

REVEALING THE HEGEMONY OF SELECTIVE PERCEPTION IN MANAGING ECOTOURISM BASED ON NATURAL ENVIRONMENTAL PRESERVATION

KOMANG ADI KURNIAWAN SAPUTRA* AND A. A. KETUT JAYAWARSA

Faculty of Economics and Business, Warmadewa University, 80239 Denpasar, Bali, Indonesia.

*Corresponding author: kaksaputra12@gmail.com

<http://doi.org/10.46754/jssm.2025.06.002>

Submitted: 27 May 2024

Revised: 10 December 2024

Accepted: 15 December 2024

Published: 15 June 2025

Abstract: The dominance of profit-driven management has led to a selective perception hegemony, which has impacted sustainable ecotourism in Sibatana Villages. This research paper explores stakeholder perspectives regarding the hegemony of perceptions of ecotourism and sustainable accounting in Sibatana Tourism Village, in Bali, Indonesia. This research paper adopted a qualitative paradigm method with a critical approach to analysing phenomenon-based research problems using in-depth interview techniques. This study found a hegemony in the practice of selective perception with regards to ecotourism, which only seeks to make a profit without any regard for conservation. At present, ecotourism management is more focused on financial aspects than conservation goals. The constructed narrative emphasises economic gain and as such ignores environmental responsibilities. The hegemony creates a system in which monetary gain is prioritised over conservation, ignoring the ecological and social responsibilities that should be at the core of any ecotourism endeavour. Sustainability accounting criticises this condition by way of the triple bottom line principle which can be applied to ecotourism management by considering social and environmental benefits. This study aims to provide concrete recommendations to managers of ecotourism businesses that highlight the importance of integrating sustainability accounting principles and are not solely focused on financial returns. The findings of this study can influence pro-sustainability policies for the development of ecotourism initiatives at both the local and national levels.

Keywords: Sustainability accounting, managerial hegemony, profit-driven management, ecotourism management, environmental sustainability, social sustainability.

Introduction

Sustainable tourism is a travel and tourism industry concept that has the potential for long-term impact. The Indonesian Tourism and Creative Economy Ministry has developed a four-pillar strategy focused on the development of sustainable tourism. These pillars include a focus on the sustainable management of tourism businesses, a focus on the long-term socioeconomic aspects of developing a sustainable economy and a focus on cultural sustainability, which must constantly be developed and maintained, and 4th and final pillar, which concerns the environment sustainability and the environmental aspects of sustainable tourism. This form of sustainable tourism is better known as ecotourism. Countries such as

Sweden and New Zealand have successfully implemented sustainable tourism policies, with a focus on reducing carbon emissions and preserving the environment (Oleśniewicz *et al.*, 2020). The term “ecotourism” is increasingly being used by industry players. Countries that are developing a sustainable ecotourism industry includes Costa Rica, Norway, Kenya, and Brazil. These countries are aggressively promoting themselves as ecotourism (Oladeji *et al.*, 2022).

Ecotourism is an essential sector that plays an important part in the development of the tourism industry in Indonesia. Good tourism sector management will help with the development of several crucial economic sectors in Indonesia. Opening up ecotourism destinations

in Indonesia will create more job opportunities for local communities. This will also impact the residents' economic growth (Dinkoksung *et al.*, 2023). The standard of living is also expected to increase in line with the economic growth. The ecotourism sector is predicted to grow exponentially, especially considering the increasingly widespread discussions on climate change issues such as droughts, hotter air temperatures, the disruption of the hydrological cycle, and the rise of hydrometeorological disasters (Dangi & Gribb, 2021). With proper conservation, tourists can experience the best exoticism has to offer including stretches of unspoiled nature and contribute towards the maintenance and preservation of nature at the same time (Hellmeister & Richins, 2019).

One of the ecotourism destinations that uses a sustainable tourism model is the Sibetan Tourist Village in Bali, which is a very interesting destination for tourists. This village is also known as the Balinese Salar Cultivation Centre, an icon of Karangasem Regency in Bali. The concept of ecotourism in Bali, especially in Sibetan Village is dominated by rising income, better profit margins, and economic development, without paying attention to social and environmental sustainability. However, "green concerns" and "social concerns" are emerging with increasing frequency in connection with cases of environmental pollution that impact and disrupt human activity (Albrakat *et al.*, 2023).

It is difficult to believe that the ecotourism industry, which was initially expected to be the basis of people's lives has been shackled by capitalism. It is said that the businesses are capitalist in nature, which prioritises maximising the prosperity of capital owners (capitalists) (Schindler & Demaria, 2020). As a result, individuals base accounting processes on making and maximising profits as the primary focus profit only oriented capitalism has tipped the balance between human activity and the environment through excessive stimulation of economic potential, which has not contributed to increasing prosperity but has instead resulted in a decline in social conditions. Sustainability

accounting balances these conditions by adopting the triple bottom line concept (Garcia *et al.*, 2016).

The emphasis on hegemony in this problem lies in the principle of selective perception, which means that an organisation or individual is solely focused on only one goal without regard to other as important, competing, or complementary goals. Principles of sustainability accounting practise selective perception, which ignores the existence of people and the planet, and focuses solely on profit (Saputra *et al.*, 2022). In the context of ecotourism management in Sibetan Village, the application of sustainability accounting helps to reveal the hegemony of selective perception. This means that ecotourism managers can be more transparent in reporting the social and environmental impact of their activities, rather than just focusing on financial gain (Zhang *et al.*, 2021). A critical analysis of the concept of selective perception shackles Sibetan ecotourism managers and narrows their focus solely on profit, which differs from the triple bottom line concept of social, environmental, and financial accounting, which is a large part of sustainability accounting.

To date, measuring the success of the ecotourism sector is often only based on the amount of foreign exchange earned by the country within a specific period in the sector, as well as the large number of tourist visits each year, especially foreign tourists (Williams & Williams, 2020). The hegemony that occurs often ignores that policies taken from planning to operational levels have provided benefits to the society as a whole, both in social, economic, and cultural dimensions. This hegemony is stated because in Bali's social life, there has been a change in interpretation related to development that is dominated by profit alone such as the ban on the use of single-use plastic materials, which are considered unprofitable for business, even though the regulation was made by the government as an effort to preserve the environment (Saputra *et al.*, 2022). Therefore, it is common for development that emphasises community interests to be overlooked and human values to be neglected.

This fact has raised awareness among policymakers and the public about the importance of sustainable tourism development based on the capability of the local community (Kabir *et al.*, 2020). This is because current tourism development practises need to be adjusted to meet sustainable development objectives that concentrate on environmental issues, empowering local communities, and are focused on long-term development (Chrastina *et al.*, 2020; Wang *et al.*, 2021). The point is how to return ecotourism to its true sustainable principles (Wang *et al.*, 2021).

This research analyses the hegemony in Sibetan Village using the hegemony theory and sustainability accounting principles. The disclosure of hegemony is based on awareness of the phenomenon. It encourages research to be carried out to obtain the best solution for the development of ecotourism in Sibetan Village, with the hope that it will restore the meaning of ecotourism and reorient ecotourism towards the values of environmental preservation and community culture, as well as the development of local communities (community-based tourism), which include, providing excellent benefit value for the community as well as long-term benefits/orientation. The urgency of this research lies in the application of sustainability accounting, which is reflected in the lack of research results that describe sustainability accounting in the ecotourism sector (Santis *et al.*, 2016). In addition, the ecotourism sector is synonymous with the triple bottom line principle; as an umbrella concept, sustainability plays a vital role in underlying the implementation of sustainability accounting in the tourism sector.

Literature Review

Sustainable Ecotourism

Sustainable ecotourism is a type of environmentally conscious tourism that preserves nature and local communities. Sustainable ecotourism prioritises aspects of nature conservation, the empowerment of local communities' sociocultural economy, and learning and education (Hamimah *et al.*, 2022).

Sustainable ecotourism also improves the welfare of communities around the destination. To develop sustainable ecotourism, the Republic of Indonesia, Tourism Ministry has developed a plan with four key pillars or focus areas. Of these pillars, the sustainable management of tourism business, the creation of a long-term sustainable economy (socio-economic), a sustainable culture that must always be developed and maintained, and environmental aspects (environment sustainability) (Sumarmi *et al.*, 2022). Based on these four pillars, sustainable ecotourism can become a much sought after tourist draw. Not just a vacation, every tourist will pay attention to tourism protocols related to health, safety, comfort, and environmental sustainability (Xu *et al.*, 2023).

Sustainable ecotourism has five principles: Environmental conservation, cultural preservation, local community participation, economic benefits, and community group empowerment (Rivera & Gutierrez, 2019). The principles of community and conservation-based ecotourism development are (1) Principles of conservation and community participation (sustainability of ecotourism from economic, social, and environmental aspects): Ecotourism being developed is "Green and Fair", where business activities are aimed at the interests of sustainable development through providing economic alternatives and protecting land fortifications. Components that need to be considered are the balance between tourist visits and activities, minimising the use of non-environmentally friendly technology, and encouraging ecotourism conservancies by competent community organisations. (2) The principle of community participation (development of local community institutions and partnerships) and the success of ecotourism has been developed through agreements between tour operators and community organisations.

Hegemony Perception

Hegemony can be understood as a form of power or domination by a ruling class over life values in the form of culture, values, and norms

in a social group. Hegemony is more toward consensus or in other words, it is voluntary, by doing something within a predetermined framework (Gupta, 2019). The theory of hegemony was introduced by Gramsci with an operational mechanism in which two methods were used by the ruling group to exercise power in a repressive and persuasive manner (Urbinati, 2020). The violent (coercive) method carried out by the ruling group is called domination while the persuasive method is carried out in a subtle way through consensus to perpetuate the power of the ruling class without resistance. The study is relevant to the management of ecotourism initiatives that use a programme dominated by selective perception practices based solely on profit-making in Sibatana Village. It is necessary to consider both methods espoused in the hegemony theory when deciding how to emphasise the implementation of sustainability principles.

Hegemony in ecotourism management refers to the dominance or great influence that a particular party has over ecotourism development and management (Salem, 2021). This can involve various actors, including the government, private companies, non-governmental organisations, and local communities. Hegemony in ecotourism management creates major challenges for sustainability and social justice (Urbinati, 2020). It is important to create a more inclusive management system in which local voices are heard and valued. By strengthening local businesses and encouraging active participation, ecotourism can evolve into a more equitable and sustainable model (Saputra *et al.*, 2022). The relationship between hegemony and ecotourism management can be seen from several perspectives, especially in the context of power, control, and influence in the management of the local community and natural resources of the Sibatana Village.

Ecotourism in Sibatana Village often involves large investments from outside parties, which can create local communities' economic dependency. Hegemony in this context means that ecotourism management decisions and

practices are determined by the interests of investors or external stakeholders rather than local communities. This can result in the neglect of sustainable local practices and can affect how communities interact with their environment (Dangi & Gribb, 2021). To address the issue of hegemony, ecotourism management must leverage the active participation of local communities. Their voices must be heard and integrated into decision-making. An inclusive approach can help to balance power and promote social justice and environmental sustainability (Rezende *et al.*, 2019). Unbalanced hegemony in ecotourism management can lead to environmental damage, such as over-exploitation of natural resources and negative social impacts such as displacement of local communities. Therefore, it is important to apply sustainable management principles that consider ecological and social aspects simultaneously.

Sustainability Accounting

Accounting practices in capitalist systems often reflect values of profit maximisation and rational economic action. Capitalism has two main characteristics, namely: Profit maximisation and rational economic action (O'Dwyer & Unerman, 2020). Currently, accounting profits play a role in hegemonising the community managing tourist villages. The hegemony of accounting profits over business ethics is part of capitalism and has been criticised for the increasing the loss of ethical values. In order not to be dominated by capitalist thinking, sustainability accounting is the solution (Saputra *et al.*, 2023). The new accounting concept "sustainability accounting" is an alternative to various modes of capitalist accounting practices that are seen as less than ideal from a sustainability perspective.

Sustainability accounting aims to explain and discuss social, environmental, and economic accounting issues comprehensively based on the Triple Bottom Line and reporting standards (Putra *et al.*, 2024). Sustainability is a global issue in determining the conditions in which humans, nature, society, the biosphere, the world, and the earth can coexist. Accounting

must play a role in how corporate organisational life enables productive harmony, stability, and resilience to support the current generation's needs without altering the interests of future generations (Saputra *et al.*, 2024). This fundamental concept is a guideline expressed in the Sustainable Development Goals charter.

Dominant ecotourism narratives that focus on economic benefits can influence the selective perceptions of stakeholders, so, they tend to ignore the importance of sustainability accounting (Zyznarska-Dworczak, 2020). In the face of hegemony, applying sustainability accounting can be a form of resistance that challenges the dominant narrative and introduces a new way to assess the success of ecotourism, not only in economic terms but also in social and environmental aspects. Increasing awareness and understanding of sustainability can change selective perceptions, making it easier to implement sustainability accounting in ecotourism (Rivera & Gutierrez, 2019). By understanding this relationship, stakeholders can be more effective in addressing sustainability accounting challenges and creating more sustainable ecotourism.

Selective Perceptions

Selective perception is the process by which humans select, categorise, and analyse stimuli from the environment. Selective perception plays an important role in influencing managerial decisions on ecotourism and sustainability initiatives (Štětka *et al.*, 2020). This concept refers to an individual or group's tendency to filter and interpret information based on their existing experiences, beliefs, and values. Managers may be more likely to pay attention to information that supports their views on ecotourism or sustainability (Velde *et al.*, 2018). For example, if a manager believes that tourism development should prioritise economic gain, they may ignore data on any negative environmental impact. If managers believe sustainability is a top priority, they may be more open to investing in environmentally friendly practices (Wagman *et al.*, 2020).

Selective perceptions can lead to resistance to change. Managers who hold traditional views about tourism management may be reluctant to adopt new, more sustainable practices because they do not see the benefits or are comfortable with the status quo. Different perceptions of stakeholders can affect communication and collaboration. If managers do not consider the perspectives of different parties such as local communities and environmental organisations, their decisions may be less inclusive and ineffective. Decisions made based on selective perceptions can impact the image and reputation of the organisation. If managers ignore environmental or social issues, they can lead to public criticism and damage consumer trust (Ali *et al.*, 2020). Thus, organisations can become better and more responsible in managing ecotourism and sustainability initiatives.

Hegemony can manifest in several ways and this has significant consequences for sustainability goals, especially in the context of ecotourism. Hegemony can influence conservation narratives, in which local voices are often ignored (Saputra *et al.*, 2022). For example, conservation policies may prioritise the interests of tourists and investors over the needs of local communities. This can lead to dissatisfaction among local communities and reduce their participation in conservation efforts, which in turn can threaten environmental sustainability. Hegemony creates a power gap between external stakeholders and local communities. Decisions made by outsiders often do not consider the impact of these decisions on daily life (Saputra & Paranoan, 2024). This can lead to conflict and social dissatisfaction, ultimately threatening the sustainability of ecotourism projects that are expected to provide benefits to all parties. This lack of awareness can result in environmentally damaging practices that are contrary to sustainability goals.

Hegemony in perception also affects how people understand environmental issues. If the dominant narrative is about the economic benefits of ecotourism without considering environmental issues, people's environmental

awareness may decrease (Gupta, 2019). The hegemony manifested in selective perceptions can have a major impact on sustainability goals in ecotourism. Therefore, it is important to create space for local community voices and consider more inclusive and diverse perspectives in ecotourism management. This will help ensure that sustainability goals can be achieved more effectively and equitably.

Methods

This research paper adopts the Saunders Research Onion mechanism, which describes the stages involved in developing research work and was developed by Saunders *et al.* (2007). In other words, the onion layers provides a more detailed description of the stages of the research process (Eliwa *et al.*, 2021). The onion research process consists of five layers, namely research philosophy, research approach, research methodology, time perspective, and data collection techniques (Abdelhakim, 2021). Following this method, the research questions explored in this study are:

- (1) How does selective perception of profit hegemonise the management of Sibetan Village ecotourism?
- (2) What is the role of sustainability accounting in releasing this hegemony?

The first layer of the onion is the philosophy of research. By the ontological aspect of research philosophy, the idea of causality is the core of the critical approach in this research. Critical

philosophy seeks to examine power relations in society. The second layer of Saunders Research Onion is the research approach. The research approach used is inductive or qualitative. The research design used is a qualitative approach with a focus on critical analysis (Vian, 2020).

A qualitative approach allows researchers to explore in depth how selective perceptions influence decisions and practices in ecotourism management. By involving various stakeholders, this study can reveal power relations and social dynamics that influence ecotourism management, which is key to understanding hegemony. The study was carried out in Sibetan Village, which is situated in the Karangasem Regency, Bali, Indonesia. The Balinese snake fruit or *salacca zalacca* is famous in the region and is grown in the town. Mountains and farmland are among the stunning natural landscapes that encircle Sibetan Village. It is a desirable destination for ecotourism because of the fertile ground that enables the production of snake fruit and other tropical plants. Pollution and waste management are two of the more urgent environmental problems in this region that are impeding the growth of ecotourism. This study aims to comprehend how economic benefit can override environmental concerns due to the hegemony of selective perception.

The third layer of Saunders Research Onion is the research design. Critical research design focuses on choices in connecting theory and research methods in the context of a particular phenomenon. As this study uses the purposeful sampling technique (Hörisch *et al.*, 2020),

Table 1: Research participants profile

| No. | Name | Profile |
|-----|---------------|--|
| 1 | Participant 1 | Ecotourism manager |
| 2 | Participant 2 | Local communities |
| 3 | Participant 3 | Academics or researchers |
| 4 | Participant 4 | Local governments (The officials in the village government) |
| 5 | Participant 5 | Ecotourism visitors (Indigenous people in Sibetan Village) |
| 6 | Participant 6 | Ecotourism visitors |

researchers can choose participants, who possess particular knowledge or expertise related to the topic under investigation to provide a holistic perspective. This study involves several stakeholders, including ecotourism managers, local communities, local governments, tourists, and academics. Six participants make up the very modest sample size used in this study to concentrate on the depth of data. This makes it possible for researchers to interview participants in-depth and acquire a deeper understanding of their perspectives and experiences.

Following participant selection, the researcher conducted in-depth interviews with each respondent to learn more about their perspectives, background, and expectations. Understanding the subtleties of managing ecotourism and the effects of perceptual hegemony are the goals of this procedure. Research tools in the form of field notes and recordings are used to collect research data (Begum *et al.*, 2019). In the meantime, researchers can make sure that the data they collect is reliable and reusable by recording interviews (with consent from the participants). As a result, data analysis remains consistent. Reliability is further enhanced by a methodical coding procedure used while evaluating interview data. To enable other researchers to replicate the findings, researchers can classify data using precise and uniform coding standards (Saputra *et al.*, 2021).

The fourth layer of Saunders Research Onion is the time perspective. Overall, the research period is eight months (January to August 2024), the details are as follows: (1) The preparation stage takes one month (determining research objectives and formulating research questions), (2) data collection takes about three months (conducting in-depth interviews with six selected participants from various stakeholders and field observations to understand the context and dynamics of ecotourism in Sibetan Village), (3) the data analysis stage for about two months (converting interview recordings into transcripts and conducting thematic analysis to identify important patterns and themes from the data

collected), and (4) the report preparation stage for two months (compile research reports based on the analysis results and findings obtained).

The last layer is data collection techniques. The data collected from in-depth interviews and observations is processed and understood using several methodical processes in the data analysis methodologies. The stages of data analysis for this study are: (1) Reading the transcripts thoroughly to get an overview and identify key sentences. (2) Using thematic coding techniques to find important themes and patterns in the data, such as sustainability challenges and socio-ecological impact. (3) Analysing participant narratives and experiences to understand the context and meaning of their answers. (4) Creating a narrative that explains how the hegemony of perception influences ecotourism management in Sibetan Village.

Results and Discussion

Hegemony of Selective Perceptions in Ecotourism Management

The perceptions of the parties involved in developing ecotourism at a particular destination are critical points of research. Harmony between the parties' perceptions is needed to facilitate and expedite the implementation of various ecotourism activities. Differences in perception can become an obstacle to implementing ecotourism development in tourism destinations. Hegemony refers to the dominance or control exercised by one group or idea over another group, often through invisible mechanisms. In the context of ecotourism management, hegemony can be understood as the influence or power held by certain stakeholders (e.g., governments, investors, or tourism companies) on the policies, practices, and narratives that dominate natural and social resource management (Li *et al.*, 2016).

In ecotourism management, selective perception refers to the perspectives that shape how stakeholders select and interpret information. This contributes to the decisions made, often emphasising economic gains over

other social and environmental considerations. In many cases, powerful stakeholders (such as investors and developers) tend to prioritise decisions that focus on increasing profit margins. This can lead to a disregard of the social and environmental impact of ecotourism. Stakeholders often emphasise the narrative that ecotourism can generate significant economic benefits while minimising or ignoring the negative impact of ecotourism on local communities and the environment. Nature sustainability, which is the main factors in ecotourism, it needs to receive more attention from managers, this is despite the fact that the principles of ecotourism actually help to increase village income and increase the social capacity of the community while preserving the natural environment (Johnstone, 2020).

Linking the concepts of hegemony and selective perception to concrete examples in ecotourism management can clarify how certain decisions are influenced by a focus on profit (Oliinyk *et al.*, 2022). For example, an ecotourism operator might increase the entrance fee to a tourist site. This decision is often made with the assumption that increasing the fee will immediately increase revenue. The focus on financial gain can overlook the impact on accessibility for local communities and budget-conscious tourists. Another example is that an ecotourism operator may choose not to implement a policy to reduce plastic waste at a tourist site. This decision might arise from a focus on reducing operational costs. There is a possibility that investing in waste management will not provide significant immediate benefits. By not addressing the issue of plastic waste, the negative environmental impact such as pollution and habitat destruction may increase. It may also affect the image of the location as a sustainable ecotourism destination, which, in turn, could be harmful to the tourism industry in the long term. Participant 1 stated:

“We as ecotourism managers, initially understood that this natural tourist spot cannot be separated from its commitment to conservation. However,

as time goes by, we are required by the village government to be able to increase village income through ecotourism. Therefore, profit is the main factor desired from ecotourism management. We also want to contribute to the income of our village so that our community is prosperous and can contribute funds for village independence.”

Based on the data submitted by the participant, there appears to be a demand from the village government to maximise profits in managing ecotourism. This phenomenon is included in the hegemony of selective perception because profit is the most critical factor in managing ecotourism. Of course, this causes a misunderstanding of the true eco-social principle, which is sustainability-based and considers three things: Profit, people, and the planet in equal portions. This means that profit is one of the goals of ecotourism, but at the same time, it is necessary to pay attention to social and environmental factors. From a social perspective, ecotourism is a collective property of the community, so, we must care for its sustainability together. For example, the success of ecotourism needs the community’s participation in promoting and maintaining local culture as a differentiator from other ecotourism. Environmental factors are also significant for preservation. Ecotourism is a tourism business model that uses nature as an attraction to generate profits. Therefore, ecotourism’s sustainability could be threatened if it is dominated by one principle: Profit. Participant 4 stated:

“Yes, the village government demands that all parties prioritise the community’s welfare. This can be achieved in one way through the village’s ecotourism role. The main goal in managing ecotourism is welfare. Prosperity is achieved when the needs of the village community can be met, the village facilities are complete, and the village becomes independent. This can be achieved if the

village government can make money from the business units it develops. The main goal of business is profit. Even though the government is in the public sector category, for equity and community welfare, we must consider our business units such as the Village-Owned Enterprise, which oversees Sibatana ecotourism.”

This conversation indicates that the village government improperly perceives using profit as a measure of government success. This kind of perception is called selective perception, which only believes in one principle and does not consider other principles. If there is only one principle believed to maximise profits for the welfare of society, this is called selective perception hegemony. Prioritising profit over sustainability in ecotourism management can have significant negative consequences for both local communities and ecosystems (Dinkoksung *et al.*, 2023).

Poor waste management, especially plastic waste can pollute the soil and water. This not only damages the environment but affects the health of local communities that depend on those natural resources. With a focus on short-term profits, investments in training and service quality development can be neglected. This can diminish the tourist experience and decrease the number of visitors. When tourists begin to realise that ecotourism practices are unsustainable, they may choose not to visit the site, which can be harmful to the local tourism industry. As has been the case in other areas, rapid tourism development in the Komodo Islands, including infrastructure development without considering its environmental impact has caused problems.

Despite economic benefits, environmental degradation and conflicts with local communities have increased. The Komodo population has declined, and the marine ecosystem around the island has been damaged. If this practice continues, there is potential for losses to the tourism industry. The long-term sustainability of the ecosystem will be very significant. The

same is true for Yellowstone National Park in the United States (Hellmeister & Richins, 2019; Chen *et al.*, 2022). Although Yellowstone is an example of successful ecotourism, there are concerns that the management focuses on profit, such as increasing visitor capacity and developing facilities. If the pressure on ecosystems continues to increase, the impact on the flora and fauna as well as the quality of the visitor experience may decline, ultimately reducing the attractiveness of the national park.

Prioritising profit margins in ecotourism can pose a significant threat to local culture and traditions (Sumarmi *et al.*, 2022). When communities are no longer involved in preserving their culture and are more focused on profiting from tourism, they may feel alienated from their identity. This can lead to an identity crisis and a sense of loss among the youth. For example, local communities may feel that their culture is seen only as a tourist attraction rather than as an integral part of their daily lives. In principle, managing ecotourism with an understanding of profit maximisation is not a problem if social and environmental principles are addressed. These three sustainability principles must work together. Selective perception of profit will only lead society to false prosperity, meaning that money is not a measure of society's welfare (Choi *et al.*, 2021).

However, social sustainability must be considered to realise true prosperity such as cultural preservation, promoting local products, synergy with local communities regarding business sustainability, and other matters involving the community. Apart from that, the conservation of the natural environment needs to receive more attention because ecotourism is “selling” products from nature. Therefore, if nature is no longer sustainable and visitors do not find comfort in travelling, then, the destination will gradually be abandoned; even if natural preservation is left undone, the negative impact on the environment will threaten the welfare of society. Therefore, the hegemony of selective perception on profit maximisation needs to be corrected by simultaneously incorporating

social and environmental sustainability actions. Participant 6 said the following:

“As an ecotourism visitor, I enjoy nature. In terms of views, comfort, security, and local cultural products. But now, in this place, I feel something has changed. I have come here several times. Now I see that the existing snake fruit trees are no longer producing as much fruit as they used to; the fruit is small and needs to look better. The layout of the plantation also requires more maintenance. What is most different is that cleanliness is lacking attention and plastic waste is still visible, even though there are already rules not to make use of single-use plastic. Everyone, whether visitors or residents should be prohibited from using single-use plastic materials to maintain environmental sustainability.”

This statement from visitors means that ecotourism needs to be carefully managed. Potential or negative impact that threatens ecotourism includes damage and threats to environmental conservation, loss of vegetation, erosion, pollution, waste, crime, traffic jams, loss of local culture, and increased economic costs. If an ecotourism business does not consider sustainability principles, it can cause environmental damage (Hosseini *et al.*, 2021). Environmental issues have always been a significant issue in the field of tourism. Ecotourism must have products and services that include education, involve the active participation of residents, and ensure their welfare. According to Saputra *et al.* (2023), human resources are essential to run and control ecotourism through competence, knowledge, and skills to achieve management standards and tourist service satisfaction. Ecotourism is expected to increase empowerment, dignity, and social capacity in environmental and cultural conservation efforts (Asadpourian *et al.*, 2020).

Residents can interpret and transfer knowledge about the environment and culture to

tourists. Community participation in ecotourism development is essential. They show advantages in exploration, experience, consumption patterns, and mobility. Their understanding of tourist attractions incentivises efforts to promote ecotourism and education about environmental and cultural conservation. Participant 5 stated:

“Every year with regards to ecotourism; there is an increase in entrance fees. This may be a problem with management or demand from the village. It is not a problem for village residents, but it will be a problem for visitors. In addition, the management does not include any visible social or environmental preservation activities that the village government instructs. My assessment points to the village government’s orientation toward continuously increasing profits without being accompanied by social activities or environmental sustainability. Plastic waste is not managed well and society needs more participation because there is no socialisation. Sometimes, routine accountability needs to be carried out. We, the village community, feel that there needs to be a balance between profit, improving social relations, and preserving the environment.”

Based on the informant’s statement, it can be seen that the community’s expectations regarding ecotourism management are a balance between profit and social and environmental issues. This means that profit is essential, but social conditions and environmental preservation must be balanced. The priority of ecotourism managers is the selective perception of profits and this does not lead to business sustainability (Lu *et al.*, 2019; Bahuguna *et al.*, 2023). The community also displays positive interactions to support the development of ecotourism services. The community supports environmental conservation efforts and dares to take the “responsibility” to convey comprehensive environmental conservation messages. They have the opportunity and potential to explore

environmental and cultural services in an ecotourism destination. Community interaction builds synergy during tourist visits and can help build togetherness, learning, and interpreting ecotourism. Finally, ecotourism must respond to the role of social communities in management to develop and be sustainable. Not only focused on maximising profits.

Many participants, including ecotourism managers and community members, indicated that current management practices prioritise financial gains. They agreed that the hegemony of this selective perception ignores social and environmental responsibilities. Most participants agreed that existing policies and practices tend to sideline environmental sustainability. There is an awareness that economic gain often takes priority over conservation.

Sustainability Accounting as an Important Axis in Managing Sustainable Ecotourism

Based on the Passenger Exit Survey conducted by the Ministry of Tourism in 2023, the number of foreign tourists visiting Indonesia for nature tourism was 35%, cultural tourism was 60%, and artificial tourism was 5% (<https://kemenparekraf.go.id/statistik-wisatawan-m mancanegara>). This illustrates a preference for natural and cultural tourism. The number of foreign tourists tends to increase each year. This can reduce unemployment and increase gross domestic product, foreign exchange, and local revenue. Ecotourism destinations have limited visitor capacity; apart from that, the influx of foreign tourists has an impact on local culture, it needs to be anticipated with strategic steps so that foreign tourists remain comfortable when travelling, but the environment and cultural richness, which are the main assets of Indonesian tourism are maintained.

A strategic step in protecting ecotourism from social and environmental problems is the implementation of a sustainability-based internal control system. This internal control system is the application of a sustainability accounting mechanism to break the hegemony of selective perception, which only considers

profit in ecotourism management. Sustainability accounting considers profits, people, and the planet, which is integrated with the triple bottom line concept (Zyznarska-Dworczak, 2020). Ecotourism as a tool for sustainable development is also a form of accounting information in behavioural accounting because in a behavioural context, good ecotourism can help business entities or organisations (in this case, tourist destinations) measure and report social and environmental impact transparently and ensure that tourism operations are in line with sustainability principles. The Sibatana village government provided information regarding the application of sustainable accounting principles in ecotourism management delivered by Participant 4:

“We at the village government are very open to these sustainability principles. We urge ecotourism managers to innovate with the principle of novelty that remains true to the original goal: The community’s welfare. We have implemented the sustainability principle, but we admit that it is not completely appropriate because it relates to the behavioural context. Yes! We must apply the concept of sustainability to the ecotourism management control system. That’s important for us.”

Based on research data in the form of valid information from informants in the field, the village government is aware of the need for sustainability principles to be integrated into ecotourism management. An internal control system based on sustainability accounting helps protect ecotourism so that it continues and is free from social and environmental threats (Abdou *et al.*, 2020). The hegemonic pattern of selective perception can be transformed into activities that show a pattern of sustainability, be it financial, social, or environmental sustainability (Saputra *et al.*, 2022).

These sustainability accounting practices can influence business entity’s financial and operational decisions. Ecotourism as a

behavioural issue is seen from the perspective of reporting and resource management in the context of businesses and organisations involved in the ecotourism industry (Wondirad *et al.*, 2020). Measuring the social and environmental impact of ecotourism operations, including tracking and reporting the positive and negative impact on local communities and the environment, as well as finding ways to minimise the negative impact. Management of ecotourism resources based on sustainability also requires the involvement of various parties such as Human Resources to accelerate development because synergies between parties can lead communities to achieve the goal of developing ecotourism potential. The parties generally consist of three parties: The government, society, and third parties (agencies/private sector and tourists). These three parties collaborate to determine a sustainability agenda that includes economic, social, and environmental issues. Participant 2 said the following:

“We are very unfamiliar with sustainability accounting. However, many people have heard of and understood this concept. Based on the literature we use as reference; these sustainability accounting principles must be considered for implementation in managing ecotourism. We realise that the internal control of ecotourism management in this location cannot protect social and environmental conditions and threats. We need the role of stakeholders here so that ecotourism is managed with harmonisation between the government, which is fair in its rights, powers, duties, and legal obligations. At the same time, non-government actors play a role in preserving heritage resources. This hope is reflected in the implementation of sustainability accounting.”

To meet community expectations, managing Sibatana ecotourism requires more robust internal controls to protect against social and environmental problems. Sustainability

accounting is the answer to the hegemony that has existed thus far. Village governments and ecotourism managers only consider profit when managing ecotourism, so, they are not sensitive to social and environmental threats that are increasingly visible today (Saputra *et al.*, 2021). The facts presented by the participants show that the government and minimal intervention from local communities still dominate the harmonisation between the parties involved in ecotourism development.

In tourism development, harmonisation between stakeholders is essential in shaping ecotourism, whether it be from the government, the community, or tourists. Thus, sustainability accounting is a mechanism for an internal control system that can prevent the management of Sibatana ecotourism from government hegemony, which is only oriented toward profit maximisation as well as returning the principles of ecotourism to its original essence, namely that it is a form of environmentally friendly tourism by prioritising aspects of nature conservation, sociocultural empowerment, the economy of local communities, as well as aspects of learning and education for local communities, not as if it were to maximise profits without paying attention to social and environmental instruments (Atmadja *et al.*, 2021; Laksmi *et al.*, 2024). Information regarding sustainability accounting in ecotourism management was also conveyed by Participant 3, who said:

“As a tourist, I see that ecotourism must be managed promptly. It would help if you also considered non-financial factors. At first, I thought that the principles of sustainability accounting only considered financial factors, but they also considered other factors, namely, social and environmental. It is essential to manage ecotourism that is oriented toward preserving society’s natural and social environment. I hope that ecotourism in all locations in Bali will consider implementing sustainability accounting principles as a commitment to protect ecotourism

businesses from non-financial threats. If everyone has implemented this, then, I am sure that ecotourism in Bali will continue to develop and find its spirit as a business unit managed by the village government through a village-owned enterprise.”

The informant stated that it was necessary to improve the ecotourism management system to avoid overlooking the target. Sustainability accounting principles are the foundation of protecting ecotourism businesses from social and environmental threats. The principle of sustainability also eliminates hegemony related to selective perception, which only thinks about profit without paying attention to social and environmental conditions. Ecotourism will return to its glory days as a natural business created by caring for the environment to improve the welfare of society, aligning with sustainable development (Rasoolimanesh *et al.*, 2020).

Sustainability accounting's criticism of the hegemony of selective perception in profit maximisation in Sibetan ecotourism management lies in emphasising how behaviour between parties can produce accounting information and good management design related to sustainable ecotourism (Xu *et al.*, 2023). Through the interview mechanism, this study found that in addition to being supported by natural resources that are indeed interesting to develop from the start, Sibetan ecotourism is also supported by community investment, which can be seen from the active community activities in environmental conservation and social community activities. Harmonisation of the three parties will only be found if there is harmonisation in behaviour between parties, which ultimately influences the accounting information obtained in the formation of sustainable ecotourism concept designs, and this can be realised through the implementation of sustainability accounting.

This harmony of sustainability accounting can be formed by the involvement between the community and ecotourism managers as

the actors closest to and most familiar with the conditions of Sibetan ecotourism. The Sibetan Village Government is the party in charge of policy enforcement and tourists are the primary economic source of ecotourism destinations. These three parties can have a unified perception through the principles of sustainability accounting, which are based on profit, people, and the planet. The harmonisation of the three parties followed by the integration of the triple bottom line gives birth to sustainable empowerment of the tourism sector, especially ecotourism, which can elevate the quality of life for the people, the local, and national economy. How to maintain sustainability while remaining in harmony between humans, the environment, and the owners of the universe becomes a concept of harmonisation in sustainable tourism management (Ozanne *et al.*, 2016).

Sustainability accounting combines elements of natural and human resources to form a strong tourist attraction ecosystem that supports sustainable ecotourism in Sibetan Village. Sustainability accounting interprets harmonisation as intended to maintain harmonious relations among the three parties (Ahmad *et al.*, 2018; Fernández Salazar *et al.*, 2024). Based on the results of interviews, this study shows that the strength of the community and ecotourism managers, who are under the village government act as the primary human capital to make Sibetan village ecotourism sustainable; in other words, the community and ecotourism business managers become intangible assets and play an essential role as a principal actor in three parties in ecotourism management (Hamimah *et al.*, 2022). The position of the community and managers as intangible assets fulfils majority of the requirements for determining intangible assets, namely, goodwill, reputation, knowledge, and skills of local communities to form good ecotourism.

Forming ecotourism with the hope of harmonious sustainability requires awareness to build, improve, or maintain ecotourism based on cooperation and readiness for

transformation. The transformation in question juxtaposes sustainability accounting principles with three parties, how the three parties share knowledge and find solutions without looking at someone's background or viewing profits and social and environmental issues as separate things because all triple-bottom-line principles are equally important (Broadstock *et al.*, 2021). The concept of sustainability can be expressed in triple-bottom-line sustainability development programmes in the context of sustainable ecotourism with an environmentally based management control system, namely, sustainability accounting.

Some participants, particularly from academia and society, demonstrated a deeper understanding of the importance of sustainability accounting and its impact on ecotourism practices (Johnstone, 2020; Gil-Marín *et al.*, 2022). In contrast, ecotourism managers may be more focused on short-term outcomes. There were differences in how participants perceived the implementation of sustainability accounting. Some respondents viewed it as a tool to measure social and environmental performance, while others viewed it as an unnecessary administrative burden.

Ecotourism managers may view sustainability accounting as a way to attract more tourists, whereas local communities may be more focused on the long-term social and environmental impact of the practice. Sustainability accounting integrates three dimensions: Social, environmental, and economic (Solovida & Latan, 2017; Ascani *et al.*, 2021). The similar perceptions among participants suggests that there is a need to focus on all three aspects in a balanced manner, not just the economic benefits. A goal of sustainability accounting is to empower communities and increase their participation in decision-making. The different perceptions of community participation suggest that steps must be taken to ensure inclusivity in ecotourism practices.

Conclusions

This study underscores the importance of the harmonisation between the four key stakeholders: Society, government, tourism, and visitors with regards to ecotourism sustainability initiatives. This harmonisation is key to achieving sustainable ecotourism, which aims to use natural and cultural resources responsibly and equitably. Society must be involved in planning and managing ecotourism, by including representatives in the ecotourism planning team. Governments must establish regulations that support sustainability and protect the interests of local communities.

Policies should be designed to ensure that the benefits of ecotourism are distributed fairly. Visitors and tourists should be educated about the importance of preserving the environment and local culture. This awareness can motivate people to participate in sustainable ecotourism. Harmonisation of sustainable ecotourism that focuses on the sustainability of the tourism business involves the integration of sustainability principles into every aspect of ecotourism management. Encourage financially profitable business practices without sacrificing social and environmental aspects. This can include developing business models that consider long-term benefits. This collaborative approach will help preserve natural and cultural resources, ensuring that ecotourism can be enjoyed by future generations.

Integrating the triple bottom line concept into sustainability accounting provides a comprehensive approach to evaluating corporate performance. By considering economic, social, and environmental factors simultaneously, companies can achieve greater sustainability and have a broad positive impact on society and the environment. Recognition that community investment as an intangible asset is a key driver of sustainable ecotourism is crucial. Local involvement in tourism management not only supports the success of ecotourism projects but also contributes to improving community

welfare, preserving culture, and protecting the environment. By prioritising community investment, ecotourism can become more sustainable and beneficial to all stakeholders.

The practical contribution of this research is that it provides insights for ecotourism managers, governments, and other stakeholders to develop better strategies for sustainable ecotourism management. By understanding the elements of hegemony, governments can avoid damaging practices and prioritise sustainability. The theoretical contribution of this research also enriches the literature on sustainability accounting and ecotourism by exploring the relationship between perception and sustainability practices. This opens up space for further research in a broader context. The research revealed that ecotourism management in Sibetan Village is often dominated by an economic profit orientation, ignoring social and environmental aspects. This creates a system in which decisions are influenced by financial interests than ecological responsibility.

Acknowledging limitations in the study, particularly related to subjectivity in interpreting interview data, is an important step that increases the transparency and integrity of the study. By implementing a thematic method, researchers can reduce bias and ensure that the results of the study are more valid and reliable. Acknowledging the limitations also paves the way for further research that can deepen our understanding of the complex issues in ecotourism. The limitations of this study include the subjectivity of the researcher.

This study is highly dependent on the researcher's interpretation of the implied meaning in the interview, so, the tendency for bias still exists. The recommendations given by this research is that it would be good to accompany it with the implementation of sustainability accounting in the concept of the cultural tourism business so that the development of sustainable cultural tourism can be preserved. This study provides policy recommendations based on the findings that applying sustainability accounting can help shift

the paradigm of ecotourism management toward more sustainable and inclusive practices. This includes the need for supportive regulations and educational programmes for all stakeholders.

Acknowledgements

The author would like to sincerely thank the Editorial Board and reviewers of the journal for reviewing and providing comments on the article's content.

Conflict of Interest Statement

The authors declare that they have no conflict of interest.

References

- Abdelhakim, A. S. (2021). Adopted research designs by tourism and hospitality postgraduates in the light of research onion. *International Journal of Tourism and Hospitality Management*, 4(2), 98-124.
- Abdou, A. H., Hassan, T. H., & Moustafa, M. (2020). A description of green hotel practices and their role in achieving sustainable development. *Sustainability*, 12, 1-20. <https://doi.org/doi:10.3390/su12229624>
- Ahmad, Z., Ibrahim, H., & Tuyon, J. (2018). Governance of behavioural biases in asset management industry: Insights from fund managers in Malaysia. *Asian Academy of Management Journal of Accounting and Finance*, 14(2), 65-102. <https://doi.org/10.21315/aamjaf2018.14.2.4>
- Albrakat, N. S. A., Al-Hawary, S. I. S., & Muflih, S. M. (2023). The effect of the green supply chain on the export performance of the Jordanian pharmaceutical industry. *Uncertain Supply Chain Management*, 11(2), 613-624. <https://doi.org/10.5267/j.uscm.2023.2.003>
- Ali, M. P., Kabir, M. M. M., Haque, S. S., Qin, X., Nasrin, S., Landis, D., Holmquist, B., & Ahmed, N. (2020). Farmer's behaviour

- in pesticide use: Insights study from smallholder and intensive agricultural farms in Bangladesh. *Science of the Total Environment*, 747, Article 141160. <https://doi.org/10.1016/j.scitotenv.2020.141160>
- Asadpourian, Z., Rahimian, M., & Gholamrezai, S. (2020). SWOT-AHP-TOWS analysis for sustainable ecotourism development in the best area in Lorestan Province, Iran. *Social Indicators Research*, 152, 289-315.
- Ascani, I., Ciccola, R., & Chiucchi, M. S. (2021). A structured literature review about the role of management accountants in sustainability accounting and reporting. *Sustainability (Switzerland)*, 13(4), 1-25. <https://doi.org/10.3390/su13042357>
- Atmadja, A. T., Adi, K., Saputra, K., Manurung, D. T. H., & Wulandari, R. (2021). Factors that influence financial management: A case study in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(6), 1203-1211. <https://doi.org/10.13106/jafeb.2021.vol8.no6.1203>
- Bahuguna, P. C., Srivastava, R., & Tiwari, S. (2023). Two-decade journey of green human resource management research: A bibliometric analysis. *Benchmarking*, 30(2), 585-602. <https://doi.org/10.1108/BIJ-10-2021-0619>
- Begum, H., Alam, A. S. A. F., Mia, M. A., Bhuiyan, F., & Ghani, A. B. A. (2019). Development of Islamic microfinance: A sustainable poverty reduction approach. *Journal of Economic and Administrative Sciences*, 35(3), 143-157. <https://doi.org/10.1108/jeas-01-2018-0007>
- Broadstock, D. C., Chan, K., Cheng, L. T. W., & Wang, X. (2021). The role of ESG performance during times of financial crisis: Evidence from COVID-19 in China. *Finance Research Letters*, 38(June 2020), Article 101716. <https://doi.org/10.1016/j.frl.2020.101716>
- Chen, C. Da, Su, C. H. (Joan), & Chen, M. H. (2022). Are ESG-committed hotels financially resilient to the COVID-19 pandemic? An autoregressive jump intensity trend model. *Tourism Management*, 93(March), Article 104581. <https://doi.org/10.1016/j.tourman.2022.104581>
- Choi, Y. E., Oh, C.-O., & Chon, J. (2021). Applying the resilience principles for sustainable ecotourism development: A case study of the Nakdong Estuary, South Korea. *Tourism Management*, 83, Article 104237.
- Chrastina, P., Hronček, P., Gregorová, B., & Žoncová, M. (2020). Land-use changes of historical rural landscape—Heritage, protection, and sustainable ecotourism: A case study of Slovak Exclave Čív (Piliscsév) in Komárom-Esztergom County (Hungary). *Sustainability*, 12(15), Article 6048.
- Dangi, T. B., & Gribb, W. J. (2021). Sustainable ecotourism management and visitor experiences: Managing conflicting perspectives in Rocky Mountain National Park, USA. In *Stakeholders Management and Ecotourism* (pp. 136-156). Routledge.
- Dinkoksung, S., Pitakaso, R., Khonjun, S., Srichok, T., & Nanthasamroeng, N. (2023). Modelling the medical and wellness tourism supply chain for enhanced profitability: An open innovation approach. *Journal of Open Innovation: Technology, Market, and Complexity*, 9(3), Article 100137. <https://doi.org/10.1016/j.joitmc.2023.100137>
- Eliwa, Y., Aboud, A., & Saleh, A. (2021). ESG practices and the cost of debt: Evidence from EU countries. *Critical Perspectives on Accounting*, 79, Article 102097. <https://doi.org/10.1016/j.cpa.2019.102097>
- Fernández Salazar, J. K., León, P. M. S., Reyes Reyes, C. A., Chuquitucto Cotrina, L. K., Arbulú Ballesteros, M. A., Ángeles Guzmán Valle, M. D. los, Arévalo Altamirano, J. G., & Zevallos Aquino, R. L. (2024). The integration of environmental costs into financial statements: A literature review. *Journal of Educational and Social*

- Research*, 14(5), Article 458. <https://doi.org/10.36941/jesr-2024-0151>
- Garcia, S., Cintra, Y., Torres, R. de C. S. R., & Lima, F. G. (2016). Corporate sustainability management: A proposed multi-criteria model to support balanced decision-making. *Journal of Cleaner Production*, 136, 181-196. <https://doi.org/10.1016/j.jclepro.2016.01.110>
- Gil-Marín, M., Vega-Muñoz, A., Contreras-Barraza, N., Salazar-Sepúlveda, G., Vera-Ruiz, S., & Losada, A. V. (2022). Sustainability accounting studies: A metasynthesis. *Sustainability (Switzerland)*, 14(15), 1-15. <https://doi.org/10.3390/su14159533>
- Gupta, S. (2019). Gramscian hegemony in Greene's the power and the glory. *International Journal of Trend in Scientific Research and Development (IJTSRD)*, 3(4), 1369-1373.
- Hamimah, T., Nurul Huda, N., Uni Kamlun, K., Rosmalina, A. R., & Jennifer, C. K. L. (2022). Sustainability assessment of mangrove forest as a tourist destination: A case study using GSTC Criteria in Kota Belud, Sabah, Malaysia. *IOP Conference Series: Earth and Environmental Science*, 1053(1), Article 012028. <https://doi.org/10.1088/1755-1315/1053/1/012028>
- Hellmeister, A., & Richins, H. (2019). Green to gold: Beneficial impacts of sustainability certification and practice on tour enterprise performance. *Sustainability (Switzerland)*, 11(3), 1-17. <https://doi.org/10.3390/su11030709>
- Hörisch, J., Schaltegger, S., & Freeman, R. E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275, Article 124097. <https://doi.org/10.1016/j.jclepro.2020.124097>
- Hosseini, S. M., Paydar, M. M., & Triki, C. (2021). Implementing sustainable ecotourism in Lafour region, Iran: Applying a clustering method based on SWOT analysis. *Journal of Cleaner Production*, 329, Article 129716.
- Johnstone, L. (2020). A systematic analysis of environmental management systems in SMEs: Possible research directions from a management accounting and control stance. *Journal of Cleaner Production*, 244, Article 118802. <https://doi.org/10.1016/j.jclepro.2019.118802>
- Kabir, E., Kaur, R., Lee, J., Kim, K. H., & Kwon, E. E. (2020). Prospects of biopolymer technology as an alternative option for non-degradable plastics and sustainable management of plastic wastes. *Journal of Cleaner Production*, 258, Article 120536. <https://doi.org/10.1016/j.jclepro.2020.120536>
- Laksmi, P. A. S., Selamat, I. K., Mangku, I. G. P., Saputra, K. A. K., Rashid, W. E. W., & Saihani, S. B. (2024). Management strategy planning and implementation of advanced technology in increasing agricultural productivity. *Russian Journal of Agricultural and Socio-Economic Sciences*, 9(153), 97-106.
- Li, S., Jayaraman, V., Paulraj, A., & Shang, K. C. (2016). Proactive environmental strategies and performance: Role of green supply chain processes and green product design in the Chinese high-tech industry. *International Journal of Production Research*, 54(7), 2136-2151. <https://doi.org/10.1080/00207543.2015.1111532>
- Lu, J., Ren, L., Qiao, J., Yao, S., Strielkowski, W., & Streimikis, J. (2019). Corporate social responsibility and corruption: Implications for the sustainable energy sector. *Sustainability (Switzerland)*, 11(15), Article 4128. <https://doi.org/10.3390/su11154128>
- O'Dwyer, B., & Unerman, J. (2020). Shifting the focus of sustainability accounting from impacts to risks and dependencies: Researching the transformative potential of TCFD reporting. *Accounting, Auditing and*

- Accountability Journal*, 33(5), 1113-1141. <https://doi.org/10.1108/AAAJ-02-2020-4445>
- Oladeji, S. O., Awolala, D. O., & Alabi, O. I. (2022). Evaluation of sustainable ecotourism practices in Oke-Idanre Hills, Ondo-State, Nigeria. *Environment, Development and Sustainability*, 24(2), 2656-2684.
- Oleśniewicz, P., Pytel, S., Markiewicz-Patkowska, J., Szromek, A. R., & Jandová, S. (2020). A model of the sustainable management of the natural environment in national parks-a case study of national parks in Poland. *Sustainability (Switzerland)*, 12(7), Article 2704. <https://doi.org/10.3390/su12072704>
- Oliinyk, O., Krasovskyi, S., Vasylenko, O., Prykhod'ko, K., Pliuta, O., & Tonkykh, O. (2022). Digitalisation of business processes in the hospitality industry. *Economic Affairs (New Delhi)*, 67(4), 725-733. <https://doi.org/10.46852/0424-2513.4s.2022.6>
- Ozanne, L., Phipps, M., Weaver, T., Carrington, M., Luchs, M., Gupta, S., Santos, N., Scott, K., & Williams, J. (2016). Managing the tensions at the intersection of the triple bottom line: A paradox theory approach to sustainability management. *Journal of Public Policy & Marketing*, 35(2), 1-37. <https://doi.org/10.1509/jppm.15.143>
- Putra, I. B. U., Saputra, K. A. K., Udayana, I. B. N., Amerta, I. M. S., Prawita, D., & Cahyani, P. D. (2024). The effect of sustainability trilogy leadership on green performance : The mediation role of organisational support and dynamic exploration capability in the perspective of local wisdom. *Journal of Sustainability Science and Management*, 19(7), 39-56. <https://doi.org/http://doi.org/10.46754/jssm.2024.07.003>
- Rasoolimanesh, S. M., Ramakrishna, S., Hall, C. M., Esfandiari, K., & Seyfi, S. (2020). A systematic scoping review of sustainable tourism indicators in relation to the sustainable development goals. *Journal of Sustainable Tourism*, 31(7), 1-21. <https://doi.org/10.1080/09669582.2020.1775621>
- Rezende, L. de A., Bansi, A. C., Alves, M. F. R., & Galina, S. V. R. (2019). Take your time: Examining when green innovation affects financial performance in multinationals. *Journal of Cleaner Production*, 233, 993-1003. <https://doi.org/10.1016/j.jclepro.2019.06.135>
- Rivera, J. P. R., & Gutierrez, E. L. M. (2019). A framework toward sustainable ecotourism value chain in the Philippines. *Journal of Quality Assurance in Hospitality & Tourism*, 20(2), 123-142.
- Salem, S. (2021). Gramsci in the postcolony: Hegemony and anticolonialism in Nasserist Egypt. *Theory, Culture & Society*, 38(1), 79-99.
- Santis, P., Albuquerque, A., & Lizarelli, F. (2016). Do sustainable companies have better financial performance? A study on Brazilian public companies. *Journal of Cleaner Production*, 133, 735-745. <https://doi.org/10.1016/j.jclepro.2016.05.180>
- Saputra, K. A. K., Jayawarsa, A. A. K., & Priandani, N. M. I. (2022). Antonio Gramsci Hegemonical theory critical study: Accounting fraud of Hindu - Bali. *International Journal of Business*, 27(2), 1-11. [https://doi.org/10.55802/ijb.027\(2\).001](https://doi.org/10.55802/ijb.027(2).001)
- Saputra, K. A. K., Laksmi, P. A. S., Smark, C., & Bareto, C. A. (2024). The influence of accounting digitalisation transformation and sustainable management on ESG performance to achieve environmental sustainability. *Journal of Sustainability Science and Management*, 19(7), 120-135. <https://doi.org/http://doi.org/10.46754/jssm.2024.07.007>
- Saputra, K. A. K., Manurung, D. T. H., Rachmawati, L., Siskawati, E., & Genta, F. K. (2021). Combining the concept of green accounting with the regulation of prohibition of disposable plastic use.

- International Journal of Energy Economics and Policy*, 11(4), 84-90. <https://doi.org/10.32479/ijeeep.10087>
- Saputra, K. A. K., & Paranoan, S. (2024). Do cyber security, digitalisation and data visualisation affect the quality of internal environmental audits? *Australasian Accounting, Business and Finance Journal*, 18(2), 158-174. <https://doi.org/10.14453/aabfj.v18i2.10>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2021). Financial management information system, human resource competency and financial statement accountability: A case study in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(5), 277-285. <https://doi.org/10.13106/jafeb.2021.vol8.no5.0277>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2023). Mediation role of environmental management accounting on the effect of green competitive advantage on sustainable performance. *Journal of Sustainability Science and Management*, 18(2), 103-115. <https://doi.org/10.46754/jssm.2023.02.008>
- Saunders, M., Lewis, P., & Thornhill, A. (2007). *Research methods for business students*. In Pearson.
- Schindler, S., & Demaria, F. (2020). "Garbage is Gold": Waste-based commodity frontiers, modes of valorisation and ecological distribution conflicts. *Capitalism, Nature, Socialism*, 31(4), 52-59. <https://doi.org/10.1080/10455752.2019.1694553>
- Solovida, G. T., & Latan, H. (2017). Linking environmental strategy to environmental performance management accounting. *Sustainability Accounting, Management and Policy Journal*, 8(5), 595-619. <https://doi.org/10.1108/SAMPJ-08-2016-0046>
- Štětka, V., Mihelj, S., & Tóth, F. (2020). The impact of news consumption on anti-immigration attitudes and populist party support in a changing media ecology. *Political Communication*, 38(5), 1-22. <https://doi.org/10.1080/10584609.2020.1820647>
- Sumarmi, Bachri, S., Purwanto, Sholiha, A. W., Zubaidah, S., & Shrestha, R. P. (2022). Assessing Bedul Mangrove ecotourism using green and fair strategy empowerment to fulfill SDGs 2030 agenda for tourism. *Environmental Research, Engineering and Management*, 78(2), 73-87. <https://doi.org/10.5755/j01.irem.78.2.31006>
- Urbinati, N. (2020). The Souths of Antonio Gramsci and the concept of hegemony. In Schneider, J. (Ed.), *Italy's 'Southern Question'* (pp. 135-156). Routledge.
- Velde, F. Vande, Charlier, J., & Claerebout, E. (2018). Farmer behaviour and gastrointestinal nematodes in ruminant livestock-uptake of sustainable control approaches. *Frontiers in Veterinary Science*, 5(OCT), Article 255. <https://doi.org/10.3389/fvets.2018.00255>
- Vian, T. (2020). Anti-corruption, transparency and accountability in health: Concepts, frameworks, and approaches. *Global Health Action*, 13(sup. 1), Article 1694744. <https://doi.org/10.1080/16549716.2019.1694744>
- Wagman, J. B., Hartling, S., & Mason, J. J. (2020). Selective perception in probing by foot: Perceiving the length of a probe and the distance of a probed surface. *Acta Psychologica*, 209, Article 103137.
- Wang, W., Feng, L., Zheng, T., & Liu, Y. (2021). The sustainability of ecotourism stakeholders in ecologically fragile areas: Implications for cleaner production. *Journal of Cleaner Production*, 279, Article 123606.
- Williams, A. (2020). Gramscian hegemony. In *Political hegemony and social complexity: Mechanisms of power after gramsci* (pp. 87-112). Palgrave Macmillan Cham.

- Wondirad, A., Tolkach, D., & King, B. (2020). Stakeholder collaboration as a major factor for sustainable ecotourism development in developing countries. *Tourism Management*, 78, Article 104024.
- Xu, L., Ao, C., Liu, B., & Cai, Z. (2023). Ecotourism and sustainable development: A scientometric review of global research trends. *Environment, Development and Sustainability*, 25(4), 2977-3003.
- Zhang, M., Zeng, W., Tse, Y. K., Wang, Y., & Smart, P. (2021). Examining the antecedents and consequences of green product innovation. *Industrial Marketing Management*, 93, 413-427. <https://doi.org/10.1016/j.indmarman.2020.03.028>
- Zyznarska-Dworczak, B. (2020). Sustainability accounting—A cognitive and conceptual approach. *Sustainability (Switzerland)*, 12(23), 1-24. <https://doi.org/10.3390/su12239936>