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MANAGING HOTEL ENVIRONMENTAL COSTS THROUGH GREEN ACCOUNTING: A CASE STUDY OF INTERNATIONAL EVENTS IN MANDALIKA, LOMBOK

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ABSTRACT

This study examined how hotels operating in an emerging international tourism destination managed environmental costs and applied green accounting practices during large-scale international events. The research focused on the hotels operating in the Mandalika Special Economic Zone, Lombok, Indonesia, centered on the only fully operating five-star property in the zone, Pullman Lombok Merujani Mandalika Beach Resort, alongside the adjacent four-star Novotel Lombok Resort & Villas, across the 2023–2026 MotoGP seasons. A qualitative documentary approach was used, drawing on publicly available corporate sustainability reports, hotel and destination-authority websites, third-party certifications, and destination-level press releases published between 2020 and 2026. Data were analyzed thematically following Braun and Clarke's six-phase procedure. The findings showed that both hotels identified energy, water, waste, and single-use plastics as the dominant categories of environmentally related cost, intensifying during event periods in which hotel occupancy in the zone reportedly reached 100 percent. Environmental cost management remained embedded in internal operational systems and group- or destination-level sustainability reporting during the 2025 MotoGP event, but was not disclosed as a distinct line item in either hotel's external financial reporting. The two properties pursued different strategies, one centered on internally developed operational innovation and the other on third-party certification, consistent with a resource-based view and legitimacy theory respectively. The study contributes context-specific evidence on green accounting in the hospitality sector of a developing-country event destination and offers practical implications for hotel managers and tourism policymakers seeking to strengthen environmental cost transparency

Keywords: *green accounting; environmental cost; hospitality industry; legitimacy theory; international event*

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INTRODUCTION

The global hotel industry drives local economies in many emerging tourism destinations. At the same time, it places substantial pressure on the environment through carbon emissions, waste generation, and excessive resource consumption (Jones et al., 2014; Khalil et al., 2024). This pressure intensifies when a destination hosts a large-scale international event: sudden spikes in occupancy, energy demand, and waste volume test whether hotels can systematically identify, manage, and account for the environmental costs that arise. The Mandalika Special Economic Zone in Lombok offers a relevant setting in which to examine this question. The zone has hosted the international MotoGP race since 2022, and since 2025–2026 has also hosted an annual calendar of other recurring international motorsport events, including the FIM Asia Road Racing Championship, the Porsche Carrera Cup Asia, and the GT World Challenge Asia. The scale of the pressure is tangible: during the October 2025 MotoGP weekend alone, hotel occupancy in the Mandalika area reportedly reached 100 percent and exceeded available capacity, with roughly 7,000 hotel rooms and homestays across Central Lombok and its surroundings fully booked several days before the event (Ministry of Administrative and Bureaucratic Reform [Kementerian PANRB], 2025).

While general environmental management literature focuses on physical sustainability initiatives such as waste reduction or energy conservation examining these practices from an accounting perspective is critical for three reasons. First, international chain hotels operating within Special Economic Zones (SEZs) during mega-events face intense, episodic resource spikes that directly affect operational cost structures. Without formal accounting identification, environmental burdens remain obscured within aggregated general and administrative overheads, distorting true product-service cost calculations and margin analysis during high-occupancy event surges. Second, an accounting lens provides the structural mechanism to convert qualitative environmental commitments into verifiable, decision-useful monetary metrics. In the context of capital-intensive international hospitality chains, how environmental costs are categorized whether recognized as capital expenditure (CAPEX) for resource-saving technology or operational expenditure (OPEX) for temporary event waste-handling determines capital allocation and long-term financial performance. Third, because SEZs offer fiscal privileges and designated green-

destination targets, accounting scrutiny reveals whether environmental stewardship is genuinely operationalized at the transactional level or merely maintained as uncosted corporate rhetoric.

Green accounting is an instrument organizations use to identify, measure, and report environmental costs within their management and reporting systems (Schaltegger & Burritt, 2010). Ideally, it lets hotels translate diffuse environmental pressures into cost information that supports both operational decisions and external disclosure. That ideal does not necessarily hold in practice. Yusoh and Tuan Mat (2020) found that the formal adoption of environmental management accounting among Malaysian hotel companies remained constrained by limited technical knowledge, limited resources, and weak internal commitment — not by an absence of environmental initiatives, which were already visible at many properties. A similar pattern holds in Indonesia: Sunarta et al. (2026) found low awareness and understanding of sustainability accounting among non-star hotel operators in Bali, compounded by regulatory gaps specific to the hospitality sector. Two further studies extend the issue into an event context: Toyirova et al. (2025) showed that sustainability initiatives triggered by mega-events tend to be temporary and only weakly supported by formal accountability mechanisms, while Kruesi and Remy (2025) linked hotel sustainability positioning to revenue outcomes rather than to cost accounting. These four studies converge on one point but stop short of answering it directly: little is yet known about how internationally networked, star-rated hotels in event-dense developing-country destinations actually identify and account for their environmental costs. That question differs from managing sustainability in general, and it differs as well from what is known about domestically oriented, non-star hotels.

This study addresses that gap through three objectives: first, to map how hotels identify and manage environmental costs during large, recurring international events; second, to examine the extent to which green accounting is reflected in hotels' internal management systems compared with their external financial reporting; and third, to compare environmental cost management strategies between two hotels with different brand positions. Its theoretical contribution lies in applying legitimacy theory and the resource-based view as complementary lenses, used together in a disciplined way to explain cross-hotel variation in environmental cost management practice. Practically, the findings are intended to inform hotel managers seeking to strengthen environmental cost transparency, as well as tourism and environmental policymakers

in destinations such as Lombok, which has been designated a national priority for green economic development.

LITERATURE REVIEW

Green accounting extends conventional accounting to cover the environmental dimension of organizational activity. Rather than treating environmental impact as unallocated overhead, firms are encouraged to identify, measure, and report it systematically (Schaltegger & Burritt, 2010). Institutional theory suggests that the strength of this practice depends on external pressure, and that pressure tends to be weak where environmental regulation and enforcement are themselves weak — a condition commonly associated with developing countries, where adoption is more often driven by voluntary reputational considerations than by regulatory compliance (DiMaggio & Powell, 1983). This study draws on two theoretical lenses to interpret the variation in how hotels respond to that pressure.

Legitimacy theory holds that organizations seek to maintain alignment between their activities and the norms and expectations of the social system in which they operate. Formal certification, third-party recognition, and public communication are common mechanisms for signaling that alignment to stakeholders (Suchman, 1995). For hotels facing sustainability scrutiny, widely recognized external certification offers a comparatively inexpensive and easily verifiable route to legitimacy. The resource-based view offers a different explanation: sustained competitive advantage arises from resources and capabilities that are valuable, rare, and difficult to imitate (Barney, 1991). Applied to green accounting, this lens suggests that some hotels instead choose to invest in property-specific internal environmental innovation as a source of differentiation, rather than relying primarily on external validation.

Prior empirical work offers varied evidence that is nonetheless consistent with both lenses. In Malaysia, Yusoh and Tuan Mat (2020) found that the adoption of environmental management accounting in the hospitality sector remained constrained by limited technical knowledge, limited resources, and weak managerial commitment, not by regulation alone. The same pattern recurs in Indonesia in Sunarta et al.'s (2026) study, which found low awareness of sustainability accounting among non-star hotel operators in Bali, compounded by regulatory gaps specific to the hospitality sector.

Both findings suggest that adoption barriers documented elsewhere also hold in Indonesia, albeit in the domestically oriented, non-star segment of the industry — a segment not represented by the two internationally networked hotels examined in this study. At a broader level, Khalil et al. (2024) emphasized the role of marketing strategy, environmental innovation, and staff training in shaping stakeholder-driven green practice outcomes in hotels, while Toyirova et al. (2025), examining hotel sustainability in five mega-event host cities through thematic analysis of secondary documents, found that events function as a catalyst for sustainability improvement. This study responds to that gap by focusing specifically on environmental cost identification and green accounting practice in star-rated hotels operating in developing-country destinations during a calendar of international mega-events. It is guided by the following research focus:

1. How do the hotels examined identify and categorize environment-related costs in their public disclosures during major international events held at the destination?
2. To what extent is green accounting reflected in hotels' internal management systems compared with their external financial reporting?
3. What environmental cost management strategies do the hotels adopt, and how do these strategies differ between properties with different brand positioning?

RESEARCH METHOD

This study uses a qualitative documentary design. The unit of analysis comprises two internationally networked properties in the Mandalika Special Economic Zone that directly host event guests at the Mandalika Circuit: Pullman Lombok Merujani Mandalika Beach Resort and Novotel Lombok Resort & Villas. As of September 2026, Pullman is the only fully operating five-star hotel in the zone, while the adjacent four-star Novotel has operated at the destination for roughly 25 years longer. The two properties were purposively selected because they belong to the same parent hospitality group (Accor) but occupy different market tiers, allowing brand-level strategy to vary while the broader corporate, regulatory, and destination context remains constant. One additional five-star property, a Luxury Collection-branded development by PT Kleo Mandalika Resort, signed a land-development agreement with the destination management authority in April 2025. It had not yet

begun operating at the time of data collection and was therefore excluded from the analysis.

The data consist of public documents dated 2020–2026, drawn from four categories. The first is group-level sustainability reporting: the Accor Impact Report 2023 and Accor's corporate “sustainable hospitality” communications. The second is property-level communication: the official websites and one published management interview for each hotel. The third is independent third-party sources: Green Globe certification records, the 2025 Luxury Lifestyle Awards announcement, and hospitality-trade and national-government media coverage. The fourth is destination-level material published by the destination management authority describing environmental programs during the 2024 and 2025 MotoGP events, including third-party verification of carbon-footprint claims by the independent certification body Control Union.

Table 1. Summary of Document Inventory and Extracted Data

Category / Source Type	Document Name / Source Title	Publisher / Issuing Entity	Year	Extracted Focus / Information
Group Sustainability	Accor Impact Report 2023 & Sustainable Hospitality Briefs	Accor S.A.	2023–2025	Corporate ESG targets, net-zero commitments, single-use plastic elimination targets, group Planet 21 framework.
Property Communications	Official Sustainability Profile & Sustainable Management Plan Overview	Pullman Lombok Merujani Mandalika Beach Resort	2025–2026	Grey-water recycling, garden-to-table initiatives, internal organic waste-to-fertilizer operations, and property-level commitments.
Property Communications	Corporate Environmental Release &	Novotel Lombok Resort &	2009, 2024–2025	Community waste-sorting partnerships, water-efficient laundry

	Operational Profiles	Villas / HospitalityNet		systems, historical eco-tourism engagement.
Executive Interview	Exclusive Interview with General Manager (Budi Wahjono)	Luxury Lifestyle Awards	2025–2026	Property-level food waste tracking, operational challenges during occupancy surges, zero single-use plastic transition.
Third-Party Certification	Green Globe Certification Registry & Audit Criteria	Green Globe Standard	2024–2025	Verification criteria for guest conservation education, energy/water metrics, and compliance-driven legitimacy.
Third-Party Award	International Sustainability Award 2025 Announcement	Luxury Lifestyle Awards	2025	External validation and property differentiation based on sustainable luxury practices.
Destination Authority & ESG	ITDC Press Release: ESG & Circular Economy (Integrated Food Surplus Program)	Indonesia Tourism Development Corporation (ITDC)	2025	Food waste bio-conversion (4.71 tons BSF larvae), redistribution of 1,000 surplus meal boxes, destination-wide footprint data.
Independent Verification	Verification Statement of MotoGP Mandalika Circular	Control Union	2025	Independent assurance/verification of waste reduction metrics and carbon

	Economy Claims			footprint figures at the destination level.
Government Media	Dampak Positif MotoGP Mandalika: Hotel Penuh, Penerbangan Melonjak	Kementerian PANRB	2025	

The first two categories originate from the same corporate group as the hotels under study, and the fourth originates from the destination management authority itself; the independent third-party sources — Green Globe, Luxury Lifestyle Awards, and the Control Union verification — therefore served as the primary basis for corroborating the hotels' claims.

Data were analyzed thematically following Braun and Clarke's (2006) six-phase procedure: familiarization with the documents, generation of initial codes tied to environmental cost categories and accounting orientation, collation of codes into candidate themes, review of themes against the coded extracts and the full data set, definition and naming of the final themes, and production of the analytic narrative reported below.

RESULT AND DISCUSSION

Identification and Categorization of Environmental Costs

At both hotels, the documents analyzed converge on four recurring categories of environment-related cost: energy, water, waste, and single-use plastics. Energy consumption was reported to spike during event periods and was mitigated through energy-efficient lighting systems. The two properties' responses to water differed: Pullman reported grey-water recycling, while Novotel implemented a water-efficient laundry program. On waste management, Pullman converts organic waste into liquid fertilizer on-site, while Novotel partners with local communities for waste sorting, extending an environmental commitment the property has publicized since at least 2009 (HospitalityNet, 2009). At the group level, Accor documents state a 2025 target

for eliminating single-use plastics across its properties.

During the October 2025 MotoGP weekend, the destination management authority (ITDC) reported processing 4.71 tons of food waste through Black Soldier Fly larvae bio-conversion and composting, alongside the redistribution of roughly 1,000 meal boxes of surplus edible food. The carbon-footprint and waste-management claims within this program were verified by the independent certification body Control Union (Indonesia Tourism Development Corporation, 2025). During the same event, hotel occupancy in the Mandalika area reportedly reached 100 percent and exceeded available capacity (Kementerian PANRB, 2025). The program was managed by the destination authority rather than by Pullman or Novotel individually, so it cannot be directly attributed to either hotel's own accounting system. Even so, it stands as the first independently verified, destination-level quantitative evidence of the scale of environmental cost pressure both hotels faced during the event.

Internal Application versus External Reporting of Green Accounting

Environmental cost information at both properties appears embedded in internal operational and management systems and in Accor's group-level sustainability reporting. Yet, based on the public documents examined, neither hotel's external financial reporting discloses environmental cost as a distinct line item. This is reinforced by Pullman's own sustainability communication: the hotel reports participation in Accor's group-wide Planet 21 program and an internal Sustainable Management Plan that it claims is updated annually, although the plan document itself was not available for independent review in this study (Pullman Lombok Mandalika, n.d.). This evidence points to a management-accounting orientation in the hotel's practice rather than an external financial-reporting orientation. The overall pattern is consistent with Schaltegger and Burritt (2010) and with comparable studies of adoption barriers in developing-country hotel settings (Yusoh & Tuan Mat, 2020; Sunarta et al., 2026): green accounting in the hospitality sector, even where operationally practiced, more often takes the form of management accounting than financial accounting, particularly in the absence of a regulatory reporting mandate. This pattern is also consistent with the institutional argument that regulatory pressure, more than voluntary disclosure norms, drives the isomorphic adoption of formal accounting practice (DiMaggio & Powell, 1983).

The Absence of Property-Level Environmental Cost Allocation: The Macro-

Micro Accountability Gap

A critical structural finding is the stark accountability gap emerging between macro-level destination sustainability targets and micro-level hotel financial reporting. At the macro destination level, the Mandalika SEZ authority (ITDC) promotes rigorous ESG agendas—demonstrated by destination-wide circular economy programs, carbon footprint certifications via Control Union, and surplus food bioconversion. However, because hotels do not isolate or allocate specific environmental costs within their decentralized financial reporting systems, this macro-level accountability remains decoupled from the micro-level entity.

When star-rated chain hotels absorb extreme occupancy during mega-events, their operational environmental costs (e.g., surge wastewater processing, excess food waste sorting, peak energy tariffs) are treated as indivisible components of overall room or food and beverage cost of sales. Consequently, micro-level entities transfer the negative environmental externalities of event surges onto the destination's public and physical infrastructure without reflecting these costs on their balance sheets or income statements. The absence of specific environmental cost tracing prevents external stakeholders from assessing the true net economic and ecological impact of hotel operations during mega-events, creating an informational vacuum where destination green marketing masks micro-level financial opacity.

Strategic Differences between Properties

The two properties pursue visibly different strategies. Pullman's environmental cost response centers on internally sourced innovation, including a garden-to-table program and on-site conversion of waste into fertilizer. This pattern is consistent with the resource-based view: distinctive, hard-to-imitate capabilities are built internally rather than acquired externally (Barney, 1991). A published interview with Pullman's general manager adds detail that reinforces this interpretation. Reported practices include a food-waste tracking system, the elimination of single-use plastics across the property, and a planned partnership with a third-party recycling company to convert plastic waste into new products. Management frames the whole set of activities as an extension of an internally resourced sustainability program rather than as compliance driven by external certification (Luxury Lifestyle Awards, n.d.). Novotel's response runs in the opposite direction: Green Globe certification and guest

conservation education place external legitimacy at the center of its strategy. Legitimacy theory accounts for this pattern: conformity with widely recognized external standards substitutes for firm-specific innovation as a pathway to stakeholder acceptance (Suchman, 1995). Given that both properties sit under the same corporate group, this difference is more plausibly a matter of group-level brand positioning than of fully independent property-level choice — Pullman as an upscale lifestyle brand, Novotel as a standardized mid-to-upscale brand.

On the role of international events, the documents show environmentally relevant activity coinciding with event periods, echoing Toyirova et al. (2025), who found events to accelerate hotel sustainability practice in other host cities. This study, however, found no evidence that event-driven initiatives were recorded as formal accounting entries at the hotel level. The association between events and accelerated practice is therefore characterized here as an observed co-occurrence rather than demonstrated causality.

CONCLUSION AND SUGGESTION

This study examined how two internationally networked hotels in the Mandalika Special Economic Zone identify environmental costs, adopt green accounting internally versus externally, and pursue different environmental cost management strategies during recurring international events. A qualitative documentary design and thematic analysis of available public documents were used to address these questions. Both hotels identified a consistent set of environmental cost categories — energy, water, waste, and single-use plastics — that intensified during event periods. This finding was corroborated at the destination level by an independently verified circular-economy program and by occupancy reaching 100 percent during the 2025 MotoGP event. Both hotels embed environmental cost management in internal and group-level sustainability reporting rather than in external financial disclosure. The two also diverge in direction: one pursues an internally innovated, resource-based strategy, the other an externally certified, legitimacy-based one — a difference plausibly shaped as much by shared corporate brand positioning as by independent property-level choice.

Theoretically, these findings suggest that legitimacy theory and the resource-based view function as complementary rather than competing explanations for cross-property variation in environmental cost management practice; both lenses remain analytically useful even where quantified, hotel-level cost data are unavailable. Practically, the findings carry two implications. For hotel managers, environmental cost transparency can be strengthened by extending group-level sustainability metrics down to property-level financial reporting. For tourism and environmental policymakers in green-economy priority destinations such as Lombok, voluntary certification alone is not a sufficient substitute for a reporting mandate if comparable, cross-property-verifiable environmental cost data is a policy objective.

This study has four limitations to consider when interpreting its findings. First, direct interview access to hotel management could not be obtained, limiting insight into the internal decision-making processes behind the practices observed. Second, granular hotel-level financial data on environmental cost allocation remained unavailable throughout the study period; the destination-level operational proxies used here — food-waste tonnage and occupancy during the 2025 MotoGP event — help offset this gap by providing independently verified quantitative evidence of event-driven environmental pressure, but they cannot substitute for hotel-level monetary cost data. Third, most of the documents analyzed originate either from the same corporate group as the hotels under study or from the destination management authority itself; Control Union's independent verification of the authority's 2025 circular-economy program provides genuine, if partial, independent corroboration that was not available at an earlier stage of this research. Fourth, the cross-sectional nature of the documents limits the ability to construct rigorous before–during–after comparisons across the destination's near-annual calendar of international events.

Future research should incorporate primary interview and observational data with hotel management and destination-authority sustainability staff. The sample should also be expanded to the growing population of five-star properties as new developments such as Kleo Mandalika Resort come online, together with quantitative or mixed-methods designs capable of directly measuring environmental cost allocation.

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