

# Integrating Sustainability into Community-Based Blue Accounting: Evidence from East Kalimantan's Coastal Tourism

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## Abstract

**Purpose:** This study investigates how sustainability principles are integrated into community-based blue accounting practices across coastal tourism sites in East Kalimantan, Indonesia. While sustainability accounting has been widely discussed at the national and corporate levels, limited studies have explored how these concepts emerge in grassroots tourism governance.

**Research Methodology:** The study adopts an interpretive qualitative case study approach involving three destinations: Pantai Lamaru (Balikpapan), Bontang Kuala (Bontang), and Pantai Panrita Lopi (Muara Badak). Data were collected through interviews, observations, and document analyses.

**Results:** The findings revealed that sustainability is manifested through environmental stewardship, community empowerment, and cultural preservation. Each site has informal but functional reporting systems that reflect transparency, participation, and collective accountability. Although blue accounting has not yet been implemented, several elements of blue accounting, such as participatory reporting, environmental monitoring, and community accountability, are already practiced informally. These practices demonstrate how local communities embed sustainability values in tourism governance and financial decision-making.

**Conclusions:** Sustainability values serve as an underlying driver of community-based reporting and participatory governance, indicating the early formation of blue accounting elements within grassroots tourism contexts and highlighting the need for institutional support to strengthen future formalization of blue accounting.

**Limitations:** The research focused on three sites in one province and used qualitative data, limiting generalization.

**Contributions:** This study contributes to the sustainability accounting literature by demonstrating that grassroots tourism governance can serve as an early form of blue accounting in developing coastal regions.

**Keywords:** *Blue Accounting, Coastal Tourism, Community Reporting Sustainability, East Kalimantan*

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## 1. Introduction

Indonesia, the world's largest archipelagic state, possesses substantial potential in the marine and fisheries sector, including coastal zones that serve as strategic foundations for the development of

marine-based tourism or blue tourism. Contemporary tourism development is no longer solely oriented toward economic growth but requires the integration of social and environmental considerations to ensure long-term sustainability. The sustainability paradigm obliges every sector, including tourism, to embed sustainable principles into planning, management, and reporting systems ([Bebbington & Unerman, 2020](#)). In this context, coastal tourism becomes particularly significant because coastal ecosystems are not only ecologically fragile but also hold considerable economic value for local communities ([Bag, 2023](#); [Mandagi, Pasuhuk, & Kainde, 2024](#)). Coastal regions in Indonesia contribute directly to the national economic performance and community livelihoods. Approximately 60% of Indonesia's population resides in coastal areas ([Kementerian Kelautan dan Perikanan, 2024](#)), making sustainable management essential for maintaining ecological stability and social well-being. East Kalimantan is one of the country's strategic coastal regions due to its rich marine biodiversity, strong cultural heritage, and expanding coastal tourism attractions ([Asianto, 2020](#)). Despite these advantages, the application of sustainability principles in financial management and environmental remains limited ([Failler, Liu, Lallemand, & March, 2023](#); [Syah, Saraswati, & Sukoharsono, 2020](#)). This limitation underscores the urgency of integrating sustainability within accounting practices in coastal tourism governance.

Blue accounting has emerged as a conceptual and methodological framework designed to integrate environmental, social, and economic dimensions into the management of marine and coastal resources ([Fenichel et al., 2023](#)). Its primary objective is to generate relevant information that supports conservation-oriented decision-making and ensures ecosystem balance. Blue accounting further requires communities and institutions to document marine ecosystem data, incorporate ecological indicators into financial reports, and measure blue economy-related activities ([ESCAP, 2020](#)). However, implementation at the local or community-based tourism level, particularly among SMEs, remains at an early and largely informal stage ([Rahmayanti & Sari, 2023](#)). Existing accounting practices in coastal tourism destinations still emphasize traditional financial reporting and have not yet captured the socio-ecological value embedded in tourism activities. This gap hinders transparency, reduces accountability, and limits the capacity of local tourism governance to address sustainability issues. Strengthening sustainability reporting is essential for reinforcing public trust and achieving long-term regional development goals ([Rahmayanti & Sari, 2023](#)).

In East Kalimantan, coastal tourism is increasingly emerging as an alternative to forest-based tourism, whose land area is continuing to decline. Many coastal sites remain community-managed, particularly by SMEs. For instances, Pantai Lamaru, which funds environmental maintenance through collective ticket revenue; Bontang Kuala, where residents develop homestays and local culinary industries while preserving coastal culture; and Panrita Lopi, where a maritime tourism identity rooted in Bugis traditions has been established through communal initiatives. These practices reflect the integration of economic, sociocultural, and ecological values aligned with sustainability principles. Nevertheless, systematic practices and accountability mechanisms remain underdeveloped.

Despite the growing literature on sustainability and blue accounting, most studies focus on macro-level applications, such as national ocean accounting systems or environmental policy frameworks. Empirical research examining how sustainability accounting practices emerge within community-based coastal tourism governance remains limited, particularly in developing regions. This gap highlights the need to understand how sustainability principles are interpreted and implemented at the grassroots level. Given this context, the present study is both relevant and essential. This study aims to examine how sustainability principles are integrated into community-based accounting practices in coastal tourism destinations in East Kalimantan and explore the potential of blue accounting as a framework for strengthening transparency, environmental accountability, and inclusive governance. The findings are expected to provide both conceptual and empirical contributions to developing sustainability-oriented accounting policies for coastal tourism management.

To address this objective, this study formulates the following research question:

How are sustainability principles integrated into community-based accounting practices at coastal tourism destinations in East Kalimantan?

## 2. Literature Review

The concept of sustainability has become a fundamental framework across governments, societies, and business sectors for addressing environmental and socioeconomic challenges ([Gomez-Trujillo, Velez-Ocampo, & Gonzalez-Perez, 2020](#)). Sustainability functions as a mechanism that ensures the continuity of organizational and societal development by integrating environmental, economic, and social systems into long-term planning and decision-making processes ([Barbier & Burgess, 2017](#)). It is further defined as a process that supports the development and maintenance of the essential aspects of human life while ensuring intergenerational well-being ([Balachandran, Taticchi, Akisik, & Gal, 2011](#)).

Previous studies have examined sustainability from a variety of perspectives. Some scholars conceptualize sustainability as an organizational learning process manifested through everyday practices and social interactions that shape ecological awareness within an organizations ([Adams, Druckman, & Picot, 2020](#); [Cornelisse, 2020](#); [Smith & Sharicz, 2011](#); [Yazo-Cabuya, Ibeas, & Herrera-Cuartas, 2024](#)). Moreover, [Yazo-Cabuya et al. \(2024\)](#) emphasize that sustainability risks extend beyond environmental concerns to include geopolitical, economic, and social dimensions, requiring a strong theoretical foundation to support sustainable development goals. Thus, the Triple Bottom Line (TBL) becomes inseparable from sustainability discourse.

Within the sustainability discourse, the Triple Bottom Line (TBL), introduced by [Elkington \(1998\)](#), highlights the importance of balancing economic, environmental, and social dimensions in organizational decision-making. Through TBL, organizations are encouraged to adopt responsible practices that generate profits and contribute positively to society and the environment. This model emphasizes that organizations must balance financial gains with social responsibility and environmental stewardship to achieve long term sustainability ([Gimenez, Sierra, & Rodon, 2012](#)).

The relevance of sustainability is particularly evident in tourism development. Sustainable tourism aims to meet the needs of current visitors while preserving environmental integrity and ensuring the well-being of future generations ([Butler, 1999](#); [Prayitno et al., 2024](#)). This approach integrates economic benefits for local communities, social empowerment, cultural preservation, and protection of natural ecosystems. Poorly managed tourism may lead to environmental degradation, biodiversity loss, and sociocultural disruption, highlighting the importance of responsible tourism management ([Weaver, 2014](#)). Effective sustainable tourism requires multi-stakeholder collaboration, which consists of the government, local communities, and private actors, to ensure that tourism brings inclusive benefits while mitigating social and environmental risks ([Scott & Gössling, 2015](#)). Thus, sustainable tourism is not solely concerned with environmental conservation but also with creating a harmonious and mutually beneficial relationship between tourism development and the community's welfare.

Within this tourism context, accounting plays an essential role in economic transactions, supporting managerial decisions and ensuring financial transparency. Tourism accounting specifically addresses the unique financial flows of tourism operations, which are often seasonal and demand-driven ([Sánchez & López, 2015](#); [Zopiatis, Pericleous, & Theofanous, 2021](#)). Challenges such as fluctuating revenue cycles and variable operational costs require accounting approaches that can adapt to irregular business patterns and support long term financial planning ([Denicolai, Cioccarelli, & Zucchella, 2010](#)). Recent studies in tourism accounting shift attention from traditional financial reporting to sustainability-oriented reporting, integrating environmental and social considerations into financial analysis ([Novovic Buric, Jaksic Stojanovic, Lalevic Filipovic, & Kascelan, 2022](#); [Rivera Velasco, De Jesús-Martinez, Tenorio Alanya, & Flores Apaza, 2023](#)).

Sustainability accounting expands the scope of conventional accounting by explicitly measuring and communicating organizational performance across the economic, social, and environmental dimensions ([Gray, 2015](#)). In the tourism sector, sustainability accounting enables organizations to assess resource utilization, ecological footprints, and social contributions, thereby enhancing transparency and accountability to their stakeholders. This approach forms the conceptual foundation for the development of blue accounting, a system designed to support the sustainable management of marine and coastal resources ([Rahmayanti & Sari, 2023](#); [Syah et al., 2020](#)).

Blue accounting integrates financial information with ecological and social indicators related to marine ecosystems, coastal communities, and the blue economy. [R. Abreu, David, Santos, Segura, and Formigoni \(2019\)](#) nest blue accountias providingdes comprehensive data on the use, condition, and conservation of marine resources to support sustainabdecision-makinging. The systems align economic activities with environmental responsibility, ensuring that coastal development, including tourism, does not compromise the integrity of the ecosystem. In practice, blue accounting enables the tracking of ecological interventions, such as mangrove conservation, beach waste management, and community empowerment, in coastal tourism settings. The core principles of ICM include multidimensional integration, transparency, accountability, and participatory governance involving local communities ([Fenichel et al., 2023](#)).

Recent studies highlight the importance of blue accounting in enhancing sustainability governance in marine-based economies. emphasized the need for strong marine knowledge frameworks to address environmental degradation, while [Syah et al. \(2020\)](#) blue accounting as a promising integrated reporting approach within Indonesia’s marine sector. Other scholars, such as [Rahmayanti and Sari \(2023\)](#) emphasize the system’s potential to improve sustainability reporting quality, reform national ocean accounting, and strengthen blue economy strategies in developing regions.

The relationship between sustainability accounting, blue accounting, and community tourism governance provides an important theoretical foundation for understanding sustainability practices in coastal tourism management. Sustainability accounting serves as a broader conceptual framework that integrates economic, environmental, and social performance into organizational reporting and decision-making processes. Blue accounting extends these principles specifically to marine-based economic activities in sustainability reporting systems. Within community-based tourism governance, these accounting frameworks can be implemented through participatory management, environmental monitoring, and community-based reporting mechanisms. Community tourism governance emphasizes the active involvement of local communities in tourism planning, resource management, and decision-making processes. Such participatory governance structures create opportunities to integrate sustainability principles into tourism management practices.

Therefore, integrating sustainability accounting, blue accounting, and community tourism governance provides a conceptual basis for understanding how sustainability principles can be operationalized in coastal tourism destinations. In community-managed tourism contexts, participatory reporting practices, environmental conservation initiatives, and collective decision-making processes may represent the early emergence of community-based blue accounting. In conclusion, the literature suggests that coastal tourism development, such as in East Kalimantan, requires accounting systems capable of capturing economic performance alongside ecological and social impacts. Blue accounting therefore emerges as a relevant framework for community-based coastal tourism initiatives, providing mechanisms to translate sustainability principles into measurable and reportable indicators. This integrated approach supports transparent governance, enhances community participation, and strengthens the long-term resilience of coastal tourism destinations, can be seen in the Figure 1.



Figure 1. Conceptual Framework

The conceptual framework of this study illustrates how sustainability principles influence the emergence of community-based blue-accounting practices in coastal tourism management. The framework comprises three main components. First, sustainability principles represented by the Triple Bottom Line (economic, social, and environmental dimensions) serve as the normative foundation for guiding tourism governance. These principles encourage tourism managers to balance economic benefits, environmental conservation and community welfare. Second, these principles are operationalized through community-based tourism governance, which emphasizes participatory decision-making, local economic empowerment and collective environmental stewardship. In this context, local communities become active actors in managing tourism resources and monitoring sustainable practices.

Third, the interaction between sustainability principles and community governance leads to the emergence of community-based reporting practices, including informal financial records, environmental monitoring, and participatory accountability mechanisms. These practices represent the early formation of blue accounting, where the economic, social, and ecological aspects of coastal tourism are collectively documented and evaluated. Thus, the framework proposes that sustainability values embedded in community governance can gradually evolve into structured blue-accounting practices in coastal tourism management.

### **3. Research Methodology**

This study employed a qualitative research design with an interpretive paradigm using a single instrumental case study approach. A case study is appropriate when the research intends to examine a bounded system, phenomenon, process, or event in-depth ([Miles, 2014](#)). The single instrumental case study used in this research focuses on a specific issue, namely the integration of sustainability into blue accounting, through three coastal tourism sites in East Kalimantan. This approach enables an in-depth exploration of how sustainability values are interpreted, practiced, and embedded within community-based tourism management.

Data were collected through semi-structured interviews and observation document analysis. Interviews were conducted face-to-face using flexible question guidelines that allowed probing according to the information emerging during field engagement. Observations were conducted at each site to document environmental practices, community activities, and financial reporting routines. Supporting documents were also reviewed, including managerial notes, environmental program records, community meeting summaries, and digital information from official websites. To ensure reliability, source triangulation was applied by comparing the responses of different informants, observational findings, and secondary documents. Data analysis followed [Miles \(2014\)](#) and consisted of data reduction, coding, theme development, and interpretation. Interview transcripts and observational notes were coded using thematic coding, where key concepts related to sustainability practices, community participation, and accountability mechanisms were identified and categorized into analytical themes.

Throughout the research process, ethical considerations were maintained by informing all participants about the study's purpose and ensuring voluntary participation, confidentiality, and protection of personal information. This methodological approach allows for a deep and contextual understanding of how coastal communities construct sustainability values and integrate them with informal financial reporting and environmental stewardship practices. Several validation strategies were applied to enhance the credibility of the findings. Source triangulation was conducted by comparing information obtained from interviews, field observations, and documentary evidence. In addition, member checking was performed by confirming key interpretations with selected informants to ensure the findings' accuracy. These procedures helped strengthen the reliability and trustworthiness of the qualitative analysis, can be seen in the table 1.

Table 1. List of Research Informants

No	Informant Name	Position
1	Mr. B	Head of Tourism Office
2	Mrs. L	Manager of Lamaru Beach Tourism
3	Mrs. H	Manager of Bontang Kuala Tourism
4	Mr. A	Manager of Panrita Lopi Beach Tourism

## 4. Results and Discussions

### 4.1 Results

#### 4.1.1 Research Sites

The objects of this study were tourism organizations operating in coastal areas. Pantai Lamaru is a coastal tourism destination in Balikpapan, East Kalimantan. This destination adopts economic, social, and environmental sustainability principles for its management. Local community empowerment plays a major role, particularly through SMEs and service providers, such as tent rentals and recreational equipment. Waste management is implemented to maintain beach cleanliness and ensure visitor comfort. The second research object is the Bontang Kuala Tourism Village, one of Bontang city's flagship tourism destinations located along the eastern coast. The village attracts tourists with its coastal settlement environment, scenic waters, and unique lifestyle of its residents. Economic tourism activities in Bontang Kuala include marine-based and creative economies, ecotourism and environmental conservation, as well as cultural and educational tourism.

Marine and creative economic activities remain central to Bontang Kuala, where fishing continues to be the main livelihood. Products such as shrimp, crabs, seaweed, and oysters contribute significantly to both domestic and export markets in the country. Local communities also process marine products into crafts and culinary specialties sold to tourists, such as *Gamis Bawis*. The mangrove forest area, part of Kutai National Park, provides an ecotourism attraction that supports the conservation of local flora and fauna, including bekantan and elang bondol. Cultural attractions, such as the annual *Pesta Laut* (Sea Festival), further strengthen community identity. Pantai Panrita Lopi in Muara Badak, Kutai Kartanegara Regency, serves as another coastal tourism destination. The beach is accessible via land and boat transportation and is known for its white sand, clear water, and pine trees. Facilities such as camping grounds, gazebos, food stalls, and recreational rentals support visitor activities. Popular activities include snorkeling, mangrove tours and coastal culinary experiences.

#### 4.1.2 Understanding and Implementing Sustainability Principles

Based on the interviews, the sustainability principles at Pantai Lamaru emphasize balancing economic activities with environmental stewardship. As stated by one of the managers:

*“We have a cleaning team that works in shifts in the morning, afternoon, and evening. All waste generated by visitors is collected and sent to a disposal site (TPA) every day. We also conduct water quality tests after six months to ensure it remains safe for visitors”, (Mrs. L)*

This demonstrates the planned and routine environmental management. This practice aligns with environmental management under sustainability accounting, where environmental data (waste volume, cleaning frequency, and water quality results) support decision-making (Bag, 2023). Furthermore, the management of Pantai Lamaru also involves local community members in various economic activities, such as float stalls, as a form of socio-economic empowerment.

*“We intentionally provide opportunities for local residents so they can benefit economically” (Mrs. L)*

The practices observed at Pantai Lamaru reflect the application of the Triple Bottom Line Principles developed by [Elkington \(1998\)](#), which emphasize a balance among three dimensions: profit, demonstrated through economic activities that support the local community; people, reflected in the empowerment of local SMEs; and planet, manifested in environmental management efforts, such as maintaining cleanliness and monitoring water quality. These practices align with sustainability accounting, in which managers record financial and environmental data to evaluate sustainability performance.

In Bontang Kuala, sustainability principles are reflected in efforts to strengthen the community-based economy of local fishermen without altering their cultural identities. This is illustrated in the interview with Mrs. H, one of the tourism managers in Bontang Kuala.

*“We want residents to remain fishermen, but also become empowered through tourism. We process the fish into gammi bawis so that the women can earn their own income.” (Mrs. H)*

This statement indicates that although the people of Bontang Kuala continue to maintain fishing as their main livelihood, they have innovated by transforming marine products into value-added goods sold to visitors ([Kaur, Argento, Sharma, & Soobaroyen, 2025](#)). One of these products, *Gammi Bawis*, has become a signature item marketed to tourists. Mrs H further emphasized that tourism development also strengthens the local economy without displacing their traditional profession:

*“Tourism here is not meant to replace fishermen, but to support the community’s economy. Residents still go out to sea, and their catch is also sold to visitors.” (Mrs. H)*

Her explanation aligns with the concept of responsible tourism [Gantait \(2022\)](#), where local communities serve as the primary drivers of tourism development. The community-based tourism model described by [L. A. d. Abreu, Walkowski, Perinotto, and Fonseca \(2024\)](#); [Somad and Rahmanita \(2025\)](#) is evident in Bontang Kuala, enabling residents to directly participate in planning and managing tourism activities, ensuring that the benefits are equitably distributed without compromising cultural heritage or existing social structures. From a Blue Accounting perspective, social indicators such as increased household income, the number of SMEs, and community participation levels in tourism activities serve as vital elements for sustainable social reporting [R. Abreu et al. \(2019\)](#) that understanding community participation is a key prerequisite for establishing sustainable blue accounting practices. Furthermore, Pantai Panrita Lopi in Muara Badak is managed by the owner, together with several community groups. The site serves as a tourism destination and provides educational activities and emphasizes environmental conservation. Mr. A explained that the primary objective of the management is not tourism alone but also to raise public awareness regarding the importance of preserving marine ecosystems.

*“We manage Panrita Lopi not only for tourism but also for marine education and mangrove conservation. Every month we plant mangroves and conduct beach cleanup activities.” (Mr. A)*

Regular mangrove planting and beach-cleaning initiatives illustrate concrete conservation practices within the coastal ecosystem. This aligns with the Blue Economy framework, which emphasizes that marine resources must be utilized without compromising their ecological functions ([Brears, 2021](#)). From an accounting perspective, Panrita Lopi represents a highly suitable site for implementing blue accounting, as the managers have begun documenting basic environmental data, such as the number of mangroves planted and the volume of waste collected. These practices reflect the early stages of community-based sustainability reporting, which forms an integral component of blue accounting ([R. Abreu et al., 2019](#)).

#### *4.1.3 Management Strategies Supporting the SDGs*

The management strategies implemented across the three coastal tourism sites in this study demonstrate their contribution to several United Nations Sustainable Development Goals (SDGs). Although each destination has a distinct sustainability focus, all three emphasize balanced integration of economic,

social, and environmental dimensions. Through collaborative efforts between local governments, community groups, and tourism managers, these sites have adopted practices that align with global sustainable development agendas, can be seen in the table 2.

Table 2. Management Strategies Supporting the SDGs

Location	Management Strategies	Related SDGs	Sustainability Impact
Pantai Lamari	Work distribution and cleanlines SOPs, waste management, involvement of local SMEs	SDG 8 (Decent Work and Economic Growth), SDG 14 (Life Below Water)	Provides employment opportunities and ensure coastal cleanliness
Bontang Kuala	Empowerment of fishing families, preservation of local cultural values	SDG 1 (No Poverty), SDG 11 (Sustainable Cities and Communities)	Reduces poverty and strengthens cultural identity
Pantai Panrita Lopi	Mangrove planting, beach cleaning program, environmental education	SDG 13 (Climate Action), SDG 14 (Life Below Water)	Supports climate mitigation and enhances ecological awareness

Drawing on stakeholder theory, these strategies illustrate how tourism managers consider the interests of multiple parties, including local communities, government institutions, and the natural environment, within a participatory governance framework.

#### 4.1.4 Integration of Sustainability in the Development of Blue Accounting

The integration of sustainability principles into the development of blue accounting in the coastal tourism area of East Kalimantan reflects the community's ongoing efforts to embed sustainability values into tourism practices and decision-making processes. Fundamentally, blue accounting emphasizes the sustainable management and reporting of coastal and marine resources, encompassing economic, social, and ecological dimensions (Larasasti et al., 2025). Based on interviews and field observations, this integration is evident through community-based financial reporting practices, collective involvement in decision-making, and the incorporation of local values to maintain balance among economic, cultural, and environmental considerations. This demonstrates that the local conception of blue accounting does not solely depend on formal or digital systems; rather, it grows organically from collective awareness and social practices rooted in the spirit of gotong royong in coastal communities.

##### 4.1.4.1 Community Based Reporting Model

A concrete manifestation of blue accounting in coastal tourism sites is found in simple, collectively conducted reporting practices. The coding results indicate that the communities in Pantai Lamaru and Bontang Kuala already use informal mechanisms for recording income and expenditures involving multiple stakeholders. One informant explained this as follows:

*“Every week we gather, calculate revenue from tickets and parking, and then announce it during the group meeting. All residents can know the results” (Mrs. H)*

This statement illustrates a participatory reporting model that focuses on transparency and social accountability. Financial reports are not prepared using conventional accounting formats but rely on manual records and open community meetings for communal accountability. Hardana (2023) emphasizes that accountability and transparency activities are needed to provide trust evidence to

stakeholders. The community understands that transparency serves not only financial needs but also reinforces trust and supports long-term local economic sustainability. According to [Fitria, Muhammad, and Sudirman \(2025\)](#), such transparent reporting practices demonstrate community involvement in decision-making. Thus, financial reporting in these coastal communities represents an early form of community-based blue accounting, where residents collectively manage and report economic activities.

These reporting practices also have significant social dimensions. During each financial meeting, residents discuss the allocation of funds for social activities, beach cleaning, facility improvements, and support for families in need. Thus, financial reports reveal not only economic transactions but also social solidarity, an essential component of sustainability accounting ([Bebbington & Unerman, 2020](#)). At Pantai Panrita Lopi, the reporting practices are more narrative and trust-based. According to one informant,

*“We do not have a ledger, but every activity is written on a board and announced to residents. Everyone knows the income and how the money is used.” (Mr. A)*

This reflects a contextual form of accountability in which reporting systems are adapted to local capacities and needs. [Kaur et al. \(2025\)](#) emphasized that successful accounting systems should consider local values to ensure relevance and sustainability. Overall, the community-based reporting model across the three sites aligns with the core principles of blue accounting.

1. Transparency and social participation in financial reporting and fund utilization
2. Balance among economic, social, and environmental dimensions in reporting local activities
3. Local adaptation through informal, yet widely understandable, mechanisms.

These elements demonstrate how sustainability integration can be realized through simple yet meaningful reporting systems that strengthen trust, responsibility, and resilience in the community.

#### 4.1.4.2 Integration of Sustainability Values in Decision Making

Sustainability integration also emerges in community decision-making processes. Interviews reveal that Every decision related to funding allocation, site management, or infrastructure development is discussed in community meetings. This reflects a collective governance model rooted in local cultural practices and represents participatory accountability mechanisms. One manager from Bontang Kuala stated:

*“If we want to build a gazebo or buy cleaning tools, we always discuss it first so all residents can give their input.” (Mrs. H)*

Such deliberative practices confirm that communities act not only as beneficiaries but also as decision-makers. These decisions consider economic, social, and environmental implications, reflecting the practical application of the Triple Bottom Line ([Elkington, 1998](#)). At Pantai Lamaru, sustainability values are reflected in the prioritization of funds for environmental management over physical development. According to one informant:

*“We prioritize cleanliness and safety first before thinking about building other facilities” (Mrs. L).*

This illustrates ecological awareness in economic decision-making, where environmental stewardship is viewed as a long-term investment. [Bebbington and Unerman \(2020\)](#) argue that decisions that consider non-financial factors reflect maturity in sustainability accounting practices. Meanwhile, in Panrita Lopi, community decisions incorporate cultural and spiritual considerations, as noted by an informant:

*“We cannot damage the sea, that is our elders’ message. If the sea suffers, our livelihood suffers too, so we prioritize providing work for local residents through small business.” (Mr. A)*

Similarly, in Bontang Kuala:

*“We produce Gammi Bawis, a cultural product that provides income for local woman”  
(Mrs.L)*

These expressions portray a spiritual connection between people and nature, which becomes a moral foundation for decision-making. The community, especially local people, is essential to encourage economic development in their area, as explained by [Madnasir \(2024\)](#). In the context of blue accounting, such values reflect an integration of economic and cultural dimensions, an essential component for building sustainable reporting and governance systems in coastal communities ([L. A. d. Abreu et al., 2024](#)).

#### 4.1.5 Challenges in Implementing Blue Accounting

The implementation of blue accounting in coastal tourism destinations in East Kalimantan, despite its strong potential for documenting and reporting economic, social, and environmental sustainability, encounters several obstacles that must be addressed to ensure an effective and integrated reporting system. Several challenges exist.

##### 4.1.5.1 Limited Human Resources (HR) and Technological Capacity

One of the major challenges faced by tourism managers in East Kalimantan is the limited human resources with adequate knowledge and skills to prepare sustainability reports based on Blue Accounting. Most managers at Pantai Lamaru, Bontang Kuala, and Pantai Panrita Lopi do not have dedicated staff members responsible for sustainability reporting and environmental accounting. As stated by the manager at Pantai Lamaru:

*“We do not have staff especially assigned to environmental reporting; it is usually recorded manually for internal needs, and the documentation is simply entered into Excel” (Mrs.L)*

Moreover, technological capacity is limited. Most destinations rely on basic manual record-keeping methods, such as notebooks or spreadsheets, which are insufficient for managing complex data or integrating financial and non-financial indicators into a standardized reporting system. These limitations imply that sustainability accounting practices are not fully documented. Nonetheless, social trust and transparency remain the foundations of community accountability. [Marlina \(2025\)](#) emphasizes that limited human resources can hinder the adoption of sustainability practices in the tourism sector.

##### 4.1.5.2 Low Awareness of the Importance of Sustainability Reporting

Although awareness of sustainability is increasing, challenges remain regarding the collective understanding among managers and community members of the importance of implementing a structured reporting system such as Blue Accounting. In several locations, especially Bontang Kuala, some SMEs and community members remain focused on immediate economic activities and do not fully recognize the long-term value of sustainability reporting. As expressed by a Bontang Kuala Manager:

*“We are more focused on improving our business and income, while sustainability reporting is still not widely understood” (Mrs. H)*

This reflects a gap in awareness regarding how blue accounting can be used to evaluate long-term social, economic, and environmental impacts. [Bebbington and Unerman \(2020\)](#) assert that, without public policy support, sustainability accounting practices often remain informal and fail to become systematically institutionalized. Therefore, collaboration between communities and local governments is necessary to develop a reporting framework suited to the coastal context.

##### 4.1.5.3 Limited Infrastructure and Integrated Data Systems

Another challenge is the absence of adequate infrastructure to manage or monitor sustainability indicators, such as waste collected, mangroves planted, and SME income. This makes it difficult for

managers to produce the accurate data required for blue accounting. For instance, at Pantai Lamaru, despite ongoing waste management and water quality monitoring efforts, there is no integrated system that connects environmental and financial data into a coherent sustainability report.

*“We record cleanliness and water quality for internal needs, but there is no systems that integrate all data with financial information” (Ibu L)*

Limited information systems hinder efforts to consolidate relevant data into a more formal and structured sustainability-reporting system. Highlight that structural barriers, such as infrastructure and limited access to information, can inhibit the transformation of reporting systems.

#### 4.1.6 Opportunities for Implementing Blue Accounting

The implementation of blue accounting in East Kalimantan’s coastal tourism areas presents several opportunities to enhance transparency, accountability, and sustainability. Despite these challenges, the findings from the field show that the three tourist destinations have a strong potential to adopt blue accounting as a tool for monitoring and reporting social, economic, and environmental impacts. Key opportunities include the following:

##### 4.1.6.1 Support from Government, Private Sector, and NGOs

One major opportunity is the growing policy support from local and national governments for sustainable tourism development. The Government of East Kalimantan has shown a commitment to sustainable tourism initiatives aimed at improving community welfare while protecting the environment. As stated by one manager:

*“We hope there will be support from the government and private sector so conservation and educational activities can continue and be properly documented” (Mr. A)*

Policies supporting blue accounting can establish a framework for collecting and analyzing sustainability data, thereby enhancing transparency and accountability in tourism management. There is also strong potential for collaboration between tourism managers, industry stakeholders, and NGOs in terms of Corporate Social Responsibility (CSR) programs. Companies operating in the oil and gas sector around Muara Badak and Bontang can partner with communities to fund conservation and sustainability reporting systems. Mrs L noted:

*“If there is collaboration with companies through CSR, we can fund larger conservation and educational programs.” (Mrs. L)*

This highlights the crucial role of the private sector in supporting sustainable tourism and blue accounting. NGOs also play an important role, especially in providing assistance and oversight for environmental conservation.

##### 4.1.6.2 Digitalization and Technology for Sustainability Reporting

Advancements in digital technology offer strong opportunities for modernizing sustainability reporting. Tourism managers can use applications or software to collect and manage sustainability data, including financial data ([Alfiandri, Malik, & Adianto, 2024](#)). At Pantai Lamaru, managers have begun digitally recording financial data.

*“We have started recording revenue using Excel. Moving forward, we hope to integrate this with environmental data for a comprehensive report” (Mrs. L)*

Digital tools can facilitate the integration of diverse sustainability indicators and improve the efficiency of reporting. They also enable more accurate data management, which greatly supports decision-making aligned with blue accounting principles.

#### **4.2 Discussion**

The findings of this study reveal that sustainability principles have already been embedded in the management practices of coastal tourism destinations in East Kalimantan, although they are not formally recognized as structured sustainability accounting or as blue accounting systems. The three tourism destinations examined in this study demonstrate different forms of sustainability implementation, reflecting the integration of economic, social, and environmental dimensions in tourism governance. At Pantai Lamaru, sustainability practices are primarily reflected in environmental management initiatives and community economic participation. Waste management, water quality management, and the involvement of local SMEs illustrate how tourism management attempts to balance environmental protection with local economic benefits. These practices indicate that tourism managers recognize the importance of maintaining environmental quality as a key component of sustainable tourism.

In Bontang Kuala, Sustainability practices are closely linked to community-based economic activities. Tourism development supports traditional livelihoods, such as fishing, while simultaneously creating new economic opportunities through culinary products and local crafts, such as *Gammi Bawis*. This approach shows that tourism development can strengthen local economic resilience without replacing existing sociocultural structures. At Pantai Panrita Lopi, sustainability practices emphasize environmental conservation and marine education. Activities such as mangrove planting and coastal cleanup programs demonstrate a strong commitment to protecting coastal ecosystems while simultaneously raising public awareness of environmental preservation.

These findings support the Triple Bottom Line (TBL), which highlights the importance of balancing economic growth, social empowerment, and environmental protection in organizations. The tourism activities observed in the study locations demonstrate how economic opportunities, community participation, and environmental conservation can be integrated into tourism management. These results also align with the concept of sustainability accounting, which expands traditional accounting by incorporating environmental and social indicators into organizational evaluation and decision-making processes ([Gray, 2015](#)). Although formal sustainability accounting systems have not yet been implemented in these tourism destinations, environmental monitoring activities such as waste management, mangrove conservation, and water quality testing represent early efforts to document environmental performance within tourism governance.

Furthermore, the strong involvement of local communities in tourism planning and decision-making reflects the principles of community-based tourism governance. According to [L. A. d. Abreu et al. \(2024\)](#), community participation is essential for ensuring that tourism development generates equitable economic benefits while preserving environmental and cultural resources. The participatory decision-making process observed in the study locations demonstrates how community governance structures can support sustainable tourism development. From the perspective of blue accounting, the findings of this study reveal that several fundamental elements of blue accounting are already present within these coastal tourism destinations. Environmental monitoring activities, community-based financial reporting practices, and participatory decision-making processes are key components of sustainability-oriented reporting in marine-based economic activities. Although these practices remain informal and are not yet structured within standardized reporting systems, they demonstrate how ecological, social, and economic considerations are gradually being integrated into tourism management.

Therefore, this study contributes to the emerging literature on blue accounting by demonstrating that blue accounting practices can develop organically within community-based tourism governance. Previous research has largely focused on macro-level implementation, such as national ocean accounting systems or government policy frameworks. In contrast, the findings of this study show that

blue accounting can emerge at the grassroots level through community initiatives and participatory governance mechanisms. These practices reflect what may be described as community-based blue accounting, where sustainability reporting evolves gradually through local environmental stewardship, community accountability, and collective tourism management practices. Overall, the findings suggest that strengthening community capacity, improving sustainability data management, and encouraging institutional support from government and private stakeholders could further enhance the development of blue accounting practices in coastal tourism destinations. Such efforts would help transform existing informal sustainability practices into more structured sustainability reporting systems that support long-term coastal tourism governance.

## **5. Conclusions**

### ***5.1 Conclusion***

This study analyzed the integration of sustainability principles into blue accounting across three coastal tourism destinations in East Kalimantan, Indonesia. The findings indicate that each destination demonstrates different sustainability orientations. Pantai Lamaru emphasizes a balance between economic and environmental management, Bontang Kuala focuses on social and cultural sustainability, and Pantai Panrita Lopi prioritizes environmental conservation and marine education. The results also reveal that blue accounting practices in these tourism destinations remain basic and community-driven. Nevertheless, they demonstrate the key principles of sustainability governance, including transparency, community participation, and collective accountability. Several challenges hinder the implementation of more structured blue accounting systems, including limited human resources, inadequate digital systems, and the absence of formal reporting mechanisms in the country. However, significant opportunities exist through policy support from government institutions, collaboration with private sector actors through corporate social responsibility (CSR) programs, and the increasing use of digital technologies for sustainability data management.

### ***5.2 Research Limitation***

The novelty of this study lies in its identification of community – based blue accounting practices emerging from grassroots coastal tourism governance. While most previous studies on blue accounting focus on macro-level ocean accounting systems or institutional policy frameworks, this study demonstrates how blue accounting elements can evolve organically within community-managed coastal tourism destinations through participatory governance, environmental stewardship, and informal sustainability reporting. From a theoretical perspective, this study contributes to the sustainability accounting literature by expanding the understanding of blue accounting implementation beyond the national or institutional levels to community-based tourism contexts. The findings highlight how sustainability accounting principles, blue accounting frameworks, and community tourism governance interact to form early-stage sustainability reporting practices in coastal tourism management.

From a practical perspective, this study provides insights for tourism managers, policymakers, and local communities to develop more effective sustainability reporting systems for coastal tourism destinations. Strengthening community capacity, improving the accuracy of environmental and financial records, and enhancing collaboration between governments, private sector actors, and local communities are essential steps in advancing blue accounting implementation. Furthermore, the adoption of simple digital tools for sustainability data recording is recommended to improve transparency, accountability, and long-term sustainability in the management of coastal tourism.

### ***5.3 Suggestions and Directions of Future Research***

Future research should adopt mixed methods to enhance the robustness of the findings and develop standardized indicators for community-based blue accounting. Comparative studies across regions or countries are also recommended to examine the influence of different institutional and cultural contexts on sustainability accounting practices in coastal tourism sectors.

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### Author Contributions

YF contributed to the conceptualization, study design, data collection, analysis, and drafting and revision of the manuscript. MN contributed to the study design, data collection, and analysis. MR assisted with the study design and data collection. SRS assisted with the study design, data collection, and revision of the manuscript. DFH assisted with the study design, data collection, and analysis. MR assisted with the study design and data collection. All authors participated in the final approval of the manuscript.

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