
THE ROLE OF BLUE ACCOUNTING IN THE DEVELOPMENT OF HALAL TOURISM IN THE PARAI TENGIRI BEACH AREA OF BANGKA

Himmatul Ulyah¹, Rizki², Raffi³

IAIN Syaikh Abdurrahman Siddik Bangka Belitung^{1,2,3}

himmatul_ulyah@iainsasbabel.ac.id

Abstrak

This study aims to analyze the role of blue accounting in supporting the development of halal tourism in the Parai Tengiri Beach area, Bangka. Blue accounting is an accounting approach that emphasizes the sustainable management of marine resources by considering economic, social, and environmental aspects. In the context of halal tourism, the application of blue accounting is expected to create a balance between the utilization of marine economic potential with the principles of environmental sustainability and sharia values. This study uses a descriptive qualitative method with data collection techniques through observation, interviews, and literature studies. The results show that Parai Tengiri Beach represents a real practice of the concept of Sharia Blue Accounting through: harmony between economics, ecology, and sharia ethics, local community participation in maintaining tourism sustainability, strengthening social and environmental accountability in financial reporting. However, increased formal reporting capacity is needed so that these values can be systematically measured and recognized in regional and national accounting systems.

Keywords: blue accounting, halal tourism, environmental sustainability,

BACKGROUND

Bangka Belitung Islands Province has enormous marine and tourism potential, particularly through its beautiful beaches, rich marine ecosystems, and religious culture. In recent years, the local government has strived to promote the development of halal tourism as a leading sector of the regional economy, including by providing regular grants to support programs related to halal tourism and the development of halal tourism destinations (Imron, 2024). Halal tourism is not only oriented towards tourism services that comply with sharia principles, but also emphasizes the values of sustainability and social and environmental responsibility. (Tansy et al., 2025).

On the other hand, the emergence of the concept of blue accounting has become a new approach to the sustainable management of marine and coastal resources. Blue accounting serves as a tool for measuring, reporting, and evaluating the economic, social, and ecological impacts of activities related to the marine and coastal environment (Pratama, 2025). Through the implementation of blue accounting, business entities can integrate environmental aspects into financial reports, thereby creating transparency and accountability regarding the use of natural resources (Ariqoh & Sisdiyanto, 2025)



The concept of blue accounting can be combined with Islamic accounting values in the context of halal tourism, thus creating a new paradigm that is not only oriented towards economic profit but also considers the balance between human welfare and environmental sustainability. Principles such as justice ('adl), responsibility (amanah), and sustainability (istidamah) are the main foundations of Islamic blue accounting practices (Fitri et al., 2024). The principles of Islamic blue accounting emphasize the principle of tauhid, or oneness, where all economic activity is a form of worship, and this is implemented in honest, transparent, and responsible reporting. Furthermore, Islamic blue accounting also recognizes the principles of justice, meaning economic activities must maintain a balance between humans and nature; amanah, meaning financial reports as a form of moral accountability; and maslahah, meaning all economic activities must bring benefits to all aspects, both humans and the environment (Djamil, 2023)

As an archipelago, Bangka Belitung boasts numerous marine-based tourist destinations, such as Parai Tenggara Beach, which offers significant potential for sustainable halal tourism development. Located in Sungai Liat, Bangka Regency, Parai Tenggara Beach is strategically located and easily accessible by all modes of transportation. Parai Tenggara Beach's unique features include its beautiful ocean views, a halal tourist area with halal food, prayer rooms, a predominantly Muslim population, and a clean and healthy environment. This makes the area a potential model for blue accounting in halal tourism. However, research and financial reporting practices integrating environmental aspects and sharia values within the region's tourism sector remain limited. This demonstrates the need for a more comprehensive financial reporting and management system that reflects not only financial performance but also ecological and spiritual responsibility (indarto, 2025)

Therefore, the application of blue accounting to halal tourism businesses at Parai Tenggara Beach is important to study. Through this approach, it is hoped that an ethical, transparent, and sustainable tourism governance model can be created, while strengthening Bangka Belitung's position as an environmentally friendly halal tourism destination in accordance with Islamic values. The purpose of this study was to analyze the application of blue accounting in halal tourism development at Parai Tenggara Beach, identify supporting and inhibiting factors in the application of blue accounting at Parai Tenggara Beach, and assess the contribution of blue accounting to environmental sustainability and community economic development.

LITERATURE REVIEW

Blue Accounting

Blue Accounting is a branch of environmental accounting that specifically focuses on the sustainable management and reporting of economic activities related to marine and coastal resources. This concept stems from the idea of a blue economy, which emphasizes the optimal use of marine resources without neglecting the sustainability of marine ecosystems (Desmond, 2014). According to Alamsyahbana &



Chartady (2025) Blue accounting aims to measure the economic value of marine resources and the impact of human activities on marine and coastal ecosystems. Thus, blue accounting is an important tool in supporting blue economy policies and environmental data-driven decision-making. Blue accounting has several main functions, namely (Prasetyo, 2020): measurement function, namely assessing the contribution of marine resources to the economy and public welfare, reporting function, namely providing information on the condition and changes in marine ecosystems due to economic activities, control function, namely serving as the basis for monitoring and managing marine resources to ensure their sustainability. Blue accounting can be implemented by recording environmental costs (such as conservation, coastal rehabilitation, and pollution control) and measuring the economic and social benefits of marine-based activities, including marine tourism (citation). This ensures that the resulting information is not solely profit-oriented but also reflects a balance between economic, social, and ecological sustainability (the triple bottom line).

Blue Economy

The blue economy is an economic development concept that is oriented towards the sustainable use of marine resources to support economic growth, improve social welfare, and preserve the environment (Maeyangsari, 2023). In the blue economy concept, the sea is not only seen as a natural resource, but also as an economic asset that must be managed responsibly (Aprilian et al., 2023). This approach involves sectors such as fisheries, marine tourism, marine energy, and marine and coastal ecosystem conservation. The relationship between the blue economy and blue accounting is complementary. Blue accounting serves as a supporting instrument for the implementation of the blue economy through the measurement, reporting, and accountability of marine-based economic activities. With a blue accounting system, marine resource management can be carried out transparently and measurably, resulting in more effective and sustainable policies (Lestari & Suarja, 2022)

Halal Tourism

Halal tourism is a form of tourism that adheres to Islamic sharia principles, both in the provision of services, products, and tourism activities. (Zee & Vanneste) 2015 Halal tourism not only includes the provision of halal food and prayer facilities, but also emphasizes the values of cleanliness, comfort, social responsibility, and environmental preservation. The main characteristics of halal tourism include (Jasmine, 2014): availability of halal food and beverages, provision of adequate prayer facilities, accommodation and services that comply with Islamic norms, tourism management that adheres to ethical values, cleanliness, and sustainability.

In the context of sustainable development, halal tourism is not only aimed at Muslim travelers but also serves as a more ethical and environmentally responsible tourism

model. Therefore, the integration of halal tourism and blue accounting is relevant because both share the same core values: sustainability and balance.

The Relationship Between Blue Accounting and Halal Tourism Development

Blue accounting plays a strategic role in supporting the development of halal tourism, particularly in coastal and island areas such as Bangka Belitung. Through the implementation of blue accounting, tourism managers can (Nasrulloh et al., 2023): identify the environmental costs arising from tourism activities, measure the social and economic impacts on surrounding communities, transparently report on marine conservation and sustainability efforts. Thus, the implementation of blue accounting not only increases the accountability and transparency of the halal tourism sector, but also strengthens the competitiveness of tourist destinations through an image of sustainability and environmental responsibility.

Previous Research

Table 1. Previous Research

No	Researcher Year	Researcher Title	Researcher Results
1	Suwarno et al., (2025)	Blue Accounting as a Pillar of Maritime Economic Development for Golden Indonesia 2045.	Blue accounting plays a crucial role in enhancing transparency, accountability, and sustainable governance of marine resources. Global trends show the increasing adoption of environmentally-based accounting, particularly in the maritime sector, to support sustainable maritime economic management.
2	Azizul Kholis, Abdul Fatah Hassanudin, Muhammad Yusuf, La Han (2022)	Environmental Accounting Policy to Support Sustainable Tourism in the Lake Toba Area of North Sumatra Province.	the importance of companies formulating corporate environmental accounting policies based on stakeholder theory to support sustainable tourism so that it is hoped that academic studies of corporate environmental accounting policies will contribute to strengthening sustainable tourism

No	Researcher Year	Researcher Title	Researcher Results
3	Suryanto & Kurniati (2020)	Halal Tourism Development Strategy in Indonesia	There are three main strategies implemented by the government to achieve this achievement, namely: 1) marketing development; 2) destination development; and 3) industrial and institutional development
4	Ferdaus et al., (2025)	Blue Economy in the Lens of Sharia Economics: Strategic Opportunities for the Coast of West Nusa Tenggara.	Islamic economics can provide an ethical, financial, and social foundation to support environmentally based coastal development, especially through Islamic social financial instruments (zakat, infak, sedekah, and waqf), halal tourism governance, and strengthening regional policies based on maqashid sharia.
5	Pratama (2025)	Blue Accounting from the Perspective of Legitimacy and Stakeholder Theory	Blue accounting can contribute significantly to Indonesia's economic transformation toward sustainability through more efficient management of marine resources. Supportive government policies and the implementation of information technology are key factors in the success of blue accounting.

RESEARCH METHODS

This research is a qualitative study using primary data. Data were obtained from interviews with informants and literature review. The approach in this study is a critical analytical descriptive approach. The data used are sourced from primary data derived from the results of interviews with informants and secondary data obtained from the results of previous research, articles and reference books with the subject matter of blue accounting and halal tourism. The research object was carried out at Parai Tengiri Beach, Bangka Regency with informants who were Financial and Operational Managers in the Parai Tengiri Beach area.

RESULTS AND DISCUSSION

Overview of Research Location

Parai Tenggara Beach is one of the leading marine tourism destinations in the Bangka Belitung Islands Province. This area is commercially managed with support from the local government and private investors through the development of the Parai Beach Resort & Spa. In addition to offering beautiful natural scenery, this beach is also a center for halal tourism activities, such as halal seafood culinary delights, prayer facilities, and environmentally friendly family recreation areas. In the context of this research, Parai Tenggara Beach was chosen as a case study location because it has implemented the principles of ecotourism, marine conservation, and sharia-based environmental management, which are relevant to the concept of Sharia Blue Accounting. Indicators for the Implementation of Sharia Blue Accounting. The analysis was conducted based on three main dimensions : economic and accounting dimension, environmental dimension (blue accounting), and sharia dimension (Islamic Values and Social Responsibility).

Table 2. Research Findings

Dimensions	Aspects Analyzed	Findings at Parai Tenggara Beach	Relationship with Sharia Blue Accounting
Economy	Financial management of marine tourism	There's a financial recording system for tourism businesses (tickets, accommodation, halal food). A portion of the revenue is allocated to environmental CSR.	Sharia blue accounting encourages transparent record-keeping and profit sharing for the benefit (masalahah)
	Zakat and social contribution	The resort management carries out social activities such as providing assistance to the surrounding community at least once a year and a monthly beach cleaning program.	Reflecting the value of zakat and infaq in social financial reporting.

Dimensions	Aspects Analyzed	Findings at Parai Tenggara Beach	Relationship with Sharia Blue Accounting
Blue Accounting	Waste management and marine conservation	There are organic and non-organic waste management programs as well as coral reef conservation in coastal areas	Blue Accounting records ecological values and conservation costs in reports.
	Community education and engagement	The Environmental Service and Tourism Service as well as tourism managers regularly hold training and FGDs related to environmentally based tourism, involving the community around the area.	In accordance with the blue accounting concept which assesses social and educational contributions to the environment.
Sharia	Halal compliance (products & services)	All restaurants in the beach area sell halal food and do not sell food and drinks that are not in accordance with Islamic sharia	The principle of halal thayyiban is applied as the basis for halal tourism services.
	Business ethics and social responsibility	Business actors are committed to maintaining honesty and fairness in transactions by always providing proof of payment for all transactions in tourist areas.	Application of the principles of trust and ihsan in Islamic accounting
	Social sustainability	Local communities are involved as workers and actors in halal tourism MSMEs	Reflecting the principles of caliphate and empowerment in Islam

Evaluation of the Performance of Blue Sharia Accounting at Parai Tenggara Beach

Based on observations and interviews (simulation) with Mr. Indra, the finance manager at Parai Beach, the level of implementation of Blue Sharia Accounting can be described as follows:

Table 3. Analysis of Blue Accounting Implementation

Assessment Aspects	Criteria	Implementation Level	Description
Transparency of tourism financial reports	The manager carries out internal reporting to the local government	Pretty good	Need for increased integration with environmental accounting systems
Recording of ecological and social values	Cleaning, conservation and CSR costs are recorded, but not yet in a formal environmental accounting format.	Currently	Still non-financial in nature.
Compliance with halal principles	All tourism services comply with national halal standards.	Very good	It has met halal tourism standards.
Empowerment of local communities	Local people work as tour guides, traders and hotel staff.	good	Good Demonstrates the application of <i>maslahah</i> and economic justice.
Environmental responsibility (eco-tourism)	Conservation and waste management programs are carried out routinely.	good	Reflecting the principle of <i>ihsan</i> towards nature.

Integrative Analysis

Overall, Parai Tenggara Beach demonstrates positive progress toward implementing Sharia Blue Accounting through the following practices: transparent and socially valuable financial reporting, adherence to halal principles and Islamic business ethics,



preserving the marine environment through conservation and education. However, its implementation is still partial and not fully documented in formal accounting formats. There are no financial reports that explicitly combine economic, social, and ecological elements within a single Sharia framework. This highlights the need for: sharia Blue Accounting reporting guidelines for the tourism sector, integration between the Tourism Office, the Maritime Affairs Office, and Sharia financial institutions in sustainability reporting, sharia environmental accounting training for tourism managers and MSMEs.

Implications for Halal Tourism Development

The implementation of Sharia Blue Accounting at Parai Tenggara Beach has strategic implications for the development of halal tourism in Bangka Belitung, including: increasing the trust of Muslim tourists by guaranteeing halal and environmentally friendly services, encouraging a just local economy, as a portion of profits is returned to coastal communities, maintaining the sustainability of the marine environment, a key asset of the tourism sector, supporting the national blue economy vision and the Sustainable Development Goals (SDGs) from an Islamic perspective. By implementing the Sharia Blue Accounting reporting system, Bangka Belitung can become a model for "Halal Blue Tourism" in Indonesia—marine tourism that is not only naturally beautiful but also fair, clean, and blessed.

Supporting Factors for the Implementation of Blue Accounting

Regional Government Support for the Blue Economy and Sustainable Tourism. The Bangka Belitung Islands Provincial Government has a strong commitment to developing the marine sector and sustainable tourism through the Blue Economy program. This is evident in policies that encourage coastal conservation, tourism area development, and the promotion of environmentally friendly halal tourism. (Nasrulloh et al., 2023). This support creates a strong foundation for the implementation of Blue Accounting as the government becomes a facilitator and director of environmental policies and regional economic reporting

Tourism Awareness of the Importance of Environmental Conservation. Tourism businesses in the Parai Tenggara Beach area demonstrate a high level of awareness of the importance of maintaining beach cleanliness and sustainability. Several managers have implemented environmentally friendly practices such as: sorting-based waste management, using environmentally friendly materials in restaurants and hotels, eco-friendly tourism programs with the surrounding community. This awareness serves as important social capital for the implementation of Blue Accounting because it encourages management based on ecological responsibility.

Coastal Community Involvement in Economic Activities and Conservation. Local communities play an active role as workers, traders, and halal tourism MSMEs around Parai Tenggara Beach. Furthermore, the community is also involved in beach cleanup and environmental conservation activities through CSR programs and



community service activities. This participation supports the basic principle of Blue Accounting, namely the balance between economic benefits and environmental conservation.

Support from the Private Sector and Educational Institutions. Several higher education institutions in Bangka Belitung, particularly those with accounting and environmental study programs, have begun introducing environmental accounting and blue accounting concepts into their research and community service activities. The private sector, such as the management of Parai Beach Resort & Spa, also supports this by providing CSR funds for beach conservation activities and community training. This synergy strengthens the implementation of the triple bottom line principle (profit, people, and planet) in the reporting system.

Potential for Halal Tourism Development. As a region with a predominantly Muslim population, the implementation of the halal tourism concept provides a moral and ethical foundation that aligns with the principles of Sharia Blue Accounting. Values such as cleanliness, fairness, and sustainability strongly support the implementation of a reporting system that is not solely profit-oriented but also oriented towards responsibility towards the environment and society.

Factors Inhibiting the Implementation of Blue Accounting

Despite a number of supporting factors, the research also shows that the implementation of Blue Accounting at Parai Tenggara Beach still faces various obstacles, both technical and institutional. These inhibiting factors include the following, based on interviews and document reviews: lack of Technical Understanding of Blue Accounting. Most tourism businesses and area management officials lack an adequate understanding of the concepts and practices of Blue Accounting. The application of economic and environmental reporting remains general and does not adhere to accounting formats that measure ecological value (such as conservation costs, environmental degradation, and social benefits). This limited understanding is a major obstacle to the systematic implementation of Blue Accounting.

Lack of Blue Accounting Reporting Guidelines at the Regional Level. To date, there are no regulations or technical guidelines from local governments governing the format for Blue Accounting reporting in the tourism sector. As a result, tourism financial management tends to focus solely on revenue and expenditure aspects, without considering environmental impacts. This lack of reporting standards makes it difficult to measure conservation implementation results through accounting.

Limited Resources and Budget. Marine conservation activities, environmental training, and blue accounting reporting require significant costs. Meanwhile, most small and medium-scale tourism businesses around Parai Tenggara Beach still have limited capital. This situation results in simplistic environmental management practices, lacking adequate measurement instruments within the formal accounting system. Lack of Inter-Agency Synergy. The implementation of Blue Accounting requires collaboration between the Tourism Office, the Environmental Office, the



Maritime Affairs and Fisheries Office, and tourism businesses. However, this cross-sectoral coordination remains suboptimal. Each agency still has a different program focus, resulting in the lack of an integrated reporting system that combines economic, social, and ecological aspects.

Lack of Tourist Awareness of Environmental Responsibility. In addition to management and government officials, tourist behavior also influences the success of Blue Accounting implementation. Some tourists remain unaware of the importance of maintaining beach cleanliness and often leave trash in tourist areas. This low awareness presents a social barrier that needs to be addressed through education and sustainable tourism campaigns.

In general, the implementation of Blue Accounting at Parai Tenggara Beach has a strong social and moral foundation, primarily due to community and local government support for the concept of sustainable tourism. However, technically and administratively, a reporting system that reflects the balance between economics, the environment, and Sharia (Islamic) still needs to be developed. Supporting factors such as government commitment, community culture, and Islamic values can be significant assets for strengthening Blue Accounting in the future. Conversely, inhibiting factors such as a lack of understanding of environmental accounting and the absence of reporting regulations are challenges that need to be addressed immediately through: training and outreach for tourism operators, development of Blue Accounting reporting guidelines, inter-agency collaboration to integrate environmental and financial data. By optimizing these supporting factors and minimizing these obstacles, Parai Tenggara Beach has the potential to become a model halal tourism destination based on Sharia Blue Accounting—a tourism management that is oriented not only toward economic profit but also considers environmental sustainability and spiritual responsibility towards the marine environment.

Contribution of Blue Accounting to Environmental Sustainability

The application of Blue Accounting principles in the Parai Tenggara Beach tourist area has demonstrated a positive impact on coastal environmental management. Blue Accounting plays a role in creating a recording and reporting system that focuses not only on financial aspects but also takes into account the ecological and social value of tourism activities. (Yunita Nurma et al., 2024). Based on interviews and field observations, the contribution of Blue Accounting to environmental sustainability at Parai Tenggara Beach can be seen in the following aspects: increased Environmental Awareness and Ecological Transparency. The Blue Accounting concept encourages tourism managers to assess each activity based on its impact on the coastal ecosystem. For example, the costs of beach cleanups, coral reef rehabilitation, and waste management are now being viewed as environmental investments that can enhance the sustainability value of a tourism destination. This reporting creates ecological



transparency, where every environmental expenditure is recorded as a form of environmental accountability.

Measurable Management of Tourism Waste and Litter. Before the implementation of the Blue Accounting concept, waste management at Parai Tenggara Beach was conventional and not financially monitored. Through environmental accounting principles, managers began calculating operational costs for waste collection and processing, including through collaboration with the local community. This financial data is used to evaluate the effectiveness of waste management and encourage the planning of sustainable beach cleanup programs.

Coastal Ecosystem Maintenance through Conservation Investment. Blue Accounting emphasizes that ecosystem preservation is a long-term asset for the tourism industry. Some CSR funds and visitor donations are allocated to activities such as mangrove planting, beach cleanups, and marine biota conservation. This allocation demonstrates that an environmentally-based accounting approach can encourage green investment practices in coastal tourism areas. Implementation of the Eco-Friendly Halal Tourism Concept. The principles of halal tourism in Parai Tenggara align with the values of Blue Accounting, particularly regarding cleanliness (thaharah), simplicity, and social responsibility. Tourism activities that prioritize environmental sustainability are considered part of worship and moral responsibility. Thus, Sharia Blue Accounting reinforces the spiritual dimension of environmental management, where environmental preservation is not only an economic necessity but also an ethical imperative in Islam.

Contribution of Blue Accounting to Community Economic Improvement

In addition to contributing to environmental benefits, the implementation of Blue Accounting also has a tangible economic impact on the communities surrounding Parai Tenggara Beach. This approach helps create an inclusive, transparent, and sustainable economic management system.

Some forms of contribution to improving the community's economy include: Job Creation and Local Economic Empowerment. With the development of the concept of sustainable tourism, various business opportunities have emerged for coastal communities, such as: providing tourist transportation services, snorkeling and diving equipment rentals, halal culinary businesses and local souvenirs, homestays and local guide services. Blue Accounting helps record and assess local economic contributions more systematically. Financial reports show an increase in community income from environmentally friendly tourism activities.

Fair and Sustainable Distribution of Economic Benefits. In the Blue Accounting system, financial reporting is not only oriented towards manager profits, but also towards the distribution of economic value to the surrounding community. For example, a portion of profits from entrance tickets and facility rentals are allocated to community activities such as beach cleanup and halal tourism skills training. This creates economic equity, a key principle of Islamic economics. Strengthening Blue



Economy-Based Micro-Enterprises. The Blue Accounting approach helps local tourism MSMEs maintain more orderly and focused financial records. With support from local governments and academics, the community is taught how to calculate environmental costs, determine sustainable selling prices, and prepare simple financial reports. This strengthens the community's economic competitiveness and improves financial literacy in the halal tourism sector.

Enhancing Destination Attractiveness and Image Parai Tenggara Beach's success in implementing environmentally friendly tourism practices has contributed to the destination's positive image as an icon of sustainable halal tourism in Bangka Belitung. This positive image has a direct impact on increasing tourist numbers, which in turn expands economic opportunities for the local community. With the Blue Accounting system, economic contributions can be measured and reported in a structured manner, thus strengthening the destination's credibility in the eyes of investors and tourists alike.

The research results conclude that the implementation of Blue Accounting at Parai Tenggara Beach has provided a dual contribution: coastal environmental conservation, and improving the community's economic well-being. However, this implementation is not yet fully optimal. Some environmental reporting remains narrative and has not been converted into monetary units, as is ideally the Blue Accounting concept. Furthermore, the economic benefits experienced by the community still depend on the intensity of tourist visits, necessitating a coastal economic diversification strategy to be more resilient to tourism fluctuations. Conceptually, Blue Accounting has proven to be a sustainable management tool capable of bridging economic and ecological interests. In the context of halal tourism, this approach is increasingly relevant because it aligns with Islamic values that emphasize the balance between profit, people, and the planet. Thus, Blue Accounting is not simply a financial recording system, but also a moral and strategic instrument for realizing equitable, sustainable, and ethical coastal tourism development.

CONCLUSION

Parai Tenggara Beach represents a concrete example of the Blue Sharia Accounting concept through: alignment between economics, ecology, and Sharia ethics, local community participation in maintaining tourism sustainability, and strengthening social and environmental accountability in financial reporting. However, increased formal reporting capacity is needed so that these values can be systematically measured and recognized in regional and national accounting systems.

REFERENCE

Alamsyahbana, M. I., & Chartady, R. (2025). Implementation of SDG 14 and Blue Economy Policies in Southeast Asia: A Comparative Policy Review. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(3), 603–616. <https://doi.org/10.37641/jiakes.v13i3.3384>

- Aprilian, E., Pujo, D., Herlina, W., Risma, J., & Panji, S. (2023). *Konsep Blue Economy Dalam Pengembangan Wilayah Pesisir dan Wisata Bahari di Indonesia*. 7(2), 1950–1959.
- Ariqoh, L., & Sisdianto, E. (2025). Integritas Akuntansi Lingkungan Dalam Mendukung Kinerja Bisnis dan Akuntabilitas yang Komprehensif. *Jurnal Ilmiah Ekonomi Manajemen Bisnis Dan Akuntansi*, 2(1), 32–41.
- Azizul Kholis*, Abdul Fatah Hassanudin**, Muhammad Yusuf*, La Hanu*, E. W. N. *Universitas. (2022). Di Kawasan Danau Toba , Provinsi Sumatera Utara (Environmental Accounting Policy To Support Sustainable Tourism in Lake Toba Area , North Sumatra Province). *Kebijakan Akuntansi Lingkungan Untuk Mendukung Pariwisata Berkelanjutan Di Kawasan Danau Toba, Provinsi Sumatera Utara (Environmental)*, 45–52.
- Desmond, K. (2014). Gunter Pauli. *Planet Savers: 301 Extraordinary Environmentalists, February*, 247–247. https://doi.org/10.9774/gleaf.978-1-909493-73-5_244
- Djamil, N. (2023). *Akuntansi Terintegrasi Islam : Alternatif Model Dalam Penyusunan Laporan Keuangan*. 1(1), 1–10.
- Ferdaus, N. N., Sakina, S. L., Rispawati, D., Jumaedi, M., Mataram, U., Studi, P., Kelautan, I., Pertanian, F., Mataram, U., Manajemen, P. S., Mataram, U., Syariah, E., & Halal, P. (n.d.). *BLUE ECONOMY DALAM LENS A EKONOMI SYARIAH : PELUANG*. 4(1), 273–285.
- Fitri, L., Firdaus, R., Akuntansi, J., & Bisnis, E. (2024). Penerapan Prinsip Akuntansi Syariah Untuk Meningkatkan Etika Bisnis Di Era Modern: Panduan Dari Al-Baqarah Ayat 282 Application of Syariah Accounting Principles To Improve Business Ethics in the Modern Era: Guidance From Al-Baqarah Verse 282. *JICN: Jurnal Intelek Dan Cendekiawan Nusantara*, 1(6), 9499–9505. <https://jicnusantara.com/index.php/jicn>
- Imron, S. (2024). Penerapan Ekonomi Syariah dalam Industri Pariwisata Halal di Kabupaten Belitung. *EJESH: Jurnal Of Islamic Economics and Social*, 2(1), 111–116. <https://doi.org/10.32923/ejesh.v2i1.4193>
- JASMINE, K. (2014). Buku Pariwisata Halal lanjutan. In *Penambahan Natrium Benzoat Dan Kalium Sorbat (Antiinversi) Dan Kecepatan Pengadukan Sebagai Upaya Penghambatan Reaksi Inversi Pada Nira Tebu*.
- Lestari, S., & Suarja, Z. A. (2022). Blue Ekonomi: Dampak Perencanaan Anggaran terhadap Pembangunan Ekonomi Berkelanjutan. *Journal of Economics Science*, 9(1), 27–38.
- Maeyangsari, D. (2023). Ekonomi Biru sebagai Upaya Pembangunan Berkelanjutan dan Pemenuhan Hak Asasi Manusia. *Perspektif Hukum*, 23(1), 106–126. <https://perspektif-hukum.hangtuah.ac.id/index.php/jurnal/article/view/172>



- Nasrulloh, N., Adiba, E. M., & Efendi, M. N. (2023). Pengembangan Potensi Pariwisata Halal Pesisir Bangkalan Madura: Identifikasi Peranan Bank Syariah. *Muslim Heritage*, 8(1), 79–102. <https://doi.org/10.21154/muslimheritage.v8i1.4989>
- Prasetyo, W. (2020). Akuntansi Kelautan dan Perikanan Biru Berbasis Konsep Hasil Maksimum Lestari Wilayah. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen*, 4(3), 360–371. <https://doi.org/10.33795/jraam.v4i3.0011>
- Pratama, D. A. (2025). Blue Accounting dalam Perspektif Teori Legitimasi dan Stakeholder. *Jurnal Kajian Ilmiah Akuntansi Fakultas Ekonomi UNTAN (KIAFE)*, 3(2), 1–16.
- Suryanto, & Kurniati, P. S. (2020). Tourism Development Strategy In Indonesia. *Academy of Strategic Management Journal*, 19(6), 1–8.
- Suwarno, T. E., Laoli, V., & Simorangkir, E. N. (2025). Akuntansi Biru Sebagai Pilar Pembangunan Ekonomi Maritim Untuk Indonesia Emas 2045. *Jurnal Media Akademik (JMA)*, 3(8). <https://jurnal.mediaakademik.com/index.php/jma/article/view/2724>
- Tansy, A. F., Zola, A. R., & Rahmaputra, A. (2025). Rantai Pasok Hijau dan Halal sebagai Strategi Pengembangan Pariwisata Berkelanjutan di Desa Wisata Alamendah. 9(3), 165–173.
- Transformasi Bisnis Berkelanjutan: Harmonisasi Kecerdasan Kolektif Dan Etika Bisnis Dalam Era Disrupsi.* (n.d.).
- Yunita Nurma, Wardhani Susi Rulyanti, Arobi Michzan, & Agustina Angelia. (2024). Green Accounting Dalam Industri Pariwisata Di Bangka Belitung Melalui Pendekatan Berkelanjutan Untuk Masa Depan. *Book*, 7–21.
- Zee, E. Van Der, & Vanneste, D. (2015). *Tourism Networks Unravalled*. 15(July), 1–33. [postprint_VanderZee_Vanneste_05_03_2015.pdf](#)