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IMPLEMENTATION OF SUSTAINABILITY ACCOUNTING IN IMPROVING ENVIRONMENTAL PERFORMANCE IN THE HOSPITALITY INDUSTRY

Gusti Ayu Ardita Candra OKTAVIA[1*], Ni Kadek Purnama SARI[2], Luh Gede Ratih PRADNYANI[3], Ni Putu Sinta DEWI[4], Ni Komang Natalie Caksuni Putri DEWI[5]
[1,2,3,4,5] Faculty of Economics and Business, Warmadewa University, Indonesia

Abstract:
The hospitality industry is one of the sectors that greatly influences the economy in Indonesia globally through the development of tourism. There are many types of hotels, inns, and resorts spread across various regions in Indonesia that attract local and international tourists. However, despite the advantages presented by the hospitality industry today, there are negative impacts on the sustainability of social, economic, and especially environmental aspects. The approach and method used in this essay is a literature review method with a qualitative descriptive approach, where the phenomenon addressed in this essay is how the application of sustainability accounting in improving environmental performance in the hospitality industry is carried out. The results obtained from the case study at the Seminyak Bali Hotel show that sustainability accounting provides a framework for systematically identifying, measuring, and reporting environmental impacts and their financial implications. Successful initiatives, such as waste reduction and increased energy efficiency, lead to measurable environmental improvements and cost savings, which can be reported transparently. Despite challenges such as the lack of standard reporting guidelines, the increasing pressure for sustainable practices presents opportunities for the hospitality industry to minimize environmental impacts, maximize profits, and improve social welfare. Ultimately, integrating sustainability accounting into core business planning can lead to improved overall environmental performance in the hospitality sector.

Keywords: Sustainability Accounting, Performance, Environment, Hospitality, Triple Bottom

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Corresponding Author*
(candraoktaviaardita@gmail.com)
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INTRODUCTION

The hospitality industry is a sector that significantly impacts the Indonesian economy globally through tourism development. A wide variety of hotels, inns, and resorts are scattered throughout Indonesia, attracting both local and international tourists. This tourist interest has led to the hotel industry attracting numerous jobs, leading to the growth of the service sector and significant increases in regional income (Tarigan et al., 2024). However, despite the advantages offered by the current hospitality industry, it has negative impacts on social, economic, and environmental sustainability (Pada et al., 2024). Research conducted by Agung et al. (2020) found that poorly managed hotel industry operational systems lead to numerous environmental problems, including air, water, and soil pollution caused by energy consumption and the release of carbon emissions from hazardous chemicals.

In addition to environmental problems caused by poor hotel management, social issues such as the welfare of employees and communities surrounding hotel areas are also impacted by modern business practices (Yogyakarta, 2025). This is evident in employee discomfort at work due to low wages, long working hours that are inconsistent with their job descriptions, disrupted local community relations, and the hotel industry's failure to contribute positively to local social activities (Bajo, 2024). To address these two issues, according to Bajo (2024), the implementation of sustainability accounting is necessary. This accounting practice focuses primarily on social, economic, and environmental aspects, using the triple bottom line concept introduced by John Elkington. This sustainability accounting concept emphasizes environmental and social interests that impact local communities surrounding industrial areas. The application of sustainability accounting to an industry or business entity allows for the assessment, monitoring, and communication of the environmental and social impacts of its operational activities.

This practice not only reduces negative impacts on the environment and society but also increases transparency and accountability to stakeholders (Ritel et al., 2021). Besides being a crucial management tool for sustainability, sustainability accounting, according to Ayu & Wita (2023), is also an essential part of broader corporate social responsibility. The implementation of sustainability accounting is certainly not only applied to certain companies or institutions, but this practice can be applied to the hospitality industry, which is directly involved in environmental and social issues as an external aspect, where the internal aspect that is greatly affected by this practice is employee performance in the hotel industry. The importance of implementing sustainability on employee performance in the hotel industry is due to the integration of sustainability accounting concepts into environmental costs so that the hotel industry can measure, monitor, and report the environmental and social impacts of employee activities to encourage increased transparency and accountability of the hotel industry to stakeholders (Bajo, 2024). Therefore, the main purpose of writing this essay is to examine how the implementation of sustainability accounting specifically highlights environmental performance in the hotel industry through an understanding of practices, scope, environmental performance indicators, emerging challenges, their impacts, and opportunities and benefits.

Sustainability Accounting Concept. Sustainability accounting is a growing field that integrates economic, social, and environmental dimensions into organizational accounting practices, aiming to enhance transparency and accountability in the context of sustainable development. Sustainability accounting encompasses various theoretical concepts and practices, such as triple bottom line accounting, environmental and social accounting, integrated reporting, and assurance, which collectively contribute to a comprehensive reporting framework (Ritel et al., 2021). Furthermore, this concept emphasizes the importance of producing, providing, and disclosing non-financial information related to a company's ecological, social, and managerial activities. Implementing this concept is increasingly important for business organizations because it increases transparency regarding sustainability policies (Anggraini et al., 2021). According to Ayu & Wita (2023), the growing importance of sustainability accounting is driven by the growing demand for disclosure of non-financial information, which is crucial for assessing a company's ecological, social, and managerial impacts. This approach not only supports the economic success of businesses but also emphasizes their social responsibility and the protection of human and natural resources.

Common indicators include carbon footprint, water use, and social impact. Challenges in sustainability accounting involve data quality, stakeholder engagement, and integration with financial reporting. Despite its importance, challenges such as data availability, measurement standards, and integration with financial reporting remain, requiring further research and development in the field (Jurnal et al., 2021). Furthermore, although sustainability accounting is recognized as an important tool for sustainable development, there is still a need for a stronger correlation between sustainability accounting practices and sustainable development goals (Tri & Artani, 2019). Overall, sustainability accounting represents a significant shift from traditional accounting, requiring accountants to be proficient in measuring and reporting sustainability metrics to support organizational strategies and societal interests. All of these issues can improve sustainability practices, set goals, and effectively communicate their performance to stakeholders.

Triple Bottom Line Theory. The Triple Bottom Line (TBL) Theory, introduced by John Elkington, emphasizes a holistic approach to business success by integrating economic, social, and environmental dimensions, often summarized as "people, planet, and profit" (Tri & Artani, 2019). This framework encourages organizations to evaluate their performance beyond purely financial metrics, promoting corporate social responsibility (CSR) and sustainable practices (Ritel et al., 2021). Research shows that while economic CSR can increase company value, environmental initiatives can sometimes produce mixed results, as seen in the restaurant sector (Ayu & Wita, 2023). Furthermore, TBL has been applied to assess sustainability in municipalities, revealing that strong performance in one dimension does not

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guarantee overall sustainability, highlighting the interconnectedness of these dimensions (Anggraini et al., 2021). However, critics of TBL point out that it can oversimplify the complex relationships between these dimensions, advocating for a more nuanced and systemic approach to sustainability.

Environmental Legitimacy Theory. Dowling and Pfeffer's legitimacy theory argues that organizations must align their actions with societal norms and values to maintain their existence and secure resources. This theory emphasizes the dual constructs of validity and propriety, where validity refers to the perceived social value of an organization and its operations, while propriety relates to the appropriateness of specific actions taken by the organization (Krstić et al., 2023). Organizations perceived as having high validity can often engage in actions that might be considered inappropriate without facing significant backlash, as their overall social contributions overshadow any specific missteps (Uyar et al., 2020). Conversely, companies with low perceived validity are more vulnerable to negative stakeholder reactions when engaging in controversial practices, such as aggressive tax minimization. Thus, legitimacy is crucial to organizational survival, influencing resource acquisition and stakeholder support.

Characteristics of the Hospitality Industry with a Sustainable Concept. The hospitality industry is characterized by its complex and dynamic nature, encompassing a wide range of services, including accommodation, food, and recreational activities. Key features include a deep host-guest relationship, where emotional labor and teamwork are crucial, reflecting the industry's dual focus on hospitality and profitability (Uyar et al., 2020). These characteristics confront the tension between progress and stagnation, and between hospitality and profitability, while emphasizing both teamwork and emotional labor among employees. The industry operates as a social and economic system, closely linked to tourism, and characterized by ongoing trends such as globalization and technological advancement (Haavisto et al., 2025). According to Sharma et al. (2025), the hospitality industry values characteristics such as passion, sensitivity, a team-oriented attitude, emotional self-control, and professional ethics. Furthermore, key professional traits include hospitality self-efficacy, career commitment, and career legacy, which contribute to employee retention and satisfaction.

Professionals in this field are expected to possess qualities such as emotional self-control, commitment, and a passion for hospitality, which are crucial for career longevity and satisfaction amidst high turnover rates. Furthermore, the industry's evolution requires innovative management practices to improve employee well-being and operational efficiency, particularly in response to crises such as environmental and social issues. Key environmental performance indicators for hotels related to energy consumption include energy intensity, carbon emissions, and the efficiency of specific systems such as lighting (Abdullah, 2022). Energy consumption varies significantly across hotel types, with luxury hotels exhibiting higher usage compared to mid-range and budget establishments (Rihardi, 2021). According to Sharma et al. (2025), they highlight the importance of local geography and hotel category in analyzing energy use, revealing that energy per square meter can vary more than fivefold between similar hotels.

Environmental performance indicators in the hospitality industry, as described in the previous section, include water consumption per guest, energy efficiency, waste management, and emissions, which are essential for evaluating environmental impact. These indicators help assess and improve environmental sustainability, ultimately enhancing hotel competitiveness and operational efficiency. Therefore, with the diverse environmental performance indicators within the hospitality industry, a sustainable strategy is needed to improve effectiveness in the external aspects of the hospitality industry, namely the environment and social aspects, as well as external issues such as employee performance. In addition to these indicators, other factors include digital machinery and the hotel business's technological infrastructure (Sharma et al., 2025), processes, platforms, applications, tools, and digital business equipment.

The Relationship of Sustainability Accounting to Hospitality Performance. Sustainability accounting represents an evolution in accounting designed to collect environmentally related expenditures and report on environmental issues that impact organizational performance. Sustainability accounting itself is based on the principles of nature conservation and environmental

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preservation integrated into modern accounting practices or generally accepted accounting principles. Sustainability accounting serves as an accounting tool that assists companies in addressing environmental issues and promoting social welfare and community well-being. Company owners and managers need to recognize the importance of environmental preservation and demonstrate corporate responsibility for environmental preservation by including environmental information in mandatory and voluntary reporting. Companies should establish environmental reporting standards that benefit stakeholder groups, positioning sustainability accounting as a key component of accounting that addresses environmental issues and broader accounting (Rihardi, 2021).

Sustainability accounting practices encompass financial and physical information related to the environment. According to Sharma et al. (2025), this information can be evaluated and analyzed for internal decision-making purposes. The concept of sustainability accounting can serve as a measuring tool for assessing corporate sustainability, embodying the holistic concept of "Deep Greens," which aims to influence internal decision-making by addressing environmental issues (Su et al., 2025). Sustainability accounting aims to promote environmental sustainability to protect all life on Earth, while corporate sustainability seeks to change human behavior by acting sustainably without damaging ecosystems through business operations. Consequently, sustainability accounting evolves toward environmental sustainability, reflected in expenditures for environmentally related costs.

METHODS

This essay uses a literature review method with a qualitative descriptive approach as explained by Sharma et al. (2025) that this approach is carried out by identifying and describing the intended phenomenon, where the intended phenomenon in this essay is how the application of sustainability accounting in improving environmental performance in the hospitality industry is carried out. The data sources for this research are various literature, scientific articles, journals, books, and other relevant publications that discuss the application of sustainability accounting, environmental performance, and the hospitality industry on several search websites such as Publish or Perish, ScienceDirect, Scholar, Research Gate, and the Directory of Open Access Journals (DOAJ). This research data includes concepts from: 1) the concept of sustainability accounting; 2) characteristics of the hospitality industry with a sustainable concept; and 3) the relationship between sustainability accounting and hospitality performance, theories including the triple bottom line by John Elkington and environmental legitimacy theory, case studies for concrete examples that take from the results of literature on the Seminyak Bali Hotel written by Putra et al. (2024), and findings related to sustainability accounting, environmental performance measurement, and its implementation in the hospitality sector. These three types of data were obtained through documentation and literature searches. The instruments used in this study were literature search guidelines and summary notes.

Data verification and findings in this study were conducted in three ways (Sharma et al., 2025): 1) triangulation; 2) corpus verification; and 3) data analysis results verification. First, triangulation involved analyzing findings from literature sources by comparing the theoretical studies used, namely John Elkington's triple bottom line and environmental legitimacy theory. Second, corpus verification was conducted by examining the strengths and weaknesses of the primary source used, namely the literature on Hotel Seminyak Bali written by Putra et al. (2024). Third, the analysis results were verified related to the implementation of sustainability accounting to improve environmental performance in the hotel industry. These three steps in data verification utilized literature search guidelines and summary notes.

RESULT AND DISCUSSION

Implementation of Sustainability Accounting in the Hospitality Industry. The implementation of sustainability accounting in the hospitality industry is increasingly recognized as essential for improving environmental, social, and economic performance. This sector, as a significant consumer of resources, faces increasing pressure to adopt sustainable practices, which can be facilitated

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through a sustainability accounting framework that provides relevant information for decision-making (Pechstein et al., 2020). Furthermore, successful sustainability initiatives, such as waste reduction and increased energy efficiency, have been documented, highlighting the operational benefits of these practices. These practices have emerged as important tools for assessing environmental impact and aligning with the Triple Bottom Line, demonstrating their effectiveness in promoting sustainability within hotels (Kamp et al., 2020). Green accounting practices have demonstrated a significant positive impact on business sustainability, although organizational size does not moderate this relationship. Collectively, these findings underscore the important role of sustainability accounting in fostering responsible practices in the hospitality industry.

Meanwhile, a study by Putra et al. (2024) focused on the practical application and measurable environmental and economic impacts of various green initiatives at the Seminyak Bali Hotel as part of a concrete example. It was found that the results of implementing sustainability accounting directly support the important role of sustainability accounting. Sustainability accounting serves as a framework for systematically identifying, measuring, and reporting environmental and economic performance, thus enabling hotels to monitor progress, make informed decisions, and communicate their commitments to stakeholders. The documented successes and challenges in implementing these practices highlight the tangible data that a sustainability accounting system will track to demonstrate improved environmental performance, where the results of environmental performance improvements through sustainability accounting are reviewed on indicators, including water consumption, energy efficiency, waste management, and emissions, which are important for evaluating environmental impact.

Regarding water consumption, the implementation of waste reduction practices at participating hotels demonstrates significant potential for improving environmental performance and generating economic benefits. Both hotels are actively engaged in recycling programs for paper, aluminum, cardboard, and plastic, along with green purchasing initiatives for consumables with recycled content, bulk purchasing, and manufacturer take-back programs. In the case of Hotel Seminyak Bali, it was revealed that recycled materials accounted for 46% of the total pre-designated solid waste, with a large portion also compostable (36%). The dramatic reduction in landfill waste and significant cost savings on hauling services underscore the direct financial benefits derived from effective waste management. From a sustainability accounting perspective, these measurable reductions in waste generation and associated disposal costs are important metrics. Hotel Seminyak Bali not only reflects improved environmental performance but also demonstrates cost efficiencies, which can be reported to stakeholders. The identified non-compliance issues highlight the importance of internal controls and training, as well as factors that need to be tracked by the sustainability accounting system to identify areas for operational improvement and ensure data accuracy. For example, calculating waste streams by department can reveal inefficiencies and inform targeted training programs, transforming operational data into actionable insights for continuous improvement.

Energy efficiency, according to Wu (2025), is a key operational cost for hotels, and efforts are focused on reducing electricity use through lighting upgrades, equipment replacement, and energy management systems. In the implementation of Hotel Semintak Bali, the varying energy performance across hotels highlights the need for site-specific analysis and comprehensive sustainability accounting to isolate the impacts of different interventions. While Hotel A's energy upgrades present challenges for immediate positive environmental reporting, the detailed data collected (e.g., kWh per occupied room, cost savings from specific upgrades) provides the necessary input for sustainability accounting. This enables detailed cost-benefit analysis, calculation of payback periods for investments such as LED lighting, and accurate reporting of carbon footprint reductions. The success of the energy efficiency upgrades at Hotel Semintak Bali and the promising results from the energy management system pilot highlight concrete areas where sustainability accounting can demonstrate clear environmental benefits and financial returns, strengthening the business case for green initiatives.

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For waste management and air quality emissions, the Seminyak Bali Hotel has successfully transitioned to the use of environmentally preferred air quality cleaners. While it has generally met thermal comfort and ventilation standards, CO2 levels have been at the upper limit in certain areas, particularly those with high occupancy that were not originally designed for the current use (e.g., executive offices, spa/yoga/salon), which has been a critical factor in the successful implementation of sustainability initiatives, both internally among staff and externally to guests. Therefore, it can be re-examined that effective employee communication with the local community is crucial to embedding sustainability within the organization, and its inclusion in sustainability accounting is indirect but important because its impact on employee engagement and adherence to green practices directly influences environmental outcomes (e.g., proper recycling, adherence to water-saving protocols). Sustainability accounting, in this context, would track resources allocated to training and communication initiatives and assess their indirect impact on other performance areas. Differences in priorities between hotels and consistently low "clean air" ratings also highlight areas where strong sustainability leadership and reporting can better articulate the value and benefits of all environmental initiatives (Demir & Demir, 2025).

The Impact of Sustainability Accounting on Environmental Performance in the Hospitality Industry. Environmental performance indicators, including water consumption, energy efficiency, waste management, and emissions, are crucial for evaluating environmental impacts. Based on the results of a study at the Seminyak Hotel in Bali, sustainability accounting plays a crucial role in improving environmental performance in the hospitality industry. The concept of sustainability accounting provides a critical framework for hotels to take concrete action by systematically identifying, measuring, and reporting their environmental impacts and the financial implications of sustainability initiatives. The implementation of sustainability accounting enables a comprehensive understanding of resource consumption (e.g., waste, water, energy) and environmental quality (e.g., air). This allows for the measurement of direct environmental improvements and associated economic benefits, such as reduced operating costs. By tracking these metrics, sustainability accounting provides management with critical data to assess the effectiveness of various green practices, identify areas of inefficiency or non-compliance, and identify opportunities for further improvement.

The primary impact of implementing sustainability accounting is to facilitate transparency in financial reporting regarding environmental and social efforts, in line with the triple bottom line theory (planet, people, profit) as emphasized by Putra et al. (2024). While detailed disclosure presents challenges, taking these aspects into account fosters a deeper organizational commitment to sustainability. It highlights the link between operational practices and environmental outcomes, helps overcome management resistance, and addresses issues such as the lack of optimal environmental sustainability by demonstrating tangible progress and return on investment. Thus, robust sustainability accounting provides the evidence base needed to secure critical support, justify resource allocation, and ensure environmental objectives are met. Being integrated into a hospitality business's core strategic and financial planning leads to improved overall environmental performance.

Opportunities and Benefits of Implementing Sustainability Accounting in the Hospitality Industry. Implementing sustainability accounting in the hospitality industry presents a mix of challenges, opportunities, and benefits. One key challenge is the lack of standardized reporting guidelines, leading to variability in how environmental costs are measured and reported. This inconsistency can hinder the integration of environmental costs into financial decision-making, making it difficult for companies to fully realize the potential of sustainability accounting (Anita et al., n.d.). However, the hospitality industry is under increasing pressure from consumers and stakeholders to adopt more sustainable practices, presenting significant opportunities for positive change (Wu, 2025). Sustainability accounting can provide managers with the information necessary to make informed decisions that balance ecological, social, and economic considerations. By adopting a sustainability accounting framework, companies have demonstrated improved environmental performance and

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transparency, with some reporting a 25% increase in environmental performance and a 30% increase in transparency.

Furthermore, the hospitality industry has the potential to influence suppliers and consumers, thereby driving broader social and environmental benefits (Kamp et al., 2016). The integration of sustainability accounting can lead to minimizing environmental impacts, maximizing economic profits, and improving social welfare, aligning with the industry's goal of sustainable operations (Ahmadi et al., 2022). Overall, despite numerous challenges, implementing sustainability accounting in the hospitality industry offers substantial benefits and opportunities to promote sustainable development and accountability. Despite challenges such as the lack of standardized reporting guidelines, the increasing pressure for sustainable practices presents an opportunity for the hospitality industry to minimize environmental impacts, maximize profits, and improve social welfare. Ultimately, integrating sustainability accounting into core business planning can lead to improved overall environmental performance in the hospitality sector.

CONCLUSION

The hotel industry, which significantly impacts the Indonesian economy through tourism, faces significant challenges related to its environmental impact. To mitigate these negative impacts and promote sustainable development, the implementation of sustainability accounting is crucial. This approach systematically identifies, measures, and reports the environmental, social, and economic impacts of hotel operations, aligning with the "triple bottom line" concept. Key environmental performance indicators, such as water consumption, energy efficiency, waste management, and emissions, are crucial for evaluating and improving environmental performance. As demonstrated by the Seminyak Hotel Bali case, the implementation of sustainability accounting leads to tangible benefits, including reduced waste generation, significant cost savings in waste transportation, and increased energy efficiency.

The study findings in this essay highlight how sustainability accounting provides the necessary data for informed management decisions, transparent reporting to stakeholders, and continuous operational improvement. Despite challenges such as the lack of standard reporting guidelines, the growing demand for sustainable practices presents significant opportunities for the hotel industry. By integrating sustainability accounting, hotels can not only minimize their environmental footprint and improve social welfare but also achieve greater profitability and economic accountability. This integration ensures that environmental objectives are embedded in the business's core strategic and financial planning. In addition, to encourage improvements in overall environmental performance.

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