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ANALYSIS OF THE IMPACT OF PLASTIC POLLUTION ON ENVIRONMENTAL ACCOUNTING AND IMPLEMENTATION OF BLUE ECONOMY IN THE COASTAL AREA OF SERANGAN BEACH, BALI

Ida Bagus Rai WEDANTARA[1], Kadek Ayu Kartika DEWI[2], Putu Sri Devina CONSTANTIA[3] , I Gede Dodik ARIAWAN[4]

[1,2,3,4] Fakultas Ekonomi Dan Bisnis Universitas Warmadewa, Bali, Indonesia

Abstract

This study examines the impact of plastic pollution on environmental accounting and the implementation of the blue economy in Serangan Beach, Bali. Using a descriptive qualitative method through an extensive literature review and semi-structured interviews with key local stakeholders, including fishermen and Micro, Small, and Medium Enterprises (MSMEs), the study reveals that plastic pollution has caused serious degradation of the coastal ecosystem, posed significant threats to public health, and disrupted the livelihoods and economic stability of the local community. Although the *Bulan Cinta Laut (BCL)* program has been introduced as an effort to promote marine conservation and raise environmental awareness, the application of environmental accounting remains limited and fragmented. There is a lack of systematic recording, measurement, and reporting of environmental impacts, which weakens the effectiveness of policy implementation and decision-making processes. Furthermore, the implementation of the blue economy in the region continues to face structural challenges, particularly due to the imbalance of power, participation, and benefits between local communities and industrial players. This disparity hampers inclusive development and undermines long-term sustainability efforts. The study highlights the urgent need for cross-sector collaboration involving government bodies, private industries, local communities, and academic institutions. It also emphasizes the importance of establishing an integrated and transparent environmental accounting system that can guide strategic actions to mitigate plastic pollution and support the successful realization of a sustainable and inclusive blue economy in Serangan Beach.

Keywords: Plastic Pollution, Environmental Accounting, Blue Economy

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Corresponding Author*
raigus70@gmail.com
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INTRODUCTION

Plastic waste pollution is one of the major issues facing the world today. Plastic pollution poses a threat to the ecosystem of living things. According to a report from the World Economic Forum in 2020, as many as 400 million tons of plastic are produced each year. However, most of this plastic will end up as waste and risk damaging the environment, including the waters. Plastic waste also causes severe economic losses, such as damage to ships and fishing gear, which ultimately affects the tourism industry. In fact, it is estimated that the total losses experienced in the Asia-Pacific region due to plastic waste pollution reach US$1.26 billion per year (Goodstats.id, 2023).

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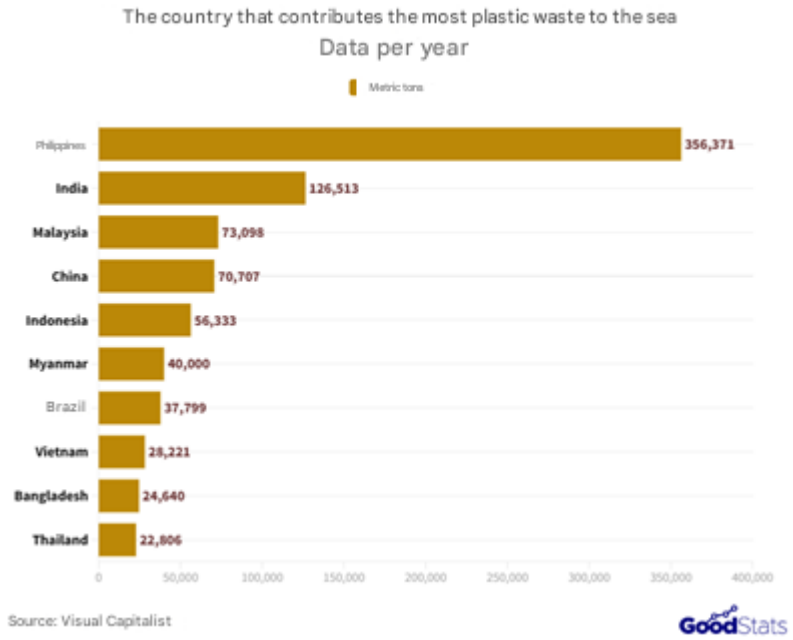

Figure 1. Data on countries contributing to plastic waste in the sea

Source: (Goodstats.id, 2023)

Based on Figure 1 above, Indonesia is ranked 5th in the list of countries with the largest plastic waste pollution in the sea in the world. Based on the data, plastic waste produced by Indonesia and ending up in the sea reaches 56,333 metric tons per year (Goodstats.id, 2023). This poses a serious threat to the marine ecosystem, such as the tragic case of the death of a sperm whale in Wakatobi whose body was full of almost 6kg of plastic waste, including glasses, plastic bags, sandals, bottles, and even raffia rope, which is real evidence of the severe effects of plastic pollution in the sea.

One real example can be seen in the Suwung TPS area in Denpasar City, Bali, which is the largest landfill on the Island of the Gods. The location of the TPS, which is close to the coast and has less than optimal management, causes a lot of light waste, such as plastic, to be carried by wind and rain into the waters, including the Serangan Coastal area (Detikbali, 2022). Interestingly, the Serangan Coast is a strategic area with great blue economy potential, such as sustainable fisheries and ecotourism based on community involvement. Through the Bulan Cinta Laut (BCL) program introduced in Serangan Village, the government has encouraged fishermen's participation in marine cleaning programs and waste management based on the concept of a circular economy (Esgnowrepublika, 2023). Plastic waste collected from the sea by fishermen is sold to waste banks and processed into products that have a selling value, as part of the transition to a more inclusive and sustainable blue economy, as stated in Sustainable Development Goal 14, which focuses on the conservation and sustainable use of marine and ocean resources.

Climate change, ecosystem degradation, and pollution, especially plastic pollution, have become global challenges that have a direct impact on the sustainability of coastal areas. In the midst of these conditions, the management of economic activities of coastal communities needs to be balanced with a system that is able to measure and control ecological impacts. This is where the role of environmental accounting becomes crucial. Environmental accounting focuses on expenditures related to environmental preservation or improvement, especially for businesses or organizations that prioritize environmental issues (Salavia et al., 2024). Research by Vassallo et al. (2023) through the Seabed Cleaning Project in Italy showed that the involvement of fishermen in collecting plastic waste from the seabed can be categorized as a form of community-based environmental accounting.

This project then led to the birth of the Salvamar Law, which recognizes and legitimizes the contribution of fishermen in managing marine waste as an activity that has economic and ecological

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value. This shows that environmental accounting is not only relevant for large companies but is also important for coastal communities in building social and ecological legitimacy. Thus, the application of environmental accounting can be the foundation for evidence-based policy-making while supporting the principles of a sustainable blue economy in coastal areas (Salavia et al., 2024). In recent decades, the paradigm of economic development has begun to shift from a growth orientation alone to a more inclusive and sustainable model. One of the rapidly developing approaches is the concept of the blue economy, which emphasizes that the blue economy must be based on natural efficiency, where marine resources are used in a way that is not only sustainable but also improves the welfare of local communities (Nassir et al., 2024). The blue economy is an approach to improving marine management and conservation of marine and coastal resources in order to realize economic growth with principles including community involvement, data source efficiency, minimizing waste and multiple revenue (Airawati et al., 2023). The blue economy acts as a tool to improve the economic conditions related to the sea and provide more opportunities for sustainable development. The essence of the blue economy idea is sustainable development, which is a continuation of the green economy idea, which reflects economic growth, community welfare while still preserving forests and the sea (Darajati, 2024). This is in accordance with the legitimacy theory because it is a psychological state of partiality of people or groups of people who are very sensitive to the symptoms of the surrounding environment by implementing the triple bottom line (people, planet and profit). Previous research has been conducted in several countries, such as Nigeria (Nwafor, 2024), Italy (Vassallo et al., 2023), South Africa (Nzama et al., 2022), and China (Hao & Jiang, 2023). This research was conducted because there is still limited research that explicitly links the issue of plastic pollution in coastal areas with theoretical approaches from the field of accounting, especially environmental accounting, and sustainable economics, such as the blue economy, especially in Indonesia. Until now, most studies in Indonesia have focused more on the technical aspects of waste management or legal and policy perspectives, but not many have used accounting as the main analytical tool in the socio-ecological context of coastal areas. Therefore, this study attempts to fill the gap in the literature by analyzing the relationship between plastic pollution, environmental accounting, and the implementation of the blue economy in coastal areas. The formulation of the problem in this study is how the application of environmental accounting can be used to overcome plastic pollution and support the implementation of the blue economy in coastal areas, especially in Serangan Beach, Bali.

Dynamics of Plastic Pollution on the Serangan Coast and Its Impact on the Environment. Plastic pollution is an increasingly pressing global problem, especially in coastal areas. Plastic, which began to be widely used around five decades ago, has now become an inseparable part of everyday human activities. According to the Buleleng Regency Environmental Service (2021), it is estimated that every year the global community uses between 500 million and 1 billion plastic bags, which is equivalent to consuming around one million bags every minute. The production process of these plastic bags requires large resources, including around 12 million barrels of oil per year, as well as the felling of around 14 million trees to meet the needs of raw materials for their production.

The impacts of plastic pollution are extensive and detrimental. Ecologically, plastic can damage the quality of coastal water and soil, pollute the marine food chain through microplastics consumed by fish and other marine biota, and destroy natural habitats such as coral reefs and seagrass beds. From a social and economic perspective, this pollution threatens the health of coastal communities, reduces fishermen's catches, and reduces the aesthetic value and attractiveness of coastal tourism, which is the mainstay of the local economy (Aulia et al., 2023b)

Reported to the Buleleng Regency Environmental Service page (2021), coastal areas such as Serangan Beach are a risk of plastic pollution that is increasingly felt. This area is known as one of the popular marine tourism destinations and is also a place for local economic activities, such as fisheries, marine cultivation, and tourism. Ironically, these activities also contribute to the increase in plastic waste, especially from the use of plastic bags, disposable drinking water bottles, plastic fishing equipment, and waste from tourism activities. Therefore, handling plastic pollution in areas such as

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Serangan Beach requires not only a technical approach but also an approach based on clear accountability and reporting. By integrating the issue of plastic pollution into the environmental accounting system, various parties such as local governments, tourism actors, and local communities can jointly assess its impact, develop mitigation strategies, and develop more responsible and sustainable blue economy policies.

Environmental Accounting as an Impact Management Instrument. The concept of Green Accounting or environmental accounting has been developing since the 1970s in Europe. Green Accounting emerged in response to pressure from non-governmental organizations, along with increasing awareness of environmental issues among the public. In addition, Green Accounting aims to encourage companies not only to focus on industrial and business activities but also to adopt sustainable environmental management practices (Abdullah Kilo et al., 2024). Environmental accounting is the process of identifying, measuring, and reporting relevant economic and environmental information for decision making. Its main purpose is to provide information related to the environmental impacts arising from the entity's activities, including waste management costs, environmental recovery costs, and potential savings from environmentally friendly activities.

Environmental accounting is based on three main principles proposed by Elkington. Environmental accounting is the first pillar because it is an accounting process that considers the environment when making financial decisions by identifying, measuring, recording, summarizing, and reporting environmental transactions, events, and objects. At the same time, the second pillar is social accounting. This is a financial recording practice that includes information about an entity's social transactions or community activities, as well as the value of the transaction for the event. Third, financial accounting, namely the practice of recording the inflow and outflow of money from an entity through various transactions or events (Rohman et al., 2024).

Implementation of Blue Economy: Between Concept and Practice. The Blue Economy was first introduced by Gunter Pauli in 2010, which was initially used to maintain the global economy without damaging the environment. Pauli emphasized that the blue economy must be based on natural efficiency, where marine resources are used in a way that is not only sustainable but also improves the welfare of local communities (Nassir et al., 2024). This focuses on job creation, technological innovation, and efficient management of natural resources. According to Pauli, the blue economy involves the principle of zero waste, where every element of the ecosystem is optimally utilized.

The concept of the blue economy basically encourages the sustainable use of marine resources to create inclusive economic growth, maintain environmental sustainability, and strengthen the welfare of coastal communities. However, the success of implementing the blue economy depends not only on the technical aspects of management or conservation, but also on the maritime security aspect. This is because sustainable development in the marine sector requires sea space that is free from illegal activities, such as illegal fishing (IUU fishing), smuggling, transboundary pollution, and other destructive activities. Maritime security is a prerequisite for economic and conservation activities to run optimally and sustainably (Pedrozo, 2013). In this case, the Integrated Coastal Management (ICM) approach is present as a strategic framework that unites efforts to develop, preserve, and monitor coastal areas in a single cross-sectoral governance system. ICM emphasizes the importance of collaboration between central and regional governments, business actors, local communities, and law enforcement officers in formulating coastal area management policies and actions. ICM strengthens the relationship between environmental protection, marine spatial planning, and controlling illegal activities by placing coastal communities as the main actors in locally-based monitoring (Koral, 2022).

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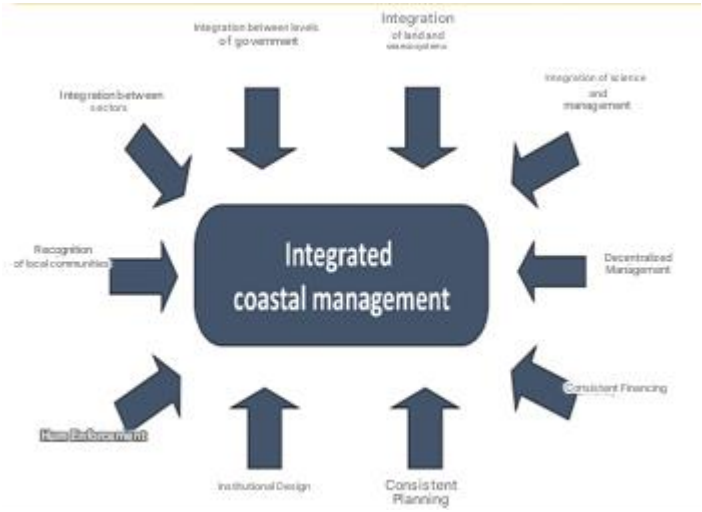

Figure 2. Integrated coastal management approach concept
Source: (Koral, 2022)

The relationship between the blue economy concept and maritime security is based on the potential in the marine sector. The purpose of this relationship is to connect and integrate various aspects of economic development in the ocean and create a sustainable development management strategy (Darajati, 2024)

Legitimacy Theory. Legitimacy theory is concerned with the social contract between business entities and society, where companies socially accept the conditions of society for better acceptance and understanding. The existence of understanding between society and business entities is essentially aimed at legitimacy, harmonious coexistence, and mutual benefit (Ogunode, 2022). Legitimacy Theory, which was originally developed to explain the behavior of companies in meeting social and environmental expectations, is now very relevant when applied to communities such as fishermen and micro-entrepreneurs. The goal remains the same, namely that every formal and informal entity seeks to maintain community support and acceptance by adjusting its behavior to social norms and values (Bhattacharyya & Agbola, 2018). In Lindblom's view, an entity has legitimacy when its value system is in line with the value system, the broader social system in which the entity is located. Challenges to the legitimacy of an entity arise when there is a difference between two value systems, whether the difference is actual or potential (Rohman et al., 2024) There is a relationship between legitimacy theory and this study because, according to environmental accounting, environmental legitimacy is very important for environmentally conscious businesses to be accepted by local communities and maintain growth in the years to come, while for the blue economy, legitimacy is very important for businesses that rely on marine resources to be accepted by coastal communities and ensure long-term operational sustainability. Companies that are oriented towards the blue economy are required to not only create economic value but also maintain marine ecosystems, improve the welfare of local communities, and demonstrate responsibility for marine resource conservation as part of a sustainable business strategy.

METHODS

This type of research is a descriptive qualitative research that uses a literature review approach and is supplemented with primary data through semi-structured interviews. Systematic Literature Review (SLR), or often referred to as Systematic Review, is a literature review method that is carried out systematically, structured, and planned to collect and analyze existing research related to a particular topic systematically and structuredly (Deepublish, 2024). These data sources include primary data and secondary data. The secondary data for this study includes Google Scholar and Semantic Scholar; the databases searched include articles published in 2021-2025. The literature search was

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carried out using keywords related to the title of the article, namely plastic pollution, environmental accounting, and blue economy. The stages of literature collection refer to the Preferred Reporting Items for Systematic Review and Meta-Analysis (PRISMA) guidelines, and primary data were obtained through semi-structured interviews with four informants who live or work in coastal areas, namely three fishermen and one Micro, Small, and Medium Enterprises (MSMEs). Informants were selected purposively based on their direct involvement with marine and coastal economic issues.

PRISMA is a set of evidence-based reporting guidelines designed to help authors improve the transparency and completeness of their reports for systematic reviews and meta-analyses. In this process, there are four main steps: identification, screening, eligibility, and acceptance of articles. The first stage, article identification, involves searching for articles from various online sources and other literature. Then, in the article screening stage, screening is carried out to remove duplicate articles. In addition, at this stage, an initial assessment of the eligibility of the articles is also carried out by extracting important information from the title and abstract of each article (Kitchenham, 2014).

RESULT AND DISCUSSION

Plastic Waste and Its Environmental Impact on the Serangan Coast. Plastic pollution is an increasingly pressing global problem, especially in coastal areas. According to the Buleleng Regency Environmental Service (2021), the production process of plastic bags requires large resources, including around 12 million barrels of oil per year, as well as the felling of around 14 million trees to meet the needs of raw materials for production. An interview with one of the residents and shop owners in Serangan provided a direct picture of the local community's perceptions and experiences of the coastal waste problem:

> *"Every time the sea water rises, plastic waste from the sea is carried to the area around our shop. We have actually tried to clean it routinely, usually in the morning and evening. However, unfortunately, even though it has been cleaned, the waste keeps coming back, so the area remains dirty."*

Research on the impact of plastic waste on the Serangan Coast shows that the accumulation of plastic waste in coastal areas has reached an alarming level. According to research conducted by Angraeni et al. (2022) found that more than 60% of the waste accumulated on the beach consisted of plastic, including bottles, plastic bags, and styrofoam. This shows that the use of single-use plastic is one of the main causes of pollution in coastal areas. One important finding from this study is the impact of microplastics on marine biota. Research by Aulia et al. (2023) shows that microplastics have been detected in various species of fish and crustaceans that live in the waters around the Serangan Coast. These microplastics can disrupt the digestive system and overall health of marine biota, which in turn can affect the food chain and the health of humans who consume the fish. In addition, research conducted by Simbolon et al. (2023) shows that plastic pollution not only impacts the marine ecosystem but also water quality. Decomposing plastic waste can release hazardous substances into the water, which can pollute water sources and affect aquatic life. Poor water quality can result in a decline in fish populations and other marine species, which has an impact on the livelihoods of coastal communities. Further research by Aulia et al. (2023) also emphasized the importance of continuous monitoring and research to understand the long-term impacts of microplastics in coastal environments. This study also shows that mitigation efforts, such as reducing plastic use and improving waste management systems, are essential to reducing the negative impacts of plastic waste.

Implementation of Environmental Accounting in Community-Based Waste Management. Although the government has launched the Bulan Cinta Laut (BCL) program as an effort to encourage fishermen's participation in marine clean-up actions and circular economy-based waste management, its impact in the field has not been fully felt by coastal communities in Serangan. This program is actually intended to strengthen collective awareness while building a sustainable environmental economic system. However, based on field findings, its implementation is still symbolic and has not been supported by a clear recording, monitoring, and division of responsibilities system at the local level. An interview with one of the marine clean-up actors illustrates this reality:

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"We have routinely held marine clean-up activities every week, but these efforts are not enough because waste also continues to flow from upstream. There should be an official recording system from the village or related agencies regarding the amount of waste collected each month, as well as the appointment of who is responsible. Without clear data and systems, these clean-up activities are just routine work that is not recorded and whose contribution is not formally recognized."

In practice, environmental accounting plays an important role in identifying various environmental costs, such as prevention costs, detection costs, internal failures, and external failures, which are then recognized and recorded as part of the financial statements of waste management organizations or communities (Mahesa & Amna, 2022). Research shows that the process of implementing environmental accounting includes the stages of identifying negative environmental impacts, recognizing costs as expenses, measuring costs incurred, and presenting and disclosing these costs in financial statements, both integrated and separate (Firmansyah, 2022). In the context of community-based waste management, environmental accounting can help communities or waste banks allocate budgets effectively and efficiently, as well as provide relevant information for economic decision-making and reporting to stakeholders (Sabrang, 2024). In addition, the application of environmental accounting also encourages voluntary disclosure of environmental activities and costs in financial statements, in line with applicable accounting standards such as PSAK Number 1 and PSAK Number 57 (Mahesa & Amna, 2022). The results of the study also indicate that although the recording of environmental costs in several community organizations is still done manually and has not fully met standards, the application of environmental accounting has made a positive contribution to increasing transparency, social accountability, and sustainability of waste management (Firmansyah, 2022). Thus, the application of environmental accounting in community-based waste management has been proven to be able to support sustainable development, strengthen community participation in protecting the environment, and increase the economic and social benefits of waste management activities.

Blue Economy in Local Reality: Between Hopes and Challenges through ICM. Blue economy is an approach to improve sustainable marine management and conservation of marine and coastal resources and their ecosystems in order to realize economic growth with principles including community involvement, data source efficiency, minimizing waste and multiple revenue (Airawati et al., 2023)

As an area at the forefront of marine economic development, the coastal area of Bali, including Serangan, has a strategic role in supporting the implementation of the blue economy. However, sustainable utilization of marine resources still faces various challenges, especially related to the problem of marine pollution due to plastic waste and the unequal role in environmental management. Although many marine conservation programs have been launched, the realization at the local level often shows an imbalance in the burden between coastal communities and other economic actors.

With the Integrated Coastal Management (ICM) approach, it is hoped that it can become an integrated governance framework that involves all stakeholders fairly. The ICM principle emphasizes that environmental conservation and economic development in coastal areas can only be effective if based on equal collaboration between local actors, including fishermen, tourism actors, and the government (Koral, 2022). An interview with one of the traditional fishermen in Serangan provides a direct picture of the perceptions and experiences of local communities regarding the implementation of the blue economy and coastal management:

"For coastal fishermen, the sea is not only a source of income, but also a living space and cultural heritage. Therefore, the implementation of the blue economy must involve a fair role for the community, the tourism sector, and the government. The burden of marine conservation should not only be borne by fishermen, while other parties, such as industry and tourism actors, are still the main contributors to waste disposal in the sea, so that the concept of a fair blue economy will be fulfilled in maintaining marine sustainability."

One relevant study that can be used as a reference is research by Vassallo et al. (2023), which shows the success of the implementation of the blue economy through the "Seabed Cleaning" project in

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Italy. In the study, fishermen were involved as the main actors in collecting plastic waste from the sea in a structured and legal manner, supported by the local government and community. The results not only have an impact on marine cleanliness but also give rise to national policies that strengthen the role of fishermen in preserving the marine environment. Meanwhile, a study in Nigeria by Nwafor (2024) emphasized the importance of plastic management innovation and the blue economy framework in the context of developing countries, by adopting theoretical approaches such as the Diffusion of Innovations Theory to explain the adoption process and success of collaborative strategies by government, private sector, and communities in addressing plastic pollution and developing the blue economy. When compared to conditions in Serangan, Bali, local community initiatives such as beach cleaning and recycling have also been running, but do not yet have the institutional support and incentives as strong as the projects in Italy. This shows that the success of the blue economy requires strengthening cross-sector synergies as emphasized in the ICM approach.

CONCLUSION

The results of this literature review indicate that plastic waste pollution in coastal areas, especially in the Serangan area, has had serious impacts on marine ecosystems, public health, and local economic sustainability. Previous studies, such as those by Angraeni et al. (2022) and Aulia et al. (2023), confirmed that plastic is a major contributor to coastal pollution, with microplastics detected in fish and crustaceans. These impacts are not only ecological, but also social and economic, especially for fishing communities and micro-entrepreneurs on the coast. However, the environmental accounting approach described in a number of literatures illustrates that systematic recording and reporting of environmental costs can increase transparency, efficiency, and accountability in community-based waste management. However, in a local context such as Serangan, this practice has not been properly institutionalized. This is in line with findings from studies on the blue economy, where the imbalance in roles between local communities and industry players is still a major obstacle to achieving fair and sustainable marine governance. Case studies such as those conducted by Vassallo et al. (2023) in Italy are an important reference, where the active participation of fishermen in marine clean-up projects can be effective thanks to strong institutional and regulatory support.

Meanwhile, a study in Nigeria by Nwafor (2024) emphasizes the importance of plastic management innovation and the blue economy framework in the context of developing countries, by adopting theoretical approaches such as the Diffusion of Innovations Theory to explain the adoption process and success of collaborative strategies by government, private sector, and community in addressing plastic pollution and developing the blue economy. This comparison strengthens the argument that the success of the blue economy at the local level requires cross-sector collaboration based on data and systematic recording, which has not been widely discussed in Indonesian literature. Therefore, future researchers are expected to examine the limitations of this study because there are still limited studies that explicitly link the issue of plastic pollution in coastal areas with theoretical approaches from the field of accounting, especially environmental accounting, and sustainable development concepts such as the blue economy, especially in the local context of Indonesia.

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