

## Sustainable Tourism in Jatiluwih Village: Analysis of Green Accounting Implementation on Tourism Destination Operations

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### Abstract:

#### Purpose:

This study aims to explore and analyze the implementation of Green Accounting in the operation of Jatiluwih Village tourist destination as one of the sustainable tourist destinations in Bali. Jatiluwih Village is known for its beautiful green terraced rice fields which are a cultural heritage. The main objective of this study is to determine the extent to which accounting, in its role, provides a positive impact on the management of a sustainable tourist destination.

#### Methodology:

The methods used in data collection are literature studies, literature analysis, and direct observation in the field. The results of the study indicate that Jatiluwih Tourism Village has indirectly implemented Green Accounting through its sustainable agricultural practices, which is in line with the principles of Green Accounting.

#### Findings:

Although not all village management discusses Green Accounting as a whole, the implementation of Subak itself plays an important role as a tool to support sustainable tourism development in Jatiluwih Village and increase awareness and transparency in natural resource management so as to encourage efficient use and more responsible decision-making.

#### Implication:

This research is expected to provide a general overview of the importance of implementing accounting, especially Green Accounting, in the sustainable tourism sector.

## INTRODUCTION

The tourism sector is a potential and strategic service-based business sector in the development of the national and regional economy. This business sector generally includes business entities such as restaurants, lodging, travel services, transportation, and development of tourist destinations. There is also a sustainable tourism sector that considers the current and future economic, social, and environmental impacts by meeting the needs of visitors, industry, the environment, and the local community. This concept emphasizes the importance of maintaining a balance between economic interests and the preservation of nature and local culture.

Indonesia, as a country consisting of 17,380 islands (based on data from the Geospatial Information Agency (BIG)), is claimed to be one of the favorite tourist destinations for foreign tourists. In addition to the diversity of tribes and cultures, its natural beauty is also a major tourist attraction for visiting tourists. Based on data from the Central Statistics Agency (BPS), Bali Island is the island most visited by foreign tourists in Indonesia. On average, every month, Bali receives around 527,780 foreign tourist visits. Based on data from the Bali Tourism Office, 245 tourist attractions are tourist attractions in Bali. One of the tourist attractions in Tabanan Regency is Jatiluwih Village.

Jatiluwih Village is a tourist village located in Penebel District, Tabanan Regency, Bali. Although it was only designated as a tourist village in 2016, Jatiluwih Village has long demonstrated communal efforts in developing Cultural and Environmental preservation (Minister of Tourism Widiyanti). The most famous tourist attraction in this village is the implementation of the Subak irrigation system on its unique terraced rice fields. In 2012, Jatiluwih

was even recognized as the "Cultural Landscape of Bali Province: the Subak System as a Manifestation of the Tri Hita Karana Philosophy." This award was based on the preservation of the rice field irrigation system which is a cultural heritage in the village. Followed by the receipt of a Sustainable Tourism Village certificate from the Ministry of Tourism and Creative Economy of the Republic of Indonesia. In addition, this village has also received several other prestigious awards, including an award as the "Best Tourism Village" by the United Nations World Tourism Organization (UNWTO) in Cartagena, Colombia. This award was given for Jatiluwih's success in practicing sustainability through the Tri Hita Karana philosophy, which prioritizes balance between humans, the environment, and spirituality.

Green Accounting or Environmental Accounting is the integration of environmental benefit and cost information into various accounting practices and the integration of environmental costs into business decisions (Uno, 2004). This concept has been developing since the 1970s. In the 1990s, IASC (The International Accounting Standards Committee) developed the concept of international accounting principles, including the development of environmental accounting. AICPA (American Institute of Certified Public Accountants) also issued universal principles on environmental audits. Green Accounting plays an important role in sustainability in Jatiluwih, especially because it helps measure and manage the environmental impacts of agricultural and tourism activities in the area. By tracking and reporting costs associated with environmental activities, Green Accounting enables managers and stakeholders to identify areas for improvement and take more effective actions to reduce negative impacts and increase sustainability.

**Table 1.** Review of Some Literature

No	Literature Title	Writer	Research methods	Research result
1	Implementation Of Green Accounting In Management Of Mangrove Forest Tourist Attractions In Surabaya	1Sunia Apriyono, 2Naafika Rachma Rozani, 3Dyah Putri Agustin, 4Maria Yovita R Pandin. 2023	Qualitative	The implementation of Green Accounting in mangrove forest tourism in Surabaya is not yet optimal. Ecotourism management is considered not to have fully involved the local community and has resulted in the community not fulfilling the principles of environmental conversion.
2	Implementation Of Green Accounting In Kurenai Beach Tourism In An Effort To Overcome Environmental Problems	1Hasan Abdullah Kilo, 2Sahmin Noholo, 3Muzdalifah. 2024	Qualitative Method with a Qualitative Approach	The results of the study show that the obstacles in the implementation of Green Accounting are the absence or lack of understanding of the concept of Green Accounting, as well as the lack of ability to implement it and implement it into the financial reports of Kurenai Beach Tourism.
3	Green Accounting In The Tourism Industry In Bangka Belitung	1Nurma Yunita, 2Rulyanti Susi Wardhani, 3Michzan Arobi, 4Angelia Agustina. 2024	Qualitative	The results of the analysis show that Bangka Belitung has great potential for tourism development, but the implementation of Green Accounting is not yet optimal and evenly distributed. To maximize this potential, it is recommended to use the Rapid Growth Strategy, which aims to increase the number of visits drastically.

Based on the results of the review of several literatures above, it was found that Indonesia has much promising sustainable ecotourism potential, but the management of this ecotourism is relatively inefficient.

Improvements in infrastructure, stakeholder awareness, and the implementation of Green Accounting are needed to optimize the potential of each existing sustainable ecotourism.

## METHODS

This study uses secondary data, namely data obtained through literature studies, by studying various books, journals, and articles accessed via the Internet. The collection of data for this study was carried out using the method of library studies of books, journals, and articles related to the research. The data for this study were collected using direct observation techniques in the field, as well as literature studies, namely collecting data and information from journals and articles accessed via the internet. This study was conducted in the Rice Terraces of Jatiluwih Village, Penebel, Tabanan. This village was chosen because it has the potential to implement Green Accounting in its sustainable tourism.

## RESULTS AND DISCUSSION

In creating a tourism development model in Jatiluwih Village, a study must be carried out based on various aspects that can affect tourism development, such as social, economic, cultural, environmental, security, and other aspects. In the Jatiluwih Village tourism development model, a SWOT analysis must be used as a basis for formulation. The SWOT analysis is as follows:

**A. Strengths.** 1. Amazing natural beauty, including terraced rice fields recognized as a world heritage. The well-maintained rice fields provide a calm atmosphere and cool air. 2. Support from the government in developing tourism. 3. There are many culinary tours in Jatiluwih that visitors can enjoy, ranging from local Balinese dishes in Indonesia Western and others. One of the famous places to eat is Gong Jati Luwih, with many food variants and friendly staff. 4. Most of the roads in Jati Luwih have been paved, making it easier for motorbikes or tourist cars to move; in addition, there are many signs to make it easier for tourists to find Jatiluwih village. 5. Jatiluwih village also offers various recreational activities such as tracking and cycling, or you can also do farming activities and visit ancient temples.

**B. Weakness.** 1. Unfortunately, the number of parking lots in Jati Luwih cannot accommodate all tourist vehicles because the parking area is limited, and tourists tend to park carelessly, even though there are no parking signs. 2. Lack of community participation in planning and management and lack of economic benefits felt by the entire local community. In addition, the management of arts and crafts is not optimal, and there are not many homestays that utilize residents' houses.

**C. Opportunities.** 1. Increasing tourist interest in ecotourism and sustainable tourism.. 2. Potential to develop training programs for local communities in the tourism industry. 3. Partnership with digital platforms to increase village visibility.

**D. Threats.** 1. Competition from other well-known tourist destinations, such as Tegallalang Rice Terrace, which offers the same natural beauty. 2. Climate change that can affect agriculture and natural beauty. Unpredictable climates, such as cloudy skies, will affect or block the natural scenery of this tourist village. 3. Economic uncertainty that can affect the number of tourist visits. Economic fluctuations, such as financial crises or economic slowdowns, can cause a decrease in tourism demand. Tourists may postpone or cancel trips because they are worried about their economic stability and spending.

Based on the SWOT analysis, the strategies that can be carried out to optimize the development of the tourist village are:

**A. SO Strategy (Strengths-Opportunities).** 1. Utilizing natural beauty and government support to develop attractive tour packages. 2. Optimizing agricultural tourism to attract tourists looking for authentic and unique experiences while securing income from this sector. 3. Using social media to promote the uniqueness of Jatiluwih Village to a global audience.

**B. ST (Strengths-Threats) Strategy.** 1. Increasing tourist appeal by holding cultural festivals and international events. 2. Optimizing the function of agricultural tourism to attract tourists interested in authentic experiences.

**C. WO (Weaknesses-Opportunities) Strategy.** 1. Developing transportation infrastructure with government and private funding support. 2. Conducting training for local communities to improve skills in tourism services.

**D. WT (Weaknesses-Threats) Strategy.** 1. Increasing promotion through integrated marketing campaigns to compete with other destinations. 2. Developing a mitigation plan to deal with the impacts of climate change on tourism and agriculture.

## CONCLUSION

This study concludes that Jatiluwih Village has demonstrated real efforts in realizing sustainable tourism through the preservation of local culture, the traditional Subak irrigation system, and the application of the Tri Hita Karana principles. These efforts have led Jatiluwih Village to win various national and international awards as a sustainable tourism destination. Although the formal application of Green Accounting in Jatiluwih has not been fully structured in the form of environmentally-based financial reports, the principles of sustainable environmental management have been implemented in real terms in daily operations. This proves that Green Accounting can be an important tool in increasing transparency, management efficiency, and sustainability of tourist destinations if further developed. A more optimal application of Green Accounting in Jatiluwih Tourism Village is expected to be able to increase awareness of the importance of environmental conservation, support the empowerment of the local community economy, and maintain a balance between the needs of tourists, the environment, and the local community. Thus, Jatiluwih can be an example of the best practice in implementing sustainable tourism based on green accounting in Indonesia.

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