

# ANALYSIS OF THE IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING FROM A SHARIA PERSPECTIVE TO SUPPORT THE SUSTAINABLE DEVELOPMENT GOALS IN ECOTOURISM SUSTAINABILITY

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## Abstract

*This study aims to analyze the implementation of environmental accounting from a Sharia perspective in ecotourism management and its relation to supporting the achievement of the Sustainable Development Goals (SDGs) at Bukit Lawang Nature Tourism, Langkat Regency, North Sumatra. This research employs a qualitative approach with data collection techniques conducted through interviews, observations, and documentation involving managers, local communities, and visitors. The results of the study indicate that environmental management has been carried out through various activities such as waste management, maintaining river cleanliness, and environmental maintenance. However, the implementation of environmental accounting is still at an early stage because environmental costs have not been recorded separately and systematically, and there is no formal environmental budgeting system in place. From a Sharia perspective, environmental management practices have reflected the values of trustworthiness (amanah) and responsibility as khalifah in preserving nature, although the implementation of environmental accounting has not yet been fully integrated as a decision-making tool. Therefore, the development of a more structured environmental accounting system is needed to enhance transparency, accountability, and support the sustainability of ecotourism as well as the achievement of the SDGs.*

**Keywords:** Ecotourism, Environmental Accounting, Sharia Perspective, Sustainable Development Goals (SDGs).

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## 1. Introduction

Environmental issues have currently become a global concern that is increasingly being discussed intensively along with the rising various forms of environmental damage caused by human activities. One of the most commonly found problems is the increasing accumulation of waste, particularly plastic

waste, which has an impact on soil and water pollution as well as ecosystem damage (Murtini, 2023). Environmental problems are no longer local in nature but have become a global challenge that requires sustainable management efforts. Economic and industrial activities that do not consider the wise use of resources often result in negative impacts in the form of environmental pollution as well as social problems around operational areas. This condition encourages increasing demands on business actors to implement environmental responsibility through environmental accounting as a means of providing information regarding environmental costs and ecological impacts in the decision-making process (Ayu Apriani, Nurwani, 2023).

In Indonesia, environmental issues have become an important concern in national development in line with the increasing economic, industrial, and tourism activities. The government's commitment to environmental protection is realized through Law No. 32 of 2009 concerning Environmental Protection and Management, which emphasizes the importance of responsibility of all parties in maintaining environmental sustainability (Aprita et al., 2024). In this context, environmental accounting is one of the instruments that can support the implementation of environmental policies because it does not only focus on recording economic transactions but also considers environmental costs and social impacts arising from operational activities. Through the application of environmental accounting, organizations can identify, measure, record, and control costs related to environmental management, thereby improving the effectiveness of sustainability-oriented decision-making (Zuherman, 2025).

In the tourism sector, the concept of sustainable development encourages the growth of ecotourism as a form of tourism that is not only profit-oriented but also prioritizes environmental conservation and community empowerment. The development of ecotourism is closely related to the Sustainable Development Goals (SDGs) agenda, particularly Goal 8 on decent work and economic growth and Goal 15 on life on land ecosystems (Muqsith, 2023). Therefore, the implementation of environmental accounting is important as a mechanism for controlling, evaluating, and accounting for the environmental impacts of tourism activities.

Several previous studies have shown that the implementation of environmental accounting can support better environmental management. The study by Zakia Ayu Lestari (2022) found that environmental accounting plays a role as an environmental management strategy in the Bangka Botanical Garden tourist area and supports the sustainability of tourist destinations. Meanwhile,

the study by Kusmilawaty (2023) shows that environmental accounting helps organizations identify waste management costs, improve compliance with regulations, and control environmental impacts resulting from operational activities. On the other hand, the study by Nur Wahyu Ningsih et al. (2022) explains that from an Islamic economic perspective, the implementation of environmental accounting not only contributes to organizational performance but also represents a form of moral responsibility toward the environment.

However, previous research findings show differences or inconsistencies. Some studies conclude that the implementation of environmental accounting can improve environmental management effectiveness and support organizational sustainability, while other studies indicate that its implementation is still administrative in nature and has not been optimally integrated into organizational decision-making systems. In addition, most studies still focus on manufacturing, mining, and plantation sectors, while studies on the implementation of environmental accounting in the ecotourism sector remain relatively limited. Research integrating environmental accounting with an Islamic perspective and the achievement of the Sustainable Development Goals (SDGs) is also still rarely found, thus opening opportunities for further research.

North Sumatra Province is one of the regions that has great natural tourism potential. One of its flagship destinations is Bukit Lawang, located in Langkat Regency, which is part of the Gunung Leuser National Park area. Bukit Lawang is known as an ecotourism destination with high biodiversity, a habitat for Sumatran orangutans, and a tropical rainforest ecosystem that attracts both domestic and international tourists (Paturuhman et al., 2025). Various studies show that the development of tourism activities in Bukit Lawang contributes economically to local communities; however, on the other hand, it also creates environmental pressure in the form of increased waste volume, river pollution, and potential ecosystem damage due to uncontrolled tourism activities (Aditya, 2023).

The selection of Bukit Lawang as the research object is based on several considerations. First, Bukit Lawang is one of the leading ecotourism areas in North Sumatra that has high ecological value because it is located within the conservation area of Gunung Leuser National Park. Second, the increasing number of tourist visits has the potential to cause various environmental impacts, thus requiring a sustainable management system. Third, there is still limited research examining the implementation of environmental accounting in the management of Bukit Lawang ecotourism, especially from a sharia perspective

and in relation to the achievement of the SDGs. With these characteristics, Bukit Lawang is a relevant location to examine how the implementation of environmental accounting can support the balance between economic, social, and environmental aspects.

In addition to management and regulatory aspects, environmental issues also possess moral and ethical dimensions, particularly from a Sharia perspective. In Islamic teachings, humans are regarded as khalifah (stewards) on earth who are entrusted with the responsibility to manage and preserve the environment wisely. This trust requires humans to avoid causing destruction and to refrain from exploiting natural resources excessively, as emphasized in Surah Al-A'raf verse 56 (Husna, 2024). Therefore, the implementation of environmental accounting in ecotourism management can be viewed as a form of applying Sharia values, in which efforts to preserve environmental sustainability represent accountability for the trust bestowed by Allah SWT.

Furthermore, environmental reporting plays a strategic role in supporting the achievement of the Sustainable Development Goals (SDGs), particularly SDG 8 on decent work and economic growth and SDG 15 on life on land ecosystems. Through transparent and accountable environmental reporting, tourism destination managers can demonstrate their commitment to environmental sustainability while also increasing the trust of the public and stakeholders. However, in practice, many tourism entities have not yet systematically recorded and disclosed environmental costs, indicating a gap between the concept of sustainability and its implementation in the field.

Based on this description, there is a research gap in the form of the limited study of the implementation of sharia-based environmental accounting in the ecotourism sector, particularly in the Bukit Lawang area. Previous studies have mostly focused on the industrial sector and have not yet comprehensively integrated environmental accounting, sharia values, and their contribution to the achievement of the Sustainable Development Goals (SDGs). Therefore, this research is important to analyze the implementation of environmental accounting from a sharia perspective in the management of Bukit Lawang ecotourism.

This study is expected to provide both theoretical and practical contributions. Theoretically, it can enrich the development of literature on sharia-based environmental accounting in the ecotourism sector and expand studies on the relationship between environmental accounting, sharia principles, and the Sustainable Development Goals (SDGs). Practically, the results of this research

are expected to serve as evaluation material and recommendations for Bukit Lawang ecotourism managers, local governments, and other stakeholders in designing a more effective, transparent, and sustainable environmental management system.

### **Ecotourism**

According to Fandeli (2000), ecotourism is a form of tourism that is responsible for environmental sustainability by emphasizing nature conservation activities as well as improving the welfare of local communities. Ecotourism is not only oriented toward recreational activities but also contains environmental education elements aimed at increasing tourists' awareness of the importance of preserving nature. Meanwhile, Fennell (2015) explains that ecotourism is nature-based tourism that is sustainable and directly contributes to environmental conservation as well as the empowerment of local communities. In its implementation, ecotourism requires a balance between economic, social, and environmental aspects so that it does not cause ecosystem degradation.

Based on these two perspectives, ecotourism is not only understood as a nature-based tourism activity but also as an instrument of sustainable development that integrates environmental conservation, economic benefits, and community empowerment. In the context of this study, the success of ecotourism management is not only measured by the number of tourist visits or the income generated, but also by the ability of managers to maintain environmental sustainability and provide benefits to local communities. Therefore, ecotourism management requires an adequate environmental control system, one of which is through the implementation of environmental accounting as an instrument to manage and evaluate the environmental impacts of tourism activities.

### **Environmental Accounting**

Environmental accounting is a branch of accounting that focuses on the process of identifying, measuring, and reporting costs and benefits related to an entity's environmental activities. According to Alimbudiono (2024), environmental accounting aims to provide relevant information regarding the environmental impacts generated by organizational activities so that it can be used as a basis for more responsible decision-making. Damayanti and Syarifuddin (2020) add that environmental accounting does not only include the recording of environmental costs, but also the efficient management of resources and efforts to reduce negative environmental impacts.

Conceptually, environmental accounting plays a strategic role in supporting organizational sustainability because it is able to provide information

regarding the use of natural resources, waste management costs, and environmental impacts arising from operational activities. In the ecotourism sector, this information is particularly important because tourism activities heavily depend on environmental quality as the main attraction of a destination. Thus, environmental accounting not only functions as a reporting tool but also as a control instrument that can support the sustainability of ecotourism through more effective and measurable environmental management.

### **Environmental Accounting from a Sharia Perspective**

From a sharia perspective, environmental management is part of human responsibility as khalifah (steward) on earth. Principles such as trustworthiness (amanah), justice, balance (tawazun), and public welfare (maslahah) form the foundation for maintaining a harmonious relationship between economic activities and environmental sustainability. Chapra (2000) states that humans have the responsibility to maintain the balance of nature and avoid all forms of destruction that may threaten the sustainability of life. Meanwhile, Antonio (2001) explains that Islamic economics emphasizes the values of justice, balance, and moral responsibility in every economic activity.

Based on this perspective, the implementation of environmental accounting within a sharia framework is not only oriented toward the technical aspects of recording and reporting environmental costs, but also reflects moral and spiritual responsibility toward the environment. Sharia values strengthen the function of environmental accounting by providing an ethical foundation for natural resource management. Therefore, sharia-based environmental accounting can be seen as a more comprehensive approach because it integrates economic aspects, environmental concerns, and accountability to Allah SWT in every environmental management activity.

### **Sustainable Development Goals (SDGs)**

According to the United Nations (2015), the Sustainable Development Goals (SDGs) are a global agenda consisting of 17 sustainable development goals that cover economic, social, and environmental dimensions. This agenda is designed as a global development framework up to 2030. Todaro and Smith (2015) explain that sustainable development emphasizes a balance between economic growth, social welfare, and environmental preservation so that the needs of the present generation can be met without compromising the ability of future generations to meet their own needs.

In the context of this study, the SDGs serve as the ultimate objective to be achieved through the implementation of sharia-based environmental

accounting in ecotourism management. Proper environmental management can support SDG 8 (Decent Work and Economic Growth) by improving local community welfare and tourism-based economic growth. In addition, conservation efforts carried out through ecotourism management also contribute to SDG 15 (Life on Land), which focuses on the protection and restoration of terrestrial ecosystems. Thus, the SDGs become an indicator of the extent to which ecotourism management is able to create sustainable development.

### **Regulation and Obligations for the Implementation of Environmental Accounting**

Although environmental accounting has not been explicitly mandated as a separate component in financial reporting, various regulations in Indonesia implicitly direct entities to pay attention to environmental aspects in their operational activities. Law No. 32 of 2009 concerning Environmental Protection and Management emphasizes the obligation of business actors to maintain environmental sustainability and prevent pollution and environmental damage, which indirectly requires environmental cost management.

Furthermore, Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies and Financial Services Authority Regulation (POJK) No. 51/POJK.03/2017 concerning Sustainable Finance require companies and financial service institutions to submit reports covering economic, social, and environmental aspects. In addition, PSAK 57 regulates the recognition of environmental liabilities such as rehabilitation or environmental restoration costs when they meet recognition criteria. According to Ria Sandra Alimbudiono (2024), environmental accounting plays a role in increasing organizational transparency and accountability regarding environmental impacts. Thus, these regulations and standards indicate an implicit obligation for entities to implement environmental accounting in financial reporting practices.

Based on the above discussion, environmental accounting plays an important role in supporting responsible environmental management by providing information on environmental costs and impacts, thereby improving the quality of ecotourism management. Its effectiveness will be further strengthened when integrated with sharia values such as trustworthiness (*amanah*), justice, balance, and public welfare (*maslahah*), which serve as ethical foundations in decision-making. The synergy between environmental accounting and sharia values is expected to realize sustainable ecotourism

management from economic, social, and environmental perspectives, ultimately contributing to the achievement of Sustainable Development Goals (SDGs), particularly in relation to inclusive economic growth and the protection of terrestrial ecosystems.

## **2. Research Method**

This study employs a qualitative approach using a case study method to gain an in-depth understanding of the implementation of environmental accounting from a sharia perspective in the management of Bukit Lawang Ecotourism, as well as its contribution to the achievement of the Sustainable Development Goals (SDGs). According to Bogdan and Taylor (2008), qualitative research produces descriptive data in the form of written or spoken words from individuals as well as observed behavior. This approach was chosen because it is able to explore phenomena comprehensively in accordance with real conditions in the field.

The research informants were selected using a purposive sampling technique based on specific considerations relevant to the research objectives. The informants consisted of 10 individuals: 1 ecotourism manager of Bukit Lawang, 4 local community leaders or local business actors, and 5 visitors or tourists. The criteria for selecting informants included direct involvement in tourism management or utilization activities, having knowledge or experience related to environmental management, and willingness to provide information through interviews.

Data collection was conducted through interviews, observation, and documentation. Observation was carried out by directly examining environmental conditions, tourism activities, waste management practices, and supporting facilities, while documentation involved collecting relevant materials such as documents, photographs, activity reports, environmental management policies, and other related records. The research was conducted in the Bukit Lawang Ecotourism area, Langkat Regency, North Sumatra Province, for one day.

## **3. Result and Discussion**

### **Implementation of Environmental Accounting in the Management of Bukit Lawang Nature Tourism**

Based on interviews with the management of Bukit Lawang nature tourism, it is known that environmental management efforts have become part of daily

operational activities. The management stated that from the beginning, they have implemented a tourism management concept focused on ecology and environmental friendliness. This is reflected in various activities directly related to the environment, such as maintaining the cleanliness of the tourist area, managing visitor waste, preserving river flow, and protecting forest areas and surrounding tourism facilities. These activities are carried out routinely as a form of the management's responsibility to preserve and conserve the natural environment of Bukit Lawang.

*The manager has, from the outset, adopted an ecology-based (environmentally friendly) hotel concept. Environmental activities have become part of daily operations, including maintaining the cleanliness of the tourist area, waste management, environmental preservation, and environmental education for guests and employees (Interview with Mr. Zefri, January 17, 2026).*

This condition indicates that the implementation of environmental accounting in Bukit Lawang nature tourism has begun, although it is still in a simple stage and has not been systematically structured. Based on the interview results, the management has identified and recorded expenditures directly related to environmental conservation. However, there is no regular and formal environmental budgeting, so information regarding the amount and use of environmental costs has not been fully utilized as an evaluation tool in environmental management. Thus, environmental accounting has been implemented at an early stage, but it has not been comprehensively applied, so its role in supporting decision-making and ecotourism sustainability is not yet optimal.

*Regarding environmental costs, we usually record them under cleaning and waste management expenses. The routine cost is waste collection by the Sanitation Department, around IDR 150,000 per month. In addition, there are also costs for environmental activities such as kitchen waste management, community clean-up activities, and tree planting. These costs are included in environmental maintenance expenses and are incurred as needed (Interview with Mr. Zefri, January 17, 2026).*

Furthermore, he stated:

*All environmental expenditures are still recorded as operational costs and usually supported by transaction evidence. However, this recording is mainly for internal management purposes. We do not prepare a special report that is submitted to the public or the government. The only external-related expenditure is the official fee for waste collection (Interview with Zefri, January 17, 2026).*

This is in line with research on Gomara Swiss tourism, which shows that the implementation of environmental accounting is still at a basic stage, although the management demonstrates concern for environmental preservation (Ahmed et al., 2024). However, the stage of presenting and disclosing environmental costs separately in financial reports has not yet been implemented, meaning environmental accounting practices still do not meet the expected standards. These findings are supported by research (Apriani et al., 2023), which states that most organizations have incurred environmental costs such as monthly waste transportation fees, cleaning costs, waste management, and environmental conservation activities. However, these costs are generally still combined with general operational expenses and have not been separately recorded in an environmental accounting system (Sihombing & Hastuti, n.d.).

In addition, based on interview results, the Bukit Lawang nature tourism management also stated that there is no formal environmental budgeting system, either monthly or annually. The funds allocated for environmental purposes are currently only used for waste transportation, while other environmental activities are carried out as needed.

*Until now, there has been no specifically prepared environmental budget, either monthly or annually. The only routine expense is the monthly waste collection fee. Other environmental activities, such as cleaning activities or tree planting, are usually carried out based on needs and current conditions, so the costs are adjusted accordingly (Interview with Zefri, January 17, 2026).*

This condition shows that environmental management still prioritizes fulfilling current operational needs rather than long-term planning. Meanwhile, according to Widiya Pratiwi (2025), environmental accounting plays a strategic role in supporting business sustainability through more structured environmental cost planning and control.

Overall, the implementation of environmental accounting in Bukit Lawang nature tourism management is still at an early stage. Although there is awareness of the importance of environmental preservation and the existence of expenditures related to conservation activities, the recording is still not carried out specifically within the financial reporting system. The absence of a separate classification for environmental costs, the lack of formal environmental budgeting, and the lack of presentation and disclosure of environmental information in financial reports indicate that environmental accounting has not been fully utilized as a tool for planning, control, and environmental performance evaluation. Therefore, the development of a more structured

environmental accounting system is needed so that Bukit Lawang ecotourism management can support environmental sustainability, as well as improve accountability and transparency in nature tourism management.

### Management Perspective

Environmental management in the Bukit Lawang nature tourism area has demonstrated the application of sharia values in practice. Based on interviews and direct observation, the management has awareness of maintaining the cleanliness of the river, bathing areas, and surrounding forest areas. The environment is viewed as a trust (*amanah*) that must be preserved for the sustainability of tourism and community life. The concept of *khalifah* places humans as representatives of Allah on earth who are mandated to prosper the earth, not to exploit it excessively.

*We always remind visitors not to damage nature and not to litter. So it is more about appeals and shared awareness (Interview with Zefri, January 17, 2026).*

*There are no very strict prohibitions, but we install information boards so that visitors understand the impact of waste on the environment. The hope is that they become more aware on their own (Interview with Zefri, January 17, 2026).*

These practices reflect the principle of *amanah* and the awareness that environmental management is a form of moral and spiritual responsibility in preserving nature. In addition, Bukit Lawang nature tourism management also implements various preventive measures to minimize environmental damage. Based on interviews, the management prohibits visitors from littering, damaging natural facilities, and engaging in activities that may pollute the river. Supervision is also carried out to ensure that all tourism activities remain within environmentally friendly limits. The implementation of these rules reflects Islamic teachings, particularly the concept of *fasad fil ardh*, which refers to the prohibition of causing *fasad fil ardh* (destruction) on earth due to human actions (Haqi & Ah, 2025).

Furthermore, the management of Bukit Lawang nature tourism is not only oriented toward financial profit but also considers long-term environmental sustainability. This is reflected in efforts to preserve the tourism area so that it can continue to be utilized sustainably. This orientation reflects the principle of *maslahah*, which emphasizes bringing benefits that are not only economic but also maintaining balance between tourism activities and environmental

preservation. From the perspective of sharia environmental accounting, this management demonstrates moral and spiritual responsibility as khalifah on earth, namely managing resources wisely without damaging environmental balance (Siregar et al., 2021). However, resource management is not yet supported by planned policies or control systems, so waste and inefficiencies may still occur. Therefore, more structured planning and resource management are needed so that sharia values can be implemented more optimally and sustainably in Bukit Lawang nature tourism management.

### **Community Perspective**

From the perspective of the surrounding community, their role in environmental management of Bukit Lawang ecotourism is reflected in their awareness and responsibility in maintaining environmental cleanliness. The local community feels responsible for keeping the river, tourist areas, and surrounding environment clean. In daily life, real actions include not littering, maintaining cleanliness around their homes, and participating in cleaning activities in the tourism area. This shows the application of the value of amanah in preserving the environment as a trust that must be maintained.

In addition, the community also demonstrates compliance with prohibitions against environmental damage. Based on interviews, most residents have developed the habit of not disposing of waste into rivers or forests. There is also social control in the form of warnings to individuals who damage the environment. This reflects the application of the concept of fasad fil ardh, which prohibits causing damage on earth through human actions.

*I personally realize that maintaining environmental cleanliness is important, especially in a tourism area like this, especially in the river and surrounding areas. We also try not to litter and keep our business environment clean so that tourists feel comfortable (Interview with Ani, January 17, 2026).*

*We are already used to not throwing garbage into the river or forest. Besides personal awareness, there are usually also warnings from the community if someone is caught damaging the environment. So there is social control here (Interview with Nanda, January 17, 2026).*

From the aspect of justice and maslahah (public benefit), the community views tourism as providing economic benefits, although these benefits are not yet evenly distributed. Based on interviews, there are differences in the level of economic benefit among community members depending on their involvement

in tourism activities. However, significant social conflict regarding benefit distribution is relatively rare, indicating an effort to maintain social harmony.

Furthermore, in terms of economic impact, the local community acknowledges that tourism activities have become a source of income, both as a primary and additional livelihood. Based on interviews, some residents experienced an increase in income after the development of ecotourism, although the income tends to be unstable and depends on the number of tourist visits.

*Since this ecotourism developed, income has increased. But it is not always stable; sometimes it depends on the season (Interview with Samri, January 17, 2026).*

*Income from tourism can be regular, but it also depends on how many visitors come, especially during holiday seasons (Interview with Nanda, January 17, 2026).*

In terms of fulfilling basic needs, income from tourism activities is considered helpful in meeting daily needs such as food, education, and health. Thus, the existence of ecotourism not only provides economic benefits but also contributes to improving overall community welfare. From a sharia perspective, this condition reflects the principle of *maslahah*, namely the creation of benefits for society, as well as a balance between economic utilization and responsibility for environmental preservation (Haqi & Ah, 2025).

### Visitor Perspective

From the perspective of visitors, the implementation of environmental values in the Bukit Lawang tourism area can be seen through their perceptions of environmental management and their level of compliance with applicable rules. Based on interviews, some visitors perceive that the condition of the tourism environment is fairly well maintained, as reflected in the availability of trash bins, the cleanliness of the tourist area, and the relatively good condition of the river and forest. In addition, visitors also observe the involvement of local communities in tourism activities, such as the use of local guides and local business operators, indicating a link between environmental and economic aspects.

*From my perspective, the cleanliness here is quite good. Trash bins are also available at several points, and the area around the river is relatively clean, with not much waste disturbing comfort. The management has also made efforts to maintain the environment, including rules against littering and supervision by officers in several tourist areas (Interview with Asti Salsabila, January 17, 2026).*

In terms of tourism activity management, visitors perceive that the management has implemented control measures to preserve environmental sustainability, such as prohibitions on damaging activities, supervision by staff, and restrictions on certain behaviors within the tourist area. This provides a sense of safety and comfort for visitors during their visit, while also encouraging awareness to help protect the environment. From the aspect of awareness and compliance, most visitors understand the rules regarding cleanliness and the prohibition of environmental damage and try to comply with these rules while in the tourist area. However, there are still some visitors who are less disciplined, such as littering, indicating that environmental awareness is not yet fully evenly distributed.

In addition, from the perspective of comfort and tourism sustainability, visitors consider that well-maintained environmental conditions provide a better tourism experience and increase the intention for repeat visits. A clean and natural environment is also seen as an important factor in supporting the sustainability of Bukit Lawang tourism. From a sharia perspective, visitor behavior that complies with rules and maintains cleanliness reflects the value of amanah (trustworthiness) in protecting the environment, as well as aligning with the prohibition of fasad fil ardh, which refers to the prohibition of causing damage on earth. Thus, visitors not only act as tourism consumers but also as parties who share responsibility in preserving the environment.

## **Sustainability of Bukit Lawang Ecotourism in Supporting the Sustainable Development Goals (SDGs)**

### **Management Perspective**

From the perspective of the management, the existence of Bukit Lawang ecotourism has a positive impact on increasing income for the local community. Based on interviews conducted, the management stated that tourism activities have created job opportunities for the surrounding community, such as tour guides, cleaning staff, parking attendants, and other business actors. Some members of the community even earn relatively stable income from these activities. This situation shows that the existence of ecotourism also contributes to the achievement of the Sustainable Development Goals (SDGs), particularly SDG 8 on decent work and economic growth.

*There are around 46 employees here, all of whom come from Bukit Lawang and its surroundings. They work and earn a steady income from here. Since ecotourism was established, the local economy has also improved. This can be seen from changes*

*such as many people already owning vehicles and houses being renovated* (Interview with Zefri, January 17, 2026).

In addition to creating employment opportunities, the management also believes that the development of ecotourism has a positive impact on improving the living standards of the surrounding community. This can be seen from the increased ability of the community to meet daily needs, as well as the increase in asset ownership and better housing conditions. Thus, ecotourism is not only a tourism sector but also functions as a contributing factor to economic growth and local community welfare.

Regarding environmental management aspects, the management has carried out various initiatives to support environmental conservation as part of achieving SDG 15 on life on land ecosystems. Based on interviews, the management provides waste bins and implements the separation of organic and inorganic waste. In addition, there are efforts to process organic waste into compost to reduce environmental pollution. However, these management efforts are still not fully supported by a structured environmental budgeting plan, so implementation remains relatively simple.

Furthermore, the management also applies restrictions on tourism activities that have the potential to damage the environment. However, the overall limitation on visitor numbers has not been effectively implemented and is still limited to accommodation capacity. In addition, the management carries out various initiatives to protect the environment through activities such as tree planting, cleaning tourist areas, and monitoring tourist behavior. If environmental damage occurs, the management tends to take direct corrective action and provide warnings to the relevant parties. These efforts show the management's awareness of environmental sustainability, although there is still a need for strengthening through more structured and sustainable programs.

### **Community Perspective**

Based on interviews with the surrounding community, ecotourism activities in Bukit Lawang have had a tangible direct economic impact on increasing household income. Most community members stated that they earn income from tourism-related activities such as working as tour guides, managing homestays, and selling food and souvenirs. The income obtained from the tourism sector is generally not the only source of livelihood, but it has become an important additional source of income, and for some families it has even begun to serve as the main source of support for daily needs. This condition indicates a

direct link between the development of ecotourism and improvements in community welfare.

*In my opinion, the economic benefits of this tourism are directly felt by the people who are involved, such as traders and business actors in this area. At present, my income has also increased. Income from tourism is quite regular, especially when tourist visits are high (Interview with Ani, January 17, 2026).*

In terms of income changes, the community stated that there has been a quite clear increase before and after the development of Bukit Lawang ecotourism. Before tourism management became more structured, community income generally only came from daily jobs and small businesses with relatively limited and unstable earnings. After ecotourism began to develop, job opportunities became more varied, although income is still fluctuating and tends to increase during tourist peak seasons. However, the community feels that their income stability has improved compared to before due to new economic opportunities from the tourism sector.

In addition, the existence of ecotourism has also created new business opportunities for the surrounding community. Many families who were previously not involved in the service sector have now participated in tourism-related economic activities, such as opening food stalls, running accommodation businesses ranging from simple homestays to more well-equipped resorts, and providing local guide services. This shows a multiplier economic effect of tourism activities, which not only increases individual income but also expands employment opportunities in the local area. Thus, ecotourism plays an important role in encouraging economic participation among the surrounding community.

Furthermore, the community also stated that income from tourism activities greatly helps in meeting basic family needs, such as daily food requirements, children's education costs, and healthcare services. Although it is not yet fully stable for all residents, the existence of ecotourism provides a real contribution to improving household economic capacity. This is in line with the achievement of SDG 8, namely inclusive economic growth and decent work opportunities, and indirectly contributes to poverty reduction through increasing local community income.

### **Visitor Perspective**

Based on interviews with visitors to Bukit Lawang tourism, it is known that community participation in tourism activities is already quite good. Visitors stated that they rent tourism equipment such as inner tubes, rent huts or resting places owned by local residents, buy food and drinks from local vendors, and

use facilities managed by the local community. This shows that tourism activities in Bukit Lawang have had a positive impact on the local economy in line with SDG 8 on decent work and economic growth.

*During my visit here, I saw that local people are quite active some work as food vendors, souvenir sellers, and tour guides. Many services and products from local residents are used by tourists, including myself (Interview with Irfan, January 17, 2026).*

From the environmental aspect, visitors assess that cleanliness management in the Bukit Lawang tourism area is fairly good, as seen from the availability of trash bins and efforts to maintain the cleanliness of the tourist area. In addition, visitors also mention the existence of rules and prohibitions to preserve nature, such as prohibitions on littering and damaging the environment, indicating efforts to support SDG 15 on protecting terrestrial ecosystems.

*In my opinion, cleanliness in Bukit Lawang is quite good. The environment is clean, well-organized, and still feels natural, so I feel comfortable during my stay here. I also see that the management is trying to protect nature, especially in protecting endangered wildlife and maintaining the surrounding forest and plants in the tourism area (Interview with Ulan, January 17, 2026).*

*I did not see in detail any written rules or strict supervision, but the environment is still well maintained. In my opinion, this shows that the management still makes efforts to regulate tourism activities so as not to damage nature (Interview with Kirana, January 17, 2026).*

Furthermore, visitors stated that the management has carried out supervision of tourism activities, although improvements are still needed, especially in maintaining visitor comfort during peak tourist seasons. Visitors also show awareness of keeping the environment clean and sustainable, as well as interest in returning for future visits. This indicates that Bukit Lawang ecotourism management has contributed to tourism sustainability from both environmental and visitor comfort aspects.

## **Result and Discussion**

### **Implementation of Environmental Accounting**

Theoretically, environmental accounting emphasizes the importance of the process of identifying, recognizing, measuring, recording, presenting, and disclosing environmental-related costs separately in financial statements. This aims to ensure that the environmental impacts of business activities can be seen

transparently and accountably as a basis for decision-making (Ikhsan, 2008). Thus, environmental accounting does not only function as a recording tool but also as an instrument of control and evaluation of activities that may have environmental impacts.

When related to the empirical conditions in the management of Bukit Lawang Ecotourism, there is a gap between theoretical concepts and field practices. The implementation of environmental accounting is still at an early stage and has not been systematically integrated into the tourism management accounting system. This is evident from the identification aspect, where the management has actually recognized activities related to the environment such as waste management, area cleanliness, and environmental maintenance. However, these activities are still understood as part of general operational activities rather than as separate environmental cost components (Widiya Pratiwi, 2025).

This condition continues in the recognition aspect, where costs arising from environmental activities have not been specifically recognized in the accounting system but are still combined with operational expenses. As a result, environmental costs cannot be clearly separated from other costs, so the resulting cost structure does not specifically reflect environmental impacts.

In the measurement aspect, environmental-related expenditures such as cleanliness, waste management, and environmental maintenance have not been calculated based on detailed environmental cost categories. All expenditures are still recorded in aggregate form, so the effectiveness and efficiency of environmental fund usage cannot be analyzed in depth.

Furthermore, in the presentation aspect, information regarding environmental costs has not been separately displayed in financial reports or management reports. All costs are still presented under a single category of operational expenses, thus not providing specific information regarding the contribution of environmental activities to total expenditures.

In the disclosure stage, information related to environmental activities and costs has not been formally and systematically presented in written reports. The available information is still narrative in nature through field operational activities, rather than through structured environmental accounting reports.

Overall, this condition shows that although environmental management activities have been carried out operationally, the implementation of environmental accounting has not been fully aligned with theoretical concepts. The main weakness lies in the lack of separation of environmental costs within

the accounting system, both in the recognition, measurement, presentation, and disclosure stages, so the resulting information has not been able to accurately reflect environmental cost management.

On the other hand, operationally, environmental management in Bukit Lawang has shown fairly good commitment, such as waste management activities, restrictions on certain tourism activities, and environmental conservation efforts. Supervision and coordination among management stakeholders also play an important role in maintaining the sustainability of the tourism area (Hayatunnufus & Nasution, 2023). However, without being supported by an adequate environmental accounting system, these activities cannot yet be represented in a measurable and systematic manner in financial reporting.

Thus, the main problem does not lie in the absence of environmental management activities, but rather in the suboptimal implementation of environmental accounting within the tourism management accounting system. As a result, environmental accounting has not been able to function optimally as a tool for decision-making, cost control, and environmental performance evaluation (Ikhsan, 2008).

### **Environmental Cost Analysis**

As an illustration of the application of environmental accounting in practice, the following is presented an environmental cost report at Bali Zoo.

**Table 1.** Bali Zoo Environmental Cost Report 2020

Environmental Cost Report For the Year Ended 31 December 2020

Source: Putu Eka Pertama et al. (2020)

Table 1 shows the environmental cost structure of Bali Zoo in 2020, which is used as a benchmark for the implementation of environmental accounting in the ecotourism sector. The selection of Bali Zoo as a comparison object is based on its characteristics as a conservation-based tourism destination that has developed a more systematic recording of environmental costs compared to many other tourism destinations in Indonesia. Thus, this data provides a more ideal illustration of environmental accounting practices, particularly in terms of grouping and measuring costs related to environmental management.

| Account                                                   | Environmental Costs (in IDR) | % of COGS + Operating Expenses (IDR 31,029,733,828) |
|-----------------------------------------------------------|------------------------------|-----------------------------------------------------|
| <b>Environmental Prevention Costs</b>                     |                              |                                                     |
| Groundwater Pipeline Development Project Costs            | 4.858.000                    |                                                     |
| Groundwater Pumping Costs                                 | 5.662.970                    |                                                     |
| Water Tax Costs                                           | 2.484.381                    |                                                     |
| Installation Costs for Elephant Pool Pipes and Pumps      | 3.000.000                    |                                                     |
| Maintenance and Cleaning Costs for Animal Pools           | 14.920.000                   |                                                     |
| Wastewater Sludge Removal/Draining Costs by Third Parties | 38.530.000                   |                                                     |
| Hazardous Waste (B3) Transport Costs by Third Parties     | 6.250.000                    |                                                     |
| Waste Management and Temporary Storage (TPS) Costs        | 7.703.600                    |                                                     |
| Waste Transportation Costs by Third Parties               | 10.482.328                   |                                                     |
| Maintenance and Cleaning Costs for Animal Cages           | 802.579.689                  |                                                     |
| Generator Management Costs                                | 15.841.928                   |                                                     |
| Land Equipment Costs for Generator Area                   | 43.000.000                   |                                                     |
| Garden Management Costs                                   | 35.750.000                   |                                                     |
| Depreciation of Garden Inventory                          | 62.656.665                   |                                                     |
| Public Area Cleaning Costs                                | 31.536.339                   |                                                     |
| Conservation and Operational Staff Training Costs         | 11.315.000                   |                                                     |
| <b>Total Environmental Prevention Costs</b>               | <b>1.096.570.900</b>         | <b>3,53%</b>                                        |
| <b>Environmental Detection Costs</b>                      |                              |                                                     |
| Clean Water Quality Testing Costs                         | 1.500.000                    |                                                     |
| Animal Pool Water Quality Testing Costs                   | 2.075.000                    |                                                     |
| <b>Total Environmental Detection Costs</b>                | <b>3.575.000</b>             | <b>0,01%</b>                                        |
| <b>Internal Environmental Failure Costs</b>               |                              |                                                     |
| Garden Repair Costs                                       | 17.600.000                   |                                                     |
| Zoo Environmental Repair Costs                            | 1.483.309.884                |                                                     |
| Plant Relocation Costs                                    | 6.270.000                    |                                                     |
| <b>Total Internal Environmental Failure Costs</b>         | <b>1.507.179.884</b>         | <b>4,86%</b>                                        |
| <b>External Environmental Failure Costs</b>               |                              |                                                     |
| <b>Total External Environmental Failure Costs</b>         |                              |                                                     |
| External Environmental Failure Costs                      | -                            |                                                     |
| <b>Total External Environmental Failure Costs</b>         |                              |                                                     |
| <b>TOTAL ENVIRONMENTAL COSTS</b>                          | <b>2.607.325.784</b>         | <b>8,40%</b>                                        |

Based on the table, total environmental costs account for 8.40% of the total Cost of Goods Sold and operational expenses, indicating the organization's commitment to allocating resources for environmental management. The prevention cost component of 3.53% reflects proactive efforts to minimize potential environmental damage from the early stages of operational activities.

However, detection costs of only 0.01% indicate that environmental monitoring and evaluation activities are still very limited, so the ability to identify environmental problems early remains suboptimal.

On the other hand, internal failure costs, which reach 4.86%, represent the largest component in the environmental cost structure. This condition indicates that environmental management is still largely reactive, meaning that more efforts are directed toward handling environmental impacts after they occur rather than preventing them comprehensively. When compared to Bukit Lawang Ecotourism, there is a significant difference, as environmental costs have not been systematically separated and are still mixed within general operational costs. This makes it impossible to measure each environmental cost component in detail, thereby reducing the effectiveness of environmental management evaluation.

### **Sharia Perspective in Environmental Accounting**

In the sharia perspective, Islam as a universal religion provides comprehensive guidance in preserving environmental sustainability. Activities related to environmental accounting do not only cover technical aspects such as recording and reporting, but also reflect spiritual and ethical values derived from the Qur'an and Hadith. In essence, all human activities are under the supervision of Allah SWT, so Allah is positioned as the main stakeholder in every economic and environmental activity (Apriani et al., 2023). Therefore, every environmental management activity must be based on the principles of trustworthiness (*amanah*) and accountability, which are not only directed to humans but also to Allah SWT.

In a broader context, environmental accounting from a sharia perspective does not only function as a technical instrument, but also as part of the implementation of Maqashid Shariah values, particularly in the aspects of *hifz al-nafs* (protection of life) and *hifz al-bi'ah* (environmental protection). The concept of *hifz al-bi'ah* emphasizes that environmental preservation is part of the objectives of Sharia to protect the sustainability of human life and prevent environmental destruction (Chapra, 2000; Iqbal et al., 2022). Thus, environmental management is not only economically valuable but also carries spiritual value as it is directly related to the continuity of life on earth.

In addition, the principle of Islamic accountability emphasizes that every individual and organization will be held responsible for all actions performed, including in natural resource management. This concept reinforces that environmental accounting in the sharia perspective must be able to provide

transparent, reliable, and accountable information, both horizontally to humans and vertically to Allah SWT (Lewis, 2006). In this context, environmental accounting is not only a reporting tool but also a moral instrument that directs environmental management behavior in accordance with Islamic values.

Furthermore, the perspective of Islamic environmental governance emphasizes the importance of environmental management based on sharia values such as justice (*adl*), balance (*mizan*), and public interest (*maslahah*). This governance requires a system that not only regulates environmental utilization but also ensures the existence of monitoring and accountable reporting mechanisms (Rice, 2006). Thus, environmental accounting can be seen as part of the Islamic environmental governance system that supports transparency and sustainability.

The Hadith of Prophet Muhammad SAW narrated by Imam Tirmidhi, which states that Allah loves cleanliness and beauty, further strengthens the idea that environmental care is part of Islamic values. This is in line with the concept of Maqashid Shariah, which places environmental protection as part of efforts to achieve public welfare and prevent harm (Iqbal et al., 2022). Yusuf al-Qardhawi also emphasizes that environmental preservation is included in the essential necessities (*daruriyyat*) because it is directly related to the sustainability of human life (Nasution, 2022).

In the context of Bukit Lawang Ecotourism management, these sharia values are already reflected in practices such as waste management, environmental conservation, and control of tourism activities. This shows that operationally, the principles of trustworthiness (*amanah*) and responsibility have been implemented in environmental management. However, these values have not yet been fully integrated into the environmental accounting system, particularly in the systematic recording and reporting of environmental costs.

Thus, it can be concluded that the implementation of environmental accounting from a sharia perspective does not only require environmental management practices that align with Islamic values, but also demands a transparent, measurable, and accountable reporting system. The integration of Maqashid Shariah, the concept of *hifz al-bi'ah*, and environmental accounting systems is expected to strengthen sustainable environmental governance and support the overall sustainability of ecotourism.

### **The Relationship Between Environmental Accounting and the SDGs**

The Sustainable Development Goals (SDGs) are a global development agenda aimed at achieving a balance between economic, social, and

environmental aspects in a sustainable manner. The SDGs consist of 17 goals and 169 targets that are universal, integrated, and inclusive, guided by the principle of “no one left behind,” and are targeted to be achieved by 2030. This concept emerged from the United Nations Conference on Sustainable Development in Rio de Janeiro in 2012, which emphasizes the importance of sustainable development through the balance of three main dimensions: economic, social, and environmental. The SDGs are also based on five main pillars, namely people, planet, prosperity, peace, and partnership, which aim to promote equality and address climate change (Sachs, 2019).

In terms of implementation, environmental accounting plays a strategic role in supporting the achievement of the SDGs because it functions not only as a recording tool but also as an instrument for controlling, evaluating, and ensuring transparency regarding the environmental impacts of economic activities. Through the application of environmental accounting, organizations can identify environmentally related costs, manage ecological risks, and improve accountability and transparency (Mukti & Sisdianto, 2024). This aligns with the principles of sustainable development, which require a balance between economic growth and environmental preservation.

The relationship between environmental accounting and SDG 8 (Decent Work and Economic Growth) can be seen in indicators such as increased regional economic productivity, job creation in the tourism sector, and the development of inclusive and sustainable local economies. In the context of Bukit Lawang Ecotourism, tourism activities contribute to the income of local communities such as tour guides, MSME actors, and accommodation services. However, this contribution must still consider environmental impacts so that economic growth does not lead to ecosystem degradation. Green economy from a sharia perspective emphasizes the balance between economic, social, and environmental sustainability as an inseparable unity (Harianto et al., 2025). Research also shows that the implementation of environmental accounting can improve economic performance while maintaining long-term business sustainability (Zuherman & Sisdianto, 2024).

Furthermore, SDG 15 (Life on Land) focuses on the protection, restoration, and sustainable use of terrestrial ecosystems. Relevant indicators include biodiversity conservation, reduction of land degradation, and sustainable forest ecosystem management. In the context of Bukit Lawang, this area is part of the Gunung Leuser National Park ecosystem, which has high biodiversity, including the habitat of the Sumatran orangutan. Therefore, ecotourism activities must be

carefully managed so as not to disturb ecosystem balance. Environmental accounting plays an important role in supporting the achievement of SDG 15 through the recording of conservation activities, waste management, and systematic environmental impact reporting. Studies show that environmental accounting can increase organizational awareness and responsibility toward environmental preservation (Rosmida et al., 2025).

Furthermore, the relationship between SDG 8 and SDG 15 shows a trade-off between economic growth and environmental conservation. In this regard, environmental accounting functions as a bridging mechanism to ensure that economic activities remain within environmental carrying capacity limits. The development of the ecotourism sector must be based on sustainability principles that balance economic, social, and environmental aspects simultaneously (Silfana et al., 2023). Thus, economic activities are not only profit-oriented but also maintain ecosystem sustainability. This is in line with the concept of sustainable development, which emphasizes the integration of economic growth and environmental protection (Abadiyah & Handayani, 2025).

However, in its implementation in ecotourism areas such as Bukit Lawang, there are still several challenges in achieving the SDGs, including limited environmental recording systems, low integration of environmental accounting in tourism management, and a lack of quantitative measurement of SDG indicators. This condition means that the contribution of ecotourism to the SDGs cannot yet be optimally measured, even though economic and conservation activities have been carried out operationally. Therefore, strengthening the environmental accounting system is needed so that contributions to SDG 8 and SDG 15 can be measured, reported, and evaluated more systematically.

#### 4. Conclusion

Based on the research findings, Bukit Lawang Ecotourism has demonstrated real efforts in preserving the environment through cleanliness activities, waste management, and environmental maintenance. However, the implementation of environmental accounting is still not optimal because environmental costs are still combined with operational costs, so they cannot be effectively utilized for planning and evaluation. From the perspective of sharia values, managers, local communities, and visitors have shown behaviors that reflect environmental responsibility, such as trustworthiness (*amanah*) and the prohibition of environmental destruction. Nevertheless, the implementation of

these values is still informal and has not been integrated into a structured management system.

Bukit Lawang Ecotourism has a positive impact on the local community's economy through job creation and increased income. On the other hand, environmental management efforts such as waste management and conservation have been implemented, but still need to be strengthened, especially in environmental cost recording and reporting as well as controlling tourism carrying capacity. Theoretically, these findings contribute to the development of the concept of sharia-based environmental accounting in the context of ecotourism. This shows that environmental accounting is not only focused on cost recording but must also integrate sharia values. Values such as trustworthiness (*amanah*), justice (*adl*), and public welfare (*maslahah*) strengthen the idea that environmental accounting does not only function as a reporting tool but also as a moral instrument to achieve sustainable environmental management.

Practically, Bukit Lawang Ecotourism managers need to develop a more structured environmental cost recording system by separating environmental costs from general operational costs. This is important so that planning, control, and evaluation of environmental management can be carried out more effectively and measurably. In addition, the application of sharia principles in environmental management also needs to be strengthened through internal policies that encourage responsible and consistent behavior toward environmental sustainability. Thus, sharia values can be implemented not only normatively but also in daily management practices. From a policy perspective, local governments are expected to strengthen regulations and technical guidelines related to environmental accounting in the ecotourism sector. Support such as reporting standards, manager training, and environmental carrying capacity monitoring is important to ensure sustainability and to promote synergy between government, managers, and the community.

This study has limitations in the data collection period, which was conducted only for one day, so the information obtained is still limited to conditions at that time. In addition, the study only focuses on one object, namely Bukit Lawang Ecotourism, so the results cannot yet be generalized to other ecotourism destinations. Therefore, future research is recommended to expand the study area to several other ecotourism destinations in order to obtain a more comprehensive comparison regarding the implementation of sharia-based environmental accounting in various contexts.

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