

## APPLICATION OF ENVIRONMENTAL ACCOUNTING TO HIU PAUS TOURISM IN TOMINI BAY

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### ABSTRACT

**Research Purposes.** This study examines the application of environmental accounting in Hiu Paus Tourism in Tomini Bay.

**Research Methods.** This research is in the realm of qualitative study using a phenomenological approach.

**Research Results and Findings.** The results showed that Hiu Paus Tourism still needs to implement environmental accounting by PSAK 2015 No. 1 concerning the presentation of financial statements, and there has been no special report related to environmental costs. In environmental management, Hiu Paus Tourism has carried out waste management and maintenance of coral reefs internally. However, the allocation of environmental costs is still carried out and has not been maximized. However, Hiu Paus tours in Tomini Bay have followed general rules of interaction for the safety of visitors in special interest tours.

### ABSTRAK

**Tujuan Penelitian.** Penelitian ini bertujuan untuk mengkaji penerapan akuntansi lingkungan pada Wisata Hiu Paus di Teluk Tomini.

**Metode Penelitian.** Penelitian ini berada dalam ranah penelitian kualitatif dengan menggunakan pendekatan fenomenologi.

**Hasil Penelitian dan Temuan Penelitian.** Hasil penelitian menunjukkan bahwa wisata Hiu Paus belum melakukan penerapan akuntansi lingkungan sesuai PSAK tahun 2015 No. 1 tentang penyajian laporan keuangan dan belum ada laporan khusus terkait biaya lingkungan. Dalam pengelolaan lingkungan Wisata Hiu Paus telah melakukan pengelolaan limbah dan pemeliharaan terumbu karang secara internal, meskipun dalam pengalokasian biaya lingkungannya masih dilakukan secara sederhana dan belum maksimal. Namun, wisata Hiu Paus di Teluk Tomini telah mengikuti aturan umum berinteraksi untuk keselamatan pengunjung dalam wisata minat khusus.

### INTRODUCTION

Natural damage is one of the global problems that is increasingly concerning in today's modern era. In recent decades, humans have witnessed a rapid increase in various forms of environmental destruction, including climate change, land degradation, and environmental pollution. Pelu et al., (2022) revealed that environmental damage is caused by industrial development in Indonesia, which is not accompanied by adequate social environmental responsibility. Mahesa & Amna (2022) affirming that humans are the biggest supporters of the destruction of nature. Correspondingly, Rahim & Mus (2020) revealed that the lack of awareness of humans and industry towards the environment causes the problem

of natural damage. Therefore, the role of the government is needed to assess the company's performance in environmental management. The management of social responsibility equipped with environmental accounting will have a broad and optimal impact and is sustainable, especially in fulfilling economic, ecological, and social aspects (Natalia, 2022; Skaf et al., 2019).

In the current era, environmental accounting has become very important in the tourism industry because of its environmental impact. Tourism exerts pressure on the environment through services offered with various components of destination attraction; however, behind this, the tourism sector is very vulnerable to global warming (Miralles et al., 2023).

Accounting that is integrated with environmental management plays a vital role in helping organizations achieve business sustainability, especially in terms of attaining ecological efficiency and managing environmental impacts caused (Egan & Schaltegger, 2023). Environmental accounting can help the tourism industry improve corporate social responsibility by identifying costs and benefits (Saputra & Siregar, 2019). Based on several descriptions that have been put forward show that the importance of environmental accounting as a whole is expected to help organizations plan and make decisions in caring for the business environment. Accounting allows organizations to achieve sustainable goals and reduce negative impacts on the environment in achieving organizational goals. In this regard, the Government has issued Undang-Undang Republik Indonesia No. 10 (2009) about Environmental Management in Tourism. It contains provisions relating to environmental issues in the context of the tourism industry in Indonesia.

But in reality, based on the observations that researchers have made of one of the tourism objects in Gorontalo Province, namely Hiu Paus tourism, it has not made the maximum allocation of costs in activities related to environmental management even though it has received benefits in its activities. This indicates that several types of tourism environmental management costs have yet to be recognized by applicable regulations. This information illustrates that the financial recording of Hiu Paus Tourism in Botubarani Village still needs to be improved because there is still no special treatment of environmental costs from the activities carried out. Hiu Paus Tourism is one of the tourism sectors in the Tomini Bay Area, precisely in Botubarani Village. It is necessary to mention that this Whale Shark tourist attraction is the only destination with unique interest characteristics in the Tomini Bay Area, Gorontalo Province.

This study examines the application of environmental accounting in tourism Hiu Paus in Tomini Bay. Although there have been many studies examining the phenomenon of ecological accounting, as far as researchers know, there has yet to be research about accounting. The environment in the perspective of tourist destinations is of particular interest character using a phenomenological approach. The phenomenological approach is an approach used in the qualitative research paradigm. Through phenomenology, this research will explore environmental awareness and education among managers and visitors of tourist objects. The extent to which this awareness can shape environmental accounting

practices and sustainable actions.

Several studies have been conducted on applying environmental accounting in the tourism sector. Research from Mahesa & Amna (2022) analyze the application of environmental accounting to wood processing plants. Research on other environmental accounting is conducted by Saputra & Siregar (2019) which examines the application of environmental accounting in the coastal tourism sector in Batam using a quantitative paradigm. Research by Russell et al. (2017) identify interdisciplinary research areas in environmental accounting that contribute to ecological sustainability and social justice. This research is helpful in developing theories about accounting and conceptualizing humans and nonhumans. Meanwhile, Skaf et al. (2019) explore the environmental performance and sustainability capabilities of agricultural production. Meanwhile, Campos et al. (2023) conduct a holistic assessment of the environmental impact of tourism using the method *Life Cycle Assessment* (LCA) dengan pay attention to all stages of tourism activities. This study provides recommendations for the use of environmentally friendly transportation as the key to reducing overall environmental impact. On the slightly different side, research Mata et al. (2018) presents a literature review of environmental reports. The results of his research revealed that most environmental accounting studies offer a longitudinal approach and use content analysis as their methodology. At the same time, the most widely used theories are legitimacy and stakeholder theories. Research on the impact of environmental reporting on financial performance tends to show inconsistent results.

Based on the phenomena previously revealed, this research can contribute to developing theories about environmental accounting and the development of ecological accounting policies for the tourism industry to produce valuable strategies for sustainable tourism development.

## LITERATURE REVIEW

### Environmental Accounting

This environmental issue is essential and complex and can affect all aspects, including accounting. Accounting science is often known as economic activity, namely in the field of business entities that are always related to nominal. In accounting, the nominal is always expressed in the form of money. However, accounting science is not always related to nominal only. Accounting leads to a proactive approach to social and environmental issues, although it is still experimental and in contrast to established financial accounting to consolidate itself by

developing international standards. A more proactive approach to evolution-conscious culture is therefore needed (Birkin et al., 2005). Environmental and social accounting is an increasingly diverse field of activity and study. The environmental aspect itself covers a very broad spectrum of concerns (Bebbington et al., 2000). Alassuli (2024) revealed that a serious step in implementing social and environmental accounting has the potential to improve the company's overall performance.

According to Mahmud et al. (2023) that disclosure of environmental accounting information is an important topic of ecological accounting to report economic benefits and environmental sustainability of companies. The company's income statement should provide information related to ecological expenditures and relevant information in addition to financial information.

Alassuli (2024) explain the objectives of environmental accounting, namely:

1. Environmental accounting aims to produce a sustainable business environment
2. Environmental accounting is responsible for the social environment that aims to provide benefits to the company's organization, society and the environment at large

According to Ikhsan (2009) suggests that the roles and functions of environmental accounting in a company or organization are divided into 2, namely as follows:

1. Internal factors. The main factor affecting internal operations is the management of the enterprise.
2. External factors. The external function is a function that is closely related to stakeholders who use financial statements, the main focus of this function is the environmental cost report in financial reporting.

The form of implementation of industrial social responsibility is called industrial social responsibility, which is carried out by the company with the aim of restoring and balancing what the industry has done so that it has a negative impact on the environment and society. By paying more attention to the surrounding environment, companies can participate in environmental protection to achieve a maintained quality of life in the future. The concept of corporate responsibility is closely related to the sustainable development of the company. Corporate sustainability is realized when the company is not only responsible to shareholders, but the company must also pay attention to the social and

environmental dimensions in which the company operates (Shofia & Anisah, 2020). This is also stipulated in the Undang-Undang Republik Indonesia No. 40 (2007) regulate that social and environmental responsibility is the responsibility of the company which is budgeted and calculated as the company's burden.

#### Environmental Costs

According to Hansen & Mowen (2009) saying environmental costs are costs incurred for poor environmental quality or poor environmental quality may occur. In most cost accounting systems, environmental costs are hidden within overhead costs, making them difficult to assess and analyze. Therefore, management accounting information systems are needed for environmental costs. With improved environmental performance in an industry will provide resource saving benefits so that it not only improves mood but potentially saves money buying resources and reducing waste or waste of business.

#### Stages of Environmental Accounting Treatment

Recording and managing everything related to waste management is preceded by a plan grouped based on certain tasks so that actual needs can be determined each year. In determining the allocation of environmental costs on Pernyataan Standar Akuntansi Keuangan (PSAK) No. 1 (Ikatan Akuntan Indonesia, 2015) about Presentation of Financial Statements, the steps in allocating costs are as follows:

1. Identification  
Based on the type of environmental costs according to Hansen & Mowen (2009) environmental costs are divided into four types, namely: (1) Environmental prevention costs, (2) Environmental detection costs, (3) Internal failure costs, (4) External failure costs.
2. Confession.  
After identification of the negative impact of an activity on finances, the component is recognized as profit and a certain amount in the account or expense account.
3. Measurement  
Measurement (*measuring*) is the giving of numbers or units of measure on an object to indicate a certain meaning dari benda tersebut.
4. Presentation  
Expenses incurred during the year are generally environmental management and management and other similar creature expenses. Due to the lack of uniform

regulations on the provision of environmental subsidies, costs may occur annual financial statements of different account names. The presentation of the Financial statements in section 14 states the purpose of the financing report must be met by the needs jointly reported by the user.

5. Disclosure

Environmental accounting requires the allocation of special items in recording accounts on financial statements made by companies so that in financial accounting reporting it will appear that social responsibility carried out by companies is not as simple as rhetoric but is in accordance with the practical management of the remaining operational results of the company.

**RESEARCH METHODS**

This research is a qualitative research using a phenomenological approach. The phenomenological approach in this study refers to Husserl's transcendental phenomenology. Husserl's transcendental phenomenology focuses on consciousness. Consciousness in question is the consciousness contained in the individual and is based on one's experience (Saputro et al., 2020; Tassone, 2017). Kamayanti (2016); Moleong (2018) revealing that the phenomenological approach refers to consciousness from one's perspective. This awareness contained in a person is what makes phenomenological research a unique study because phenomenological research is centered on the individual and how an individual understands a particular context based on the experience they have. The object of this research is Hiu Paus Tourism in Botubarani Village located in Kabila Bone District, Bone Bolango Regency. The type of data in this study is in the form of primary data. The informant in this study was the Botubarani Hiu Paus tourism awareness group. Here's a table of research informants.

**Table 1. Research Informants**

No	Name	Position
1	Wahab Matoka	Group Leader Sadar Wisata
2	Mimin Badu	Tour Guide
3	Teti Ismail	Member
4	Lina	Visitors

Data collection techniques in this study through observation, interviews and documentation. Qualitative research makes researchers play a key instrument, because only researchers have knowledge

related to the object of research produced by data from informants. The phenomenological approach aims to obtain a form of informant awareness of the problem under study.

Basically, phenomenological research aims to analyze and understand data sourced from the experience and awareness of informants to then be translated into forming a meaning from the head of the tourist awareness group, tour guides, members and visitors of the Hiu Paus tour in Tomini Bay. In this study, the stage of data analysis carried out is through identifying informant awareness of environmental management in Hiu Paus tourism in accordance with Undang-Undang Republik Indonesia No. 32 (2009) on Environmental Management and Undang-Undang Republik Indonesia No. 40 (2007), social and environmental responsibility is an industrial responsibility that is budgeted and calculated as an industrial burden. In addition, an analysis of the application of environmental accounting was also carried out in accordance with PSAK No. 1 (Ikatan Akuntan Indonesia, 2015) concerning environmental cost treatment. In conducting an analysis of the data obtained in this study, refer to the keywords contained in the phenomenological approach, namely *noema* and *noesis*. *Noema* and *noesis* on the application of environmental accounting in the Hiu Paus tourist attraction in Tomini bay. The *noema* lies in the perceived object as contained in the interview results and documents, while the *noesis* is a subjective understanding contained in the informant in the activities carried out on the management of Hiu Paus tourism and visitor perceptions of Hiu Paus tourism management.

**RESULTS AND DISCUSSION**

Increasing public awareness of environmental problems has led accounting to experience a paradigm shift from conventional accounting to environmental accounting. Natalia (2022) revealing that the paradigm shift in environmental accounting is intended to translate organizational actions in safeguarding the environment in various aspects of business organizations. Similarly, Hiu Paus Tourism in Tomini Bay Area, Botubarani Village, Kabila Bone District, Gorontalo Province, in the process of its activities in addition to generating profits, also leaves an impact on the environment from tourism activities carried out. Therefore, in this section will be described the analysis of environmental management on Hiu Paus tourism in Tomini Bay in phenomenological rules.

Botubarani Whale Shark Tourism Operational Activities

Regarding the operational activities of Botubarani Hiu Paus Tourism that is currently taking place, information has been obtained through interviews. Researchers searched for information about Botubarani Hiu Paus Tourism activities. Informant Wahab Matoka stated:

*“Berinteraksi dengan hiu paus melibatkan beberapa regulasi tertentu untuk memastikan keselamatan. Regulasi-regulasi yang kami terapkan dalam berinteraksi dengan hiu paus selalu diumumkan melalui pengeras suara. Kami menyampaikan aturan-aturan tersebut kepada pengunjung, baik yang berpartisipasi dalam snorkeling maupun diving. Hingga tahun 2023, kami terus memantau keamanan para pengunjung dengan cermat. Sebelum terlibat dalam kegiatan tersebut, setiap pengunjung diberikan edukasi. Hal serupa juga dilakukan bagi mereka yang berinteraksi dengan hiu paus melalui perahu-perahu di sini. Kami tidak hanya memberikan edukasi secara langsung, tetapi juga melalui pengeras suara, guna memastikan keamanan pengunjung dengan cara yang konsisten.”* (Wahab)

Wahab Matoka's statement shows a *noema* that regulation and education are a way to effectively serve and keep visitors safe. This will make tourism activities run effectively. The statement also shows *noesis* that safety, comfort, preservation of natural resources and the safety of visitors are the main things that must be considered by the management of Botubarani Hiu Paus Tourism.

This statement is also supported by the interview of tour guide mimin badu as follows.

*“Operasional Wisata Hiu Paus melibatkan partisipasi pengunjung dalam beberapa aspek. Persiapannya mencakup kegiatan seperti persiapan sebelum turun ke air, dan keamanan pengunjung menjadi prioritas utama. Kelompok sadar wisata, termasuk pemandu wisata, memberikan pelayanan kepada pengunjung dengan mengikuti aturan dan prosedur keselamatan. Dalam kegiatan berinteraksi dengan hiu, terdapat aturan umum yang harus diperhatikan, dan pemandu wisata memiliki peran penting dalam menjelaskan aturan tersebut kepada pengunjung, terutama mereka yang berasal dari luar negeri. Selain itu, upaya pelestarian juga dilakukan oleh kelompok ini, dengan berbagai inisiatif untuk*

*menjaga keberlanjutan dan pelestarian Wisata Hiu Paus”* (Mimin)

The results of the interview showed that Botubarani Hiu Paus Tourism is the general rules regarding activities on Botubarani Hiu Paus Tourism. This is characterized by aspects of security, safety, service and environmental protection have been carried out.

Waste Analysis of Botubarani Hiu Paus Tourism Activities

In addition to operational activities on Botubarani Hiu Paus Tourism, researchers also obtained information about the waste of Botubarani Hiu Paus Tourism activities. Researchers searched for information about waste Hiu Paus Tourism activities. Informant Wahab Matoka stated:

*“Disini, kami banyak menerima sampah terutama dari Kota. Saat arus membawa sampah dari Kota, baik yang berada di atas air maupun di bawah air, sampah tersebut akhirnya mencapai daratan di lokasi kami. Ini menjadi kendala utama karena kelompok kami kesulitan mengatasi sampah. Kami menyampaikan bahwa sampah yang kami tangani ada juga yang berasal dari pengunjung”* (Wahab)

Related to tourist waste explained by Mrs. Teti Ismail:

*“Kalau limbah di sini kebanyakan sampah plastik dan sisa kayu di tengah laut, tentu ini jadi masalah bagi kami. Apalagi limbah tersebut bukan berasal dari masyarakat sini, melainkan limbah yang terbawa arus dari Talumolo. Meskipun demikian kami berusaha untuk menanggulangnya kami membersihkan setiap hari, ini merupakan hal yang harus kami perhatikan demi kebaikan wisata ini dan bagaimana kedepannya agar wisata ini lebih baik lagi.”* (Teti)

Based on data obtained in interviews show that Botubarani Hiu Paus Tourism has problems related to the waste produced, which can have a negative impact on the sustainability of the tourism environment. During the process of tourism activities, waste comes from various types of waste, both from tourists and local communities in Gorontalo City which are often carried away by sea currents and eventually dragged on Botubarani beach. The impact of the presence of this waste is not only felt on land, but also affects the underwater ecosystem and the flora

and fauna in the region.

Botubarani Hiu Paus Tourism Waste Management Regarding waste management in the Hiu Paus Tourism environment, Wahab Matoka stated:

*"Limbah di air juga sangat banyak, terutama kantong plastik yang terapung di atas permukaan air. Meskipun demikian, saya tetap memberikan edukasi kepada pemilik perahu yang melayani pengunjung, untuk tolong memungut sampah yang ada di atas air. Kami berharap agar mereka dapat mengambil inisiatif untuk mengumpulkan sampah tersebut, menaruhnya di perahu masing-masing, dan di sini sudah disediakan tempat sampah khusus. Jadi, kami mengajak untuk membuang sampah di tempat sampah yang telah disediakan."* (Wahab)

Waste management on Botubarani Hiu Paus Tourism was also explained by Mrs. Mimin Badu, namely"

*"Pengelolaan limbah di sini melibatkan beberapa upaya yang dilakukan untuk menjaga citra wisata ini. Anggota kelompok sadar wisata di sini memanfaatkan limbah untuk membuat souvenir yang kemudian dijual kepada wisatawan. Souvenir-souvenir ini dipajang di dekat pintu masuk sebagai salah satu upaya yang kami lakukan dan juga menambah pemasukan."* (Mimin)

The results of an interview with Mimin, a tour guide, revealed about the waste problem which is basically no longer a problem. The problem of waste, both shipment waste and tourist waste can be overcome because of the form of mutual assistance from tourism managers and local communities. In environmental management, the value of local wisdom, mutual assistance, is an important point in realizing a clean and comfortable environment. This is also reinforced by the statement of one of the visitors to the Hiu Paus tour, the following:

*"Selama ini saya sering ke sini dengan teman-teman. Kami sering diving menikmati keindahan panorama alam yang ada di bawah laut tidak hanya bertemu dengan ikan-ikan yang warna warni juga terumbu karang dan tanaman laut yang bikin tambah semangat untuk menjelajahi panorama indahnya ciptaan Tuhan."* (Lina)

Based on the results of observations that researchers made as far as the eye can see the tourist environment of Hiu Paus in Tomini Bay, it gives the impression that tour managers are very concerned in maintaining the cleanliness of the tourist environment. What was revealed by the informant also explained that the beauty of Hiu Paus tourism is a special attraction so that it is not only once but can be visited many times because of the beauty of the tourist destinations offered. Environmental cleanliness is one of the uniqueness of this Hiu Paus tour. The maintained natural environment makes the distinctive value possessed by Hiu Paus tourism in Tomini Bay.

Related to environmental conservation efforts, the following are presented the results of an interview with the Chairman of the pokdarwis.

*"Sudah ada spot-spot yang bisa dinikmati oleh pengunjung yang akan melakukan diving. usaha dari BPSPL Makassar Pada Tahun 2017 Itu mereka membuat 1 ee bagaimana caranya supaya karang-karang ini ia bisa tumbuh dan berkembang dia. Karena menurut penelitian mereka karang-karang yang ada di sini ini sudah mulai berkurang. nah mereka membuat 1 pola, bagaimana caranya untuk menghidupkan ee karang-karang ini. Nah sekarang di tempat sana dibawah itu, dibawah dari perahu yang merah ini, itu ada disitu kebun dari ee apa ee karang-karang yang mereka pasang. Sekarang sudah mulai, karang-karangnya sudah mulai ada. Itu, itu usaha dari mereka, dan kemudian juga ee banyak bantuan loh dari BPSPL Makassar."* (Wahab)

Based on interviews from the Hiu Paus tourism awareness group in Tomini Bay, explained that in the management of the tourist environment, especially in the management of waste generated by Hiu Paus tourism activities, pokdarwis strive to make environmental conservation efforts so that environmental cleanliness and sustainability are maintained. In this case, the activities carried out by the tourism awareness group are cleaning around the beach which is carried out in a mutual cooperation, preservation care of underwater areas, underwater environmental care of Hiu Paus tourism. In this case, the tourism awareness group collaborates with BPSPL Makassar to maintain and make an effort so that the preservation of the underwater environment is also maintained. This is done by making patterns so that coral reefs do not die, so that they can be enjoyed by tourist visitors who do diving.

Furthermore, in maintaining the cleanliness of the Hiu Paus tourist attraction, garbage carts are provided as containers to clean tourist waste before being thrown into the final landfill.

Furthermore, in the management of community waste carried by water currents to the Whale Shark tourist attraction, it is used by pokdarwis to be used as a souvenir. Based on an interview with the treasurer of the tourism awareness group dated July 22, 2023:

*“Untuk limbah disinikan hanya sampah-sampah ada kami manfaatkan untuk dibuat souvenir, jadi ini sampah di daur ulang menjadi kerajinan, seperti souvenir. Eee bahannya itu hanya dari sampah-sampah kemudian kami daur ulang menjadi souvenir yang hiu paus ini terbuat dari sampah kayu yang anyor dari sungai, baru dpe sirip itu dari sampah-sampah plastik biasanya, bukan hanya itu saja ada juga beberapa souvenir laun seperti gelang dan kalung. Untuk gelang dan kalung ini juga eee kami pakai bahan-bahannya itu dari sampah-sampah plastik. Dan yang juga torang pakai ee karang macam untuk depe mata kalung. Biasa yang buat itu orang-orang di sini.”*  
(Dharma)

Furthermore, as previously revealed that Hiu Paus tourism is the only tourist attraction with Special Interest character owned by Gorontalo Province located in the Tomini Bay Area. The character of special interest tourism makes the management of the natural environment inseparable from the corridor of safety signs that must be considered and facilitated by tour managers. Safety is not only the safety of visitors who will interact with Hiu Paus but also the safety of the Hiu Paus itself. Related to the safety of Hiu Paus and tour party visitors Tour managers in this case the Tourism Aware Group have implemented the rules. Not only that, Hiu Paus tours have also prepared tour guides for visitors so that safety is maintained and also provides snorkeling and diving equipment for tourist visitors.

#### Application of Environmental Accounting to Hiu Paus Attractions

##### *Environmental Cost Identification*

Based on efforts to identify the environmental costs of Hiu Paus, it shows that there are several environmental costs incurred by tourist activities. Tourism waste management is divided into tourism waste management, Gorontalo City community waste that is carried by the current to the Hiu Paus

tourist site and the preservation of the underwater environment. According to the analysis of environmental costs on Hiu Paus tourism on waste generated from tourist activities. This waste is organic and non-organic waste. To maintain the sustainability of tourist attractions in the underwater environment, tourism awareness groups collaborate with BPSPL Makassar to make patterns so that coral reefs in tourist objects continue to grow and maintenance of Hiu Paus, tourism awareness groups provide feed to Hiu Paus. Hiu Paus environmental cost identification is divided into several parts.

##### *Environmental Cost Recognition of Botubarani Hiu Paus Tourism*

The recognition of environmental costs on Hiu Paus tourism has not been recognized in its entirety in the Financial statements, this is evidenced by the financial report of Hiu Paus tourism in the last 2 years. Based on data in the Hiu Paus tourism financial report, it is explained that environmental costs have not been covered in their entirety in the tourism financial statements. And there has been no specific reporting on environmental costs on Hiu Paus Tourism in Tomini Bay.

##### *Environmental Cost Measurement of Botubarani Hiu Paus Tourism*

Hiu Paus Tourism in Tomini Bay in measuring the amount and value used for environmental costs in environmental management uses a monetary unit of costs incurred based on the sum of the amount of environmental management of Hiu Paus tourism. Hiu Paus tourist attraction also does not have its own budget in waste management from the results of tourist attraction activities.

##### *Presentation of Environmental Costs of Botubarani Hiu Paus Tourism*

Presentation related to a financial information will be presented in the financial statements. The costs incurred in terms of environmental cost management for the management of environmental costs on Hiu Paus tourism are presented on simple financial statements that are presented monthly and reported quarterly.

Based on data obtained by researchers in the field, it shows that environmental costs incurred directly by Botubarani Hiu Paus tourism are presented in the general financial statements of tourism, and included in credits. In the tourism financial statements there are several environmental costs that are internalized and budgeted as a whole in the financial statements.

*Disclosure of Botubarani Hiu Paus Tourism Environmental Costs*

Disclosures related to financial information or accounting policies on Botubarani Hiu Paus Tourism have not been disclosed. According to the results of research conducted by researchers at Botubarani Hiu Paus Tourism. Environmental costs incurred related to environmental management are treated as environmental costs. Based on the tourism financial statements, the financial statements only include the cost of cleaning wages. Based on the results of the study, it is explained that there are several environmental costs that should be incurred and budgeted have not been covered as a whole. Based on research Sukirman & Suciati, (2019) explained that the application of environmental accounting is explained that in the application of good environmental accounting evidenced by the results of identification, recognition, measurement, presentation and disclosure that have been made. In the identification process there are environmental and social costs. Recognition in environmental costs is carried out by the method of *accrual recognition basis*. Cost measurement uses monetary units based on costs that have been incurred. The presentation of costs regarding environmental management has been presented with similar units. Disclosure of information on environmental management costs has been reported. Based on existing data in the field, it is explained that the Botubarani whale shark tourist attraction has not applied environmental accounting in terms of reporting

*Tourism Accountability to the Environment*

In environmental management, the hiu paus has taken responsibility for the environment. this is evidenced by the management of the environment for the sustainability of tourism in accordance with Undang-Undang Republik Indonesia No. 32 (2009) on Environmental Management and Undang-Undang Republik Indonesia No. 40 (2007), stipulates that social responsibility dan the environment is the responsibility of the company which is budgeted and calculated as the company's burden.

**CONCLUSION**

In the context of environmental accounting, this study found that Hiu Paus tourism in Tomini Bay has not implemented environmental accounting optimally, this is due to the absence of special reports on environmental costs and the absence of accounting standards that require the application of accounting science to the environment in Indonesia. Environmental costs have been presented in the Hiu

Paus attraction's financial statements, but environmental exaggerations have not been presented in their entirety. In Hiu Paus tourism there is also no report explaining information about the responsibility of tourist attractions to the environment, this is evidenced by the absence of specific reports on environmental costs. In environmental management, Hiu Paus Tourism has carried out responsibility for the environment in accordance with applicable regulations, but in the presentation of financial statements of tourist attractions have not been presented in accordance with PSAK No. 1 (Ikatan Akuntan Indonesia, 2015) concerning the presentation of financial statements.

This research provides important implications for tourism objects with special interest characteristics to prepare financial statements in accordance with PSAK No. 1 (Ikatan Akuntan Indonesia, 2015) concerning the presentation of financial statements. This is because so far there have been no accounting standards that regulate the reporting of environmental costs for tourism objects of special interest character. However, this study has limitations, namely that the design of a more structured and comprehensive environmental accounting system has not been presented. Future research is expected to design and implement a more structured and comprehensive environmental accounting system in Botubarani Whale Shark Tourism. This includes developing a more detailed financial statement format and integrating aspects of environmental costs in financial management.

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