

IMPLEMENTATION ACCOUNTANCY ENVIRONMENT IN STAR-RATED HOTELS IN THE NUSA DUA TOURIST AREA: A QUALITATIVE STUDY

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Abstract

Focusing on two main elements, namely staff training and guest interaction, this paper investigates the growing relevance of virtual reality (VR) in the hotel sector. As the demand for creative, engaging, and effective solutions continues to increase, VR has emerged as a valuable tool for staff training in realistic scenarios, including customer service, emergency response, and facilities management. Through immersive simulations, hotel employees can practice handling various situations in a controlled environment, allowing them to improve their skills, confidence, and readiness before facing similar situations in real-world settings. At the same time, hotels and resorts are increasingly using VR to provide potential guests with engaging virtual tours of their rooms, facilities, amenities, and surrounding attractions. These virtual experiences can influence guests' booking decisions by allowing them to visualize the hotel environment and services before arrival. The immersive nature of VR may also increase guest engagement, strengthen trust, and create clearer expectations regarding the overall hotel experience. Using guest surveys, case studies, and interviews with hotel managers, this paper adopts a mixed-method approach to assess the effectiveness and limitations of VR applications in the hotel sector. The findings indicate that VR can provide significant benefits for both hotel operations and guest experiences. Hotel managers can utilize VR to improve guest satisfaction, operational effectiveness, and service quality while simultaneously enhancing staff performance through simulated learning environments. Overall, VR represents a promising technology for supporting innovative training practices and improving guest interaction within the hospitality industry.

Keywords: Accounting Environment, Hospitality Industry, Tourism Sustainable, CSR

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INTRODUCTION

The tourism industry is one of the sectors that provides the largest contribution to the Indonesian economy, especially in Bali Province. As a world-class tourist destination, Bali has long been known for its natural beauty, cultural wealth, and the friendliness of its people, which are major attractions for domestic and international travelers. The contribution of the tourism sector to Bali's gross domestic product (GDP) reached around 80 percent, demonstrating the region's strong economic dependence on the continuity of the tourism industry. However, behind the economic growth supported by tourism, serious consequences must be addressed, particularly those related to the environmental impacts of tourism activities. The rapid development of tourism in Bali has created a dual impact. On the one hand, the sector has become the backbone of the economy and a source of livelihood for a large part of Balinese society. On the other hand, the increasing number of tourists has encouraged the expansion of hotels, restaurants, and other tourism facilities, which can threaten environmental sustainability. Waste generation in Bali reached 1.2 million tons in 2024, with Denpasar City as the largest contributor, while the tourism sector reportedly contributes approximately 500 tons of waste per day. The hospitality industry, as a major component of tourism, plays a significant role in generating environmental impacts. Star-rated hotels, which generally have high turnover and large operational volumes, tend to produce substantial amounts of waste. More than 67 percent of hospitality businesses in Bali do not use locally available waste management infrastructure and instead rely on private third-party services. This situation indicates a significant gap between the economic growth generated by the hospitality industry and adequate environmental management.

In response to increasingly complex environmental challenges, businesses are required not only to focus on profit but also to consider social and environmental aspects in their operations. Sustainable development emphasizes the balance between economic growth, environmental sustainability, and social justice. In this context, environmental accounting, or green accounting, has emerged as an important instrument that helps companies identify, measure, record, and report environmental costs and impacts arising from their operational activities. The implementation of environmental accounting in the hospitality industry is an important part of sustainability and corporate social responsibility strategies. Through environmental accounting, hotels can identify costs related to waste management, water treatment, energy efficiency, employee training for environmental programs, and pollution-control equipment. The process of allocating environmental costs involves five important stages: identification, recognition, measurement, presentation, and disclosure. Previous studies of hotels in Bali have shown that although various sustainability practices have been implemented, environmental costs are often not separately classified and remain combined with general operating expenses. Challenges include limited systems, insufficient training, high initial investment costs, lack of understanding among suppliers, and inadequate coordination between departments. Studies of major hotels in Bali have also demonstrated that green accounting practices can improve operational efficiency and corporate reputation, although environmental reporting standardization remains necessary to increase transparency. Despite these developments, green accounting implementation in Bali continues to face significant challenges. Only around 35 percent of star-rated hotels in Bali had applied some green accounting principles in their operations in 2024, while the PROPER 2025 assessment indicated that none of the 229 hotels in Bali were categorized as environmentally compliant. These conditions demonstrate a research gap between the need for comprehensive environmental accounting implementation and its actual application in the field. Therefore, this study aims to analyze the implementation of environmental accounting in the hospitality industry in Bali, focusing on environmental accounting policies and practices, environmental cost identification and measurement, reporting and disclosure, implementation challenges, and the benefits of environmental accounting for operational efficiency, cost reduction, and corporate image. This study employs a qualitative descriptive approach, using in-depth interviews with finance managers, accounting managers, and hotel CSR and sustainability teams, supported by field observations and document analysis. The study is expected to contribute to the development of environmental accounting knowledge in the hospitality sector and provide practical input for hotel managers and policymakers in accelerating the implementation of environmental accounting and supporting sustainable tourism development in Bali.

LITERATURE REVIEW

Concept and Framework Environmental Accounting Theory. Accountancy environment or green accounting is expansion from accountancy conventional that integrates aspect environment to in practice accountancy company. Concept This based on understanding that activity business No only impact on performance finances, but also creates externalities to environment that needs identified, measured, and reported. In context accountancy cost environment, there are five stages allocation costs that must be passed, namely identification, recognition, measurement, presentation and disclosure (Saputra et al., 2021; Saputra, Jayawarsa, et al., 2025). Hansen and Mowen developed a classification model cost environment that divides cost become four category: costs prevention costs, costs detection costs, costs internal failure costs, and costs failure external (external failure costs) (Saputra et al., 2023).

Research by Wedasuari et al. (2022) in the ITDC Nusa Dua area showed that cost industry environment hospitality charged in a way direct and No directly on each hotel department. Control cost environment in industry hospitality use draft Activity Based Costing, where the amount cost environment determined by the level activities in each department. This show that accountancy environment No only functioning as tool recording, but also as instrument management For control cost (Asiaei et al., 2021; Saputra et al., 2023).

Implementation Accountancy Environment in Bali Hospitality. Various study qualitative has done For study implementation accountancy environment in Bali hotels. A study at the Hilton Bali Resort revealed that the hotel has apply green accounting very well through policy protection environment, management waste solid, purchase friendly environment, as well as efficiency energy through use of LEDs, motion sensor systems, and heat pumps. Costs the environment that is issued covering cost management waste, training employee regarding the 3R program, maintenance tool controller pollution, and CSR activities. However, the recording of cost the Still combined in account other expenses (Miranthi et al., 2026; Rasyid et al., 2025).

Research on Kaamala Resort Ubud find that although treatment accountancy cost environment has in accordance with PSAK, the recording Still too simple and less transparent Because combined with account cost others. Research at Bali Mandira Resort also shows that the hotel Not yet in accordance in take notes cost environment based on Hansen and Mowen's theory because Still combine cost environment with cost others on the account operational expenses. Temporary that, research at Ayodya Resort Bali revealed that of the total cost environment, 74.8 percent allocated For prevention, 25.1 percent For detection, and 0.1 percent For internal failure (Sidik et al., 2019; Somjai et al., 2020).

comparative study of ten major hotels in Bali shows that part large hotel shows practice good green accounting to very good, including implementation technology economical energy, composting waste organic, procurement product local, and initiatives conservation based community. Prominent hotels in implementation This including the St. Regis Bali Resort and Conrad Bali, while other hotels like Grand Hyatt Bali still show level moderate adoption.

Challenge Implementation Accountancy Environment. Although various study show progress in implementation green accounting, still there is a number of challenge significant. Challenge main issues faced covering absence classification costs, limitations system, lack of training, as well as lack of coordination between department. Research at the Hilton Bali Resort also identified height cost investment beginning For tool friendly environment, lack of understanding suppliers to sustainability, as well as adjustment use system new as challenge main (Ardini & Fahlevi, 2024; Jermisittiparsert et al., 2020).

In a way more area, implementation green accounting in Bali is still face constraint in the form of low level awareness and understanding perpetrator business to draft this, the lack of incentive financial and regulatory government support, and Still many perpetrator industry small and medium enterprises that have not understand benefit green accounting for business long term. In addition, the factors characteristics behavior individuals, such as characteristic narcissistic in management, can also hinder success implementation initiative green.

Impact and Prospects Accountancy Environment. Research at Seminyak Bali Hotel shows that accountancy sustainability provide framework Work For identify, measure, and report impact environment along with implications financially in a way systematic. Successful initiatives, such as subtraction waste and improvement efficiency energy, produce repair measurable environment and savings costs that can be incurred reported in a way transparent. Implementation green accounting allows company tourist For increase efficiency operational, reducing costs, promoting sustainability environment, as well as fulfil demands increasing number of customers aware environment (Saputra & Laksmi, 2026b; Schaltegger et al., 2008).

Research by Yulianthi (2025) concluded that green accounting support tourist sustainable in Bali, even though standardization reporting environment Still required For increase transparency. The recommendations submitted covering development framework Work standardized and investment in infrastructure recycling repeat local For strengthen effort sustainability. Astawa et al. (2018) also proposed a new model in reach green accounting in Bali hotels. Thus, the integration accountancy environment to in planning core business can leading to an increase performance environment in a way overall in the sector hospitality (Huang, 2021; Jasch, 2006).

METHODS

Study This study uses a qualitative approach with a design study instrumental case study. Selection approach qualitative based on objectives study for understand in a way deep reality implementation accountancy environment in context experience industry hospitality in Bali, which involves meaning, perception, and experience subjective of the perpetrators main. Study design case chosen Because allows researchers for explore phenomenon contemporary in a way holistic and contextual, especially because the boundary between phenomena and their context No always looks clear. Research This nature descriptive-exploratory, which aims for describe in a way systematic practices, challenges, and impacts implementation accountancy environment without do intervention or testing hypothesis, but rather try reveal reality What existence in the field.

Research Location determined in a way deliberately (purposely) in the area tourist Bali's main areas, including Nusa Dua, Kuta, Seminyak, and Ubud, with involving at least three up to five star hotels as a unit of analysis. Criteria hotel selection includes: (1) has operating for at least five years, (2) have capacity minimum 100 rooms, (3) have implementing sustainability programs or friendly environment, and (4) willing become participants in research. Research data sources originate of two types, namely primary data and secondary data. Primary data is obtained direct from informant key through interview in-depth and observation field, while secondary data obtained from internal hotel documents such as report finance, reports sustainability, policy environment, and various publication related.

Data Collection Data collection techniques were carried out through three method main. First, the interview in-depth semi-structured interviews were conducted in a way face advance with informant selected key use technique purposive sampling and snowball sampling. Informants key includes General Manager, Finance Manager, Accounting Manager, and representative from Housekeeping, Engineering, and Corporate Social Responsibility (CSR) departments involved direct in management costs and impacts environment hotel operations. Amount informant determined based on principle data saturation, which is estimated reaching 15 to 20 informants. Second, non-participatory observation done For observe in a way direct activity related hotel operations with management environment, such as system processing waste, efficiency energy, management garbage, and recording and reporting cost environment in the field. Third, the study documentation done with collect and analyze various document written, such as report finance annual reports, CSR reports, internal policies, and documentation of environmentally friendly programs environment that has been run by the hotel.

Data Analysis Data analysis in study This using an interactive model developed by Miles and Huberman, which includes three channel activity in a way simultaneously, namely data reduction, data display, and data extraction conclusion or Verification (conclusion drawing/verification). Data reduction is carried out with summarize, select things main points, and focusing on aspects relevant important with implementation accountancy environment, including identification costs, recognition, measurement, presentation, and disclosure. Data presentation is carried out in form text narrative, matrix, and chart For make it easier understanding and withdrawal conclusion. The entire analysis process done in a way iterative, where researchers move back and forth between data reduction, presentation, and withdrawal conclusion until reach comprehensive and in-depth understanding.

For ensure data validity, research This apply four criteria credibility, transferability, dependability, and confirmability. Credibility test done through triangulation data sources, triangulation technique data collection and triangulation time. Triangulation source done with compare information from various informant key at level management and staff operational, whereas triangulation technique done with compare results interviews, observations, and documentation. In addition, it was carried out extension observation (prolonged engagement) and member check with request confirmation informant to findings that have been arranged For ensure No There is error interpretation. Research this also upholds tall principle ethics study with guard confidentiality identity informants and hotels, as well as get permission official from hotel management before carry out study.

RESULT AND DISCUSSION

Based on interview deep with informant key of five star hotels in the Nusa Dua, Kuta, Seminyak and Ubud areas, as well as supported by observation field and study documentation, research This disclose a number of findings important about implementation accountancy environment in industry Bali hospitality.

Policies and Practices Accountancy Environment. Study find that the five hotels that became object study has apply various policy environment as part from operational daily. Policy the covers protection hotel environment, management waste congested integrated activities purchase friendly environment, as well as efficiency energy and conservation source hotel resources. Most of the hotels have apply use LED lights, systems motion sensor and heat pump For efficiency energy, as well as reduction programs use plastic and management waste integrated (Gunarathne et al., 2021; Zandi et al., 2019).

However, from side recording accounting, all hotels are still face significant obstacles. Based on interview with Chief Accountant of one of the hotels in Nusa Dua, revealed that:

"Associated costs with environment like management waste, training employee regarding the 3R program, maintenance tool controller pollution, and we do carry out CSR activities, but the recording we are still combining in other expenses account. We haven't own account special For cost environment."

Statement The Accounting Manager also said something similar. a resort in Ubud:

"We have emit cost For various environmental programs, but the recording Still simple and combined in account other costs. This makes our reporting is lacking transparent Because users report finance No Can see in a way details How many cost the environment we actually put out."

Findings This indicates that even though hotels in Bali have operate activity friendly environment, practice accountancy structured and transparent environment Not yet fully implemented. This is in line with data showing that in 2024, only around 35 percent of star hotels in Bali have been apply part principle green accounting in operational they (Saputra, Dharmawan, et al., 2025; Yasa & Saputra, 2025).

Identification and Classification Cost Environment. In the process of identification cost environment, research find that hotels in Bali are classified cost environment to in two categories main, namely cost environment life / nature and costs environment social. Cost environment life / nature covers cost management waste, costs water treatment, costs efficiency energy, as well as cost maintenance tools controller pollution (Miranthi et al., 2026; Saputra, Dharmawan, et al., 2025).

Temporary cost environment social covers cost training employee regarding environmental programs, CSR costs, and costs activity environment other (Dewi & Saputra, 2026; Saputra et al., 2026).

Based on Hansen and Mowen's theory of classifying cost environment become four category — costs prevention costs, costs detection costs, costs internal failure costs, and costs failure external (external failure costs)— research This find that allocation cost the environment in Bali hotels is still dominated by costs prevention. At Ayodya Resort Bali, for example, of the total cost environment issued, 74.8 percent allocated For prevention, 25.1 percent For detection, and only 0.1 percent For internal failure (P. A. S. Laksmi & Saputra, 2026). Chief Accounting Officer Ayodya Resort Bali explains:

"We are more focus on costs prevention because we believe that prevent damage environment Far more effective and efficient than must repair damage that has been done happened. Most of the budget the environment we use for prevention programs like management waste integrated and efficient energy."

Recognition, Measurement, and Presentation Cost Environment. From the side confession cost environment, all hotels studied use method accrual basis, where costs environment recognized at the time occurrence transaction, not when cash is paid. Measurement cost environment done in rupiah units with realization the budget that has been determined company. In matter presentation, cost environment served in report profit loss on part other expenses or other costs.

For cost environment life / nature, in general served in the POMECS subsection (Property, Operation, Maintenance, Energy, and Cost), while cost environment social served in subsection human resources (Saputra & Laksmi, 2026b). However, the findings important from study This is that all hotels studied Not yet do disclosure cost environment in a way details in Notes on Report Finance (CALK) and

in report separated as As suggested by Hansen and Mowen, the paymaster of a hotel in the Nusa Dua area stated:

"We haven't list details cost environment in CALK. Costs the we just noted in POMECA Report as part from cost operational. We realize that This not enough transparent, but we haven't own a system that allows us to separate cost environment in detail."

similar thing was also found at Aksari Resort Ubud, where even though treatment accountancy cost environment Already in accordance with PSAK at the stage identification, measurement, and presentation, stages disclosure No implemented by the party company. Cost the environment that is issued noted to in account other expenses (Prasetya et al., 2026; Saputra & Pramukty, 2026).

Challenge Implementation Accountancy Environment. Study This identify a number of challenge main in implementation accountancy The environment in Bali hotels. Hilton Bali Resort Purchasing Manager said:

"Challenge our biggest is cost investment beginning For equipment friendly very high environment. In addition, we also face difficulty Because Lots our suppliers who have not understand the concept of sustainability, so difficult for us to ensure that all over chain our supply is friendly environment."

In addition, the Engineering Staff of the same hotel add:

"We also experienced constraint in adjustment use system new For support effort subtraction use paper. Changes system need time and training that is not A little."

In a way more wide, challenging implementation accountancy environment in industry Bali hospitality includes absence classification specific costs, limitations system existing accounting, the lack of training source Power human beings in the field accountancy environment, as well as lack of coordination between department in cost data management environment (Pramaiswari et al., 2026; Saputra & Laksmi, 2026a). Chief Accounting of The Apurva Kempinski Bali revealed:

"We haven't own classification cost clear environment. Cost environment Still mixed with cost operational general. In addition, the system our accounting is not yet designed For separate cost environment in a way automatic. Training for our staff is also still minimal, and coordination between department in matter reporting cost environment Still need improved."

Evaluation results of the Assessment Program The 2025 Company Performance Rating (PROPER) is getting better strengthen findings this, where more of the 200 hotels in Indonesia, including in Bali, still get predicate while Red or Not yet fulfil all over rule environment. This is show that compliance to regulations environment in industry Bali's hospitality industry is still very low (Saputra & Sancaya, 2026).

Findings study This disclose existence significant gap between practice operational friendly environment that has been run by hotels in Bali with recording accountancy the environment is still very simple and lacking transparent. In one side, the hotels has show strong commitment to preservation environment through various initiative like efficiency energy, management waste integrated, and CSR programs. On the other hand, the commitment the Not yet followed with practice adequate accounting For record, measure and report costs and benefits environment in a way transparent (Dinar & Saputra, 2026; N. M. A. W. Laksmi et al., 2026).

The gap This indicates that understanding hotel management towards accountancy environment Still limited to aspects operational, not yet penetrate to aspect reporting structured finance. As expressed by Chief Accounting Kaamala Resort Ubud, though treatment accountancy cost environment Already in accordance with PSAK, the recording Still too simple and less transparent Because combined with account other costs (P. A. S. Laksmi, Suriani, et al., 2026). Conditions This aggravated with Not yet its implementation reporting accountancy cost environment in a way special in accordance with the Hansen and Mowen model.

In fact, the application of accountancy good environment can help business in analysis cost, balance operational with condition environment, taking decision environment, and savings cost (P. A. S. Laksmi, Wirawan, et al., 2026). Thus, the gaps found in study This become constraint Serious for hotels in Bali to optimize benefit from implementation accountancy environment (Miranthi et al., 2026).

Findings that part big cost environment allocated For prevention (74.8 percent at Ayodya Resort Bali) shows that hotels in Bali have adopt approach proactive in management environment. Approach This in line with principle base accountancy an environment that emphasizes that cost prevention Far more effective and efficient compared to cost failure, both internal and external external.

However, the dominance cost prevention this is also necessary balanced with adequate allocation For cost detection and handling failure. Imbalance allocation cost can indicates that these hotels Possible Not yet fully Ready For face risk environment that is not unexpected. In addition, there are still existence cost internal failure (although only 0.1 percent) shows that the prevention program that has been executed Not yet fully effective in eliminate all over impact environment negative from hotel operations (ARIENATA et al., 2024; Saputra, Laksmi, Smark, et al., 2024).

Challenge implementation accountancy identified environment in study this — the height cost investment early, lack of understanding suppliers, limitations system, lack of training, and lack of coordination between department — is obstacle structural that requires intervention systemic. Challenges This No only nature technical, but also involves aspect culture organizations and resources Power human.

Findings This in line with study previously stated that implementation green accounting in the sector Indonesian tourism is still in stage early and requires intervention more policies strong. In addition, the factor characteristics behavior individuals, such as characteristic narcissistic in management, can also hinder success implementation initiative green. This is show that challenge implementation accountancy environment No only nature external (regulation, incentives, infrastructure), but also internal (commitment management, culture organization, human resource capacity) (P. A. S. Laksmi, Saputra, et al., 2024; Saputra, Laksmi, Suriani, et al., 2024).

Findings that all hotels studied Not yet do disclosure cost environment in a way details in CALK as well as report separated indicates the need standardization reporting environment in industry Balinese hospitality. Without standardization, users report finance No can compare performance environment between hotels, and those hotels lost chance For communicate commitment environment they in a way credible to stakeholders interests.

Research by Yulianthi (2025) concluded that green accounting support tourist sustainable in Bali, even though standardization reporting environment Still required For increase transparency. The recommendations submitted covering development framework Work standardized and investment in infrastructure recycling repeat local For strengthen effort sustainability (P. A. S. Laksmi, Selamat, et al., 2024; Putra et al., 2024).

In a way practical, findings study This give implications important for hotel management in Bali. First, hotels need to develop system capable accounting separate cost environment from cost operational other in a way clear and structured. Second, it is necessary improvement capacity source Power man through training accountancy environment for staff finance and accounting. Third, hotels need build coordination between more departments Good in cost data management environment (N. M. A. W. Laksmi et al., 2026; Saputra & Paranoan, 2024).

In a way theoretical, research This enrich literature accountancy environment with give description empirical about implementation green accounting in destinations tour main Indonesian findings this also confirms relevance Hansen and Mowen's theory in context industry hospitality, at the same time identify gap between necessary theory and practice overcome through study more carry on.

CONCLUSION

Based on results research and discussion that has been described, can withdrawn a number of conclusion important about implementation accountancy environment in industry Balinese hospitality. In general general, research This conclude that the star hotels in Bali have show sufficient commitment strong to preservation environment through various operational policies and programs friendly environment, such as efficiency energy, management waste integrated, reduction use plastic, and initiative conservation based community and CSR. However Thus, commitment operational the Not yet

followed with practice accountancy adequate, structured and transparent environment as expected in framework theory accountancy environment.

First, from aspect identification and classification cost environment, research find that hotels in Bali have emit various cost environment that includes cost management waste, costs water treatment, costs efficiency energy, costs training employees, costs maintenance tool controller pollution, as well as CSR costs. However, these costs the Still classified in a way simple to in two categories general, namely cost environment life / nature and costs environment social, not yet follow classification Hansen and Mowen's standard divides cost environment become cost prevention, detection, internal failures, and failures external. Although Thus, the findings show that allocation cost the environment in Bali hotels is still dominated by costs prevention that reaches up to 74.8 percent of the total cost environment, which indicates approach proactive in management environment.

Second, from side recognition, measurement and presentation of all hotels studied has apply method accrual in confession cost environment as well as do measurement in rupiah units based on realization budget. However, the presentation cost environment still very limited Because the entire hotel combines cost environment to in account other expenses, other costs, or sub-sections of POMECA (Property, Operation, Maintenance, Energy, and Cost) in report profit loss. The most critical finding is that No There is not a single hotel does disclosure cost environment in a way details in Notes on Report Finance (CALK) and in report separate. Condition This cause lack of transparency reporting and eliminating chance for hotels to communicate performance environment they in a way credible to stakeholders interest.

Third, research This identify a number of challenge significant obstacles implementation accountancy comprehensive environment in Bali hotels. Challenges the covering height cost investment beginning For equipment friendly environment, limitations system accounting that has not been designed For separate cost environment in a way automatic, minimal training source Power human beings in the field accountancy environment, lack of coordination between department in cost data management environment, as well as low understanding suppliers to draft sustainability. In addition, in general macro, implementation accountancy the environment is also hampered by the weakness regulations government related obligation reporting sustainability, lack of incentive financial for hotels that implement green accounting, as well as Still low awareness perpetrator business small and medium to benefit accountancy environment for business term long.

In a way theoretical, research This confirm relevance Hansen and Mowen framework in context industry Balinese hospitality, as well as disclose significant gap between theory and practice in the field. Findings this also strengthens research previously concluded that implementation green accounting in the sector Indonesian tourism is still be at the stage early and requires intervention more policies strong. In a way practical, research This give implications important for hotel management for quick develop system capable accounting separate cost environment in a way clear, improve human resource capacity through training accountancy environment, as well as build coordination between more departments Good in cost data management environment. For the government area, research This recommend the need strengthening regulations that require reporting sustainability for industry hospitality, giving incentive for hotels that have apply green accounting, as well as development framework Work reporting standardized environment For increase transparency and accountability.

Study This own a number of limitations, especially Because only involving five star hotels in the area certain in Bali so that the result Not yet can generalized to all over industry hospitality in Bali, especially non- star hotels and small hotels. Therefore that, research furthermore recommended For expand coverage object study with involving more many hotels from various classification and areas in Bali, as well as use approach quantitative or method mixed methods for measure in a way more comprehensive influence implementation accountancy environment to performance hotel finance and sustainability. Longitudinal research is also recommended For observe development implementation

accountancy environment in term more time long, especially after existence policy new related tourist sustainable in Bali.

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