

THE IMPLEMENTATION OF GREEN ACCOUNTING ON HOSPITALITY INDUSTRY FROM SOCIAL AND ENVIRONMENTAL PERSPECTIVES

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ABSTRACT

In this era of sustainability, the hospitality industry, in particular the hotel business, need to take the sustainable innovations seriously. Hotel business is one of the main contributors to food waste. The Food and Beverages service is involved in food waste management where it accounts for the preparation, processing and serving food and beverage. There was no previous study that examined the food waste management from green accounting point of view. Therefore, the study aimed to investigate and provide reliable insights and a clear picture of how the hospitality industry in East Kalimantan acts regarding policies made in terms of reducing food waste. This study is a qualitative research using interpretive paradigms and phenomenology approach. Phenomenology approach was chosen in order to deliver an in-depth review of how green accounting implement at hospitality industry based on the managers experiences. The findings of this study can be classified into five main topics, namely the responses, causes, impacts, challenges, and policies or methods chosen by the managers in dealing with leftover from social and environmental perspectives. Some suggestions to improve overall process of food waste management at the hotel were developed on the provided answers from the interviewees as well as the theories such as the implementation of a food waste measuring system, make a regular food plan review, raising awareness among employees and customers, and staff training for smart food waste. This study may contribute as a concept for other industry about how the green accounting implementation could generate benefit for them.

Keywords: Green Accounting, Food Waste Management, Environmental Sustainability, Hospitality Industry.

INTRODUCTION

The industrial era 4.0 is a new challenge faced by hospitality industries. Technology makes customer experience an important factor in creating a hotel reputation as customers can provide feedback online. Apart from technology, social and environmental issues are also a concern of consumer hotel users (Baldwin & Shakman, 2012). The occupancy rate is directly proportional to the level of tourists visiting an area. If a hotel is located close to popular tourist attractions, the occupancy rate of the hotel will be higher than hotels that are far from tourist sites (Hogan, 2016). Tourists will appreciate the hotel management which has high social and environmental concern for the surrounding environment (Linh, 2018).

According to data from the Food and Agriculture Organization of the United Nations (UN), one-third of the food produced in the world for human consumption amounts to about 1.3