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DRIVERS OF BLUE ACCOUNTING IMPLEMENTATION IN COMMUNITY-BASED MARINE TOURISM

Nilawaty Yusuf¹, Niswatin², Mahrizal A. Adam³ and Frisca Aulia Agnesia⁴

¹²³⁴Gorontalo State University,
Department of Accounting, Gorontalo, Indonesia

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ABSTRACT

This research investigates the factors influencing the adoption of blue accounting in community-oriented marine tourism, emphasizing managerial proficiency, governmental assistance, and marine conservation consciousness among Tourism Awareness Groups (Pokdarwis) in Kabila Bone District, Bone Bolango Regency, Indonesia. A quantitative explanatory-correlational framework was utilized, employing a cross-sectional survey of 75 participants chosen via purposive sampling. Data were gathered using a systematic questionnaire and examined via multiple linear regression. The results demonstrate that managerial proficiency and governmental assistance are significant elements linked to the execution of blue accounting, with governmental help being the most impactful predictor. Conversely, understanding of marine conservation does not exhibit a notable independent correlation with execution. These findings indicate that mere ecological awareness is inadequate for implementing systematic blue accounting procedures in the absence of organizational capacity, technical expertise, institutional support, and effective reporting systems. The research underscores a disparity between awareness and accounting in community-oriented maritime tourism and broadens the scope of blue accounting beyond corporate and macro-level frameworks to encompass local tourism entities. The results highlight the necessity for competency-oriented training, practical environmental accounting frameworks, standardized reporting tools, and ongoing governmental backing to enhance responsible and sustainable governance in maritime tourism.

KEYWORDS: Blue Accounting; Community-Based Tourism; Management Competence; Government Support; Marine Conservation Awareness; Pokdarwis.

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1.0 INTRODUCTION

Coastal and marine tourism is progressively integrated into the blue economy; nonetheless, its growth may exacerbate stress on delicate ecosystems and local livelihoods if environmental costs

are overlooked in organizational choices (Ayilu et al., 2022; Failler et al., 2023). Recent investigations into the blue economy caution that economic advancement could sideline local stakeholders unless governance frameworks integrate ecological constraints and equity considerations. In the realm of tourism, ecosystem accounting has initiated a linkage between biophysical conditions and financial data, illustrating that marine environments provide quantifiable benefits to tourism value (Bartolini et al., 2024; Mbiza et al., 2025). Sustainable community-based tourism necessitates more than merely an increase in visitors; it relies on local engagement, environmental responsibility, stakeholder collaboration, and the ability to integrate conservation goals into everyday management practices (Quang et al., 2023). Blue accounting provides a structural framework for such conversion. This research pertains to the recognition, quantification, documentation, and communication of marine-associated environmental assets, expenditures, obligations, and conservation efforts in the context of tourism management (O'Reilly et al., 2025). This operational emphasis is especially pertinent to Tourism Awareness Groups (Kelompok Sadar Wisata, henceforth Pokdarwis), which link village communities, tourism enterprises, visitors, and governmental initiatives in Indonesian coastal locales (Yusuf et al., 2025). Nevertheless, minor and community-oriented organizations frequently lack the expertise, personnel, data collection instruments, and uniform directives necessary for environmental reporting. Investigations on environmental management accounting indicate that obstacles to implementation in organizations inside developing nations stem from interrelated resource, knowledge, stakeholder, and institutional limitations (Mukwarami & van der Poll, 2024).

These limitations are prominent in Kabila Bone District, Bone Bolango Regency, Indonesia, where sea tourism is partially overseen by Pokdarwis. Such organizations are anticipated to improve tourism services and marine conservation; nonetheless, blue accounting necessitates competencies that surpass mere environmental awareness. Management proficiency may empower officials to identify ecological expenses, uphold documentation, formulate conservation-oriented budgets, and convey sustainability outcomes. Government assistance could mitigate adoption obstacles via regulation, technical advice, training, financial support, oversight, infrastructure development, and reporting frameworks. Research from the extensive environmental accounting literature suggests that accounting methodologies, environmental knowledge administration, and managerial backing correlate with enhanced environmental outcomes (Bresciani et al., 2023). Regulatory frameworks can transform environmental insights into sustainable organizational practices (Sendawula et al., 2024). Nonetheless, three areas of research remain unaddressed. Initially, contemporary works on marine and blue-economy accounting predominantly focus on ecological accounts, fisheries, companies, or macro-level valuation (Ayilu et al., 2022; Bartolini et al., 2024), resulting in a lack of exploration of blue accounting in community-based tourist groups. Secondly, research on sustainability reporting has focused primarily on established companies and small to medium enterprises, while Pokdarwis function through unique blends of volunteer engagement, community governance, and reliance on public assistance. Thirdly, current studies infrequently evaluate internal capabilities, external governmental assistance, and awareness of marine conservation concurrently (Wawo et al., 2025). As a result, it is unclear if awareness autonomously converts into accounting practice when organizational capacity and institutional support are taken into account. This differentiation is crucial as conservation awareness might be elevated, yet execution is hindered by insufficient skills, authority, funding, or reporting mechanisms.

This research investigates the relationship between Pokdarwis management proficiency, governmental assistance, and marine conservation consciousness with the execution of blue accounting in community-oriented marine tourism. It examines four inquiries: (1) Is there a favorable correlation between management proficiency and the execution of blue accounting? Is governmental assistance positively correlated with its execution? Is there a favorable correlation between marine conservation awareness and its execution? (1) To what degree do the three predictors together account for implementation? The research introduces a novel micro-organizational model that empirically examines the integration of personal capability, institutional facilitation, and ecological consciousness within a single framework. By concentrating on Pokdarwis, it broadens blue accounting beyond corporate and macro-level contexts and elucidates whether mere awareness is adequate to establish accounting practices. The results are anticipated to guide competency-oriented training, operational reporting protocols, and focused governmental assistance for enhanced accountability and sustainability in maritime tourism governance.

2.0 LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Blue Accounting in Community-Based Marine Tourism

Blue accounting broadens the scope of environmental accounting to include marine and coastal resources by integrating ecological assets, environmental expenditures, conservation obligations, and sustainability data into decision-making and reporting processes. At the broader scale, marine ecosystem accounting connects biophysical conditions with economic worth and illustrates the quantifiable impact of marine environments on tourism (Bartolini et al., 2024). At the organizational tier, blue accounting necessitates that local entities pinpoint conservation initiatives, record resource utilization, acknowledge environmental expenditures, and convey environmental performance. This stipulation is especially pertinent to community-oriented maritime tourism as local entities concurrently want economic advantages, community involvement, and ecological preservation. Research from coastal community-based tourism indicates that insufficient skills, knowledge, stakeholder collaboration, and participation in policy formulation continue to pose significant obstacles to sustainability (Quang et al., 2023). Thus, the implementation of blue accounting by Tourism Awareness Groups (Pokdarwis) hinges not solely on environmental considerations; it also necessitates organizational competence and institutional backing.

2.2 Theoretical Foundation

This research amalgamates Institutional Theory with the Resource-Based View (RBV). Institutional Theory elucidates how organizational activities are influenced by regulatory demands, normative frameworks, oversight, and legitimacy pressures. Government legislation, technical support, financial resources, reporting frameworks, and oversight can thereby motivate Pokdarwis to adopt blue accounting practices. RBV enhances this interpretation by seeing knowledge, skills, and managerial competence as intrinsic resources that empower firms to execute environmental initiatives (Nuha et al., 2025). Recent studies in environmental management accounting indicate that obstacles to adoption arise from the interplay of institutional, stakeholder, resource, and knowledge limitations (Mukwarami & van der Poll, 2024). This integrated paradigm indicates that the execution of blue accounting mirrors an organization's capacity to act and an institutional context that facilitates such actions.

2.3 Management Competence and Blue Accounting Implementation

In the framework of Pokdarwis, proficient officials have to enhance their capacity to recognize marine-associated environmental expenses, develop conservation budgets, preserve relevant documentation, and incorporate ecological data into regular decision-making (Gerged et al., 2024). Research on environmental reporting indicates that inadequate knowledge, resources, and data-collection instruments hinder execution in smaller entities (Nagirikandalage et al., 2023; O'Reilly et al., 2025). Moreover, environmental management accounting and knowledge-management methods exhibit a favorable correlation with environmental performance when bolstered by managerial procedures (Bresciani et al., 2023). These results suggest that proficiency transforms sustainability goals into practical accounting practices (Solovida et al., 2025). Consequently:

H1: The proficiency of Pokdarwis management is positively correlated with the execution of blue accounting.

2.4 Government Support and Blue Accounting Implementation

Government assistance signifies external institutional aid delivered via regulations, training, technical support, financial resources, infrastructure, incentives, oversight, and standardized reporting tools. Community-oriented organizations typically have constrained formal power and resources; thus, public backing can mitigate uncertainty and implementation expenses while validating novel accounting methodologies. Institutional Theory posits that regulatory and normative frameworks motivate firms to conform their operations to socially anticipated standards (Nuha et al., 2025; Wawo et al., 2025). Empirical data also suggests that regulatory compliance frameworks enhance the conversion of environmental insights into sustainable actions (Sendawula et al., 2024). In community-based tourism, collaboration between governmental entities and local organizations is crucial for addressing capacity and planning challenges (Quang et al., 2023). Consequently:

H2: Government assistance is positively correlated with the execution of blue accounting.

2.5 Marine Conservation Awareness and Blue Accounting Implementation

Marine conservation awareness signifies an acknowledgment of the biological significance of coastal and marine resources, comprehension of environmental hazards, and a readiness to advocate for their preservation. Awareness ought to inspire Pokdarwis members to contemplate ecological repercussions and advocate for enhanced responsibility in conservation efforts. Environmental awareness has been associated with sustainable practices, albeit its impact may be contingent upon adherence to regulations and organizational frameworks (Sendawula et al., 2024). This qualifier suggests a potential disconnect between awareness and action: individuals may appreciate conservation yet lack the necessary skills, authority, finances, or appropriate tools to execute accounting practices (Wang et al., 2021). Nonetheless, awareness establishes the cognitive and normative basis for understanding the necessity of documenting and disseminating environmental knowledge (Nagirikandalage et al., 2023). Consequently:

H3: Marine conservation awareness correlates well with the execution of blue accounting.

3.0 RESEARCH METHOD

3.1 Research Design and Setting

This research utilized a quantitative, explanatory-correlational framework through a cross-sectional survey. The design was chosen to investigate the statistical correlations among Pokdarwis management proficiency, governmental assistance, marine conservation consciousness, and the execution of blue accounting within a singular observation period. Cross-sectional survey methodologies are frequently employed to examine organizational sustainability practices along with their institutional and knowledge-based determinants (Bresciani et al., 2023; Sendawula et al., 2024). The research was carried out in Kabila Bone District, Bone Bolango Regency, Gorontalo Province, Indonesia, where community-oriented marine tourism is partially overseen by Tourism Awareness Groups (Kelompok Sadar Wisata, henceforth referred to as Pokdarwis). The individual participant served as the unit of observation, whereas the application of blue accounting inside the community tourist organization was the primary subject of investigation.

3.2 Population, Sample, and Respondents

The focus group included individuals participating in the governance of community-centric maritime tourism within Kabila Bone District. The selection of respondents was conducted through purposive sampling, as involvement necessitated direct familiarity with Pokdarwis activities, tourism management, marine conservation, or relevant administrative processes. This strategy is fitting when respondents need to have relevant experience with the constructs being evaluated, as seen in recent research on environmental management accounting (Bresciani et al., 2023). In the ultimate assessment, 75 functional questionnaires were considered. Incomplete questionnaires pertaining to the main study variables were removed from the analytical dataset.

3.3 Variables and Measurement

Information was gathered through a systematic, closed-response survey. The measure comprised 44 statements categorized into four constructs: Management proficiency of Pokdarwis (X1; 10 items), governmental assistance (X2; 10 items), awareness of marine conservation (X3; 10 items), and execution of blue accounting (Y; 14 items). Responses were documented using the Likert scale outlined in the initial questionnaire, with elevated composite scores indicating greater levels of each construct. Management proficiency encompassed the expertise and technical-administrative skills required to oversee and record environmental initiatives. Government assistance encompassed regulation, direction, training, facilitation, funding, infrastructure, and oversight. The evaluation of marine conservation awareness measured participants' acknowledgment of marine ecological issues and their dedication to conservation efforts. The execution of blue accounting assessed the recognition, documentation, recording, and reporting of marine-associated environmental actions, expenditures, and obligations. The focus on practical environmental information and data collection capabilities aligns with previous studies on sustainability reporting in smaller enterprises (O'Reilly et al., 2025).

3.4 Instrument Quality

The validity of the items was assessed by Pearson product-moment correlations linking each item score to its respective concept score. The analysis, involving 75 participants, employed a critical correlation threshold of 0.2272 at the 5% significance level, retaining items that surpassed this threshold. The assessment of internal consistency was conducted with Cronbach's alpha. The acquired coefficients were 0.855 for managerial proficiency, 0.907 for governmental assistance,

0.918 for marine conservation consciousness, and 0.932 for the execution of blue accounting. These findings demonstrate robust internal consistency among the four multi-item assessments.

3.5 Data Analysis

The analysis of data was conducted utilizing IBM SPSS Statistics version 24. The examination commenced with data filtration and descriptive analytics. The assumptions of regression were later evaluated using the Kolmogorov–Smirnov test and normal probability plot for residual normality, tolerance and variance inflation factor metrics for multicollinearity, and the Glejser test for heteroskedasticity. Multiple linear regression was subsequently employed to assess the distinct relationship of each predictor with the deployment of blue accounting, while controlling for the other covariates. The equation was defined as: $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$, with Y representing blue accounting implementation, X1 indicating managerial competency, X2 signifying government assistance, X3 denoting marine conservation awareness, and ε as the error term. Statistical significance was assessed at $\alpha = .05$. Outcomes were conveyed utilizing unstandardized coefficients, standard errors, standardized beta coefficients, t statistics, precise p values, the F statistic, R^2 , and modified R^2 . Due to the cross-sectional and nonexperimental nature of the data, coefficients were regarded as statistical correlations instead of causal influences, aligning with contemporary correlational sustainability studies (Sendawula et al., 2024).

3.6 Ethical Procedures

Participation was optional, and participants were made aware that their responses would be utilized exclusively for research objectives. Responses to the questionnaire were handled with confidentiality and examined collectively. No personally identifiable information was incorporated in the statistical analysis. The final manuscript must include details of institutional authorization or ethical clearance, citing the official approval reference maintained by the research team.

4.0 RESULTS AND DISCUSSION

4.1 Result

The findings are delineated throughout four phases: analytical sample, measurement quality, regression diagnostics, and hypothesis testing. This pattern aligns with contemporary cross-sectional survey research investigating environmental accounting and sustainability practices (Bresciani et al., 2023; Sendawula et al., 2024). All analyzes were performed utilizing IBM SPSS Statistics version 24, with statistical significance assessed at $\alpha = .05$. The part exclusively presents the observed statistical data; theoretical analysis and comparisons with prior research are deferred to the Discussion section.

4.1.1 Analytical Sample

The ultimate analytical cohort comprised 75 participants engaged in community-oriented marine tourism administration in Kabila Bone District, Bone Bolango Regency, Indonesia. All 75 instances were incorporated in the subsequent analyzes concerning validity, reliability, diagnostics, and regression.

4.1.2 Measurement Quality

Every item in the questionnaire surpassed the essential item-total correlation threshold of 0.2272. Item correlations varied between 0.515 and 0.773 for Pokdarwis management proficiency, 0.654 and 0.810 for governmental assistance, 0.639 and 0.838 for marine conservation consciousness, and 0.584 and 0.820 for blue accounting execution. Consequently, all 44 pieces were preserved. Cronbach's alpha values varied between 0.855 and 0.932, signifying substantial internal consistency for every multi-item assessment. Table 1 encapsulates the results pertaining to measurement quality.

Table 1. Measurement Quality

Construct	Items	Item-correlation range	Cronbach's α	Decision
Management competence	10	.515–.773	.855	Retained
Government support	10	.654–.810	.907	Retained
Marine conservation awareness	10	.639–.838	.918	Retained
Blue accounting implementation	14	.584–.820	.932	Retained

4.1.3 Regression Diagnostics

The scaled regression residuals satisfied the examined distributional requirement. The Kolmogorov–Smirnov test resulted in a statistic of 0.087 and a p-value of .200, while the normal probability plot displayed dots clustered around the diagonal line. The range of tolerance values was from 0.267 to 0.688, while the variance inflation factor values extended from 1.454 to 3.742. These statistics did not demonstrate acute multicollinearity based on the predetermined standards. The Glejser test produced p values of .079 regarding managerial capability, .310 about governmental support, and .462 related to marine conservation awareness. As all values surpassed .05, the analysis did not reveal statistically significant heteroskedasticity. The diagnostic statistics are outlined in Table 2.

Table 2. Reliability Results

Diagnostic	Variable/statistic	Value	Result
Residual normality	Kolmogorov–Smirnov	.087; p = .200	Criterion satisfied
Multicollinearity	Management competence	Tol. = .688; VIF = 1.454	Acceptable
Multicollinearity	Government support	Tol. = .267; VIF = 3.742	Acceptable
Multicollinearity	Conservation awareness	Tol. = .329; VIF = 3.043	Acceptable
Glejser test	Management competence	p = .079	Not significant
Glejser test	Government support	p = .310	Not significant
Glejser test	Conservation awareness	p = .462	Not significant

4.1.4 Model Fit and Hypothesis Testing

The multiple regression analysis yielded a statistically significant result, $F(3, 71) = 24.944$, $p < .001$. The multiple correlation coefficient was $R = .716$, with $R^2 = .513$ and an adjusted R^2 of $.493$. Consequently, the trio of predictors collectively explained 51.3% of the observed variability in blue accounting implementation, or 49.3% when adjusted for the number of predictors. The estimated standard error was 5.190. The projected regression formula is $Y = 6.739 + 0.469X_1 + 0.779X_2 - 0.049X_3$, with Y denoting blue accounting implementation, X_1 indicating managerial competency, X_2 reflecting government backing, and X_3 representing marine conservation awareness. The intercept lacked statistical significance ($B = 6.739$, $SE = 6.574$, $t = 1.025$, $p = .309$).

Management proficiency shown a positive and substantial correlation with the execution of blue accounting ($B = 0.469$, $SE = 0.139$, $\beta = .337$, $t = 3.379$, $p = .001$). Consequently, H1 received validation. Government assistance demonstrated a favorable and statistically significant correlation with the execution of blue accounting ($B = 0.779$, $SE = 0.251$, $\beta = .498$, $t = 3.107$, $p = .003$); hence, H2 was validated. Marine conservation awareness exhibited a little negative coefficient that lacked statistical significance ($B = -0.049$, $SE = 0.236$, $\beta = -.030$, $t = -0.207$, $p = .836$). Consequently, H3 was not corroborated. Among the statistically significant predictors, government assistance exhibited the highest standardized coefficient. This comparison elucidates the comparative coefficients within the fitted model and should not be construed as proof of causal dominance. Comprehensive coefficient estimations and hypothesis determinations are shown in Table 3.

Table 3. Multiple Regression and Hypothesis Decisions

Predictor	B	SE	β	t	p	Decision
Management competence	.469	.139	.337	3.379	.001	H1 supported
Government support	.779	.251	.498	3.107	.003	H2 supported
Conservation awareness	-.049	.236	-.030	-.207	.836	H3 not supported

4.2 Discussion

The research indicates that the execution of blue accounting within tourism awareness organizations (Pokdarwis) in Kabila Bone is predominantly influenced by organizational competence and institutional backing, rather than solely by environmental consciousness. The regression model proved to be significant, elucidating 51.3% of the variance in implementation (adjusted $R^2 = .493$), suggesting that the three predictors account for a considerable, if partial, aspect of the factors influencing local blue accounting practices. Due to the cross-sectional nature of the design, the coefficients ought to be regarded as associations instead of causal influences.

Management proficiency shown a favorable and substantial correlation with the execution of blue accounting ($B = 0.469$, $\beta = .337$, $p = .001$), hence corroborating H1. This discovery suggests that individuals capable of organizing operations, keeping records, managing duties, and comprehending fundamental financial and ecological data are more adept at converting marine-resource utilization into responsible practices. Blue accounting transcends a mere articulation of environmental awareness; it necessitates the capacity to recognize maritime assets and

expenditures, record resource utilization, systematize data, and convey information to stakeholders. This analysis aligns with Bresciani et al., 2023, who demonstrate that the efficacy of environmental management accounting increases when firms integrate accounting methodologies with environmental knowledge-management competencies. In the context of Pokdarwis, competency functions as a capacity for execution that transforms sustainability objectives into quantifiable documentation and reports.

Government assistance yielded the most robust standardized coefficient ($B = 0.779$, $\beta = .498$, $p = .003$), hence corroborating H2. This outcome indicates that execution is significantly reliant on a supportive institutional framework. Education, technical support, reporting directives, oversight, program accessibility, and collaboration with tourist and marine entities can alleviate the knowledge and resource limitations encountered by community organizations. The discovery aligns with Sendawula et al., 2024, who illustrate that regulatory compliance frameworks enhance environmental sustainability efforts in small enterprises. It aligns with (Shiiba et al., 2022), who assert that marine sustainability necessitates regulatory and institutional frameworks that can link stakeholders and harmonize commercial incentives with conservation goals.

Awareness of marine conservation did not have a significant correlation with the execution of blue accounting ($B = -0.049$, $\beta = -.030$, $p = .836$), so H3 was not validated. The insignificant coefficient does not imply that conservation awareness lacks significance. Conversely, awareness could be broadly disseminated among Pokdarwis members, potentially intersect with other predictors, or be excessively removed from the technical and administrative actions assessed as blue accounting implementation. People might appreciate coral reefs, beaches, mangroves, and marine cleanliness without being able to measure conservation costs, environmental harm, ecological advantages, or tourism-related resource consumption. Hidayat, Budiastuti, Trihatmoko, Danardono, & Ainurrohman, 2024 likewise demonstrate that ecotourism rooted in the community can identify many ecological services via engaged community involvement; yet, acknowledging those benefits does not inherently imply the existence of an accounting framework. The current discovery thus uncovers a disparity between awareness and accounting: environmental apprehension necessitates the integration of actionable tools, designated duties, systematic data practices, and institutional support prior to its transformation into reportable data.

Collectively, the findings enhance community-based tourism scholarship by differentiating normative commitment from practical execution. The primary objective is to amalgamate the two crucial factors: governmental initiatives ought to enhance Pokdarwis proficiency via contextual education on environmental cost categorization, marine asset inventories, conservation activity documentation, basic financial and non-financial metrics, and regular reporting. Conservation education ought to be integrated into this curriculum, but it must be clearly associated with accounting tasks instead of being presented solely as broad environmental activism.

Numerous constraints affect the interpretation. The sample consisted of 75 participants from a single district, utilized self-reported metrics, and employed a cross-sectional approach. The unaccounted 48.7% of variance could pertain to organizational assets, digital proficiency, stakeholder engagement, perceived utility, leadership dynamics, or reporting frameworks.

Subsequent research ought to investigate these variables, employ longitudinal or mixed-method approaches, and assess if competence facilitates the transition from conservation consciousness to blue accounting execution or if governmental support enhances that connection.

5.0 CONCLUSION

This research investigated the elements linked to the execution of blue accounting in community-oriented marine tourism by combining organizational competence and institutional viewpoints. The analysis of survey data from 75 participants of Tourism Awareness Groups (Pokdarwis) in Kabila Bone District, Bone Bolango Regency, Indonesia, reveals a substantial correlation between the use of blue accounting and both managerial proficiency and governmental backing. Among these elements, governmental backing surfaced as the most significant predictor, suggesting that institutional assistance is vital for community-based tourist entities to implement organized environmental accounting methodologies.

The results additionally indicate that awareness of marine conservation does not substantially account for the execution of blue accounting. This outcome underscores a significant divergence between ecological consciousness and accounting methodology. While communities may exhibit a robust understanding of marine conservation principles, the conversion of this understanding into quantifiable environmental data, reporting frameworks, and sustainability-focused decision-making necessitates further organizational skills, technical expertise, and institutional structures.

This research enhances the blue accounting literature by broadening its applicability from corporate and macro-level environmental accounting to encompass community-oriented marine tourism entities. The suggested framework illustrates that the effective implementation of blue accounting relies on the interplay between internal organizational capabilities and external institutional assistance. Policymakers and tourism officials ought to emphasize competency-oriented training, streamlined environmental accounting protocols, uniform reporting tools, and ongoing technical support to enhance the sustainability governance capabilities of local tourism entities.

Notwithstanding these achievements, this research possesses numerous limitations. The study was performed in a singular geographic location utilizing a cross-sectional survey methodology and self-reported data, which constrains causal inference and wider applicability. Future research should utilize longitudinal or mixed-method strategies and investigate further factors, including digital proficiency, leadership traits, stakeholder cooperation, organizational assets, and the influence of reporting technologies. These initiatives will yield a more thorough comprehension of how blue accounting may facilitate sustainable governance of maritime tourism within communities.

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Author Profile



Nilawaty Yusuf completed his Bachelor of Science (S1) in Accounting at Sam Ratulangi University in 1997 and his Bachelor of Science (S2) in Corporate Management at Sam Ratulangi University in 2004. Since 2005 until now, he has been a permanent lecturer at the Department of Accounting, Gorontalo State University. His research areas include accounting, management accounting, taxation and budgeting. His latest research in 2025 focuses on Blu Accounting in the village community.



Niswatin completed Bachelor 1 (S1) education in the field of Economics and Accounting Education at Gorontalo State University and PGRI Kanjuruhan University Malang in 2000 and

2008. Then Strata 2 (S2) education in Accounting at Brawijaya University in 2008 and Strata 3 (S3) education in Accounting at Brawijaya University in 2014. His research fields are Islamic accounting, Islamic philanthropic accounting and sustainability accounting. His latest research in 2025 focuses on Blu Accounting in the village community.