

Analysis of Green Accounting Implementation at Ayana Resort and Spa Bali

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ABSTRACT

In work seeks to analyze how green accounting is applied and how the hotel treats environmental costs in its accounting process. The research adopts a qualitative descriptive methodology, relying on data collected through a combination of interviews, direct observations, and supporting documentation. The study reveals show that AYANA Resort and Spa Bali carry out various environmental activities, such as managing solid, liquid, and hazardous waste, conserving energy and water, and participating in external environmental preservation efforts. The hotel determines its environmental expenses by referring to the categorization proposed by Hansen and Mowen. These costs have been recognized, measured, and presented in accordance with accounting standards, although they are not yet specifically disclosed in the financial statements.

INTRODUCTION

Global phenomena such as environmental pollution and the declining quality of natural resources have driven society and stakeholders to demand greater transparency regarding companies' environmental activities. This condition further reinforces the notion of corporate responsibility, where organizations are expected to actively support environmental sustainability as an integral part of their social duties.

As a framework, green accounting strives to harmonize corporate financial performance with the responsibility of maintaining environmental sustainability. The emergence of the Green Accounting concept is expected to minimize various environmental problems that companies may face, such as the management of operational waste. The implementation of Green Accounting is beneficial in addressing environmental issues and serves as a form of corporate responsibility to the community, thereby gaining support from surrounding entities and ultimately enhancing corporate image (Rahmawati & Rochayatun, n.d.). This aligns with the theoretical framework employed in this study, namely legitimacy theory.

Systematic efforts are required to manage and record hotels' environmental activities. Unfortunately, environmental costs in many companies, including hotels, are often not recorded specifically or systematically. This lack of structured reporting results in environmental expenses being less transparent, difficult to analyze, and unusable as a basis for long-term managerial evaluation or decision-making.

One approach that can address this issue is green accounting, a system that integrates environmental information into corporate financial reporting. By integrating green accounting practices, hotels can systematically record, evaluate, and communicate environmental costs, ensuring both accuracy and transparency in financial reporting. Within this study, the implementation of green accounting is assessed using Hansen and Mowen's (2007) categorization, where environmental expenses are divided into four categories, namely prevention, detection, internal failure, and external failure costs. These categories help identify and evaluate environmental expenditures according to their functions.

All environmental costs should receive appropriate accounting treatment so that hotels can properly record and forecast future environmental expenditures. To ensure that environmental cost accounting treatment is carried out appropriately, references are made to the Statements of Financial Accounting Standards (PSAK) and the Conceptual Framework for Financial Reporting (KKPK).

Therefore, the implementation of green accounting at AYANA Resort and Spa Bali represents a strategic step in addressing environmental challenges while strengthening the hotel's position as a socially and ecologically responsible business entity. AYANA Resort and Spa Bali, a five-star hotel located in Jimbaran and owned by PT. Karang Mas Sejahtera, has already adopted the concept of green accounting. An analysis of environmental accounting practices in the

hotel's waste management is thus necessary as a form of corporate responsibility in environmental conservation (Friska L, 2022).

LITERATURE REVIEW

Green Accounting is an accounting approach that incorporates all costs related to environmental preservation into the financial reporting system, both within corporations and government institutions (Nasution, 2020). It is also commonly referred to as Environmental Accounting, which encompasses monitoring the environmental impacts of business activities as well as identifying methods to manage and mitigate those impacts. The benefits of implementing Green Accounting for companies are that it provides information to support the formulation of strategies aimed at minimizing environmental costs arising from the company's production activities. The application of Green Accounting also helps identify the amount of expenses incurred in waste management through an accounting system, thereby reducing costs and enabling the company to take responsibility for preserving its surrounding environment. The primary objective of Green Accounting is to serve as a communication tool between companies and society, providing insights into the company's environmental preservation efforts and its obligations regarding environmental issues through financial reporting.

In essence, green accounting refers to the practice of integrating environmental expenses into business accounting, serving as a representation of the company's obligation to the environment. According to Hansen and Mowen (2009), environmental costs can be categorized into four main groups: (1) prevention costs, (2) detection costs, (3) internal failure costs, and (4) external failure costs. his classification enables companies to assess the effectiveness of their environmental policies and initiatives more systematically.

As a method for disclosing and presenting the accounting treatment of costs related to environmental management, Green Accounting requires a sequential process that remains aligned with accounting standards. Accounting treatment refers to the entire process applied to a transaction or economic event to ensure its proper presentation in financial statements (Ardiana & Evrina, 2021). According to accounting standards, the treatment of transactions or activities (including environmental costs) follows several key stages:

- a) Recognition is Determining whether the transaction or cost meets the criteria to be recorded in the financial statements.
- b) Measurement is Assigning a monetary value to the transaction or environmental cost using an appropriate basis (e.g., historical cost).
- c) Presentation is Presenting the recorded information in the financial statements in accordance with applicable accounting standards.
- d) Disclosure is Providing additional information about the transaction or cost in the Notes to the Financial Statements to ensure transparency and enhance users' understanding.

This research using legitimacy theory. Legitimacy theory provides a valuable framework to explain how companies disclose environmental information to gain social acceptance. Legitimacy theory posits that

organizations operate within a social framework in which they must align their actions with the norms, values, and expectations of society, government, and other stakeholders. It underscores the idea that corporations are inseparable from the communities in which they exist, and therefore have an obligation to comply with established rules and social standards in order to secure societal approval and maintain their legitimacy.

The literature on green accounting in hospitality highlights both opportunities and persistent gaps. Dwita (2024) studied hotels in Labuan Bajo and found that waste management and energy-saving initiatives were implemented, but the costs associated with these activities were not systematically disclosed. Yana et al. (2023) reported that Hotel Smart in Lubuklinggau identified environmental expenses but did not classify them specifically as environmental costs, limiting transparency. Rahmawati and Rochayatun (2020) documented that Hotel Kusuma Agrowisata Batu adopted both cash and accrual accounting for environmental costs, but disclosure remained voluntary.

METHODOLOGY

By employing a descriptive qualitative approach, this study seeks to provide a comprehensive overview of The Analysis of Green Accounting Implementation at AYANA Resort and Spa Bali and its contribution to enhancing profitability. The qualitative approach was chosen because it allows the researcher to explore phenomena in detail, drawing upon descriptive data obtained through interviews, observations, documentation, and literature review (Sugiyono, 2019). This object focuses on the application of Green Accounting at AYANA Resort and Spa Bali, situated on Jl. Karang Mas Sejahtera, Jimbaran, South Kuta, Badung, Bali, and managed by PT Karang Mas Sejahtera. The study relies on primary data, which were collected through interviews with the Finance Department, the Quality Control Department, and the Engineering Department of AYANA Resort and Spa Bali. The research was conducted over a period of two months, from April to June 2025.

RESEARCH RESULT

The Implementation of Green Accounting

The implementation of green accounting at AYANA Resort and Spa Bali is driven by the management's concern over the environmental impacts arising from hotel operations, such as energy consumption, waste management, and the use of natural resources. This initiative aligns with the growing public demand for companies to conduct their operations with greater attention to environmental aspects. In this context, the adoption of green accounting is also consistent with legitimacy theory, which asserts that companies must align their values and activities with societal expectations in order to maintain acceptance.

AYANA Resort and Spa Bali apply a range of environmentally friendly practices, including waste segregation based on type, waste treatment, clean water management, and energy-saving initiatives related to water and electricity consumption. The hotel also undertakes environmental quality management, actively participates in external environmental preservation activities such as

beach clean-ups and community service, and empowers local vendors as part of its social responsibility and environmental legitimacy. As part of its commitment to environmental responsibility, the hotel not only adopts eco-friendly initiatives but also incorporates these practices into its financial reporting system by implementing green accounting principles.

Implementation of green accounting in hotel involves recording and managing various environmental activities, including the treatment of solid, liquid, and hazardous (B3) waste, efficient use of energy and water, as well as participation in external social and environmental conservation initiatives. These activities generate costs that are subsequently identified and recorded by the finance department. By applying the framework proposed by Hansen and Mowen (2007), the hotel can assess the effectiveness of its environmental initiatives while ensuring that all associated costs are managed in a transparent manner. This identification process also serves as the basis for establishing appropriate accounting treatments for expenditures oriented toward environmental sustainability.

Accounting Treatment at AYANA Resort and Spa Bali

The accounting treatment of environmental costs is carried out through four main stages-recognition, measurement, presentation, and disclosure—as outlined in the Conceptual Framework for Financial Reporting (KKPK), as follows:

1. Recognition

The Accounting Department at AYANA Resort and Spa Bali does not maintain a specific account dedicated to environmental costs. Instead, all costs related to environmental activities are recorded under existing accounts in the chart of accounts, such as Administrative & General (A&G) and Engineering & Maintenance. Recognition is carried out upon submission of a payment request from the relevant department, accompanied by supporting documents such as invoices, contracts, and proof of payment.

2. Measurement

Measurement is conducted based on actual supporting documents, such as purchase receipts, invoices, vendor contracts, or payment transfer slips. Measurement refers to the process of determining the monetary value to be recognized and recorded for each element of the financial statements, both in the balance sheet and the income statement. Environmental costs are measured using the monetary unit of Indonesian Rupiah (Rp).

3. Presentation

Financial information is presented in the form of an income statement. AYANA Resort and Spa Bali have not yet presented environmental costs separately in its external financial statements. These costs are included under functional accounts available in the chart of accounts, specifically the Administrative & General account and the Engineering & Maintenance account. Presentation of environmental costs is combined with other types of expenses within each department. For example, the cost of a waste transportation contract is recorded under Engineering expenses, while

training costs are recorded under employee training expenses within Administrative & General.

4. Disclosure

Disclosure represents the concluding phase of the accounting process. At present, the hotel has not provided detailed information on environmental costs in the notes to its financial statements, nor has it issued a separate report dedicated to environmental or sustainability matters.

DISCUSSION

Green Accounting

Drawing from the findings of the study conducted, AYANA Resort and Spa Bali have implemented Green Accounting through various environmental management activities, such as solid, liquid, and B3 waste management, efficient use of air and energy, and involvement in external environmental activities. This shows a match between theory and practice implemented by the hotel. This research also strengthens the legitimacy theory, where companies need to gain public trust by demonstrating responsibility towards the environment. AYANA Resort and Spa Bali demonstrate this legitimacy through active involvement in social environmental activities such as beach cleaning and cooperation by prioritizing local vendors so that it is in line with the theory used, namely the Legitimacy theory.

Based on interviews and direct observation, the author found that the Accounting Department did not issue environmental costs, but processed all environmental costs from all departments. The identification of environmental costs at AYANA Resort and Spa Bali, based on the opinion of Hansen and Mowen (2007), includes prevention costs, detection costs, internal failure costs, and external failure costs of the company. The following is an analysis of environmental cost identification according to Hansen and Mowen (2007) as the basis for discussing environmental costs.

1. Prevention costs.

In this case, AYANA incurs costs for the procurement of a compost shredder, the installation of automatic sensors on faucets and lights to conserve water and electricity, and the purchase of cleaning equipment, all of which are prevention costs aimed at reducing carbon emissions. The hotel also conducts regular employee training on waste management and environmental procedures as a form of environmental risk prevention.

2. Detection costs

These costs include costs for testing water quality standards for wastewater treatment, clean water quality inspections, emissions testing, carbon emission testing from vehicles and generators, measuring hazardous chemical content in B3 waste, and third-party environmental inspections and RO chemical bacteria testing. The hotel also incurs costs for periodic inspections of waste storage and the condition of environmental treatment facilities.

3. Internal failure costs

At AYANA Hotel, these costs are realized through collaboration with third-party vendors, such as PT. Jimbaran Lestari and other third-party

vendors, for the transportation of B3 and inorganic waste that cannot be handled internally. There are also costs for repairing problematic wastewater treatment plants, replacing damaged hazardous waste containers, cleaning clean water tanks, and cleaning internally contaminated areas.

4. External failure costs

Costs arising from hotel participation in external environmental activities such as beach cleanups, community community work, local community education and training, Earth Check certification, and empowering local vendors are also part of environmental social responsibility and are categorized as external failure costs.

Cost identification was conducted based on the costs arising from waste processing at the AYANA Resort and Spa Bali Hotel. The author conducted an environmental cost identification analysis according to Hansen and Mowen (2007) in the following table:

Table 1. Conformity of Hansen and Mowen's Environmental Cost Identification with the Reality at the AYANA Resort and Spa Bali Hotel

No.	Environmental Cost Identification (Hansen and Mowen)	Environmental Costs in Hotels	Analysis
1.	<i>Prevention Costs</i>	- Environmental training costs - Procurement of compost shredding machines - Installation of automatic sensors on faucets and lights	Identification is in accordance with the opinion of Hansen and Mowen (2007). This cost is incurred to prevent environmental pollution by reducing the impact of environmental problems.
2.	<i>Detection Costs</i>	- Water quality testing costs - Vehicle and generator emission testing - Hazardous and toxic waste chemical content testing - Third-party environmental facility inspections	Identification is in accordance with the opinion of Hansen and Mowen (2007). This cost aims to detect and monitor potential pollution.
3.	<i>Internal Failure Costs</i>	- Vendor cooperation contract costs - Cost of replacing damaged hazardous waste containers - Cost of cleaning and repairing clean water tanks - Cost of diesel fuel and waste transportation	Identification is in accordance with the opinion of Hansen and Mowen (2007). These costs arise due to suboptimal environmental management but are still within the hotel area.
4.	<i>External Failure Costs</i>	- Biaya partisipasi pembersihan pantai dan	Identification is in accordance with the opinion of Hansen and

		gotong royong - Biaya edukasi lingkungan kepada masyarakat - Sertifikasi Earth Check - Pemberdayaan vendor lokal	Mowen (2007). These costs arise from environmental impacts outside the hotel and are a form of social responsibility and fulfillment of legitimacy towards the surrounding community.
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Source: Interview results at AYANA Resort and Spa Bali, 2025 (processed data).

The table above clearly shows that the implementation of environmental costs at AYANA Resort and Spa Bali aligns with the theory of Hansen and Mowen (2007). This is evidenced by the existence of environmental activities that result in costs. This study differs from the previous study by Permana & Wullandari (2024) in that it focused on environmentally friendly activities and their accounting treatment. However, it shares similarities in that the research object is hotels, as in the studies by Dwita (2024), Yana, Safriyani, and Dimas (2023), and Rahmawati & Rochayatun (2020).

Analysis of Green Accounting Treatment at AYANA Resort and Spa Bali Recognition

The author analyzed each environmental cost at AYANA Resort and Spa Bali regarding accounting recognition according to the Conceptual Framework for Financial Reporting (KKPK) Chapter 4 Paragraph 37 of 2018. The author analyzed the relationship between accounting standards and the reality at the hotel in the following table:

Table 2. Correspondence between Environmental Cost Recognition According to the KKPK and the Reality at AYANA Resort and Spa Bali

Cost Recognition According to the KKPK, Chapter 4, Paragraph 37, 2018	Cost Recognition by Hotel	Analysis
In accounting, recognition is understood as the act of identifying an item that aligns with the definition of an element and meets the requirements for cost recognition.	Hotels incur environmental costs for processing solid, liquid, and hazardous waste, recognizing these costs for each transaction. These costs are recognized in the administrative & general and engineering & maintenance accounts.	Recognition in accordance with KKPK Chapter 4 Paragraph 37 of 2018.

Source: Interview results at AYANA Resort and Spa Bali, 2025 (processed data).

Based on the table above, it can be seen that the recognition of environmental costs specifically according to the Conceptual Framework for Financial Reporting (KKPK) Chapter 4 Paragraph 37 of 2018 has been carried out by the hotel. The hotel has recognized environmental costs for each transaction and these environmental costs are recognized in the administrative & general and engineering & maintenance accounts. The recognition stage uses the accrual basis method. The recognition process is carried out 1 month after the transaction from each related department, which is accompanied by transaction evidence

such as invoices, cooperation contracts, and proof of payment. The following is a table of accounting journals from Green Accounting activities at the AYANA Resort and Spa Bali Hotel:

Table 3. Journal of Green Accounting Implementation at the AYANA Resort and Spa Bali Hotel

Activity	Account	Debit (Rp)	Credit (Rp)
Environmental training for staff	<i>Administrative & General – Employee Relation</i>	xxx	
	<i>Cash/Bank</i>		xxx
Wastewater quality standard testing	<i>Engineering & Maintenance – Safety Emergency</i>	xxx	
	<i>Account Payable</i>		xxx
Vehicle and generator emission testing	<i>Engineering & Maintenance – Safety Emergency</i>	xxx	
	<i>Account Payable</i>		xxx
Waste management vendor contract payments	<i>Administrative & General – Waste Removal</i>	xxx	
	<i>Cash /Bank</i>		xxx
Waste processing equipment repair costs	<i>Engineering & Maintenance – Repair and Maintenance</i>	xxx	
	<i>Cash /Bank</i>		xxx
Participation in mutual cooperation activities	<i>Administrative & General – Employee Relation</i>	xxx	
	<i>Cash /Bank</i>		xxx
Earth Check Certification	<i>Administrative & General – Safety Emergency</i>	xxx	
	<i>Cash /Bank</i>		xxx
Examination of the chemical content of B3 waste	<i>Administrative & General – Safety Emergency</i>	xxx	
	<i>Cash /Bank</i>		xxx
Cost of replacing a damaged water container	<i>Engineering & Maintenance – Repair And Maintenance</i>	xxx	
	<i>Cash /Bank</i>		xxx
Installation maintenance costs	<i>Engineering & Maintenance – Repair And Maintenance</i>	xxx	
	<i>Cash /Bank</i>		xxx

Source: Interview results at AYANA Resort and Spa Bali, 2025 (processed data).

Based on the table above, there are environmental activities at AYANA Resort and Spa Bali, environmental cost accounts based on the type of environmentally related activity, and debit and credit information. For example, environmental training for staff, including Employee Relations, is debited in the Administrative & General account, while Cash/Bank is credited.

Measurement

The author analyzed each environmental cost at AYANA Resort and Spa Bali based on measurements according to the Conceptual Framework for Financial Reporting (KKPK) Chapter 4, Paragraph 54, 2018. The author analyzed

the relationship between accounting standards and the reality at the hotel in the following table:

Table 4. Conformity of Environmental Cost Measurements According to the KKPK with the Reality at the AYANA Resort and Spa Bali Hotel

Cost Measurement According to KKPK Chapter 4 Paragraph 54 of 2018	Cost Measurement According to Hotel	Analysis
The concept of measurement is defined as the procedure of establishing the monetary value used to acknowledge and record every element that appears in the financial statements	Environmental costs arising from the processing of solid, liquid and B3 waste have been measured using rupiah units.	Measurement in accordance with KPK Chapter 4 Paragraph 54 of 2018

Source: Interview results at AYANA Resort and Spa Bali, 2025 (processed data).

Based on the table above, it can be seen that the measurement of environmental costs according to the Conceptual Framework for Financial Reporting (KKPK) Chapter 4 Paragraph 54 of 2018 has been carried out. The hotel has measured environmental costs using monetary units, namely rupiah, and using the historical cost measurement basis, namely the amount of cash paid at the time of the transaction.

Presentation

The author analyzed each environmental cost at AYANA Resort and Spa Bali regarding its presentation according to the Financial Accounting Standards Statement (PSAK) No. 1 Paragraph 81 of 2018. The author conducted the analysis according to accounting standards and the reality at the hotel, as shown in the following table:

Table 5. Conformity of the Presentation of Environmental Costs According to PSAK with the Reality at the AYANA Resort and Spa Bali Hotel

Presentation of Costs According to PSAK No. 1 Paragraph 81 of 2018	Presentation of Costs by Hotel	Analysis
Entities must present an expense analysis within the profit or loss report as well as other comprehensive income, employing either a nature-based or function-based classification, depending on which yields more accurate and relevant insights	Hotels carrying out activities that give rise to environmental costs have presented environmental costs in the income statement.	Presentation in accordance with PSAK No. 1 Paragraph 81 of 2018

Source: Interview results at AYANA Resort and Spa Bali, 2025 (Bprocessed data).

From the table above, it is evident that environmental costs have been specifically presented according to PSAK No. 1 Paragraph 81 of 2018. The hotel has presented environmental costs in the income statement. However, the hotel

does not have a dedicated account for Green Accounting. The hotel considers environmental costs to be of equal standing with other cost items.

Disclosure

The author analyzed each environmental cost at AYANA Resort and Spa Bali regarding disclosure according to Statement of Financial Accounting Standards (PSAK) No. 1, paragraph 117 of 2018. The purpose of this analysis was to determine the appropriateness of cost disclosure according to PSAK No. 1, paragraph 117 of 2018. The author conducted an analysis based on accounting standards with the reality at the hotel, as shown in the following table:

Table 6. Correspondence of Environmental Cost Disclosures According to PSAK to the Reality at the AYANA Resort and Spa Bali Hotel

Disclosure of Costs According to PSAK No. 1 Paragraph 117 of 2018	Cost Disclosure by Hotel	Analysis
Companies are able to present in the notes to the financial reports the measurement methods adopted and other relevant accounting policies, with the aim of making it easier for users to interpret the content of the reports	The hotel has not disclosed environmental costs in a specific financial report, such as an environmental report to stakeholders. Environmental costs are disclosed along with other costs in a separate line item on the income statement. Environmental costs are also not detailed in the income statement.	Disclosure is not in accordance with PSAK No. 1 Paragraph 117 of 2018. The hotel has not specifically disclosed environmental costs in its environmental report, but the hotel is not required to specifically disclose environmental costs.

Source: Interview results at AYANA Resort and Spa Bali, 2025 (processed data).

Based on the table above, it can be seen that the disclosure of environmental costs specifically according to PSAK No. 1 Paragraph 117 of 2018 has not been done. PSAK No. 1 Paragraph 117 of 2018 states that the Company can disclose in the notes to the financial statements which aims to make it easier for users of financial statements to better understand the contents of the financial statements. At the same time, hotels have not yet provided a detailed disclosure of environmental costs within the notes to the financial reports, nor have they prepared a separate document such as an environmental report. Hotels are not required to specifically disclose environmental costs

CONCLUSIONS AND RECOMMENDATIONS

Drawing from the analysis and discussion in the preceding chapter on the application of Green Accounting at AYANA Resort and Spa Bali, the author arrives at the following conclusions:

1. Implementation of Green Accounting

AYANA Resort and Spa Bali have implemented the concept of Green Accounting as a form of corporate environmental and social responsibility towards the community and the surrounding environment. This implementation is carried out through various activities such as solid, liquid, and hazardous waste management, wastewater utilization, the use of renewable energy such as solar panels and electric motors, and active involvement in external environmental activities such as mutual cooperation (gotong royong) and beach cleanups. Regarding the environmental costs arising from Green Accounting activities, they have been identified and classified based on the theory of Hansen and Mowen (2007). These are classified into four groups, namely prevention costs, detection costs, internal failure costs, and external failure costs. These costs include the procurement of environmentally friendly equipment, environmental training, air quality testing, third-party waste management, and community social and environmental participation.

2. Accounting Treatment

The accounting treatment for environmental costs at AYANA Resort and Spa Bali complies with the Conceptual Framework for Financial Reporting (KKPK) and Statement of Financial Accounting Standards (PSAK) No. 1, Paragraph 81 of 2018. Environmental costs are recognized at the time of the transaction, in accordance with Chapter 4, Paragraph 37 of 2018, the Conceptual Framework for Financial Statements (KKPK). They are measured in rupiah. Measurement is in accordance with Chapter 4, Paragraph 54 of 2018, the Conceptual Framework for Financial Statements (KKPK). They are presented in the income statement based on functional classification. The presentation of environmental costs in the income statement aligns with Statement of Financial Accounting Standards (PSAK) No. 1, Paragraph 81, and specifically discloses environmental costs.

ADVANCED RESEARCH

This study has been conducted comprehensively and carefully. Therefore, upcoming studies are encouraged to expand the scope of analysis by applying green accounting practices in different hospitality sectors or comparative studies across regions to enrich the findings and provide broader insights.

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