

## The Role of Tourism Accounting in The Context of Sustainable Tourism

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**Abstract:** Sustainable tourism as a development concept for sustainable tourism that can provide long-term impacts. Beyond just offering entertainment, sustainable tourism is expected to have positive impacts on the environment, social, cultural, and broader economic aspects for both the local community and visiting tourists. The purpose of this research is to examine and analyze the role of Tourism Accounting in supporting the success of Sustainable Tourism, with a case study on Rembangan Tourism in Jember. This research is based on a qualitative perspective or paradigm using a case study design. The results of this research show that tourism accounting in Rembangan Tourism has provided significant support in meeting the criteria for sustainable tourism.

**Keywords:** Tourism Accounting, Sustainable Tourism, Tourism

### 1. Introduction

The tourism sector developed rapidly after the manufacturing sector and many other industries no longer dominated the world's economic and social systems (Mc Intosh, in Suparman, 2023). The tourism sector is counted as one of the most important industries globally, among the largest industries in the world, the tourism industry supports about one in ten workers globally, contributing 10.4% to global GDP (WTTC, 2021 in Ekka, 2022). Tourism and the hospitality industry are key to the economies of many countries, and governments are interested in these sectors because of their multiplier effects (Campos et al, 2022).

The COVID-19 pandemic that has occurred in recent years has had

a major impact on the tourism industry around the world because it has resulted in a decrease in the number of domestic and foreign tourists. The decline in the number of tourists is due to the implementation of travel restrictions that many countries have sought to stop the spread and spread of the virus. As a result of COVID-19, at least 90% of the world's population is under restrictions on cross-border movement, including the complete or partial cessation of all related visa application processes (Fragomen, 2020 in Ekka, 2022).

As has happened around the world, Indonesia has also experienced a sharp decline in the tourism industry due to COVID-19. The pandemic conditions that occurred in Indonesia made the

industry in the tourism sector enter a low season. Many businesses in the tourism sector in Indonesia have closed, and many workers have been fired around the world, including in Indonesia, however, some of them are still struggling to maintain business continuity during the pandemic. Not a few tourism business people are trapped because of the uncertain situation, some are waiting, and some are fighting for survival (Juhanda, 2022).

The Indonesian government through Kemenparekraf has set a long-term strategy by establishing the Tourism Recovery Plan Policy as a program and activity to recover the tourism industry from the Covid-19 pandemic (Putri, 2021). In addition, sustainable tourism is believed to help revive the tourism industry after the COVID-19 pandemic (Ekka, 2022). Sustainable Tourism is sustainable development in the tourism dimension. The United Nations World Tourism Organization (UNWTO) emphasizes Sustainable Tourism practices that pay attention to social, economic, and environmental impacts in the present and future. The Ministry of Tourism and Creative Economy poured the plan to achieve the UN Sustainable Development Goals through Minister of Tourism and Creative Economy Regulation Number 9 of 2021 concerning Guidelines for Sustainable Tourism Destinations (Permenparekraf 9/2021). This regulation is one of the guidelines for the government, both central and regional, as well as stakeholders related to the development and management of

sustainable tourism destinations. All criteria in the regulation are derivative results that refer to the 17 Sustainable Development Goals, so that the application of the criteria is intended to be able to support destinations to contribute to the achievement of SDGS 2030. Sustainable tourism is the development of a sustainable tourism concept that can have a long-term impact. Not only providing entertainment, sustainable tourism is expected to have a good impact on the environment, social, culture, and the wider economy for all local communities and visiting tourists.

The success of Sustainable Tourism needs good management and cooperation from tourist destination management entities, starting from the role of accounting in the preparation of efficient budget planning, standardized financial management, transparency of financial accountability, and performance evaluation. Joo et al., (2020), stated that it is very important to empower various stakeholders towards achieving sustainable tourism. Accounting has become a key factor in the world economy. Accounting has evolved in role, practice, and technology. Accounting is no longer just a technical activity but has become a strategic activity. This shows that the role of accounting has shifted from a traditional role to a more modern role. This role shift occurs because accounting must respond to changes in the global business economy (Azmi, 2021). According to Guthrie in Oktaviani's research (2022), in

discussing the issue of Sustainable Development, accounting has an important role in various pillars of Sustainable Development. Tourism accounting is not regulated in PSAK, but what needs to be understood is that tourism accounting is an application of the branches of service accounting and manufacturing accounting at 1 (one) time, such as providing overnight services in addition to producing a dish, even tourism accounting does not yet have specific guidelines, financial reports in the tourism sector are guided by accounting for service companies (Siregar, 2023). The implementation of accounting in the world of hospitality can be seen from the point of view of users of hospitality accounting which provides information to carry out activities efficiently and evaluate hospitality activities which are used to make effective planning, supervision, and decision-making by management and management accountability to investors, creditors, government agencies, donors and so on (Yuniarta, 2015).

One of the regions in Indonesia that has good tourism potential is Jember Regency. Jember has many tourist attraction areas that are in great demand, one of which is Wisata Rembangan. Wisata Rembangan is one of the tourist destinations that need to be guided by the Sustainable Tourism Destination Guidelines. Wisata Rembangan is an accounting entity in the tourism sector under the management of the Regional Technical Implementation Unit (UPTD) under the Tourism Office of

the Jember Regency Government. In managing tourist attractions and carrying out operational activities, Rembangan has a strategy to attract tourists without forgetting to care about the environment, social and economic surroundings in order to achieve Sustainable Tourism.

This research is a development of previous research entitled *Recovery Strategies of Tourism Businesses in COVID-19 Pandemic in Indonesia* by Juhanda (2022), and research conducted by Ekka (2022) with the title *Sustainable Tourism During Covid19: Literature Review and Research Agenda*. The difference between this research and previous research is the focus of research on how the role of Tourism Accounting in supporting the success of Sustainable Tourism, by taking a case study on Rembangan Jember Tourism.

## **2. Literature review**

### ***2.1 Teori Triple Bottom Line***

Elkington revealed the triple bottom line theory with three main aspects, namely, economic, social and environmental. The triple bottom line encompasses values and criteria to measure the success and achievements of organizations from an economic, environmental and social perspective. This will support the goal of sustainability development by measuring the impact of these three aspects of the company's operations. According to John Elkington (1998), the triple bottom line concept is an extension of the traditional accounting concept that only makes a single bottom line, namely the financial results of the

company's economic activities. According to Wibisono (Soejoto, 2017) explains that if a company wants to maintain its survival, then the company must pay attention to "3P", namely profit (profit), people (people), and planet (environment).

## 2.2 Sustainable Tourism

Sustainable Tourism is tourism that takes into account current and future economic, social and environmental impacts, meets the needs of visitors, industry, the environment and local communities and can be applied to all forms of tourism activities in all types of tourist destinations, including mass tourism and various types of tourism activities (Permenparekraf 9/2021). The concept of sustainable tourism development integrates a balance of economic, social and cultural development without jeopardizing environmental conditions. According to the World Commission on Environment and Development (WCED, 1987), the concept of sustainable tourism is part of sustainable development that pays attention to current needs by considering the needs (life) of future generations. According to UNWTO in Suparman's research (2023), Sustainable tourism focuses on three important things, namely as follows:

- a. Quality - valuable experiences for visitors and improved quality of life for local communities through cultural identity, poverty reduction, and environmental quality;
- b. Continuity-utilization at an optimal level that allows for the

preservation and regeneration of natural resources;

- c. Balance between the needs of the tourism industry, environmental protection, and local communities through equitable distribution of benefits among stakeholders in the local area

## 2.3 Tourism Accounting

Tourism accounting is a branch of applied accounting in the tourism sector that focuses on accounting for service companies and manufacturing companies (Siregar, 2023). A number of economic techniques or methods (such as tourism accounting and its application) must continue to be developed by tourism economists, to ensure that economic-related analyses related to tourism can be applied implementatively (Suparman, 2023). Tourism accounting is different from forensic accounting, financial accounting, manufacturing accounting, service accounting, tax accounting, and public sector accounting which are dense with theory. Tourism accounting tends to be more practiced and applicable in the tourism business industry. In the context of tourism industry business operations, accounting not only traditionally plays a role in determining internal costs and revenues but also must produce financial information that focuses on external aspects of strategic planning (Prayudi et al., 2019).

## 3. Research Methodology

This research was conducted using a qualitative method with a

case study approach. According to Sugiyono (2017) qualitative research is a method used to research on the conditions of natural objects, and the researcher himself as the key instrument, the data collection techniques used by triangulation, the data obtained tend to be qualitative data, the data analysis is inductive or qualitative, and the results of qualitative research are to understand meaning, understand uniqueness, construct phenomena and find hypotheses. This research seeks to explore and analyze the role of tourism accounting in realizing Sustainable Tourism at Rembangan Jember Tourism.

The data source in this research is primary data. The primary data in question is data regarding explanations related to the role of tourism accounting in supporting the success of sustainable tourism at Wisata Rembangan Jember obtained from interviews with the Head of UPTD and Wisata Rembangan operational staff, and making direct observations at tourist sites.

Data analysis is the process of simplifying data into a form that is easier to read and understand. The data collected will be analyzed descriptively qualitatively.

Descriptive analysis aims to describe a process (in this case the handling of problematic financing) or describe the results of an evaluation of an action program implementation or similar description (Fatchan, 2011). The data analysis technique used in this research follows the concept provided by Miles and Huberman

(2014) which is carried out in the following stages: Data collection, data reduction, data presentation, and conclusion drawing.

After analyzing the data, it is necessary to test the validity of the data. Sugiyono (2017) states that the data validity check technique is the degree of trust in the research data obtained and can be justified. To test the validity of the data in this study, the researchers ensured validity with several techniques, namely: Data credibility testing techniques, Transferability testing techniques, Dependability testing techniques, Confirmability testing techniques.

#### **4. Results**

Rembangan is a tourist destination located in Jember Regency. It offers a view of the city of Jember from the top of the mountains, hotels and swimming pool facilities.

In addition, Rembangan has plantation land with several types of plants such as durian, cloves, dragon fruit, and several other plants. This tourist spot is under the responsibility and management of the UPTD of the Jember Regency Tourism Office. In its management, Rembangan Tourism has a business strategy that meets the Sustainable Tourism category and tourism accounting practices by its business sector.

Based on interviews that have been conducted by researchers with the Head of UPTD Rembangan and operational staff related to the role of tourism accounting in the context of sustainable tourism in Rembangan tourism, Jember

Regency. Sustainable Tourism will be described in the criteria for sustainable tourist destinations in accordance with the Regulation of the Minister of Tourism and Creative Economy Number 9 of 2021 concerning Guidelines for Sustainable Tourism Destinations.

Rembangan Tourism has fulfilled the Sustainable Tourism criteria, namely water stewardship with the destination indicator monitoring and controlling the source and amount of water used for tourism needs and its impact on local communities and ecosystems, and promoting and checking compliance with water stewardship objectives. The activities that have been implemented by Rembangan for these criteria are collaborating with community involvement and local governments that oversee the use of water for tourist destinations. The water used by Wisata Rembangan is water sourced from the original mountains. This supervision is carried out to maintain the sustainability and adequacy of the water needs used in tourist destinations. The supervision process is carried out by regulating water discharge and water quality before being used for needs in tourist attractions. Rembangan, which offers bathing and lodging tours, really maintains its water quality. In the dry season, the source water tends to be low, so Rembangan reduces the frequency of draining the pool, but still pays attention to the level of cleanliness of the pool. In the rainy season, the source water tends to be murky, so it is necessary to filter the water to get the best quality water

before using it in swimming pools and hotels. These water management activities have been planned and organized according to the conditions in each season, this will certainly result in differences in the budget needed for each season. Water management does not stop at meeting its needs, but also how Wisata Rembangan manages waste water from swimming pools and hotels. Wisata Rembangan routinely drains the pool water according to a predetermined schedule, where the used swimming pool water is used to irrigate the plantation land within the Rembangan tourism area. The discharged water has been ensured that it will not have a negative impact on the environment around and outside Rembangan tourism. A series of processes requires the role of tourism accounting, namely planning activities and preparing the budget needed for water management purposes. The next accounting process is to make payments in accordance with the agreed contract. The final step taken is to evaluate and report periodically on the performance of the work that has been completed. In the end, the planning to evaluation process still requires budget variance analysis as corrective action for the next fiscal year. Budget variance analysis is widely used in business entities by comparing actual results with previously prepared budgets. This analysis must be specific to understand which areas require more attention to address the situation more accurately (Campos et al, 2022).

The fulfillment of Sustainable Tourism criteria by Wisata Rembangan is in the form of supporting local entrepreneurship and fair trade with the indicator that the destination actively helps local farmers, craftsmen and food producers to be involved in the tourism value chain by making local products part of local tourism product activities. Where, there are three concrete evidences in this achievement. First, Wisata Rembangan supplies ingredients from surrounding farmers for the raw materials cooked in the restaurant and served to visitors. This aims to be able to help the economy in the neighborhood around Wisata Rembangan and to get high quality raw materials from the best farmers around Wisata Rembangan. In addition, the close location will reduce shipping costs and the ingredients received are fresh ingredients just picked from the land. By running the operational activities of tourist attractions supported from within the city of Jember, it will indirectly increase sustainable economic growth and reduce the inflation rate of Jember Regency. The role of tourism accounting is to take into account the low shipping costs to obtain high-quality staples. This will affect the amount of the cost of production of each food produced in the rembangan tourist restaurant. The same sustainable tourism criteria as the next activity is Wisata Rembangan's support for the progress of local UMKM by selling goods produced by Dharma Wanita women from Rembangan tourism

employees. Rembangan wishes to be able to help Dharma Wanita women be more productive by improving the family economy by providing a place for independent entrepreneurship.

The role of Sustainability Accounting in this case is how Rembangan Tourism supports one of the communities and provides a platform to be able to improve the economy of the entrepreneurial family independently and sustainably. This can provide benefits to rembangan tourism by providing a variety of products that are traded so as to increase customer satisfaction in tourist destinations. Still on the criteria of supporting local entrepreneurship and fair trade with indicators of destinations actively helping farmers, craftsmen and local food producers to be involved in the tourism value chain by making local products part of local tourism product activities, Wisata Rembangan employs employees from around the tourist attractions. The workers have previously been given education/knowledge/skills about tourism. This is intended to be able to improve the economy of the surrounding population, provide employment opportunities, reduce unemployment, and make the surrounding population participate in feeling ownership of the Rembangan tourist spot. With the feeling of participation and ownership, it will increase work productivity and will contribute greatly to the achievement of performance and implementation of the rembangan tourism strategy. The

role of tourism accounting in this case is to design activities that will provide future benefits for the sustainability of rembangan tourism. Strategic planning is an interesting tool for tourism development, because companies need to formulate longterm strategies to maintain a competitive advantage (Campos et al, 2022).

Rembangan has met the Sustainable Tourism criteria of managing the number and activities of visitors with the indicator There is a system that monitors variations in the number of visitors and which locations are most frequently visited throughout the year. The real evidence is the documentation of the calculation of the number of visitors and state revenue from retribution. Wisata Rembangan makes reports related to the number of visitors and the use of services used by visitors. This is intended to make a report on the results of state revenue from levies. This data is made every day, which is reported and reconciled periodically with BPKAD and Bapenda Jember Regency. The role of Tourism Accounting in this case is to calculate how many visitors to be able to evaluate economic, social and environmental-based services. As well as to calculate how much daily revenue, make evaluations, and planning strategies that need to be done to increase the number of visitors and revenue on an ongoing basis. This accounting practice allows companies to understand the potential profitability of a service, and compare which services are profitable, and how to make more

profitable services (Campos et al, 2022).

Rembangan Tourism fulfills the Sustainable Tourism criteria, namely the prohibition of species exploitation and animal welfare with indicators in the form of destinations ensuring the enforcement of regulations that every hunting activity is part of a strictly enforced, carefully managed conservation approach. The tangible manifestation of the implementation of these activities is that Rembangan as a mountain tourism destination, certainly has some garden land and many trees. This often attracts many bird species. Rembangan Tourism prohibits hunting around the area, because it will damage biodiversity, damage the environment and can also endanger visitors. The role of Tourism Accounting in this case is to take into account the future benefits for the environment around Rembangan Tourism so that it continues to be sustainable and natural life can coexist sustainably.

The achievement of Rembangan Tourism in fulfilling the criteria of Sustainable Tourism is the responsibility of destination management with indicators such as destinations having financial plans and budgets as well as sustainable funding sources and Destinations have human resources who have the appropriate interest and commitment and experience to manage the organization. The real form carried out is that Rembangan Tourism is under the auspices of the UPTD of the Tourism Office of the Jember Regency



Government, which in its management uses the Regional Budget of Jember Regency, a budget plan has been made related to the budget requirements needed and a projection of the amount of state revenue for levies for one year has been made and authorized by the authorities. *Rembangan* is managed by experts who are experienced and in accordance with their competence. Performance achievements, budget utilization and state revenue achievements on levies have been measured and reported systematically every period. The role of Tourism Accounting in this case is general planning related to budgets, targets to be achieved, activities carried out to achieve goals, making evaluations of activities carried out and others to achieve entity sustainability while upholding economic, social and environmental aspects. As a service seller, companies in the tourism sector must be able to provide three things, namely; adequate facilities, skilled human resources to serve and professional management (Yuniarta, 2015). Budget planning plays a central role in the organization and is considered a key indicator for the short-term development of the hotel business (Campos et al, 2022).

## 5. Conclusions

Based on the research conducted, it can be concluded that tourism accounting in *Wisata Rembangan* has provided a lot of support in fulfilling the criteria of sustainable tourism.

The results of this study provide suggestions for *rembangan* tourism management to continue to strive to increase the role of tourism accounting in order to meet more sustainable tourism criteria. As we know that it takes strong support, joint commitment and the need for synergy between the management of tourist attractions and stakeholders to be able to meet the criteria for tourist destinations in accordance with *Permenparekraf* No. 9 of 2021.

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