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Environmental Cost Disclosure for Promoting Green Economy Implementation in Situ Ciburuy Tourism

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A B S T R A C T

This study examines environmental costs in the Situ Ciburuy tourist area, West Bandung, as part of efforts to promote the adoption of the green economy concept. Using a qualitative descriptive approach with a field study method, the researcher serves as the primary instrument for data collection. Triangulation techniques are employed to integrate multiple data sources, ensuring a more comprehensive analysis. The study gathers both primary and secondary data, with key informants including tourism managers at Situ Ciburuy and members of the local community. Findings reveal that environmental costs at Situ Ciburuy are recorded alongside other expense components in profit and loss financial statements. These costs mainly arise from waste management activities, such as garbage disposal and aquatic ecosystem conservation, and are documented in operational reports. The disclosure of environmental costs provides insight into expenditures on eco-friendly initiatives that tourism managers must undertake. Transparent reporting of these expenses enhances awareness of the importance of investing in sustainable practices aligned with green economy principles. This research aims to support the development of sustainable tourism at Situ Ciburuy and serve as a reference for other tourism managers seeking to implement the green economy concept more effectively.

Keywords: *Environmental Costs, Green Economy, Financial Reporting, Sustainable Tourism, Waste Management, Disclosure, Field Study*
JEL Classification Code: *M41, Q56, Q01*

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INTRODUCTION

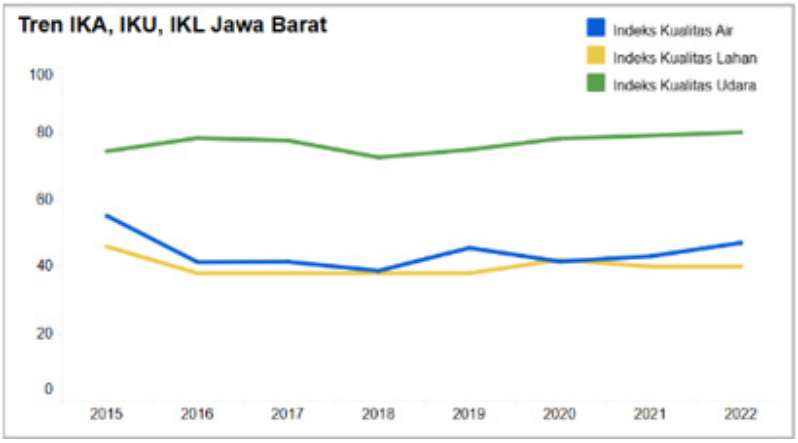
Environmental sustainability has become an increasingly critical issue, particularly within the tourism sector, given its significant impacts on local ecosystems. Nature-based tourism, such as lake, beach, or mountain tourism, can drive local economic growth but often triggers negative environmental outcomes like waste accumulation and ecosystem degradation if not effectively managed. Consequently, there is growing importance in adopting green economy practices, emphasizing both economic prosperity and environmental sustainability.

Recent data highlight the challenges of maintaining environmental quality in tourism destinations. For instance, West Java's environmental quality index reveals notable fluctuations, especially regarding water and land quality (Dashboard Jabar, 2025). In particular, Situ Ciburuy, a lake-based tourist destination, faces significant environmental challenges, emphasizing the necessity for effective environmental management and transparency through environmental cost disclosure. Transparent reporting can enhance stakeholder engagement in sustainable practices such as waste management and ecosystem restoration, crucial for the area's long-term sustainability.

While the concept of a green economy has gained widespread attention, the role of environmental cost disclosure remains under-explored, particularly within specific tourism contexts. Prior literature has primarily examined environmental cost disclosure within industries such as mining and manufacturing, leaving gaps regarding its application in tourism, especially in lake-based settings. For instance, Heriyah (2023) identifies environmental cost disclosure as mediating between green accounting and sustainable economic development in mining companies, whereas Lesdiana & Hukom (2023) explore its application in tourism education and recreation. Nonetheless, the specific mechanisms through which environmental cost disclosure enhances green economy implementation in tourism management, especially concerning distinct environmental issues in lake ecosystems, have received limited attention.

A comparative overview of recent studies in Table 1 highlights the gap this research aims to fill by demonstrating the novelty of the current investigation.

The present research differs significantly from prior studies by specifically addressing environmental cost disclosure practices at Situ Ciburuy, a lake-based tourist destination with unique challenges



Source: Dashboard Jabar, 2025

Figure 1.
The Environmental Quality Index in West Java

Table 1.
Table of Variable used

Author	Main Focus	Research Gap
Heriyah (2023)	Green accounting, sustainable development	Limited application in tourism sector
Acquaye et al. (2018)	Green supply chain performance	Lack of tourism context
Lesdiana & Hukom (2023)	Environmental awareness, economic benefits	Limited focus on financial disclosure
Nurmillah et al. (2022)	Environmental cost transparency	Lake-based tourism and specific environmental challenges

related to water pollution and waste management. While previous studies (e.g., Nurmillah et al., 2022) have highlighted the strategic importance of disclosure in coastal areas, this study uniquely explores disclosure's practical integration into financial reporting frameworks, focusing explicitly on water ecosystem conservation.

Given these gaps, this study formulates the following research questions: 1). How are environmental costs identified and recorded in financial reports at Situ Ciburuy?; 2). What are the primary environmental cost components from tourism management activities in Situ Ciburuy?; 3). How can transparent environmental cost disclosure support implementing a green economy strategy in Situ Ciburuy tourism?

Therefore, this research aims to analyze and develop a practical framework for environmental cost disclosure in lake-based tourism, advancing both theoretical understanding and practical implications. The study contributes to literature by filling gaps related to environmental financial transparency in tourism, supports policy-making for sustainable tourism practices, and promotes broader adoption of green economy principles across similar destinations.

Stakeholder Theory

Stakeholder theory highlights that an organization's success depends not only on profitability but also on meeting the needs of its stakeholders. In the tourism sector, stakeholders include local communities, visitors, government agencies, NGOs, and the environment itself.

In Situ Ciburuy, multiple stakeholders have different interests: a) Local Communities rely on tourism for their livelihood; b) Visitors seek a clean and sustainable environment; c) Government and Tourism Managers are responsible for environmental and economic sustainability; d) The Environment must be protected to ensure long-term tourism viability.

Environmental cost disclosure helps tourism managers show accountability to stakeholders by reporting expenses related to conservation, waste management, and resource protection. Transparency in these costs builds trust and ensures a balance between economic, social, and environmental priorities.

Legitimacy Theory

Legitimacy theory states that an organization must align with societal values and expectations to maintain public trust. In Situ Ciburuy, tourism managers must demonstrate accountability in both environmental and community management.

Transparent environmental cost disclosure enhances legitimacy by showing commitment beyond financial profit. For example: a) Reporting conservation expenses reassures the public that tourism operations support sustainability;
b) Open financial records reduce criticism from environmental groups and improve the destination's reputation; c) Compliance with government regulations strengthens

the credibility of tourism managers.

This approach not only builds trust but also ensures long-term sustainability in tourism operations.

Integrating Stakeholder and Legitimacy Theory

Both theories provide a foundation for understanding the role of environmental cost disclosure in tourism management. Stakeholder theory explains why tourism managers must address stakeholder concerns, while legitimacy theory highlights the importance of transparency in maintaining public trust.

By disclosing environmental costs—such as prevention, conservation, and resource management—Situ Ciburuy tourism managers can enhance sustainability efforts, strengthen relationships with stakeholders, and improve the destination's reputation. This ensures that tourism development benefits both the local community and the environment.

METHODOLOGY

This study employs a qualitative descriptive approach utilizing field study methods to explore how environmental costs are identified, recorded, and disclosed at Situ Ciburuy. This method is selected to facilitate an in-depth understanding of stakeholders' perspectives and practical challenges associated with environmental policy implementation and accounting practices. Unlike quantitative methods, qualitative research provides richer insights into stakeholders' experiences, beliefs, and practices, thereby capturing the complexity of implementing sustainable environmental management in tourism contexts.

To draw practical insights, case studies from other tourist destinations were also considered. For example, Bali's implementation of a green tourism levy and Bromo Tengger Semeru National Park's community-based waste management initiatives provided valuable comparative frameworks for Situ Ciburuy.

To ensure methodological rigor and enhance data validity, this study employed triangulation techniques involving:

Defining operational terms and measuring variables is a crucial step to ensure that the concepts used in the study can be accurately measured and analyzed. Below are the key operational definitions and methods for measuring the variables used in this study: a)Semi-structured interviews with key stakeholders (tourism managers, local communities, tourists, and policymakers); b) Direct observations of environmental conditions, waste management practices, and the transparency of environmental cost reporting; c) Document analysis of financial reports, environmental policies, and regulations pertaining to sustainable tourism.

Interview responses were analyzed using manual coding procedures following thematic analysis guidelines by Braun & Clarke (2006). The coding process involved generating initial codes based on recurring themes and systematically grouping these into broader categories such as "transparency, "environmental management," and "stakeholder awareness". Researchers conducted iterative reviews of transcripts to refine these themes and ensure accurate representation of participants' perspectives.

Key interview questions included: a) For tourism managers: How are environmental costs recorded and reported?; b) For local communities: How does environmental management impact local economic and social life?; c) For tourists: To what extent does transparency in environmental management influence travel decisions?

Operational definitions and measurement approaches are outlined clearly to ensure clarity in analyzing and interpreting results:

a) Environmental Costs, defined as expenses related to maintaining environmental conditions at Situ Ciburuy, including

waste management and ecosystem conservation. Measurement included qualitative data from interviews and documentation, supplemented by financial report analyses where available.

b) Green Economy, measured by assessing the consistency and implementation of policies or initiatives promoting sustainability, gathered via stakeholder interviews, observations, and document analyses.

Environmental Cost Disclosure

Assessed based on qualitative evaluations of how environmental costs are presented in accessible financial or operational reports, derived from interviews and documentation.

c) Public and Visitor Awareness, assessed through informants' perceptions regarding the effectiveness and visibility of environmental preservation efforts by management.

This study utilizes two main types of data: primary data and secondary data. Primary data: collected via semi-structured interviews with tourism managers, local communities, and visitors knowledgeable about environmental management practices, alongside direct observational methods. Secondary data: derived from existing documents such as financial and operational reports, policy papers, and regulatory frameworks related to environmental management at Situ Ciburuy.

Purposive sampling was utilized to ensure relevance, targeting informants with direct involvement in or knowledge of environmental management activities. Informants included tourism managers, local community members, and tourists, selected based on their roles and experiences related to the environmental management context at Situ Ciburuy.

The research period spanned two months, from November to December 2024, with interview sessions specifically conducted from December 21, 2024, to January 1, 2025, exclusively on weekends. A total of nine informants participated in approximately 30-minute interviews, amounting to 270 minutes (4.5 hours) of data collection.

Language barriers emerged during data collection, as several informants utilized local dialects. To mitigate potential interpretation inaccuracies, interviews were transcribed verbatim and subsequently translated meticulously into Indonesian. Translation was carefully conducted over three days per interview, ensuring both semantic and contextual fidelity. The research team adopted a reflexive approach throughout this translation process, acknowledging how their linguistic background and familiarity with local culture might influence data interpretation. Regular cross-checks among team members and

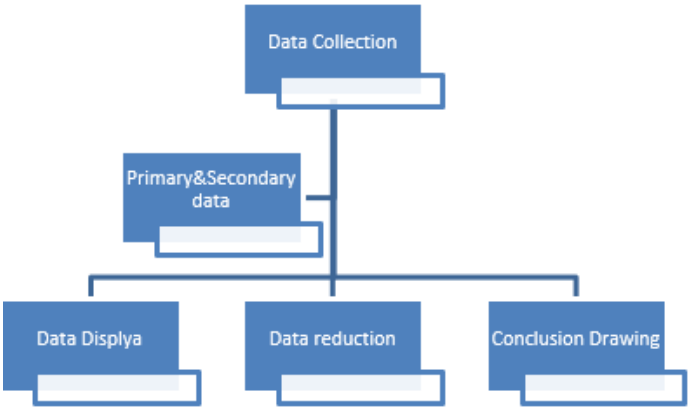


Figure 2.
Data Analysis Techiques

consultations with local language experts were undertaken to maintain analytical rigor and minim. The following is a number of informant in support the interview process in research This is at Situ Ciburuy tourist attraction:

Table 2.
List of informant's study

No	Name	Status
1	Mrs. Siti	Manager tour
2	Mr. Mamat	Manager tour
3	Mr. Wawan	Manager tour
4	Mother Ayi	Trader
5	Mr. Achmad	Farmer
6	Mr. Deni	Local youth
7	Ring	Visitors
8	Giar	Visitors
9	Dimas	Visitors

RESULTS AND DISCUSSION

Environmental Cost Management and Recording

The management and recording of environmental costs in Situ Ciburuy are still not optimal. Several key points to note include: a) There is no structured system for recording and reporting environmental costs. Currently, environmental-related expenses are still recorded within the general operational budget; b) There is no dedicated budget allocation for environmental preservation. Environmental expenditures are still drawn from the general budget based on necessity; c) The main constraints include budget limitations, a lack of awareness regarding the importance of separately recording environmental costs, and limited human resources with expertise in this area.

Recommendations for Improving Environmental Cost Management To enhance environmental cost management, the following recommendations can be made: a) Develop a structured system for recording and reporting environmental costs, separate from the general operational budget; b) Allocate a dedicated budget for environmental conservation programs; c) Improve human resource capacity in understanding and managing environmental costs.

Based on interviews with three key informants involved in tourism management at Situ Ciburuy, the following insights were gathered:

Mrs. Siti Maymunah explained:

"…We do not yet have a structured system for recording and reporting environmental costs. Currently, environmental-related expenses are still recorded within the general operational budget. There is also no specific budget allocation for environmental preservation. We continue to use the general budget for activities related to environmental management. Our main constraints are budget limitations and a lack of understanding of the importance of recording environmental costs separately..."

Mr. Mamat further elaborated:

"…Environmental costs are still merged with other operational expenses. We do not yet have a dedicated system for managing these records. There is also no special budget allocation. Funds for environmental activities are taken from the

general budget as needed. One of our biggest challenges is the lack of human resources who understand the importance of recording environmental costs, along with inadequate systems…."

Mr. Wawan added:

"…We still record environmental costs as part of the general operational expenses. There is no dedicated system for tracking these costs. At present, there is also no specific budget allocation for environmental preservation. We rely on the existing budget for environmental-related activities as needed. The main challenges we face include a lack of awareness regarding the importance of recording environmental costs and budget constraints…"

The management and recording of environmental costs at Situ Ciburuy currently lack structured systems, limiting the transparency and accountability necessary for sustainable tourism practices. According to Stakeholder Theory, clearly defined roles and structured communication among stakeholders enhance accountability and environmental sustainability. However, environmental expenses at Situ Ciburuy remain integrated within general operational budgets, underscoring a gap in stakeholder alignment and legitimacy in environmental management. Table 3 illustrates the operational reporting structure, highlighting the absence of specific environmental cost allocations:

Eco-Friendly Activities

Situ Ciburuy has initiated several eco-friendly practices, including reducing plastic use, using LED lighting, and electronic ticketing. Nonetheless, stakeholder engagement remains limited, aligning with Legitimacy Theory's principle that sustained legitimacy requires continuous improvement and community involvement. The inadequate visitor participation in waste disposal reveals a legitimacy gap. Recommendations to address this include: first, increasing the availability of segregated waste bins. Second, implementing advanced wastewater treatment systems. Third, establishing recycling programs and community-based environmental education.

According to one informant:

"…We have reduced plastic use in tourist areas. However, waste management remains a challenge. Although we provide trash bins, visitor participation is still lacking. We plan to develop an environmental education park and implement tree adoption programs. However, improving visitor involvement is essential…."

Table 3.
Environmental Cost Report of Situ Ciburuy (December 2024)

Information	Amount
Cost Transport Rubbish	**Rp.500,000**
Cleaning tool	
Broom	**Rp.45,000**
Drain	**Rp.20,000**
Place rubbish	**Rp.50,000**
Cost material burn rubbish	**Rp.30,000**
Cost cleanliness drain	**Rp.200,000**
Cost cleanliness of the place	**Rp.300,000**
TOTAL	**Rp.1,145,000**

Collaboration and Support

The current collaboration among tourism managers, local communities, and government bodies requires strengthening. While basic community involvement exists, comprehensive stakeholder engagement, as emphasized by Stakeholder Theory, remains inadequate. To bridge this gap: a) enhance community roles in tourism management, such as involving locals in guiding roles. b) improve coordination with local government and stakeholders. c) foster partnerships with private sectors and academia to broaden support for environmental initiatives.

An informant stated:

"…We engage the community in routine clean-up activities and provide training on waste management. The local government supports us through revitalization budgets, but funding for environmental programs is still limited. Some environmental NGOs assist by educating visitors and the surrounding community…."

Challenges and Hopes

Implementing green economy principles at Situ Ciburuy encounters challenges such as balancing tourism growth with environmental preservation and raising stakeholder awareness. These align with Stakeholder Theory's assertion that varying stakeholder interests may lead to resistance. Despite these challenges, future aspirations include developing Situ Ciburuy into a sustainable tourism model by improving environmental awareness, increasing community participation, and establishing transparent management practices.

One informant highlighted:

"…The biggest challenges are the lack of visitor awareness and the limited funding for environmental programs. We hope visitors and the local community become more mindful of cleanliness and sustainability at Situ Ciburuy...."

Meanwhile, a visitor shared their perspective:

"…I understand the importance of environmental sustainability when visiting Situ Ciburuy. However, the current conditions are not entirely satisfactory for us as visitors. The eco-friendly facilities are still inadequate. I only noticed a few general trash bins, but there is no separation between organic and inorganic waste. My suggestion is for the management to improve lake cleanliness, add more eco-friendly facilities, and conduct regular environmental education programs…."

By consistently implementing these recommendations, Situ Ciburuy has the potential to become a leading example of green economy implementation in sustainable tourism. This would not only benefit the local economy but also help preserve the natural environment for future generations.

Stage allocation cost management waste

Table 3 (Operational Report) clearly outlines current waste management expenses, aiding in transparency and stakeholder communication.

Recognition is a crucial aspect of financial transaction recording, as it directly influences financial reporting as a whole. In the Ciburuy Lake tourism area, financial recording is still carried out individually by each business owner.

One example of a simple recording practice is recognizing transactions as operational costs for environmental management.

Based on an interview with Mrs. Ayi, a business owner in the area, she stated:

"…Environmental costs in the Ciburuy Lake tourism area are recognized as expenses when waste management activities take place…"

This approach demonstrates that business owners in Situ Ciburuy are aware of the importance of recording and acknowledging environmental costs, even though their methods remain basic. Nonetheless, this marks a positive initial step

towards enhancing financial transparency and accountability in the local tourism sector.

In the context of financial management at Situ Ciburuy tourism, environmental costs are measured using the Indonesian Rupiah (IDR). This cost measurement process is carried out individually by each business owner, with expenditures calculated based on specific operational needs.

This approach allows business owners in Situ Ciburuy to have flexibility in managing and allocating funds for environmental needs according to their specific requirements. As a result, each business can optimize its financial resources to support environmental conservation efforts within the Situ Ciburuy tourism area.

The cost measurement method currently applied reflects a growing awareness of the importance of environmental aspects in tourism business management. While still relatively simple, this practice provides a strong foundation for developing a more structured environmental management system in the future.

In the context of financial reporting within Situ Ciburuy tourism, expenses related to waste management are integrated into the income statement. This is because such expenditures are classified as part of the business's operational costs.

These financial insights underscore the benefits of adopting structured environmental management aligned with stakeholder expectations and legitimacy demands. Drawing on best practices from other locations, such as Penglipuran Village and The Nusa Dua, can guide the further development of structured environmental accounting practices at Situ Ciburuy. Such approaches promise enhanced economic and environmental outcomes, improving stakeholder trust, accountability, and long-term sustainability.

CONCLUSIONS

This study concludes that transparency in environmental cost disclosure at Situ Ciburuy effectively supports the implementation of a green economy. Clear financial documentation of environmental costs, such as waste transportation, cleaning equipment, and fuel expenses, significantly improved accountability and encouraged sustainable practices among tourism managers and visitors. Additionally, this transparency has notably influenced visitor perceptions, fostering greater awareness and support for sustainable tourism initiatives.

Table 4.
Operational Report

Information	2023	2024
Operating revenues	Rp 70,000,000	Rp 88,000,000
Operating expenses		
Cost Transport Rubbish	**Rp. 9,000,000**	**Rp.11,000,000**
Cleaning tool		
Broom	**Rp.1,000,000**	**Rp.1,500,000**
Drain	**Rp.500,000**	**Rp 500,000**
Place rubbish	**Rp.300,000**	**Rp.450,000**
Cost material burn rubbish	**Rp. 5,000,000**	**Rp. 7,000,000**
Cost cleanliness drain	**Rp.12,000,000**	**Rp.12,000,000**
Electricity and water cost	**Rp.12,000,000**	**Rp.15,000,000**
Net Profit of Business	**Rp.30,200,000**	**Rp.40,550,000**

Despite these positive outcomes, some challenges and uncertainties remain. Notably, implementing transparent environmental cost disclosure initially faced resistance from stakeholders accustomed to less stringent reporting practices. Additionally, increased transparency brought unintended pressure on tourism managers to balance economic and environmental priorities, potentially straining local relationships. Future implementation must address these challenges by ensuring effective stakeholder communication and involvement strategies to mitigate resistance and manage expectations.

Based on the findings, it is recommended that Situ Ciburuy further enhances environmental cost management by adopting the 3R system (Reduce, Reuse, Recycle). Implementing this approach can improve cost efficiency and visitor experiences while supporting community well-being. However, practical application should anticipate potential resistance to behavior change and include comprehensive awareness and educational initiatives to facilitate smoother adoption.

Local authorities should prioritize sustainable tourism development at Situ Ciburuy through increased budget allocations for eco-friendly infrastructure, targeted environmental management training programs, and environmental education for visitors. Additionally, supportive regulatory frameworks must be established to reinforce the adoption of green economy practices and to mitigate possible resistance or lack of compliance.

This study faced limitations due to language barriers encountered during interviews with local communities, potentially affecting data accuracy and interpretation. Future research should adopt multilingual approaches and engage interpreters or cultural mediators to ensure deeper, more accurate insights. Further studies might also consider exploring long-term impacts of environmental cost disclosure on stakeholder behaviors and economic outcomes to comprehensively understand the sustainability and effectiveness of such initiatives.

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