



Conceptualization of Agro-Ecotourism Based Environmental Accounting in Jeneponto District

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Abstract

This study aims to frame the agro-tourism landscape in Jeneponto Regency as a sought-after tourist locale while also positioning environmental accounting as an effective tool for raising public awareness. Utilizing a case study methodology, the research was conducted in Jeneponto Regency. The participants were selected using a snowball sampling technique. Primary data, consisting of opinions and observational findings, were collected through in-depth interviews with subject matter experts and Focus Group Discussions (FGDs). Secondary data were sourced indirectly through intermediary mediums and augmented by a thorough document analysis. The data analysis process encompassed techniques such as data reduction, data display, and the subsequent drawing of conclusions and verification. The study sample was determined by the scope of the FGD, which included six respondents. A hallmark of this research is its comprehensive approach to accounting analysis. This approach extends from evaluating investment financing calculations for financial viability to assessing environmental costs and culminates in the formulation of financial reporting. The overarching goal is to elucidate the feasibility, profitability, and long-term sustainability of agro-ecotourism ventures.

Keywords: agro-ecotourism, environmental accounting, jeneponto

Introduction

Indonesia, with its diverse natural resources, stands as a predominantly agricultural nation. Situated at the heart of Indonesia, South Sulawesi Province, particularly in Makassar City, offers distinct advantages over other Indonesian regions. Serving as a nexus for business and education, South Sulawesi holds a strategic position. Its geographical attributes, enriched by a wealth of natural and cultural resources, render the city a sought-after destination. Beyond its culinary allure, South Sulawesi is renowned for its verdant landscapes, encompassing forests located both in mountainous terrains and in the lowlands. These forests play a pivotal role in fostering sustainable development. However, the abundance of these natural resources does not insulate the region from the potential threats of ecosystem degradation. Numerous entities exploit these resources, often exceeding sustainable limits and acting with disregard for long-term environmental well-being.

Environmental concerns have garnered significant attention in recent decades. Global societies have grown increasingly cognizant of the critical role environmental sustainability plays in ensuring a viable future for humanity. This global challenge necessitates collective efforts to safeguard and nurture our environment, ensuring the continued existence and well-being of humanity. Regrettably, instances of environmental degradation, driven by individuals and groups for personal benefits, are ubiquitous. Such degradation can also be traced back to governmental land conversion policies that subsequently disrupt community livelihoods. Addressing environmental challenges demands a holistic solution, incorporating every societal facet, including businesses.

In response to these issues, organizations are compelled to integrate environmental considerations into their operations. One such avenue for aligning business practices with environmental priorities is through accounting, specifically green or environmental accounting. This form of accounting is oriented towards generating insights that address societal and environmental challenges, subsequently influencing sustainable development and informing corporate behavior about socio-environmental responsibilities.

Organizations must strike a balance beyond mere profit considerations. The Triple Bottom Line theory articulates this need by emphasizing three pillars: profit, people (society), and the planet (environment). It posits that organizational priorities should transcend shareholder interests to encompass broader stakeholder concerns. In this context, entities must demonstrate an unwavering commitment to environmental preservation. Frequently, the pursuit of enhanced productivity and efficiency inadvertently deteriorates environmental quality, leading to air and water pollution and diminished soil functionality (Astuti, 2012).

The rising tide of environmental consciousness has resonated with both the public and governmental bodies, as evidenced by environmental advocacy movements, the establishment of environmental oversight organizations, and the enactment of protective legislation. Proactive organizational responses to these environmental imperatives are paramount to ensure enduring sustainability. Such endeavors should not be solely profit-centric but should embrace broader societal and environmental responsibilities. To this end, cultivating relevant environmental concepts—such as strategies for effective environmental management that facilitate social interaction and economic benefits—is essential. Achieving these aims mandates the acquisition of specific technical expertise to ensure the objectives of environmental stewardship are realized and sustained. In this context, environmental accounting emerges as a crucial tool, with the primary goal of acknowledging and mitigating the adverse environmental ramifications of various activities. Green accounting encapsulates these endeavors, championing environmental conservation from an accounting vantage point.

Environmental management encompasses a range of strategies, including the development of agro-ecotourism. This initiative seeks to foster tourism that underscores conservation, environmental education, and empowerment of local communities. Agro-ecotourism seamlessly integrates the principles of ecotourism, rooted in nature, and agrotourism, centered on agriculture. By actively involving local communities, agro-ecotourism not only uplifts their socio-economic standing but also fortifies indigenous cultural and environmental heritage.

To gauge the success of environmental management, accounting serves as a pivotal instrument. It furnishes crucial data that can be scrutinized to measure and evaluate environmental management efficacy. As posited by Jones (2008), environmental accounting's information system facilitates the development of tourist destinations by producing data instrumental for informed decision-making in tourism business

management. This accounting mechanism, as elucidated by [Harash \(2014\)](#), aggregates and summarizes financial data, aiding in tax preparation, supporting diverse operations, and steering strategic initiatives.

Sustainable development accentuates the imperative of fulfilling the current generation's needs without compromising the potential of future generations. This philosophy has been appropriated in the sustainable tourism development paradigm. With the burgeoning demand for quality tourism experiences, opportunities for agro-ecotourism have surged. This is further amplified by international tourists' penchant for novel, authentic experiences that diverge from their native settings. The salience of agro-ecotourism development hinges on three foundational pillars: ecological responsibility, reverence for local traditions, and economic diversification at the regional level.

Jeneponto, located in the South Sulawesi Province, boasts an array of captivating tourist locales. The district features seven notable attractions, each promising a unique experience and contributing to the local economy. These include geological marvels like Siping Stone, pristine ecosystems like Bulu Jaya Lake and Pour Loe Waterfall, and cultural landmarks such as Green Valley of Rumbia and Tama'lulua Waterfall.

Conversely, South Sulawesi has confronted environmental vicissitudes over the years. Recent calamities, including severe floods and landslides, have beleaguered various regions, with Jeneponto experiencing particularly catastrophic impacts. These environmental crises underscore the indispensable need for long-term, sustainable environmental stewardship.

Agro-ecotourism endeavors to harness the agricultural potential for tourism. [Sastrayuda \(2010\)](#) defines agro-tourism as a tourism model that capitalizes on agricultural assets, encompassing both the natural landscapes and the unique production activities, agricultural technologies, and local farming cultures. Consequently, such tourism fosters economic, social, and cultural dividends for local communities, engendering a multiplier effect.

Agro-ecotourism is anchored in a profound sense of responsibility and conscientiousness towards the visited regions. This sustainable model prioritizes environmental preservation while offering tourists an immersive experience in agricultural activities, evident in the diverse offerings of Jeneponto Regency.

In light of the aforementioned insights, our research team from the Accounting Department at the Indonesian Muslim University (UMI) in Makassar is poised to undertake a study titled "Conceptualizing Agro-Ecotourism as an Environmental Accounting in Jeneponto Regency."

Research Method

The present study is anchored in a qualitative methodology and adopts a case study approach, drawing from the guidelines of [Suharsaputra \(2012\)](#) to elucidate the structure and nuances of human experiences regarding specific phenomena. Jeneponto Regency serves as the primary setting for this investigation.

In the study's preliminary phase, critical informants perceived to have intimate knowledge of the issue under scrutiny were identified. This selection process was dynamic, expanding in response to the evolving depth and breadth of the required data until a point of saturation was reached. Prominent among these informants were individuals involved in agro-tourism management, including Andi Sudirman Sulaiman, the incumbent General Chair of the South Sulawesi Sharia Economic Community; Asmanto Baso Lewa, the presiding Head of the National and Political Unity Agency of South Sulawesi Province; Iksan Iskandar, the Regent of Jeneponto Regency; Elly Isriani Arif, the

Director of the Jeneponto Regency Tourism Office; Darman, the administrative Head of Balang Baru Village; and Dg. Sangkala, an official overseeing ticket issuance for tourist attractions.

Drawing from Utama's (2012) framework, the study's core focus pertains to the incorporation of green accounting within the ambit of agro-ecotourism development, a framework that encapsulates natural, human, and cultural resources. Primary data, sourced from authentic avenues such as opinions, observational insights, and empirical findings, form the foundation of this research. Comprehensive interviews with stakeholders acquainted with tourism management, complemented by Focus Group Discussions (FGD), have been instrumental in this collection. Additionally, secondary data, gleaned from documents within relevant institutions or discerned from digital platforms, further augmented the study, subjected to rigorous document analysis.

For an in-depth evaluation, the research employed various techniques, including data reduction, data presentation, and validation alongside reliability assessments and triangulation. A distinctive feature of this study was the application of a SWOT analysis, aimed at portraying the ecotourism potential within Jeneponto Regency. This analytical choice provided insights into the strengths, weaknesses, opportunities, and threats of assorted tourist locales, intending to discern Jeneponto Regency's standing as a tourist hub vis-à-vis other South Sulawesi destinations, each marked by their unique landscapes and cultural attributes.

Result and Discussion

Tourism potential stands as a cornerstone of tourism development. The ability to harness this potential leads to the creation of attractions and resources that draw visitors to tourist regions. A case in point is the Rumbia District in Jeneponto Regency, where the capacity for tourism development rests on several pillars: attraction appeal, infrastructure enhancement, accessibility, and the structured development of ecotourism institutions.

One critical dimension of this potential is the allure or charm of the destination. The number of tourists to an area is often proportional to its attractiveness. Jeneponto Regency's ecotourism zone is blessed with picturesque landscapes nestled at the base of Mount Lompobabang and a rich community agricultural heritage. The offerings range from cascading waterfalls and rice field tours to historic Dutch guesthouses and view tours like Gembok Niat. This ecotourism hotspot is characterized by diverse landscapes punctuated by a myriad of flora and fauna. Fertile lands have fostered the cultivation of crops like Arabica coffee, cocoa, and cloves. Furthermore, the presence of protected species such as Macaca maura and Anoa adds to the ecological richness. Beyond nature, the cultural tapestry, including religious and matrimonial practices, presents another layer of attraction. Yet, modernization poses a challenge, sidelining traditional activities like horse racing and martial arts in favor of newer, contemporary entertainments.

Asmanto Baso Lewa of Binamu District remarked on the ongoing developments,

".....Jeneponto Regency has shown considerable progress. The momentum of growth in tourist destinations remains steady. These attractions, ripe for development, promise to bolster regional revenues, especially given the performance of macroeconomic indicators rooted in agriculture, marine fisheries, and the local economy."

Infrastructure, the second pillar, plays a pivotal role in ensuring the comfort and satisfaction of tourists. Yet, Jeneponto Regency's ecotourism infrastructure is still in its nascent stages. Existing infrastructures, such as pedestrian paths, though a boon for travelers, require refinement. Beyond the structural needs, the establishment of tourist information centers is imperative. Such centers, equipped with amenities, regulations,

and promotional materials, can greatly enhance the tourist experience. Nevertheless, current facilities in the ecotourism zone still have a long way to go in terms of optimization.

In this context, Lewa added,

".....The trajectory of infrastructure development, spanning from urban centers to the farthest villages, aims to facilitate economic transactions, as evidenced by the recognition Rumbia Coffee received at the National Level Coffee Festival in Jakarta in 2017."

Additionally, Iksan Iskandar emphasized the intricacies of tourism development, saying, *"Constructing a tourist hub is multifaceted. Infrastructure, accommodations, locations, and gastronomy must be orchestrated in tandem, hence the call for collaboration from all stakeholders."*

The third facet, accessibility, ensures that potential tourist regions are reachable. Jeneponto Regency boasts a strategic position, ensuring easy access from various directions. As Elly Isriani Arif, Head of the Jeneponto Regency Tourism Office, pointed out,

".....In our bid to foster ecotourism, we are open to collaborations and welcome investors to explore the potential of Jeneponto Regency."

Echoing this sentiment, Daeng Sangkala, a ticket officer, highlighted the role of local governance and community in initiating tourism in the region, particularly in the Ra'ra Village. Jeneponto Regency, with its captivating landscapes along the South Sulawesi coast, houses a plethora of destinations that are economically viable.

Lastly, the institutional framework underpinning ecotourism in Jeneponto Regency is vital. Collaboration among various stakeholders, from the Regional Planning Agency and the Tourism Office to village governments, is essential. With robust institutional capacity, sustainable ecotourism can be realized. The village governments, empowered by autonomy policies, are progressively shaping ecotourism in their jurisdictions. Innovation in ecotourism is manifesting in numerous ways: allocation of village funds, collaborations with travel stakeholders, and leveraging social media for promotions.

Adding to this, Asmanto stated,

".....From a governance perspective, we are consistently innovating and assessing our performance to enhance public services. In 2017, Jeneponto was recognized for its investment-friendly climate in South Sulawesi."

Jeneponto Regent Iksan Iskandar further articulated the commitment to harnessing tourism potential, concluding,

".....We are embarking on an endeavor to tap into the inherent tourism prospects of our region, with destinations like the Tamarunang beach being a primary focus, especially given its synergy with facilities like the Bintang Karaeng hotel."

In the Bonto Baru hamlet of Balang Baru Village, located in the Tarowang District, lies the Mangrove Forest of Ra'ra Village, a notable tourism highlight of Jeneponto Regency. This picturesque location is adorned with an array of vibrant lights, crafted from repurposed plastic cups, fashioned to mimic the appearance of spherical orbs. Originating

Table 1. Analysis Process Matrix SWOT

		Strength (S)	Weakness (W)
Internal factors		<ol style="list-style-type: none"> 1. SDA tourism potential includes land confidence and socio-cultural conditions. 2. Support of the Jeneponto Regency Government. 3. Some places have been quite unurinated for tourism activities, including the availability of access and other prasa. 	<ol style="list-style-type: none"> 1. The limitation of the government budget in allocating tourist destination developers. 2. Need to coordinate programs and tour packages. 3. Quality of human resources in low institutional functions in terms of ecological tourism.
External factors			
	Opportunity (O)	Strategy (O-S)	Strategy (O-W)
	<ol style="list-style-type: none"> 1. Potential tourists are increasingly increasing. 2. Support of the South-Wesi Provincial Government of South-Wesi, which places natural tourism as a priority program. 3. Social media is a fast and promising publication media. 	<ol style="list-style-type: none"> 1.2. The government must be present to make a policy of developing ecotourism in Jeneponto Regency. 3.3. Use effective social media to promote tourist areas that have been developed and can be accessed with adequate facilities. 	<ol style="list-style-type: none"> 1.1. It is necessary to increase the government's budget allocation to support the development of tourism potential in Jeneponto Regency. 1.3. It is necessary to policy regarding the quality of existing human resources to develop the tourism potential in Jeneponto Regency.
	Threat (T)	Strategy (T-S)	Strategy (T-W)
	<ol style="list-style-type: none"> 1. No construction of community perception of agro-eco tourism. 2. Weak institutions in the development of the tourism sector. 3. Conversion of land that occurs from forest land to short-term agricultural land. 	<ol style="list-style-type: none"> 1.1. It is necessary to education to the community regarding the importance and benefits of developing the tourism sector in an area that can have an impact on the economic growth of the community. 3.2. The government must give birth to regulations that emphasize land conversion rules, especially in ecotourism development areas. 	<ol style="list-style-type: none"> 1.3. There is a need to improve human resources and institutional functions in educating the public to become aware of tourism and the potential of ecotourism. 2.3 Improving the quality of human resources technically in the finance and accounting functions, to manage financial information so that the management of tourist objects can provide sustainable profitability.

Source: Analysis SWOT, 2020

from a community-based idea, the Mangrove Forest came into being with the Jeneponto local government's active engagement in mangrove seedling planting. This initiative has fostered several positive outcomes. A consistent growth pattern in mangrove trees, resulting in an augmented density and a broader spread of the mangrove ecosystem. An elevated consciousness amongst the youth regarding the significance of mangrove planting, further enriched by concurrent educational programs on mangrove rehabilitation. Garnered attention from both the South Sulawesi provincial government and the Jeneponto district authorities. This is evident from their dedicated efforts in promoting mangrove afforestation in the Balang Baru Village. The upcoming mangrove

		Internal factors	
		Strength	Weakness
External factors	Opportunities	1.2. The government must be present to make a policy of developing ecotourism in Jeneponto Regency. 3.3. Use effective social media to promote tourist areas that have been developed and can be accessed with adequate facilities.	1.1. It is necessary to increase the government's budget allocation to support the development of tourism potential in Jeneponto Regency. 1.3. It is necessary to policy in terms of improving the quality of existing human resources to develop the tourism potential in Jeneponto Regency.
	Threat	Root problem 1. The institutional function in educating the public to become aware of tourism is not yet optimal, so the public needs to understand the benefits of tourism development which have an impact on the community's economic growth. 2. The regional budget allocation for developing existing tourism potential has not been maximized. 3. It is necessary to increase human resource capacity to develop tourism potential and assess financial feasibility, manage accounting information from a tourist attraction, so that it can provide sustainable profitability. 4. Government regulations have not emphasized land conversion regulations, especially in ecotourism development areas. 5. The use of social media has not been effective in promoting tourist areas that have been developed and can be accessed with adequate facilities.	
		1.1. It needs the education to educate the public about the importance and benefits of developing the tourism sector in an area that can impact the economic growth of the community. 3.2. The government must give birth to regulations that emphasize land conversion rules, especially in ecotourism development areas.	1.3. There is a need to improve human resources and institutional functions in educating the public to become aware of tourism and the potential of ecotourism. 2.3. Improving the technical quality of human resources in financial and accounting functions, to manage financial information so that tourist attraction management can provide sustainable profitability.

Figure 1. Correlative Matrix External-Internal Factors

Source: Analysis SWOT, 2020

planting initiatives are scheduled for 21 March 2020, under the aegis of the Islamic Economic Community (MES).

Andi Sudirman, the Chairperson of MES Sulsel, opined,

".....Such an ecological endeavor of planting mangrove trees will invariably contribute positively to both the environment and the inhabitants of Jeneponto."

He further elucidated on the significance of promoting the Islamic economy through socially beneficial endeavors.

".....Jeneponto, with its government's dedication to environmental conservation, is aptly chosen as the initial project site. The goal is a synergistic collaboration."

Darman, the Head of Balang Baru Village, revealed that the conceptualization of this mangrove tour dated back to his candidacy for the Village Head position. He envisioned an

".....ideal tourist park coupled with contemporary attractions, offering a strategic location for visitors to capture selfies against the mangrove backdrop, while also relishing the serene ambiance of marine tourism in Balang Baru."

The task of discerning ecotourism potential within Jeneponto Regency yields invaluable insights for its advancement. Comprehensive field studies have enabled researchers to delineate the strengths, weaknesses, opportunities, and threats associated with various tourism locales. A SWOT analysis is pivotal to ascertain Jeneponto Regency's stature as a coveted tourist spot, juxtaposed against other locales in the South Sulawesi Province. Each of these regions boasts distinctive natural and cultural attractions, elevating their appeal and marketability. One pertinent query remains: How does Jeneponto Regency strategize its positioning to harness potential local revenue, grounded in ecotourism? Moreover, it's vital to recognize the environment not just as a life-sustaining entity but as an avenue for deriving continuous benefits. When envisaging Jeneponto Regency as an ecotourism hub, both its impediments and facilitators come into focus. A detailed SWOT analysis can illuminate the pathways for fostering ecotourism within the regency.

From the analysis depicted in the quadrant location graph, the SO strategy emerges as a critical and high-priority approach, necessitating immediate action by all relevant stakeholders. Essential strategies encompass the development of ecotourism travel packages that blend diverse panoramic scenarios with infrastructure and travel facilitators. Another strategy involves enhancing the connectivity between tourist destinations and the economic and administrative heart of Jeneponto Regency. This connectivity will introduce tourists to the unique ecological, social, and economic conditions of the Jeneponto community. Furthermore, collaboration between village authorities, the Jeneponto Regency Government, and the South Sulawesi Provincial Government is crucial, emphasizing the provision of infrastructure, accessibility, and promotional endeavors, given Jeneponto Regency's position within the South Sulawesi Province Community Travel Path. Aggressive promotions via social media offer a viable platform, as social media has become a fundamental aspect of contemporary society, proving influential in the evolution of ecotourism.

Tourism development prioritizes maximizing community potential through active participation tailored to individual capacities and skill sets. Within Jeneponto, tourism serves multiple functions: stimulating the economy, ensuring environmental sustainability, and cultivating national pride and love for the homeland. Research data indicates that initiatives by the Regional Government or the Tourism Office of Jeneponto Regency aim to provide facilities and infrastructure competitive with other tourist destinations. Emphasis is placed on enhancing tourism facilities and infrastructure, refining tourist attractions (both natural and cultural), and bolstering tourism promotion via the establishment of a regional promotion agency. Stakeholders, including hotels, travel agencies, and service industries, play pivotal roles in these initiatives.

In promoting tourism, the local government of Jeneponto utilizes diverse mediums, from print (e.g., brochures, billboards, pocketbooks, calendars) to electronic platforms (e.g., internet, radio, television). Collaborative efforts with relevant agencies or organizations are deemed essential to boost tourist numbers. Tourism facilities and infrastructure support is fundamental, considering tourists seek unfamiliar destinations and experiences. The Regional Government of Jeneponto Regency provides transportation options, including public transport, motorcycle taxis, and even horses. They also cater to accommodation needs, offering various lodges and hotels, ensuring

Table 2. Inhibiting and Driving Factors

No	Obstacle Description	Scale	Booster Description	Scale
1	The geographical location of the tourist attraction in the mountains will cost a lot of transportation costs and others to go to the tourist attraction area.	3	Tourism Potential in Jeneponto Regency, which is owned such as cultural tourism and nature tourism, has a uniqueness compared to other regions.	4'
2	Exploration of the location of natural attractions has the potential to experience landslides if the management is uncontrolled.	2	The tourism sector can be a potential choice to increase Regional Original Revenue (PAD).	3'
3	Lack of cooperation with third parties, which offers cooperation with the Jeneponto Regency Government in developing tourism.		Objects and tourist sites that are already well known and known and are most known by the wider community have their attraction and beautiful natural panorama beauty and support traveling.	
4	Especially in the problem of funding. Limited funds so that the program activities have not been maximized.		The role of government and the surrounding community, worked hand in hand with the surrounding community in the management and development of existing tourism.	

Source: Processed Data, 2020

tourists experience comfort. Other facilities include catering services, shopping venues, and photographic services, all aimed at enhancing the tourist experience.

Data underscores the Tourism Office's role in Jeneponto Regency, spotlighting the significance of augmenting tourist attractions with top-notch facilities and infrastructure. The region offers star-rated lodgings and diverse dining options. While there are transportation facilities available, such as rural transportation and motorcycle taxis, there remains a need for enhancing the souvenir industry, ensuring equitable distribution. Crucial public utilities, including a reliable communication network, electricity, and clean water, are readily accessible.

In terms of environmental protection, both the government and local community should support ecotourism endeavors in Jeneponto Regency, safeguarding tourism developments from unwanted ecological harm. Current environmental issues, stemming largely from corporate activities and community management, require comprehensive oversight. Environmental accounting emerges as a viable solution to address these concerns. Yet, its implementation faces challenges, mainly due to limited awareness among individuals and communities about its significance.

The changing social lifestyle directly influences the environment. As Indonesia progresses, environmental challenges intensify. While the era of industrialization champions technological efficiency, often, environmental considerations are sidelined. Nevertheless, awareness regarding environmental significance is burgeoning among Indonesians. Such awareness is vital for regulating industries and minimizing the adverse impacts of industrialization. Environmental challenges, especially those related to waste management and pollution, have severe economic implications, particularly for low-income groups most vulnerable to pollution and its ramifications.

Poor environmental management not only poses a risk to the economy and marginalized communities but also exacerbates the problem of logging, which further deteriorates our environment. For years, Indonesia's forests have faced significant destruction due to illegal logging, pushing the country's forestry situation into a distressing phase. The rampant forest degradation throughout the archipelago has led to

		Inhibitors				ALTERNATIVE SOLUTION
		1	2	3		
Strengthen the driving force	1	Management of development programs and access to partnerships are managed, and developed optimally.				The geographical location of tourist attractions in the mountains will cost a lot of transportation costs and others to go to the tourist attraction area.
	2		The result of the partnership with foreign and domestic institutions increases.			Exploration of the location of natural attractions has the potential to experience landslides if the management is uncontrolled.
	3					Lack of cooperation with third parties, which offers cooperation with the Regional Government of Jeneponto Regency in developing tourism. Especially in the problem of funding.
	4					Limited funds so that the program activities have not been maximized.
ALTERNATIVE SOLUTION		Tourism Potential in Jeneponto Regency, which is owned such as cultural tourism and nature tourism, has a uniqueness compared to other regions.	The tourism sector can be a potential choice to increase Regional Original Revenue (PAD).	Objects and tourist sites that are already well known and are most known by the wider community have their attraction and beautiful natural panorama beauty and support traveling.	The role of government and the surrounding community, worked hand in hand with the surrounding community in the management and development of existing tourism.	

Figure 2. Alternative Solution Matrix

Source: Processed Data, 2020

diminished forest cover. If this trend continues, there's a looming threat that Indonesia's tropical forests, vital for global ecology, might vanish. Notably, the wet forests in regions such as Sumatra, Kalimantan, and West Papua are on the brink of extinction, primarily due to uncontrolled illegal logging.

Such degradation can be traced back to the inception of forest management in Indonesia, which has faced myriad challenges. The national government's strategy of handing over forest management responsibilities to private entities, through permits for utilization and management, has unintentionally catalyzed forest degradation. Owing to these policies, the prevalence and intensity of illegal logging have surged dramatically, making it increasingly challenging to maintain sustainable forests. To address the widespread environmental damage caused by these entities, there is a pressing need to adopt environmental accounting. This tool serves to reflect the extent to which entities integrate environmental policies into their operations. In the modern era, entities are expected to prioritize not just profit but also their social responsibility to communities, balancing economic gains with social contributions to uplift the quality of life and enhance environmental well-being.

Environmental accounting has been on the radar of accountants for a considerable period. Its importance lies in its capacity to provide stakeholders with insights into an institution's commitment to social and environmental endeavors. In essence, an institution's responsibilities extend beyond just their investors or creditors. They are also accountable to other stakeholders including employees, consumers, suppliers, governments, communities, media, industrial organizations, and other interest groups. It's within the realm of financial accounting that we find concepts such as Social Responsibility and Sustainability Reporting. Reports on social accountability can either be integrated into the Annual Report or presented separately. This approach to accounting reflects a company's alignment with the legitimacy theory, aiming to fulfill the expectations of various stakeholders to garner community trust and support.

The concept of environmental accounting has evolved in tandem with the broader discourse on sustainable development. Sustainable development strives to address current needs without compromising the capacity of future generations. Beyond mere reporting on environmental sustainability and waste disposal, environmental accounting encapsulates a company's initiatives and performance in community development, especially within its operational territories. It's paramount that companies disclose the environmental impacts of their activities, acknowledging the fact that they significantly rely on natural resources. Thus, companies bear a responsibility to offset the environmental repercussions of their operations.

In the context of agro-ecotourism, environmental accounting requires a comprehensive analysis encompassing financial feasibility, environmental cost analysis, and the presentation of financial reports. To begin with, an evaluation of the investments channeled into the development of an agro-ecotourism area is essential. Such investments typically encompass costs related to land acquisition, landscaping, infrastructure development, operational overheads, professional services, and requisite permits and taxes. Several analytical techniques are employed in this appraisal, such as descriptive analyses of technical and market aspects, and financial feasibility assessments using the Payback Period (PP), Net Present Value (NPV), and Internal Rate of Return (IRR) methods.

Subsequent to this is the environmental cost analysis, which identifies, measures, and allocates environmental costs, facilitating informed business decisions and transparent communication to stakeholders. Grasping the nuances of environmental costs necessitates an understanding of eco-efficiency, a concept focused on achieving

quality outputs while minimizing environmental degradation. The philosophy of eco-efficiency underscores the symbiosis between technological and economic innovations, promotes environmental conservation as both altruistic and competitive, and emphasizes the imperative to ensure that the present does not rob future generations.

Lastly, the presentation of Financial Statements in line with SAK ETAP is critical. The essence of this approach is to maintain a systematic record-keeping process to facilitate robust decision-making in the realm of tourism operations. These financial statements provide a comprehensive picture of the economic health of a tourism venture, detailing assets, liabilities, equity, revenue, and expenses. Such meticulous financial documentation serves as a testament to the venture's profitability and sustainability.

A pivotal discovery in this research is that the sustainability of an enterprise, which impacts the economic self-reliance of a community, is significantly determined by the presence of nature that provides resources and the capability of human resources, both as investors and the community itself, within the surrounding environment. The societal structure of Jeneponto District still requires education from various stakeholders, especially the local government, in interpreting policies that influence the progress of a region, particularly concerning environmental conservation. The conceptualization of agro-ecotourism in Jeneponto District necessitates a comprehensive approach in formulating an exhaustive accounting analysis. This begins with conducting an investment financing calculation analysis to assess its financial feasibility, followed by an environmental cost analysis and the execution of financial statement presentations. This is undertaken to provide information regarding the feasibility, profitability, and assurance of the sustainability of agro-ecotourism as an independent economic activity for the community.

Conclusion

In conclusion, the onus of addressing environmental degradation lies with every individual and is not just the prerogative of the government. A collective conscientiousness is needed to mold the trajectory of our environment. Accountants play a pivotal role in this, especially in ensuring the meticulous implementation of environmental accounting. With a well-structured environmental accounting system, entities can not only manage environmental damage more effectively but also serve as stewards of the environment. Despite its myriad benefits, a significant limitation of this study is its lack of consideration for local cultural factors, which undeniably influence the implementation of environmental accounting, particularly in Jeneponto Regency.

For future research endeavors, it is recommended to develop environmental accounting models that are sensitive to local cultural dynamics to gauge the efficacy of implementing such systems. Additionally, tapping into the tourism potential of regions like Jeneponto Regency, especially marine tourism, can be immensely fruitful given the region's favorable wind conditions conducive for activities like surfing.

One limitation of this study is the lack of accommodation for local cultural aspects, which are also contributing factors to the implementation and application of the concept of tourist site development and environmental conservation. This undoubtedly influences the effectiveness of environmental accounting application in Jeneponto District.

The findings of this research have implications for the economic self-reliance of the community. The introduction of agro-ecotourism opens opportunities for the local community to build family economic independence. As a result, the residents of Jeneponto District can engage in economic activities within their region and do not need

to migrate to Makassar City or other areas to work in the informal sector to meet their family's needs.

Further research should formulate environmental accounting models that accommodate local cultural aspects to assess the effectiveness of environmental accounting application. Future researchers should explore potential tourist attractions in various areas of Jeneponto District, such as beach tourism. The beaches in Jeneponto District have wind conditions suitable for surfing activities.

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Alam, Tenriwaru, & Arfah

Conceptualization of Agro-Ecotourism Based Environmental Accounting in Jeneponto District

Wondirad, A., Tolkach, D., & King, B. (2020). Stakeholder collaboration as a major factor for sustainable ecotourism development in developing countries. *Tourism Management*, 78, 104024. <https://doi.org/10.1016/j.tourman.2019.104024>

Appendix

Appendix 1. Force Strength Analysis

Obstacle factor

1. The geographical location of the tourist attraction in the mountains will cost a lot of transportation costs and others to go to the area of these tourism objects.
2. Exploration of the location of natural attractions has the potential to experience a landslide if the management is uncontrolled.
3. Lack of cooperation with third parties, which offers cooperation with the Jeneponto Regency Regional Government in developing tourism. Especially in the problem of funding.
4. Limited funds so that the activities of the programs have been determined.

Present condition

1. The institutional function in educating the public to become aware of tourism is not yet optimal, so the public needs to understand the benefits of tourism development which have an impact on the community's economic growth.
2. The regional budget allocation for developing existing tourism potential has not been maximized.
3. It is necessary to increase human resource capacity to develop tourism potential and assess financial feasibility, manage accounting information from a tourist attraction, so that it can provide sustainable profitability.
4. Government regulations have not emphasized land conversion regulations, especially in ecotourism development areas.
5. The use of social media has not been effective in promoting tourist areas that have been developed and can be accessed with adequate facilities.

The intended condition

The realization of tourism potentials that positively impact the economic upliftment of the community is evident through the management of the natural environment and culture flourishing in the Jeneponto District, making it an attractive destination. The transformation of nature and culture into agro-ecotourism ensures the creation of a sustainable livelihood. The government plays a crucial role by formulating policies that serve as the foundation for tourism sector development and by educating the community on tourism awareness. The emergence of human resources with capacities in financial and accounting functions to manage tourist site information is vital. This ensures the sustained profitability of the tourist attractions.

Supporting factors

1. Tourism Potential in Jeneponto Regency, which is owned such as cultural tourism and nature tourism, has a uniqueness compared to other regions.
2. The tourism sector can be a potential choice to increase Regional Original Revenue (PAD).
3. Objects and tourist sites that are already well known and known and are most known by the wider community have their attraction and beautiful natural panorama beauty and support traveling.
4. The role of the government and the surrounding community, working together to work with the surrounding community in the management and development of existing tourism.

Source: Analysis SWOT, 2020