

Implementation of the Triple Bottom Line Accounting Concept: Case Study on Five-Star Hotels

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ARTICLE INFO

Keywords: Triple Bottom Line Accounting, Sustainability, Environment, Social, Economy

Received : 01, November

Revised : 15, November

Accepted: 26, November

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ABSTRACT

This study aims to analyze how the concept is applied in hotel operational practices. This study uses a qualitative descriptive approach with data collection techniques through interviews, observations, and documentation of various related departments, such as Engineering, Finance, and Human Resources. The results show that the hotel has implemented a variety of sustainability programs, such as solid, liquid, and B3 waste management, energy and water efficiency, as well as social programs such as employee training, local workforce recruitment, and CSR programs. From an economic perspective, all sustainability costs are charged as operational costs, although there has been no specific separate reporting. The conclusion of this study is that hotels have successfully implemented the concept of Triple Bottom Line Accounting in an integrated manner in their operational activities. However, there is still room for improvement, such as the establishment of a special division for Occupational Health and Safety (K3) and the development of a communication appreciation system between employees to support long-term social sustainability.

INTRODUCTION

The development of the modern economy and technological advances have created new challenges for the environment that are increasingly complex and require serious attention (Mega et al., 2024). Although many service companies, especially in the tourism sector, have contributed significantly to the economy, awareness of negative impacts on the environment is often not in line with the pace of development of their industry (Astuti et al., 2016). One of them is the hospitality industry which, although it contributes economically through increased tourist visits and job creation, can also damage the surrounding ecosystem if its operational practices are not managed responsibly (Aniela, 2012). According to Susilo (2023), the company experienced an extraordinary increase in the hospitality sector, which generated revenue of 342 billion rupiah, growing by 73.2% YoY (Year over Year). This is largely due to its strategic presence in Bali's thriving hospitality industry. Given Bali's status as a tourism hub and the recent increase in activity, it played a significant role in driving the huge increase, accounting for 41% of total revenue.

As global demands on sustainability increase, many hotels are starting to introduce eco-friendly programs aimed at reducing their carbon footprint and minimizing waste. The hotel demonstrates its commitment to sustainability principles through the implementation of the Triple Bottom Line Accounting concept which emphasizes three main pillars, namely the environment (planet), society (people), and economy (profit). This study aims to analyze how the concept is applied in hotel operational practices.

THEORETICAL REVIEW

Triple Bottom Line Accounting Concept

The Triple Bottom Line (TBL) accounting framework, introduced by Elkington (1997), emphasizes the three core dimensions of sustainability: people, planet, and profits. This concept redefines business success by incorporating not only financial performance but also environmental and social responsibility. According to Dyllick and Hockerts (2002), sustainability in business can only be achieved when companies balance economic feasibility with environmental protection and social equality.

In the hospitality sector, the TBL framework serves as a comprehensive approach to assessing how hotels operate responsibly and contribute to sustainable development. Hotels that adopt the TBL concept integrate eco-friendly practices such as waste reduction, energy efficiency, and water conservation while promoting social initiatives, including community engagement and employee well-being (Bohdanowicz & Zientara, 2009).

Environmental Dimension (Planet)

The environmental component of TBL emphasizes on minimizing the negative ecological impact caused by hotel operations. In the hospitality industry, environmental performance is closely related to the efficient use of resources and ecological conservation (Mensah, 2014). Programs such as waste segregation, the use of renewable energy sources, and water reuse systems are examples of environmentally responsible practices. According to Chan and

Wong (2006), hotels that implement green practices not only reduce operational costs but also improve brand image and customer loyalty.

The hotel's commitment to environmental sustainability is demonstrated through initiatives that focus on reducing energy consumption, optimizing waste management, and minimizing carbon emissions. This is in line with environmental accounting principles that emphasize the quantification as well as disclosure of environmental costs and benefits (Schaltegger & Burritt, 2010).

Social Dimension (People)

The environmental component of the Triple Bottom Line (TBL) emphasizes efforts to minimize the negative ecological impact caused by business operations. In the hospitality industry, environmental performance is closely related to resource use efficiency and ecological conservation (Mensah, 2014). Programs such as waste segregation, the use of renewable energy sources, and water reuse systems are examples of environmentally responsible practices. According to Chan and Wong (2006), hotels that implement green practices are not only able to reduce operational costs, but also improve brand image and customer loyalty.

Environmental sustainability is also demonstrated by the hotel through various initiatives that focus on reducing energy consumption, optimizing waste management, and minimizing carbon emissions. This is in line with environmental accounting principles that emphasize the quantification as well as disclosure of environmental costs and benefits (Schaltegger & Burritt, 2010).

Economic Dimension (Profit)

The economic pillar emphasizes financial sustainability and long-term profitability as the foundation for sustaining business operations. However, in the context of TBL, profits are not pursued separately but are balanced with social and environmental considerations (Hubbard, 2009).

Hotels that implement sustainable strategies often achieve operational efficiencies and strengthen their market position through customer reputation and trust (Jones et al., 2016). Additionally, integrating sustainability into management practices creates a competitive advantage and supports compliance with global sustainability standards.

The Role of Sustainability Reporting

Sustainability reporting is an important element in the implementation of the Triple Bottom Line (TBL) accounting concept. According to the Global Reporting Initiative (GRI, 2020), sustainability reports provide transparent information about environmental, social, and economic performance. For the hospitality sector, this report reflects accountability while increasing stakeholder trust (KPMG, 2021).

As part of its commitment to responsible business practices, hotels integrate sustainability reporting into their management systems. Through the disclosure of environmental and social data, hotels strengthen alignment with

the Sustainable Development Goals (SDGs) and international sustainability frameworks.

METHODOLOGY

Statements, sustainability disclosures, and internal records related to financial and non-financial performance. This method is used to ensure the data obtained reflects the actual conditions and management practices implemented in the hotel.

Data Analysis Technique

Data were analyzed using the interactive model Miles, Huberman, and Saldaña (2014), which included the following stages:

1. Data condensation – Simplify and categorize qualitative data into thematic units that align with the three dimensions of TBL.
2. Data view – Presents organized data in the form of narratives and tables to identify patterns and relationships.
3. Conclusion retrieval and verification – Interpret findings and verify them through triangulation across data sources.

Data Validity

To ensure the credibility of the research, data triangulation is applied through cross-checking between observations, interviews, and documentation. In addition, member checks are carried out by confirming findings with participants to validate interpretation and improve reliability.

RESULTS

Implementation of Sustainability Practices

Sustainability Practices in the Engineering Department

As part of its commitment to sustainable operational practices, the hotel's Engineering Department has implemented a range of comprehensive and integrated environmental initiatives across all operational aspects.

Hotel Waste Management

In waste management, hotels group operational waste into three main categories, namely solid waste, liquid waste, and Hazardous and Toxic Materials (B3) waste. For solid waste, the hotel provides a special room as a temporary shelter before the waste is collected by a third party to be processed or disposed of in a landfill.

Some types of solid waste, such as glass bottles and paper, get special treatment in the recycling process. Glass bottles of leftover beverages that cannot be returned to vendors are processed into glasses, which are then reused in various operational areas of the hotel such as restaurants, bars, and meeting rooms. This effort aims to reduce the need for new products while minimizing inorganic waste.

Meanwhile, paper waste is managed through cooperation with third parties. Used papers from administrative activities, internal communications, and unused documents are collected to be recycled into notebooks donated to local schools, and processed into keycards used in hotel operations.

The management of the hotel's organic waste is assisted by the Customary Village. The remaining organic waste is sorted separately and processed into compost. This fertilizer is used for the maintenance of hotel gardens and is also distributed to the surrounding community's gardens as support for local agriculture.

The liquid waste generated by hotels comes from various sources, such as guest rooms, kitchens, restaurants, and laundry. All of the waste is collected and treated with a Sewage Treatment Plant (STP) system using Rotating Biological Contactor (RBC) technology, which functions to biologically purify water through a multi-layered filtration process. The treated water is then reused to irrigate gardens and green areas, thereby supporting sustainable practices while reducing dependence on groundwater use.

In kitchen activities, hotels produce waste in the form of used cooking oil which is classified as non-B3 liquid waste. The oil is collected in a special container made of High Density Polyethylene (HDPE) which is heat-resistant and leak-proof to maintain safe storage. Once it reaches a certain volume, the waste oil is transported by licensed vendors, in collaboration with waste treatment companies that convert waste oil into biodiesel. Through this collaboration, the hotel ensures that oil waste management is carried out safely while supporting the use of renewable energy.

In addition, the hotel implements a structured Hazardous and Toxic Materials (B3) waste management system through the temporary collection and final disposal stages. B3 waste is stored in a closed Temporary Shelter (TPS) that meets safety standards, with epoxy-coated flooring to prevent leakage and contamination. Management is carried out in accordance with Standard Operating Procedures (SOP) and is evaluated periodically every six months in collaboration with licensed vendors. This effort reflects the hotel's commitment to safe and environmentally friendly operational management.

Implementation of Energy Efficiency

In supporting sustainable and efficient operations, **hotels** apply various modern technologies. In water management, *the Brackish Water Reverse Osmosis (BWRO)* system is used to treat brackish water and *Seawater Reverse Osmosis (SWRO)* is used to convert seawater into high-quality clean water. Processed water is used for the needs of guest rooms, kitchens, restaurants, and *laundry*, while the filtered waste (*rejection water*) remains safe because it only contains physical residues. The application of this technology helps reduce dependence on groundwater and PDAM supplies, while supporting *the principle of zero waste*.

In an effort to save energy, hotels replaced gas-based water heating systems with heat pumps that use ambient air to heat water, reducing gas use while reducing operating costs. In addition, the use of high-capacity inverter

chillers in cooling systems allows for performance adjustments as needed, which has an impact on reduced energy consumption and long-term costs.

Energy optimization is also carried out through the application of LED lights throughout the hotel area, which is more electricity efficient and long-lived, as well as the use of low flow faucet technology in rooms and public facilities to save water without reducing comfort. Overall, these measures reflect the hotel's commitment to resource efficiency, cost savings, and reduced carbon footprint.

Hydroponic Garden

As part of its commitment to sustainable practices, the hotel features eco-friendly facilities in the form of a specially designed hydroponic garden on the property area. This garden serves as a source of fresh plants for restaurant needs while supporting greening and beautifying the hotel's landscape. Hydroponic systems allow soilless cultivation with nutritious water media, making it more efficient in land and water use than conventional methods. This initiative is one of the pillars of the hotel's sustainability program, which focuses not only on waste management and energy conservation, but also on the creation of sustainable resources internally

Environmental Protection

As part of environmental protection efforts, hotels consistently implement pest control programs managed by professional vendors. Pest control activities are carried out daily in public areas, as well as three times a week in guest areas and back of house. Outside of the routine schedule, vendors are also ready to be on standby to carry out sudden handling if needed. This step aims to maintain the cleanliness, comfort, and health of the hotel environment through a safe and environmentally friendly approach.

Preservation of the Surrounding Environment

In addition to focusing on internal environmental management, the hotel also actively participates in anti-waste campaigns through various activities involving internal and external participation. One of the routine activities carried out is the beach clean up program, where staff participate in cleaning the beach area around the hotel. This activity not only reflects concern for environmental cleanliness, but also fosters a sense of responsibility and employee involvement in sustainability issues. In addition, the hotel joins the garbage-caring community and periodically sends staff to participate in the garbage-free activities organized by the community. Through this active participation, the hotel shows its commitment to supporting the sustainable environmental movement while making a positive contribution to the local community and ecosystem.

Sustainability implementation in hotels is carried out in a planned manner through sustainability programs that are monitored using an internal platform. These efforts include waste reduction, energy efficiency, and natural resource conservation, and are strengthened by the acquisition of Tri Hita Karana certification from local authorities and international Green Keys. Both certifications recognize the implementation of responsible environmental

management practices, including reduced use of single-use items, energy efficiency, water conservation, and the use of environmentally friendly vehicles. This confirms the hotel's commitment to the highest sustainability standards in the hospitality industry.

Sustainability Practices in the Human Resource Department Occupational Health and Safety

The commitment to sustainability practices is also reflected through the Human Resource Department's initiatives that focus on employee well-being and the creation of a safe, healthy, and sustainable work environment. Although it does not yet have a special division for Occupational Health and Safety (K3), these responsibilities are carried out by each department head with the implementation of strict safety procedures, including the obligation to use personal protective equipment (PPE) according to operational standards. This step aims to minimize the risk of accidents, irritation, and exposure to pollution, while ensuring safe and conducive working conditions.

The hotel supports employee well-being through the provision of low-cost healthcare services, insurance facilities, and healthcare spaces managed in collaboration with the Hospital. These efforts demonstrate the hotel's consistency in creating a work environment that is oriented towards the health, safety, and well-being of human resources as an integral part of sustainability practices.

Old Age Guarantee

As a form of long-term concern for employee welfare, the Old Age Insurance (JHT) program is implemented in accordance with government provisions with a contribution of 5.7% of the basic salary as a pension fund. In addition to providing financial support, management also provides mentoring and emotional guidance for employees entering retirement to help with the adaptation process and ensure they can live a balanced post-work life. This initiative reflects the company's commitment to building an inclusive, equitable, and sustainable work environment both socially and economically.

Workforce Qualifications and Training

The implementation of a staff placement policy based on individual qualifications and preferences allows each employee to work according to their abilities, interests, and potential. This strategy increases comfort, productivity, and encourages the creation of an inclusive and sustainable work environment. In addition, management provides basic training for new staff to introduce company values, service standards, and work systems, as well as division-based advanced training to develop technical skills. This approach reflects the company's commitment to building competent, adaptive human resources and supporting long-term sustainability strategies.

Utilization of Local Labor

In supporting social and environmental sustainability, hotels run local community empowerment programs by prioritizing the recruitment of workers

from the surrounding area. This step not only strengthens the local community's economy, but also reduces the environmental impact of remote labor mobilization. The use of foreign workers in the hotel environment is restricted and must be accompanied by a Permit to Use Foreign Workers (IMTA) in accordance with applicable regulations. This approach demonstrates the hotel's commitment to regulatory compliance, while encouraging local job creation and sustainable community capacity building.

Empowering Workers with Special Needs

As part of its commitment to sustainability, hotels support workforce equality through the recruitment and empowerment of individuals with special needs, particularly deaf and speech-impaired employees. Today, around 2% of the total hotel staff are workers with disabilities, which reflects a real commitment to equal rights and employment opportunities regardless of physical limitations. To support the integration and development of their skills in the work environment, the hotel organizes sign language training programs for other employees, creating inclusive communication and a harmonious working atmosphere.

Healthy and Sustainable Work Culture

Hotels place effective communication with employees as a key foundation. Although it does not yet have a specific award, the hotel reports its industry relationship with the labor union to the Minimum Service Standards (SPM), demonstrating transparency and compliance with labor regulations. Excellent working conditions support staff motivation, hotel reputation, and achievement of operational targets.

To support the sustainability and well-being of employees, the hotel provides leisure facilities and departmental appreciation and outing activities, which strengthen working relationships and provide refreshment for staff.

Human Resource Education and Development

In the field of education and human resource development, the implementation of a part-time work system allows hotels to employ local students and students, with a proportion of around 70%. This step not only supports the development of the competencies of the younger generation, but also creates an inclusive work environment. In addition, the hotel regularly provides basic training for new staff to understand the company's values, service standards, and work systems, as well as conducts division-based specialized training to improve technical skills. The opportunity to take advanced training at other properties under the auspices of the hotel, both domestically and internationally, also broadens the professional horizons of the staff. Through these various initiatives, hotels seek to strengthen sustainability strategies by building competent, adaptive, and highly competitive human resources.

Social and Cultural Engagement

As a form of social responsibility, hotels routinely distribute CSR funds to Traditional Villages to support the welfare and cultural preservation of the surrounding community.

In addition, support for social and educational activities is also manifested through sponsorship for various events such as seminars, art exhibitions, and public health projects. Several activities were facilitated by the provision of a place by the hotel, including a blood donation program organized by the banjar. Commitment to education is also reflected through involvement in scholarship programs in collaboration with third parties, to help children who need better access to education.

As part of the commitment to waste management and social responsibility, active participation is carried out in the food waste management program. Leftover food from the breakfast buffet that is still suitable for consumption is collected and distributed through third parties to people in need, thus helping to reduce food waste while supporting the food security of the surrounding community.

Sustainability Practices in the Finance Department

As part of a sustainable business strategy, a strong commitment to social, environmental, and economic responsibility continues to be carried out. Although it is not categorized as a special investment, the entire cost of implementing a sustainability program is seen as a long-term investment to preserve the environment, improve employee welfare, and build harmonious relationships with the community and external partners. This effort is believed to provide benefits in the form of operational efficiency, increased customer loyalty, and strengthening brand reputation globally.

All stakeholders, from management to operational staff, play an active role in supporting the implementation of sustainability programs that have become part of the work culture. In addition, the hotel also prioritizes cooperation with local vendors in the daily supply chain, especially for the procurement of foodstuffs, so as to strengthen the economy of the surrounding community. The principle of economic responsibility is carried out by balancing an increase in Gross Operating Profit (GOP) with a positive social and environmental impact.

Sustainability Practices in Rooms and General Departments

Based on the results of interviews and observations, the application of sustainability principles is most prominent in the Rooms Department. Concrete measures include reducing the use of single-use products through the provision of refillable dispensers for soaps, shampoos, and shower gels, as well as the implementation of a linen reuse program that encourages guests to reuse towels and sheets to save water and energy. The soap left over from the room is not immediately disposed of, but is collected and distributed to a third party to be reprocessed into a new hygienic soap. This effort not only reduces waste, but also has a positive social impact on the community. All used soap management costs are recorded in the donation account as a form of sustainable commitment to environmental conservation run by the hotel through the Rooms Department.

DISCUSSION

Implementation of the Triple Bottom Line Accounting Concept

The concept of Triple Bottom Line Accounting (Elkington, 1998) emphasizes the balance between profit, planet, and people in every business decision. Based on Suartana's (2010) observations and indicators, the Hotel has applied this principle comprehensively.

1. Planet (Environment)

Waste management is implemented in an integrated manner by covering solid, liquid, and B3 waste. Organic waste is processed into compost, glass bottles and paper are recycled, while liquid waste is processed through a Sewage Treatment Plant (STP) based on Rotating Biological Contactor (RBC) to then be used as garden watering water. Meanwhile, B3 waste is stored in a dedicated facility and managed by a certified vendor.

Energy efficiency is applied through the use of heat pumps, inverter chillers, LED lights, and low flow faucets to save water, accompanied by BWRO and SWRO technology to reduce dependence on groundwater. The hotel also plays an active role in environmental conservation through pest control programs, beach cleaning activities, and hydroponic garden management. All of these activities are monitored through a sustainability platform and strengthened by the achievement of Tri Hita Karana certification and Green Key as tangible evidence of sustainable environmental commitment. People in the labor aspect, the implementation of safety standards is carried out through the obligation to use PPE, occupational safety training, and the provision of health spaces and BPJS Health and Employment facilities. Social commitment is also realized through the distribution of CSR funds to Customary Villages, educational support, and partnerships to distribute surplus food to people in need. In addition, around 70% of part-time staff come from local students, reflecting a real contribution to the empowerment and development of human resources in the surrounding community.

2. Profit (Economy)

The application of cost efficiency is carried out through the use of environmentally friendly technology that is able to save energy while increasing Gross Operating Profit (GOP) without neglecting social and environmental responsibility. All sustainability-related costs are recorded as part of operations, confirming that sustainability principles are seen as a long-term investment, not a cost expense.

Overall, the implementation of the Triple Bottom Line shows a strong synergy between management, employees, the community, and the government, in line with stakeholder theory (Suaryana, 2011).

Triple Bottom Line Accounting Concept Cost Charge

All **sustainability costs** at the Hotel are charged to the relevant departments and recorded in their respective operational accounts without any special financial statements. Each activity refers to the annual budget and is evaluated in **the monthly profit & loss meeting**.

Although it does not have a dedicated account for sustainability activities, recording is done transparently and integrated in the hotel's income statement.

This approach shows that the practice of **Triple Bottom Line Accounting** has been applied not only in program planning, but also in its financing and reporting systems in an accountable and sustainable manner.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research that has been conducted, it can be concluded that the Hotel has implemented the concept of Triple Bottom Line Accounting comprehensively and integrated in various aspects of its operational activities. The conclusions obtained are as follows:

1. The hotel has successfully implemented sustainability practices on the planetary (environmental) aspect through the management of solid, liquid, and B3 waste which is carried out separately and according to standards. Energy and resource efficiency is carried out through the use of heat pump systems, inverter chillers, LED lights, water-saving faucets (low flow faucets), and BWRO and SWRO water treatment systems. In addition, the pest control program that is carried out regularly and the management of hydroponic gardens are part of efforts to preserve the environment and reduce the ecological impact of hotel operations.
2. In the people aspect, it shows commitment to employee welfare through the provision of occupational health and safety insurance. Although it does not yet have a dedicated division that handles occupational health and safety, the hotel still implements occupational safety procedures under the coordination of the leaders of their respective departments. Social responsibility is realized through CSR programs to traditional villages, educational donations, support for cultural activities, and collaboration in the management of excess food.
3. In the profit (economic) aspect, sustainability practices are seen as a form of long-term investment that supports operational efficiency, improves global reputation, and strengthens customer loyalty. All sustainability-related costs, such as waste management, vendor cooperation and social activities, are recorded in department-by-department operational reports without separate reports.

Suggestion

Based on the conclusions that have been described, the author provides several suggestions to maximize the implementation of environmental, social, and tourism sustainability practices in Hotels, namely:

1. Based on the sustainability activities that have been carried out, it is recommended to form a special division to handle Occupational Health and Safety (K3), which is currently still coordinated by the leaders of each department. The existence of a special unit will allow for more targeted and standard management of K3.
2. For future researchers, this research is expected to be a reference and basis for development in examining the concept of Triple Bottom Line Accounting. Researchers can then expand the scope of the study, either by using a quantitative approach, comparing hotels in a single network, or exploring more

deeply the influence of sustainability implementation on business performance and customer loyalty.

FURTHER STUDY

Future research could explore the implementation of the Triple Bottom Line concept in other hospitality sectors or across different regions to provide a broader comparison and deeper understanding of sustainability practices.

ACKNOWLEDGMENT

The author sincerely appreciates all individuals and institutions who contributed their time, insights, and support to the successful completion of this study.

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