliers in Bali regarding sustainability accounting remains relatively low. Fur-Furthermore, the implementation of sustainability accounting faces various obstacles, including a lack of understanding or information about sustainability risks and benefits, low managerial awareness, and limitations in the expertise, skills, and time required to produce sustainability accounting reports. Non-star hotel managers in Bali believe that implementing sustainability accounting can yield benefits, such as fostering improvements in management processes on a sustainable basis and promoting responsible business practices across social, environmental , and economic dimensions. However, they also consider that regulations related to sustainability in Bali are still inadequate. Theoretically, this research contributes to the legitimacy of the theory, suggesting that legitimacy is not inherent but rather constructed through social, cultural, and political processes. Practically, this research enhances understanding of the importance of sustainability accounting and supports efforts to achieve the Sustainable Development Goals (SDGS).

Keywords: *Millennium Development Goals; Non-Star Hotel; Sustainable Accounting.*

1. Introduction

As one of the leading foreign tourist destinations, Bali relies heavily on the hospitality industry to support the influx of international tourists. Hotels play a vital role in providing comfortable and high-quality accommodation for visitors. With a diverse range of options, from luxury resorts and exclusive villas to boutique hotels, Bali caters to the varied needs of travellers, from backpackers to high-end tourists. Additionally, facilities such as spas, restaurants, and meeting rooms are available. These hotels not only attract tourists but also significantly contribute to hosting various international events, from business conferences to grand weddings. Consequently, they create job opportunities and enhance regional income, positively impacting community welfare. (Chalishazar & Jijina, 2024; Wedhana & Paramananda, 2021). However, excessive hotel development can harm the environment and society, ultimately undermining sustainability. Key negative impacts include overconsumption and depletion of natural resources such as water and green land, increased pollution from waste and sewage, and damage to local biodiversity. The construction and operation of numerous hotels exert pressure on infrastructure, generate noise and light pollution, and produce substantial amounts of plastic and solid waste. These environmental stresses degrade ecosystems, leading to the pollution of surrounding seas and lakes. Socially, overdevelopment can cause disturbances such as noise, crowding, and even negative behaviours like harassment, adversely affecting local community welfare. Thus, excessive hotel development harms both the environment and society, ultimately jeopardising sustainability. (Baloch et al., 2023; Hanafie et al., 2025).

The large-scale exploitation of the environment by business actors, including hotel operators, has resulted in significant environmental damage. The impact is broad and affects overall biodiversity. (Qirem et al., 2023; Kopnina et al., 2024). Therefore, all business actors, including those in the hospitality industry, should be encouraged to enhance their awareness of ecological, social, and economic sustainability. (Popșa, 2023) Senard, 2017; OECD, 2019).

Through the joint commitment of 189 countries, including Indonesia, to integrate the Millennium Development Goals (MDGs) into national development, most industries, including hotels, are now under pressure to adopt more sustainable business practices. A key aspect of sustainable business is the application of sustainable accounting, which involves reporting and managing the environmental and social impacts of business activities (Jankalová & Jankal, 2024). Sustainable accounting is a crucial tool that enables companies, including hotels, to assess, measure, and report on the environmental and social impacts of their activities (Alakkas et al., 2023). By adopting sustainable accounting practices, hotels can enhance transparency, improve operational efficiency, and foster stronger stakeholder relationships.

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Furthermore, sustainable accounting can serve as a foundation for better decision-making in both the short and long term (Permana & Wullandari, 2024)

Despite the proven benefits of sustainability accounting, its application in the hospitality sector, particularly in non-star hotels, remains hindered by various constraints. One of the main challenges is the low level of understanding and awareness among hotel managers regarding the importance of this practice. A gap exists between the positive potential that can be realised and the reality on the ground, where many hotels are still not fully aware of their crucial role in generating significant social and environmental impacts. (Shereni et al., 2023; Makoondlall-Chadee & Bokhoree, 2024; Khatter, 2025). Most non-star hoteliers in Bali remain entrenched in a short-term, profit-oriented mindset, overlooking the potential long-term benefits of adopting sustainable business practices. This perspective prevents them from recognising how sustainability accounting can enhance their competitiveness and reputation in an industry increasingly concerned with environmental issues.

Additionally, limited resources pose a significant obstacle. Restricted access to funds, time, and labour makes it challenging for these hotels to adopt complex accounting systems, which often require substantial initial investment. Consequently, many non-star hotels in Bali miss opportunities to transform into more sustainable establishments, ultimately harming both themselves and the tourism ecosystem. (Meeroff et al., 2020)

Several studies have explored sustainability accounting in various types of companies, revealing its impact on financial performance and environmental responsibility. (Qirem et al., 2023; Gunawan & Jatu Nilawati, 2023; Astuti et al., 2023; Nikolić et al., 2020). While challenges persist, significant opportunities exist for hotels to enhance their performance and reputation by adopting sustainable accounting practices. However, research specifically focusing on the views of non-star hoteliers regarding the implementation of sustainable accounting in Bali, Indonesia, remains limited. This research is crucial for filling the gap by providing insights needed to drive the adoption of sustainable practices in the hospitality sector. Thus, this study can contribute to the development of a more responsible and sustainable tourism industry in Bali.

This study examines the views of non-star hotel stakeholders regarding the application of sustainable accounting. To understand these dynamics more deeply, the study has several specific objectives:

1) Identify the level of understanding and awareness of non-star hotel stakeholders regarding sustainable accounting.
2) Explore the main obstacles faced by non-star hoteliers in Bali in implementing sustainable accounting.
3) Evaluate the benefits perceived by non-star hoteliers in Bali from implementing sustainable accounting.
4) Identify the level of compliance of non-star hoteliers with regulations related to sustainability.

By focusing on these aspects, the research aims to provide meaningful insights for developing strategies that support the implementation of sustainable accounting in the Bali hospitality sector.

2. Literature Review

2.1. Theory of legitimacy

Legitimacy theory focuses on understanding how and why an institution, practice, or leader is accepted and regarded as legitimate by followers or members of society. This theory examines the processes that justify and maintain authority, as well as how organisations and leaders can exhibit behaviours aligned with societal norms and values to acquire and sustain their legitimacy. (Amossy, 2022; Suchman, 1995; Burlea-Schiopoiu & Popa, 2013). It emphasises that legitimacy is not inherent but is constructed through social, cultural, and political processes. The theory also outlines various sources of legitimacy, including traditional legitimacy, which is rooted in customs and practices; charismatic legitimacy derived from an individual's personality and leadership; and legal-rational legitimacy, based on laws, regulations, and procedures. (Bassok, 2013)

Authority is considered legitimate under traditional legitimacy because it is based on historical continuity and cultural norms. For instance, the royal system often utilises lineage and tradition as the foundation for governmental legitimacy. (Spencer, 1970; Clements, 2014). In contrast, charismatic legitimacy relies on an individual's exceptional qualities and leadership, exemplified by a revolutionary leader who can inspire and mobilise followers. Legal-rational legitimacy is grounded in legal systems and procedures deemed fair and rational, as seen in democratic governments, where authority is obtained through legal processes and consent. of the populace (House & Howell, 1992).

The legitimacy process involves various mechanisms, such as ideology, propaganda, education, and rituals, which contribute to instilling confidence in the legitimacy of a system or leader within society's collective consciousness. (Growe et al., 2020). These mechanisms can evolve and adapt to changing conditions, ensuring that authority remains accepted and respected. (Minatti, 2024). Overall, legitimacy theory provides a framework for understanding how authority is justified and maintained, highlighting the importance of social consent and the role of cultural and institutional practices in sustaining power.

A review of the literature indicates that sustainability accounting research generally focuses on large organisations and sectors that already face regulatory pressures and possess adequate resource capacity. In contrast, empirical evidence on sustainability accounting practices and barriers in non-star hotels is limited, particularly in the context of developing countries and tourism destinations. Moreover, previous studies have tended to emphasise technical and institutional factors, while managerial cognitive aspects as primary inhibitors have been relatively underexplored. Therefore, this study addresses this gap by examining the dominant barriers to sustainability accounting from a managerial perspective in non-star hotels in Bali, interpreting these findings through the framework of legitimacy theory to enrich contextual and empirical understanding.

2.2. Sustainability accounting

Sustainability accounting has evolved from the need to ensure that accounting practices support societal and environmental sustainability. These concerns prompted the early development of sustainability accounting. (Ozili, 2022b). In simple terms, sustainability accounting is defined as accounting that integrates social, environmental, and economic aspects of organisational activities. (Ozili, 2022; Astuti et al., 2023).

Meanwhile, Schaltegger & Burritt (2010) define sustainability accounting as a term used to describe new information management and accounting methods aimed at creating and providing relevant, high-quality information to support companies in their pursuit of sustainable development. Sustainability accounting encompasses the activities, processes, and systems for recording, analysing, and reporting the financial impacts of environmental and societal factors. It also addresses the ecological and social implications of specific economic

systems (e.g., companies, production sites, countries, etc.) and, importantly, the interactions and linkages between social, environmental, and economic issues that constitute the three dimensions of sustainability (Ozili, 2022; Qirem et al., 2023).
(Zyznarska-Dworczak, 2020) Argues that the objectives of sustainability accounting are as follows: first, to prepare an explanation of the organisation's interaction with society and the natural environment (Nikolić et al., 2020) To disclose financial and non-financial information about the organisation's performance to society and the environment, and third, to expand traditional financial accounting to encompass a broader range of monetised information, including environmental, social, and economic impacts that inform organisational decision-making. (Zyznarska-Dworczak, 2020).
Schaltegger & Burritt (2010) Stated six reasons that encourage managers to implement information systems providing data on sustainability issues. First, greenwashing may motivate management to appear concerned about sustainability and collect data for communication and reporting purposes, without any intention of improving actual performance. In this context, accounting is used as a communication tool that contradicts sustainability principles (Free et al., 2024; Xu et al., 2023). Second, imitation and industry pressure can explain management actions, prompting them to discuss and adopt sustainability accounting, often without critical engagement with the related issues. (Maughan, 2022) Valentinetti & Rea, 2024). Third, pressure from legislative stakeholders and the significance of 'permission to operate' are substantial factors. In addition, mandatory information and reporting requirements regulated by government law can pose challenges. (Andrades et al., 2024). If sustainability-related information obligations are implemented, company compliance and communication with stakeholders will be crucial for the sustainability of operations.
Fourth, self-regulation by companies or industry associations may lead to voluntary commitments to disclose social and environmental information, aiming to enhance performance and reputation within a framework that considers commercial profits, albeit not as the primary driver. Fifth, corporate responsibility and ethical considerations play a significant role. Corporate responsibility is often debated, as it is typically associated more with individuals than with institutions. However, the concept of accountability acknowledges the crucial role of both individuals and institutions in practice. To be deemed responsible, one must first observe a phenomenon and then identify specific aspects that possess moral value, such as their impact on others, potential danger, or suffering. (Spoorthi & Chetan Kumar, 2020; Sroka & Szántó, 2018; Etikan, 2024). Lastly, managing the business case for sustainability aims to identify the economic potential, such as cost reduction or increased income, arising from voluntary social and environmental activities. Management will be encouraged to pursue business opportunities that promote sustainability, which can only be realised through the provision of better and more transparent information. (Schaltegger et al., 2017; Castilla-Polo & Guerrero-Baena, 2023).

2.3. Study on sustainability accounting

Sustainability accounting is becoming increasingly important in response to stakeholder demands. Several researchers have previously examined this issue in depth. For example, (Lestari et al., 2024) Found that two main factors – extrinsic and intrinsic – motivate small and medium-sized enterprises (SMEs) to implement green accounting. (Siti Maisyaroh et al., 2023) Also showed that MSME actors at the Kartasusila Gate possess a high understanding of and concern for preserving the work environment, reflecting a form of green accounting implementation. However, Astuti et al., (2023) Noted a low awareness of the significance of sustainability accounting and reporting among SMEs in Bali Province. Most SMEs have yet to compile a sustainability report, indicating that challenges remain in increasing awareness and understanding of the importance of sustainability accounting in a sustainable business context.
Nikolić et al. (2020) Argue that socially responsible reporting in Croatia remains relatively low. The lack of knowledge, experience, and skills related to sustainability among SMEs, as well as a lack of awareness about the benefits of sustainability reporting, contribute to this situation. Conversely, (Ozili, 2022b) Shows that sustainability accounting can provide a practical reporting framework, enabling companies to allocate resources to support sustainability and benefit society and the environment. These findings underscore the importance of sustainability accounting as a strategic tool that benefits companies, communities, and the surrounding environment. Furthermore, (Sunarta et al., 2024) Proves that applying green accounting can enhance the performance of star hotels in Bali. These findings indicate that financial benefits can be realised when the hospitality sector incorporates sustainable accounting practices, resulting in positive impacts on the environment and society. Thus, there is a growing urgency for SMEs and the hospitality sector to enhance their awareness and knowledge of sustainability accounting to reap broader benefits.

3. Methodology

3.1. Population and sample

The population in this study comprises all non-star hotels located in Bali, Indonesia. According to data from the One Data Indonesia website for Bali Province, the number of non-star hotels in this region is recorded at 1,996. This study employs a probability sampling method to obtain a representative sample, utilising a simple random sampling design.
The sample size for this study is 116 hotels, calculated using a formula developed by Yamane, (1973) Follows:

$$n = \frac{N}{1+N(e)^2}$$

$$n = \frac{1,996}{1+1,996(0,10)^2} = 115.78 \text{ (rounded to } 116)$$

Information:
n = Number of samples
N = Population Size
e = error
This approach ensures that every non-star hotel has an equal chance of being selected, allowing the study's results to reflect the broader outlook and conditions in the non-star hospitality sector in Bali. Consequently, this study is expected to provide valid and relevant data for examining the application of sustainable accounting in this industry.
Data for the study were collected through questionnaires distributed to non-star hotel leaders, including positions such as Chief Executive Officer, Director, Finance Manager, and Accounting Manager. With an anticipated response rate of 50%, 232 questionnaires were distributed to ensure a sufficient sample size for analysis.

The instrument used in this questionnaire was adapted from previous research by (Nikolić et al., 2020) And adapted to suit the context of this study. A total of 123 questionnaires were successfully returned and could be used for further analysis. The collected data were then analysed using descriptive statistics and SPSS version 25 software.

3.2. Profile of research respondents

Table 1 presents the profiles of respondents who participated in this study, categorised by age, gender, education level, and position.

Table 1: Respondent Profiles

Description	Description (n=123)	Percentage (%)
Age		
< 19 years	0	0%
20 – 30 years	19	15%
31 – 40 years	24	20%
41 – 50 years	45	37%
>50 years	35	28%
Sum	123	100%
Gender		
Man	86	46%
Woman	37	20%
Sum	123	66%
Education		
High school equivalent	15	8%
Diploma	38	20%
Bachelor	68	36%
Magister	2	1%
Doctor	0	0%
Sum	123	66%
Position		
Chief Executive Officer	3	2%
Director	7	4%
Financial Manager	35	19%
Accounting Manager	43	23%
Administrative Staff	35	19%
Sum	123	66%

Table 1 provides a demographic analysis of the respondents involved in this study. From the data obtained, the most represented age group is respondents aged between 41 and 50 years, with a total of 45 individuals, or 37%. Regarding gender, most respondents were male, comprising 86 individuals, or approximately 46%. In terms of education, the majority of respondents had a bachelor's degree, with 68 individuals, or 64%. Additionally, the most common position held by respondents was that of Accounting Manager, accounting for 43 individuals, or 23%.

This demographic profile provides essential context for understanding the respondents' perspectives in the study and for analysing findings related to the application of sustainable accounting in non-star hotels.

4. Results and Discussion

This study's results and discussions focus on institutional or organisational problems, the regulatory environment, and social and environmental issues.

4.1. institutional or organizational problems

To evaluate the understanding of non-star hotel managers regarding institutional issues in sustainability accounting, an assessment was conducted through questions regarding their comprehension of the concept. The test results are presented in Table 2.

Table 2: Understanding of Non-Star Hoteliers About the Concept of Sustainability Accounting

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Understand	21	17.1	17.1	17.1
	Understand enough	27	22.0	22.0	39.0
	Not understanding	75	61.0	61.0	100.0
	Total	123	100.0	100.0	

Table 2 shows that as many as 21 people (17.1%) of non-star hotel operators understand the meaning of sustainability accounting, while as many as 75 people (61%) do not. This suggests that most non-star hotel operators in Bali lack a comprehensive understanding of sustainability accounting.

The second institutional issue concerns social and environmental impacts. The question highlights the potential social and ecological impacts resulting from non-star hotel operations. The test results are shown in Table 3.

Table 3: Social And Environmental Impact

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Moderate	11	8.9	8.9	8.9
	None	12	9.8	9.8	18.7
	Small	100	81.3	81.3	100.0
	Total	123	100.0	100.0	

Table 3 indicates that most non-star hoteliers, i.e., 81.3%, believe their business activities have a minimal impact on social and environmental aspects. Meanwhile, another 8.9% consider the impact to be moderate.

The third issue concerns institutional or organisational problems, namely the study of various elements of sustainability. Table 4 presents the four questions addressed in this study.

Table 4: Study of Various Elements of Sustainability

No	Question	Answer	Frequency	Correct %	Sum
1.	Is there a sustainability policy in place at the Hotel?	No	70	56.90	123
		Yes	53	43.10	
2.	Does the Hotel provide a sustainability report?	No	123	100	123
		Yes	0	0.00	
3.	Is the Hotel engaging in a meaningful sustainability dialogue with stakeholders?	No	85	69.10	123
		Yes	38	30.90	
4.	Does the Hotel have a sustainable management system	No	60	48.80	123
		Yes	63	51.20	

Note: Fre = Frequency.

Table 4 shows that 70 non-star hotel actors in Bali, Indonesia, or 56.90%, have sustainability policies. However, none of the non-star hotels presented a sustainability report, although 43.10% of respondents stated that they already have a sustainability policy in place, and 51.20% claim to implement a sustainable management system. This inconsistency between the existence of policy and the absence of formal reporting can be explained through the theory of legitimacy, particularly moral and cognitive legitimacy. From the perspective of moral legitimacy, non-star hotel managers do not view the disclosure of sustainability reports as an ethical obligation that needs to be accounted for to the public. Sustainability practices are interpreted more as internal operational activities than as moral commitments that demand external transparency.

In terms of cognitive legitimacy, sustainability reporting has not been institutionalised as a prevalent practice and is considered 'taken for granted' in the non-star hotel industry. Low engagement in sustainability dialogue with stakeholders (69.10% not engaged) further confirms that the absence of sustainability reports is perceived as a normal condition, rather than as a form of organisational deviation.

The fourth issue concerns institutional or organisational problems, namely the factors that drive sustainability practices. The eight questions focused on the reasons that encourage non-star hotels to implement sustainability practices. The results of the descriptive analysis are presented in Table 5.

Table 5: Factors Driving Sustainability Practices

No	Question	High		Moderate		Low		None		Sum
		Freq	Valid %	Freq.	Valid %	Freq.	Valid %	Freq.	Valid %	
1.	Ethics	24	19.50	94	76.40	5	4.10	0	0	123
2.	Environmental protection	101	82.10	16	13.00	6	4.90	0	0	123
3.	Compliance with national laws	22	17.90	56	45.50	23	18.70	22	17.90	123
4.	Reduction of environmental load	10	8.10	14	11.40	92	74.80	7	5.70	123
5.	Good publicity	49	39.8	57	46.30	5	4.10	12	9.80	123
6.	Save money	23	18.7	76	61.80	20	16.30	4	3.30	123
7.	Stakeholder pressure	75	61.00	48	39.00	0	0	0	0	123
8.	Keunggulan kompetitif	46	37.40	59	48.0	18	14.60	0	0	123

Note: Freq = Frequency.

Table 5 shows that environmental protection is the most common reason driving sustainability practices, at 82.10%. Meanwhile, the least common reason is reducing the environmental burden, at 8.10%.

The fifth issue relates to institutional or organisational problems, namely, obstacles in presenting sustainability reports. The eight questions focused on the challenges faced by non-star hotels in Bali in compiling sustainability reports. The test results are shown in Table 6.

Table 6: Barriers To Sustainability Reporting

		High		Moderate		Low		None		Sum
		Freq	Valid %	Freq	Valid %	Freq	Valid %	Freq.	Valid	
1.	Lack of awareness by managers.	49	39.80	67	54.50	7	5.70	0	0	123
2.	Lack of interest by employees	36	29.30	75	61.00	12	9.80	0	0	123
3.	Have a lack of understanding or information regarding the risks and benefits of sustainability accounting	70	56.90	46	37.40	7	5.70	0	0	123
4.	Laws & regulations Complexity	11	8.90	89	72.40	17	13.80	6	4.9	123
5.	Lack of expertise, skills, and time	44	35.80	75	61.00	4	3.30	0	0	123
6.	Lack of financial resources and time-consuming implementation	2	1.62	91	74.00	7	5.70			123
7.	No requests from customers	8	6.50	72	58.50	36	29.30	7	5.7	123
8.	Does not create Competitive Advantage	0	0	46	37.40	15	12.20	62	50.40	123

Table 6 also shows that the dominant barrier to the presentation of non-star hotel sustainability reports is a limited understanding of the risks and benefits of sustainability accounting (56.90%), followed by low managerial awareness and limited expertise, skills, and time. From the perspective of legitimacy theory, this condition reflects a weakness of cognitive legitimacy, as sustainability reporting has not been understood as a prevalent and necessary practice in the management of non-star hotels. Furthermore, low managerial awareness indicates that moral legitimacy has not yet been established, as sustainability disclosure is not perceived as an ethical obligation that demands accountability to stakeholders. Consequently, the absence of sustainability reports is not seen as an organisational deviation but is instead normalised as an acceptable practice in the non-star hotel industry. Conversely, only two respondents (1.62%) identified a lack of financial resources and time required for implementation as obstacles in the presentation of the report.

4.2. Regulatory environment and social

The second approach to researching sustainability accounting practices involves examining issues related to environmental and social regulations. The first issue focuses on environmental regulations, specifically asking non-star hotel managers about the strictness of these regulations. The results of the analysis are presented in Table 7.

Table 7: Assessment of Strict Environmental Regulations

No	Types of Tightening Regulation	Tight Frequency	Valid %	Tight Frequency	Valid %	Low Frequency	Valid %	Sum
1.	Environment	8	20.30	90	73.20	25	20.30	123
2.	Social	9	18.70	91	73,89	23	7.30	123

Table 7 shows that 90 non-star hotel managers in Bali, Indonesia, or 73.20%, view environmental regulations as moderate. A similar view is also reflected in social regulations, where 91 hotels, or 73.89%, share this perspective. Meanwhile, only eight hotel managers, or 6.50%, consider environmental regulations strict, while nine managers, or 7.30%, view social regulations as strict.

The second issue related to environmental and social regulations concerns tax regulations, which can also affect hotels. Respondents were asked questions about the types of tax regulations that impact hotels, allowing them to choose more than one answer. The results of the analysis are presented in Table 8.

Table 8: Identify the Tax Regulations Affecting Hotels

No	Description	Frequency Valid	Sum Respond	Respond
1.	Corporate Tax	123	123	100,00%
2.	Income Tax Article 23	123	123	100,00%
3.	Hotel and restaurant taxes	123	123	100,00%
4.	Advertising tax	123	123	100,00%

Table 8 shows that all 123 respondents, or 100%, believe that all applicable tax regulations affect hotels.

The third issue related to environmental and social regulations is the views of non-star hotel operators regarding complaints or legal actions related to social or ecological problems. Respondents were asked whether they had ever received a lawsuit, complaint, or been subject to enforcement action for environmental and/or social violations. The results of the analysis are presented in Table 9.

Table 9: Complaints or Legal Actions Against Environmental or Social Issues

No	Complaints or law enforcement	Answer	Frequency	Percentage	Sum
1.	Environment	Yes	0	0.00	123
		No	123	100.00	
2.	Social	Yes	0	0.81	123
		No	123	100.00	

Table 9 shows that respondents have never experienced environmental or social lawsuits, indicating that non-star hotel managers in Bali, Indonesia, comply with environmental and social regulations.

The final issue related to environmental and social regulations is a statement reflecting the compliance of non-star hoteliers with environmental regulations. Respondents were asked to answer five questions about their compliance with the regulations. The results of the analysis are presented in Table 10.

Table 10: Statements Reflecting the Hotel's Environmental Regulations

No	Statement	Answer	Freq valid	Percent	Sum
1.	Facing challenges in meeting sustainability regulations.	Yes	101	82.11	123
		No	22	17.89	
2.	Comply with sustainability regulations, but do not plan to exceed those requirements.	Yes	30	24.39	123
		No	93	75.61	
3.	Comply with sustainability regulations and are considering doing it again.	Yes	33	26.83	123
		No	90	73.17	
4.	Comply with sustainability regulations and are considering doing it again.	Yes	25	20.33	123
		No	98	79.67	
5.	We meet environmental regulations beyond the requirements set forth.	Yes	8	6.50	123
		No	115	93.50	
6.	No corresponding answer.	Yes	2	1.63	123
		No	121	98.37	

Table 10 shows that 82.11% of non-star hotel managers perceive challenges in meeting sustainability regulations. Meanwhile, only 6.50% have met environmental regulations beyond the set requirements.

4.3. Social issues

Social issues related to sustainability encompass the challenges of delivering quality services with limited resources while upholding social responsibility to local communities. This study discusses six social topics relevant to sustainability accounting.

The first social issue examines the relationship between employers and employees through eight questions. Respondents were asked to identify the statement that best describes the relationship between employees and employers in their hotels. The results of the analysis are presented in Table 11.

Table 11: Issues That Best Fit the Relationship between Employers and Employees

No	Statement	Answer	Freq. valid	Percent	Sum
1.	Flexible working hours and family-friendly leave policies are being implemented.	Yes	0	0.00	123
		No	123	100.00	
2.	Provide facilities such as daycare, canteens, sports rooms, and others.	Yes	1	0.81	123
		No	122	99.19	
3.	Information about soft loans.	Yes	0	0.00	123
		No	123	100.00	
4.	Health and safety programs.	Yes	123	100.00	123
		No	0	0.00	
5.	Convey information about trips and activities.	Yes	2	1.63	123
		No	121	98.37	
6.	Trade union relations.	Yes	20	16.26	123
		No	103	83.74	
7.	Fostering social dialogue and respecting workers' rights are essential to a fair workplace.	Yes	2	1.63	123
		No	121	98.37	
8.	Provide decent remuneration.	Yes	112	91.06	123
		No	11	8.94	

Table 11 indicates that non-star hotels have implemented health and safety programmes, with all respondents confirming the existence of such initiatives. They also provide decent remuneration and maintain good relations with trade unions. However, concerning social issues, none of the respondents have implemented flexible working hours, family-friendly leave policies, or provided information on soft loans.
The second social issue discussed pertains to training and education. Five questions were posed regarding the implementation of education and training programmes. The results of the analysis are shown in Table 12.

Table 12: Education and Training

No	Statement	An-swer	Freq. valid	Per-cent	Sum
1.	Launching learning programs, upskilling, and education for employees.	Yes	88	71.54	123
		No	35	28.46	
2.	Equal opportunities for training and development are essential.	Yes	75	60.98	123
		No	48	39.02	
3.	Evaluate routine performance and career development in service.	Yes	65	52.85	123
		No	58	47.15	
4.	Conducting communication and training on human rights policies and anti-corruption and anti-bribery policies.	Yes	78	63.41	123
		No	45	36.59	
5.	Provide education and training related to continuing professional development in accounting.	Yes	0	0.00	123
		No	123	100.00	

Table 12 reveals that 88 respondents, or 71.54%, believe that employee education, development, and training are the most significant issues for non-star hotel employees. Conversely, providing education and training related to sustainability accounting is not regarded as a significant concern.
The third social issue studied is diversity and equality of opportunity. The results of the three-question test, presented in Table 13, relate to this issue.

Table 13: Diversity and Equality of Opportunity

No	Statement	Answer	Freq. valid	Percent	Sum
1.	Respecting the diversity of work (gender, age, and minorities).	Yes	123	100.00	123
		No	0	00	
2.	Respect for gender equality (salary, remuneration, and promotion).	Yes	123	100.00	123
		No	0	00	
3.	Accepting workers with special needs.	Yes	0	0,00	123
		No	123	100,00	

Table 13 shows that all non-star hotel managers value uniformity and respect for equality. However, they do not accept workers with special needs.
The fourth social issue concerns the local community. Table 14 presents the analysis results of the five questions regarding the local community.

Table 14: Local Communities

No	The Company's report on	An-swer	Freq. alid	Per-cent	Sum
1.	The Hotel makes donations in the areas of health, education, and research.	Yes	95	77.24	123
		No	28	22.76	
2.	Hotels often provide their employees with time and/or expertise to participate in community social activities.	Yes	89	72.36	123
		No	34	27.64	
3.	The Hotel cooperates with educational institutions by providing grants, research funding, internships, events, and sponsorships.	Yes	0	0.00	123
		No	123	100.00	
4.	The Hotel provides free goods and services for social activities.	Yes	102	82.93	123
		No	21	17.07	
5.	The Hotel offers free entertainment, restaurants, and exhibitions.	Yes	15	12.20	123
		No	95	77.24	

Table 14 indicates that non-star hotels in Bali, Indonesia, generally demonstrate concern for the local community, with 82.93% providing goods and services free of charge for social activities. However, none have collaborated with educational institutions in terms of grants, research funding, internships, events, or sponsorships.

The fifth social issue studied is responsibility for products and services. Table 15 presents the analysis results for the five questions related to this issue.

Table 15: Product and Service Responsibility

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	Hotels convey messages that contain social value through advertising.	Yes	92	74.80	123
		No	31	25.20	
2.	Hotels convey messages that contain social value through advertising.	Yes	103	83.74	123
		No	20	16.26	
3.	Hotels evaluate the health and safety impact of their products and services.	Yes	97	78.86	123
		No	26	21.14	
4.	Hotels offer products and services specifically designed to support underprivileged communities.	Yes	2	1.63	123
		No	121	98.37	
5.	The Hotel receives feedback from the client's Company.	Yes	67	54.47	123
		No	56	45.53	

Table 15 shows that most non-star hotels, specifically 83.74%, have demonstrated responsibility for their products and services by conducting surveys to analyse customer satisfaction levels. Additionally, 78.86% of hotels assess the impact of their products and services on health and safety. However, only 1.63% provide products or services specifically designed to assist the underprivileged.

The sixth social issue studied pertains to suppliers. Suppliers are a crucial stakeholder group in sustainability accounting. Therefore, respondents were asked to determine how much non-star hotels communicate social issues to suppliers. The analysis results for the seven questions regarding suppliers are presented in Table 16.

Table 16: Supplier

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	The Hotel provides information on the risks of forced labour, compulsory labour, and/or child labour.	Yes	98	79.67	123
		No	25	20.33	
2.	The Hotel provides information on the risks of forced labour, compulsory labour, and/or child labour.	Yes	115	93.50	123
		No	8	6.50	
3.	Hotels convey information about health and safety in the workplace.	Yes	89	72.36	123
		No	34	27.64	
4.	The Hotel conveys information about salaries in accordance with the district's minimum wage standards.	Yes	120	97.56	123
		No	3	2.44	
5.	The Hotel conveys information about regular business hours.	Yes	121	98.37	123
		No	2	1.63	
6.	Hotels convey social impact criteria to the community.	Yes	103	83.74	123
		No	20	16.26	
7.	The Hotel conveys information about society's certification.	Yes	12	9.76	123
		No	111	90.24	

Table 16 shows that most respondents, 98.37%, provided information about their regular working hours, and 97.56% reported salaries that comply with the district minimum wage standard. However, only 9.76% conveyed information about association certification.

4.4. Environmental problems

Sustainability accounting requires companies to identify and manage environmental risks and report on their efforts to mitigate negative impacts. The primary goal is to ensure transparency in environmental practices and promote corporate responsibility for environmental conservation. (Gunawan & Jatu Nilawati, 2023; Suhendar et al., 2023). Thus, sustainability accounting aids companies in complying with environmental regulations and contributing to global sustainability goals, such as climate change mitigation and ecosystem protection. (Amalia et al., 2024) Ecological issues are studied.

The first environmental issue concerns the sourcing of raw materials. Table 17 shows the results of the analysis of the three questions posed to respondents regarding raw materials.

Table 17: Raw Materials

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	Hotels utilize organic raw materials to make products.	Yes	78	63.41	123
		No	45	36.59	
2.	The Hotel strives to make product production, use, and disposal more environmentally friendly, making them easier to maintain, repair, and utilize.	Yes	45	36.59	123
		No	78	63.41	
3.	Hotels conduct a lifecycle evaluation of their products or services.	Yes	2	1.63	123
		No	121	98.37	

Table 17 shows that 63.41% of non-star hotels use organic raw materials to address environmental issues related to their products. Meanwhile, only 1.63% of hotel managers evaluate the life cycle of their products or services.

The second protection issue concerns energy. The results of the four-question test, shown in Table 18, were related to energy issues.

Table 18: Energy

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	Utilize reminders and promotional materials to raise awareness and ensure the implementation of best practices.	Yes	3	2.44	123
		No	120	97.56	
2.	Efforts to reduce energy consumption involve using energy-efficient lamps, daylight sensors, timers, and motion sensors on the lights.	Yes	117	95.12	123
		No	6	4.88	

3.	Clean windows and roofs, open all curtains, and arrange tables near windows to maximize the use of natural light.	Yes	2	1.63	123
		No	25	20.33	
4.	Installing more clearly labeled switches to provide better control.	Yes	99	80.49	123
		No	24	19.51	

Table 18 reveals that most efforts to encourage sustainability in the energy sector involve using energy-saving lights, daytime lamps, timers, and motion sensors on lamps, accounting for approximately 95.12%. Conversely, the least effort is made to utilise natural light by cleaning windows, which accounts for only 1.63%.

The third environmental issue concerns production equipment. Table 19 shows the test results for the five questions about production equipment.

Table 19: Production Equipment

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	Turn off devices that are not in operation or when not in use.	Yes	123	100.00	123
		No	0	0.00%	
2.	Switches are clearly marked, and staff are trained on proper procedures for operating equipment, ensuring they know when it can be safely turned off.	Yes	115	93.50	123
		No	8	6.50	
3.	The best settings are applied to the equipment.	Yes	120	97.56	123
		No	3	2.44	
4.	Installing equipment with higher efficiency.	Yes	123	100.00	123
		No	0	0.00	
5.	Regular inspections and maintenance of equipment	Yes	95	77.24	123
		No	28	22.76	
6.	None of them fit	Yes	0	0.00	123
		No	123	100.00	

Table 19 illustrates that non-star hoteliers in Bali, Indonesia, support 100% sustainable practices by turning off equipment not in use. However, only 77.24% have opted to install high-efficiency equipment.

The fourth environmental issue concerns waste. Table 20 presents the test results of seven questions posed to respondents regarding waste management.

Table 20: Waste

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	Efforts to minimize waste	Yes	115	93.50	123
		No	8	6.50	
2.	We recycled as much as possible, including electronic equipment, oil, batteries, and furniture, to minimize waste and promote sustainability.	Yes	90	73.17	123
		No	33	26.83	
3.	Sell your used materials to other companies.	Yes	101	82.11	123
		No	22	17.89	
4.	Recycling bins are easily accessible and clearly labeled.	Yes	119	96.75	123
		No	13	10.57	
5.	Educating staff on recycling plans and processes.	Yes	2	1.63	123
		No	121	98.37	
6.	Post a reminder to implement good practices as a visual aid.	Yes	98	79.67	123
		No	25	20.33	
7.	None of the questions is appropriate.	Yes	5	4.07	123
		No	118	95.93	

Table 20 indicates that most non-star hoteliers have made efforts to support sustainability by providing 96.75% of their bins for recycling. However, the least effort was made to educate staff about recycling plans and processes, resulting in a coverage rate of only 1.65%.

The fifth environmental issue concerns transportation problems and greenhouse gas emissions. Table 21 presents the test results for the seven questions asked about this topic.

Table 21: Transportation and Greenhouse Gases

No	The Company's report on	Answer	Freq. valid	Percent	Sum
1.	Encourage staff to utilize public transportation or eco-friendly options.	Yes	18	146.30	123
		No	105	85.37	
2.	Optimizing route planning for visits to tourist destinations enhances travel efficiency and improves visitors' overall experience.	Yes	14	11.38	123
		No	109	88.62	
3.	Make use of teleconferencing when possible.	Yes	1	0.81	123
		No	122	99.19	
4.	Optimal and efficient use of vehicles in every activity.	Yes	35	28.46	123
		No	88	71.54	
5.	Consider space, fuel efficiency, reliability, and exhaust emissions when buying a vehicle or converting current vehicles to cleaner fuels.	Yes	16	13.01	123
		No	107	86.99	
6.	Perform regular vehicle maintenance to reduce emissions.	Yes	105	85.37	123
		No	18	14.63	
7.	Initiatives to reduce greenhouse gas emissions exceed legal obligations.	Yes	0	0.00	123
		No	123	100.00	

Table 21 shows that management acknowledges the importance of supporting sustainability. 85.37% of respondents carry out regular vehicle maintenance to reduce emissions. However, no initiatives to reduce greenhouse gas emissions exceed legal obligations.

The final environmental issue relates to the overarching actions taken by non-star hotels in Bali, Indonesia. Table 22 presents the test results of the four questions asked regarding these overarching actions.

Table 22: Comprehensive Measures Taken by Non-Star Hotels

No	Description	Answer	Frequency valid	Percent	Sum
1.	Selecting new suppliers based on environmental criteria	Yes	59	47.97	123
		No	64	52.03	
2.	Encouraging business partners to implement sustainable business practices	Yes	78	63.41	123
		No	45	36.59	
3.	Integrate continuous performance indicators in employee appraisal	Yes	55	44.72	123
		No	68	55.28	
4.	Communicate information related to association certification	Yes	30	24.39	123
		No	93	75.61	
5.	Develop products and services that minimize or mitigate adverse environmental impacts.	Yes	110	89.43	123
		No	13	10.57	

Table 22 indicates that 89.43% of non-star hotel managers in Bali, Indonesia, create products and services that reduce or prevent adverse environmental impacts. However, only 24.39% communicated information related to association certification.

Based on the overall testing and analysis, an important point emerges: the lack of understanding or information about the risks and benefits of sustainability accounting is the most significant obstacle. The dominance of these barriers suggests that the primary constraints are cognitive and shape managerial perceptions of sustainability practices. When sustainability accounting is not understood as a source of strategic value, it is perceived as an administrative burden, leading organizations to be reluctant to allocate resources and improve competencies. Within the framework of legitimacy theory, this low understanding hinders organizations' ability to view sustainability accounting as a means of obtaining and maintaining social legitimacy. Consequently, other barriers, such as limited expertise and time, become derivative, rather than primary factors inhibiting the adoption of sustainability practices.

The findings of this study align with previous research in Indonesia and Southeast Asia, which showed the low internalisation of sustainability practices in small-scale hotels. Prior studies confirm that limitations in managerial literacy and accounting capacity are the main barriers to the adoption of sustainability accounting. (Astuti et al. 2023) (Nikolić, Vitenberg, and Karanović 2020). In contrast to star-rated hotels, which demonstrate a positive relationship between green governance and sustainability performance (Adi et al., 2024), Non-star hotels tend to implement environmental practices informally without systematic reporting. Regional studies also confirm that weak regulatory pressures and economic incentives limit the transformation of sustainability into a core business strategy. (Makoondlall-Chadee and Bokhoree 2024) (Ali et al. 2023).

5. Conclusion, Managerial Implications, Limitations, and Future Research

5.1. Conclusion

Based on the discussion, the following conclusions can be drawn: the level of understanding and awareness of non-star hoteliers in Bali, Indonesia, regarding sustainable accounting remains relatively low. This low awareness persists despite various sustainable tourism initiatives in Bali, which tend to be more symbolic, fragmented, and oriented towards star hotels or large-scale projects. For non-star hotels, sustainability is perceived as an external normative demand rather than an internal strategic necessity, resulting in its non-internalisation within managerial practices. The absence of stringent regulatory obligations, a lack of technical assistance, and insufficient economic incentives directly undermine the impetus for adoption. Within the framework of legitimacy theory, sustainability practices are primarily implemented to meet minimum social expectations, rather than as a substantive commitment to socio-environmental accountability.

Various obstacles to implementing sustainability accounting include a lack of understanding or information about sustainability risks and benefits, as well as limited awareness among managers. Additionally, challenges related to expertise, skills, and time further complicate the situation.

Non-star hotels in Bali perceive the benefits of implementing sustainability accounting as improvements to their management processes. Strategies that consider the interests and needs of various stakeholders can foster socially, environmentally, and economically responsible businesses. However, non-star hoteliers in Bali argue that regulations related to sustainability remain insufficient. Although they comply with existing rules, there are no plans to exceed these requirements.

5.2. Managerial implications

Based on the research findings, several strategic steps can be implemented to enhance the implementation of sustainability accounting in non-star hotels in Bali: (a) Hotel leaders should proactively increase awareness and knowledge about sustainability accounting by participating in training sessions, workshops, and seminars. This initiative aims to deepen their understanding of its benefits and risks. Additionally, collaboration with academic institutions and government agencies can provide access to relevant information and best practices, making the implementation of sustainability accounting more effective and impactful. (b) Investing in employee training is crucial for improving expertise in sustainability accounting. This training should encompass environmental impact measurement, the application of social responsibility, and sustainable financial reporting, enabling employees to contribute optimally to supporting sustainable business practices. (c) Integrating sustainability accounting into hotel management should become part of daily operations. Managers need to establish reporting mechanisms that align with sustainability goals, allowing for effective monitoring and continuous improvement of environmental, social, and economic aspects to support more responsible and sustainable operations. (d) Integrating sustainability accounting into hotel management processes should be part of daily practice. Managers need to establish reporting mechanisms that align with sustainability goals, allowing for effective monitoring and continuous improvement of environmental, social, and economic aspects to support more responsible and sustainable operations. Resource and time management are essential in integrating sustainability accounting, given the limitations in expertise and time. Therefore, managers should adopt a gradual strategy, focusing on aspects that have the most significant impact. This approach will facilitate the effective implementation of sustainability accounting, allowing for a smooth transition without disrupting day-to-day operations.

By implementing these strategies, non-star hotels in Bali can address existing challenges and leverage sustainability accounting to drive long-term business success while contributing to sustainable tourism and achieving the Millennium Development Goals (MDGs).
The policy implications of these findings necessitate the active involvement of the Bali Provincial Government and hospitality associations such as PHRI Bali. The government should formulate gradual and proportionate regulations for non-star hotels, accompanied by straightforward technical guidelines related to sustainability accounting and fiscal or non-fiscal incentives for hotels that begin reporting on social-environmental performance. Hotel associations can serve as agents of legitimacy by providing practical training, simplified reporting templates, and a forum for sharing best practices. This synergy is vital for lowering knowledge barriers, increasing compliance, and strengthening the legitimacy of Bali's sustainable tourism industry.

5.3. Limitations and future research

This study has several limitations, including the fact that the sample comprises only non-star hotels, which may restrict the generalisability of the findings. Additionally, data collection was conducted through closed questionnaires, meaning that responses were highly dependent on the respondents' circumstances. For future research, it is recommended to utilise a broader population and a qualitative approach.

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