



Sustainability and Green Accounting in Halal Tourism: A Comprehensive Literature Review

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Abstract

This article has four main objectives: first, identify the challenges and opportunities to realize sustainable halal tourism; second, identify the challenges and opportunities faced in realizing green accounting; third, formulate a sustainable halal tourism model; fourth, formulate a green accounting model that can realize sustainable halal tourism. There is still a lack of understanding and studies related to green accounting. On the one hand, green accounting is needed to realize the concept of sustainability (economic, social, and environmental balance) in a business. Currently, the halal business is growing. As a result, demand related to halal tourism has increased. When halal tourism is emphasized as sustainable, green accounting certainly needs to be applied in the business. However, the problem is that no clear model of what kind of green accounting can realize sustainable halal tourism. To answer the four objectives of the study that have been set, the study method used is descriptive qualitative research with literature analysis. The data source used in this study is secondary data in the form of articles obtained from Science Direct, Emerald, Taylor & Francis, and Sage. The results of the literature review showed four main findings. First, there are 13 challenges and 6 opportunities in realizing sustainable halal tourism. Second, there are 13 challenges and 12 opportunities in realizing green accounting. Third, a sustainable halal tourism model consists of 6 important elements. Fourth, the green accounting model that can realize sustainable halal tourism consists of 5 important elements

Keywords *Green Accounting; Sustainable; Halal Tourism; Environmental; Development*

INTRODUCTION

Tourism and development have a close relationship, and it can even be said that tourism is an important tool for development (Sharpley et al., 2014). This is because tourism contributes significantly to a region's economic and social development, including halal tourism (Ramos & Jimenes, 2008). According to Slamet et al. (2022), halal tourism can contribute significantly to economic and social development because it can increase foreign exchange and community employment opportunities in the tourism sector and its supporting services. Recorded in 2022, Muslim tourists travelled as many as 110 million people or equivalent to 12% of all international arrivals (Crescent Rating, 2023).

This percentage is relatively large and will continue to increase every year. In 2023, it is estimated that Muslim tourists will continue to increase by 27.3% or an increase of 40 million people. Before the pandemic, 160 million Muslim tourists were travelling. In 2024, it is estimated that Muslim tourists will return to normal conditions before the pandemic, which is 160 million people. This figure will continue to increase, and in 2028, it is projected that the number of Muslim tourists will be 230 million, or an increase of 109% from the number of Muslim tourists in 2022. From this number, it can be projected that the estimated expenditure of Muslim tourists in 2028 will reach USD 225 billion.

The high number of Muslim tourists travelling is because the Muslim population is growing faster than the global population, and it is estimated that the global Muslim population will reach

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2.3 billion or 27% of the global population by 2030. This opens up excellent business opportunities for the world's halal tourism sector. The Global Muslim Travel Index 2023 states that halal tourism covers all the needs of Muslim travellers in terms of accessibility, accommodation, attractions, activities, and amenities in accordance with the cultural practices, faith traditions, and sensitivities of Muslim tourists. However, halal tourism is promoted as sustainable halal tourism.

Sustainable halal tourism is actually in line with the values of Muslim travellers' beliefs (Slamet et al., 2022; Crescent Rating, 2023). This is because the principles of sustainable tourism align with the values that Muslim tourists believe in. The first principle, sustainable tourism, should be related to environmental conservation, support for local communities, and respect for local culture and traditions. This principle is in line with Islamic teachings on environmental responsibility and care. The second principle is that sustainable tourism should include ethical and fair business practices, including fair treatment of employees and local communities and responsible use of resources. This second principle aligns with Islamic social and economic justice principles. The third principle, sustainable tourism, also needs to include respect for animal rights and the welfare of those animals. The third principle is in line with halal law that upholds respect for animal rights, where even the method of slaughter in Islamic teachings should not make animals tortured and suffer longer. Thus, the concept of sustainable halal tourism includes three aspects of sustainable development that must be in line with Muslim travelers' beliefs.

To ensure that sustainable halal tourism can be realized, awareness of the importance of protecting the environment needs to be applied in the halal tourism business. Efforts can be made to reduce the negative impact of business on the surrounding environment. One of the efforts that can be made to monitor and control these impacts is by applying green accounting in all halal tourism business activities. Based on previous studies, there has yet to be a specific study of green accounting for sustainable halal tourism. However, previous studies related to green accounting and halal tourism separately have done quite a lot, although they are still limited. First, previous studies related to green accounting, among others, have been conducted by Chan and Lam (2001), Rounaghi (2019), Maama and Appiah (2019), Gallhofer and Haslam (1997), Georg and Justesen (2017), Gray and Laughlin (2012), Junger da Silva et al. (2020), and Setthasakko (2010). These studies focus on the concept of green accounting, the importance of environmental accounting in maintaining sustainability, obstacles in the practice of green accounting, and the direction of green accounting policies. Second, previous studies related to halal tourism have been conducted by Rahman et al. (2019), Abror et al. (2019), Jia and Chaozhi (2020), Suhartanto et al. (2021), Rasul (2019), Purwandani and Yusuf (2021), and Sthapit et al. (2022). The study of halal tourism that has been done is to examine the effect of halal tourism attributes on tourist satisfaction; adjustment of halal tourism in non-Islamic majority countries takes a long time; Interpretation and practice of halal tourism are different in each region depending on the socio-cultural and customary laws that apply. Based on the results of previous studies, both studies related to green accounting and halal tourism, it turns out that no study comprehensively examines the green accounting model that can realize sustainable halal tourism. Therefore, this study tries to formulate a green accounting model to realize sustainable halal tourism. Based on this, the study becomes important because it can fill the gap between green accounting and halal tourism.

LITERATURE REVIEW

Based on books and studies that have been done before, to get a clear understanding of the concepts in this study, the literature review section is divided into three main discussions: first, Tourism, Development, and Sustainability; second, green accounting; and third, halal tourism.

Tourism, Development, and Sustainability

Tourism is a sector that involves a variety of services and facilities provided to individuals travelling for recreational, leisure, or business purposes (Lickorish & Jenkins, 1997). Tourism has 6 (six) main characteristics: first, tourism is very diverse; second, tourism is seasonal; third, tourism has products that cannot be moved; fourth, tourism products focus on selling experiences for consumers; fifth, tourism involves much human interaction; sixth, tourism is vulnerable to external factors (economic, political, environmental). Based on this definition and characteristics, Lickorish and Jenkins (1997) explained that Tourism Industry Trades are divided into three categories: primary, secondary, and tertiary. More details regarding the division of categories in Tourism Industry Trades can be seen in Figure 1.

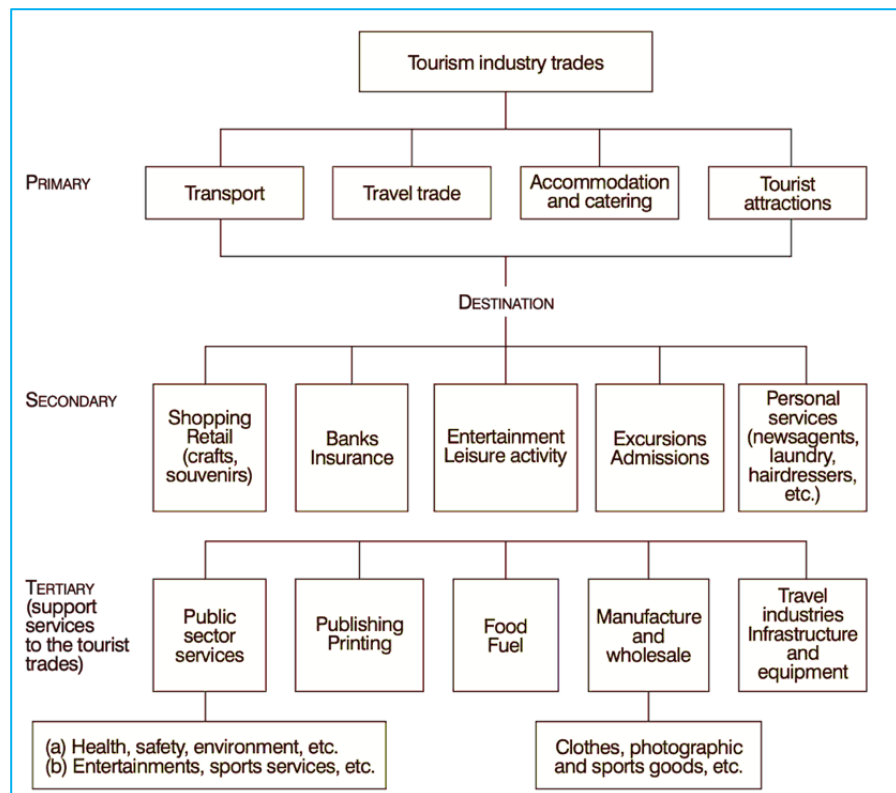


Figure 1. Tourism Industry Trades

Source: Lickorish and Jenkins (1997)

Tourism also significantly contributes to development with the many services and facilities involved. Its significant contribution to development, finally, in the 1960s, the tourism sector became the main mainstay of the development driver (Weaver, 2006; Sharpley et al., 2014). The tourism sector was made the mainstay of development because the tourism sector has great potential to drive economic growth. This is because, in the 1960s, the tourism sector was able to create jobs that increased people's income so that the economy could run smoothly. However, in its development in the 1970s, the tourism sector had a negative impact on the physical environment and socio-cultural conditions. In the end, the tourism sector and development cannot be separated from sustainability, and all three are also closely related to globalization. This view is described by Mowforth and Munt (2016), who described tourism as a global industry that continues to grow and change along with the process of globalization. Globalization has facilitated the movement of people and goods around the world, which in turn can expand the reach of tourism to all corners of the world. However, globalization has also led to uneven and unequal development. Therefore,

sustainability is an important issue in tourism and globalization.

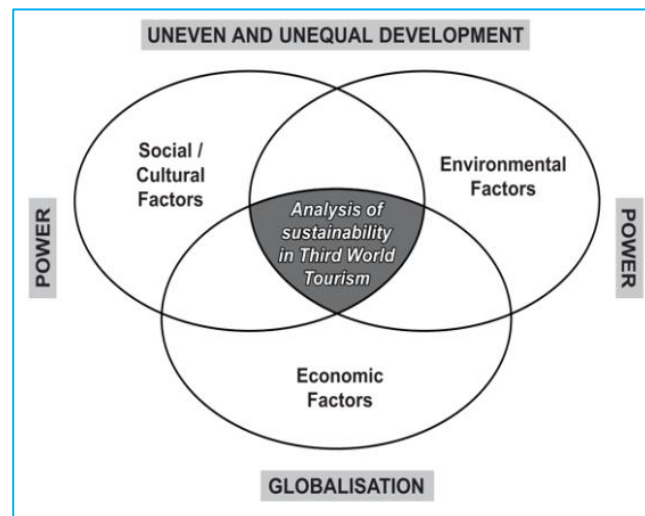


Figure 2. Tourism, Sustainability and Globalization

Source: [Mowforth and Munt \(2016\)](#)

Based on this connection, realizing the sustainable development of tourism is necessary. According to [Liburd and Edwards \(2010\)](#), sustainable development of tourism refers to tourism development that considers economic, social and environmental aspects to minimize negative impacts and optimize the benefits of tourism on the economy, society and environment in the long term for the welfare of the communities involved. Speaking of community involvement, [Lickorish and Jenkins \(1997\)](#) state that the preparation and capacity building of communities involved in tourism activities is one of the key factors, in addition to the environment, in the creation of sustainable development of tourism. The view of [Liburd and Edwards \(2010\)](#) related to the meaning of sustainability in tourism is in line with the view of [Mowforth and Munt \(2016\)](#). The point is that sustainability in tourism does not only focus on the environment but also on community capacity, cost efficiency, market affordability, and other things related to maintaining the company's existence.

In its development, two terms are often used to describe tourism, sustainability and development, namely the term sustainable development of tourism and the term 'sustainable tourism'. At first glance, the two terms look the same, but there are differences in usage ([Weaver, 2006](#)). The term 'sustainable development of tourism' refers to the process of sustainable development of tourism, including planning, implementation, and management, which aims to minimize negative impacts and optimize economic, social, and environmental benefits for the welfare of society. Meanwhile, 'sustainable tourism' refers to sustainable tourism operations and practices that consider economic, social, and economic aspects. Therefore, to achieve sustainability goals, the two complement each other. According to [Weaver \(2006\)](#), based on the scale of action, the sustainable tourism approach is divided into two: the minimalist sustainable tourism approach and the comprehensive sustainable tourism approach. These two approaches are partial and comprehensive in overcoming the negative impacts of tourism. For more details regarding the differences between the minimalist sustainable tourism approach and the comprehensive sustainable tourism approach, the minimalist and comprehensive sustainable tourism approaches can be seen in Figure 3.

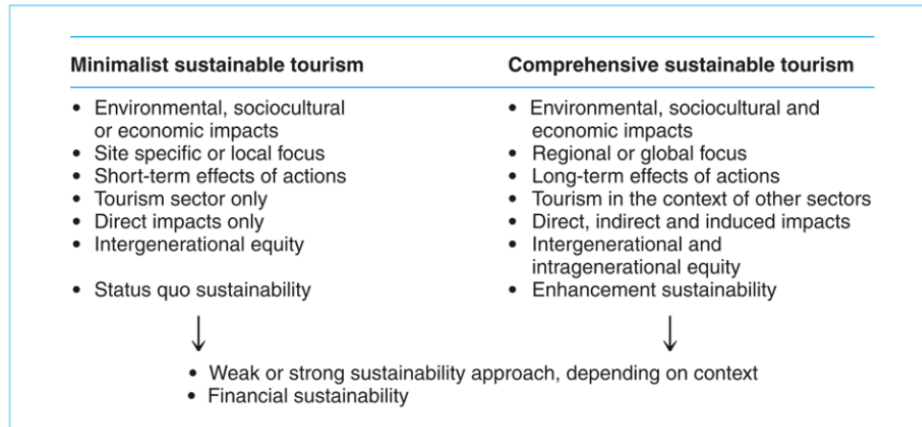


Figure 3. Minimalist and Comprehensive Sustainable Tourism Approach
Source: [Weaver \(2006\)](#)

[Weaver \(2006\)](#) also states that based on its form, there are two forms of tourism: alternative tourism and mass conventional tourism. Alternative tourism is a form of tourism that offers more personalized and authentic experiences and greater interaction with local communities and the natural environment. Examples of alternative tourism include ecotourism, vacation farms, urban heritage tourism, and educational tours. More details regarding alternative tourism based on attraction orientation, accommodation orientation, and motivation/market orientation can be seen in Figure 4.

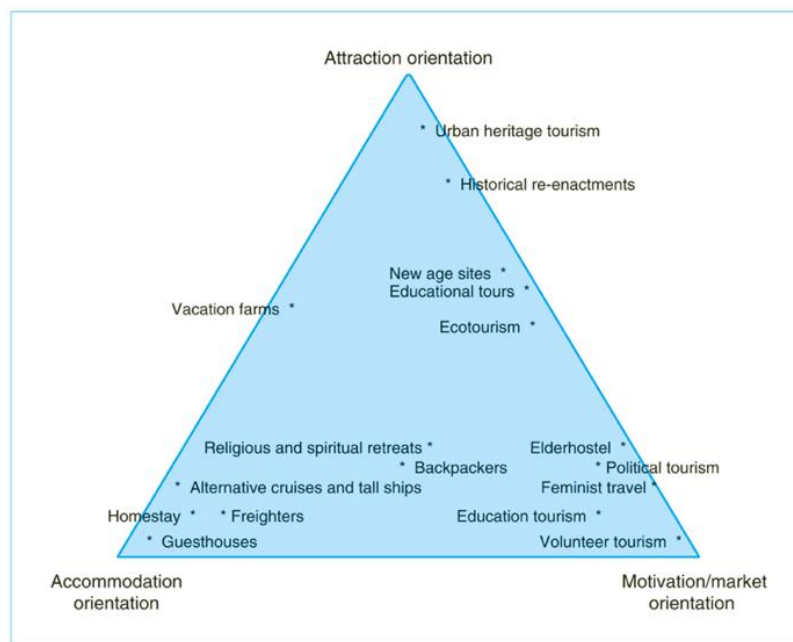


Figure 4. Types of Alternative Tourism
Source: [Weaver \(2006\)](#)

The second form of tourism is mass conventional tourism. Mass conventional tourism is a form of tourism that involves many tourists visiting the same destination and is offered in the form of tour packages. Thus, both forms have their characteristics.

Green Accounting

Green accounting is a term that refers to the process of recording, measuring, and reporting financial activities or transactions that have a direct or indirect impact on the environment (Bennett & James, 2000; Markandya & Tamborra, 2005; Gray & Laughlin, 2012). In many studies, green accounting is also known as environmental accounting, and basically, Green accounting and environmental accounting refer to the same concept. Thus, it can be said that green accounting is one of the tools to preserve the environment. Environmental accounting is included in strong sustainability based on its dimensions. According to Baldarelli et al. (2017), there are two dimensions and two sustainability measurement tools. The two dimensions of sustainability are weak sustainability and strong sustainability. Weak sustainability is a dimension of sustainability that believes that natural capital or natural resources can be replaced by man-made capital. The tools to measure sustainability are eco-efficiency and eco-justice. Weak Sustainability can only be measured by eco-efficiency, namely with the Eco-Management Audit Scheme (EMAS), Ecolabel, and weak environmental reporting. While environmental accounting is one of the eco-efficiency tools to measure strong sustainability. For more details regarding the dimensions and measurement tools of sustainability can be seen in Table 1.

Table 1. Sustainability Dimensions and Measurement Tools

Sustainability measurement and communication tools	Type of sustainability	
	Weak sustainability	Strong sustainability
Eco-efficiency	EMAS, Ecolabel, Weak environmental reporting	Calculation and communication of sustainable costs; full cost accounting; Social and environmental accounting and sustainability reporting
Eco-justice		Accountability tools; external social auditing

Source: Baldarelli et al. (2017)

These measurement tools were created to realize sustainable accounting and reporting. Sustainable accounting and reporting is an important part of corporate social responsibility (CSR) and can help organizations to understand and manage the risks and opportunities associated with their environmental and social impacts, improve efficiency and reduce costs through identifying opportunities to reduce resource use and waste; enhance their reputation and relationships with stakeholders, including customers, employees, investors, and communities; meet legal and regulatory requirements, as well as industry standards and international guidelines; and, assist in the organization's strategic decision-making.

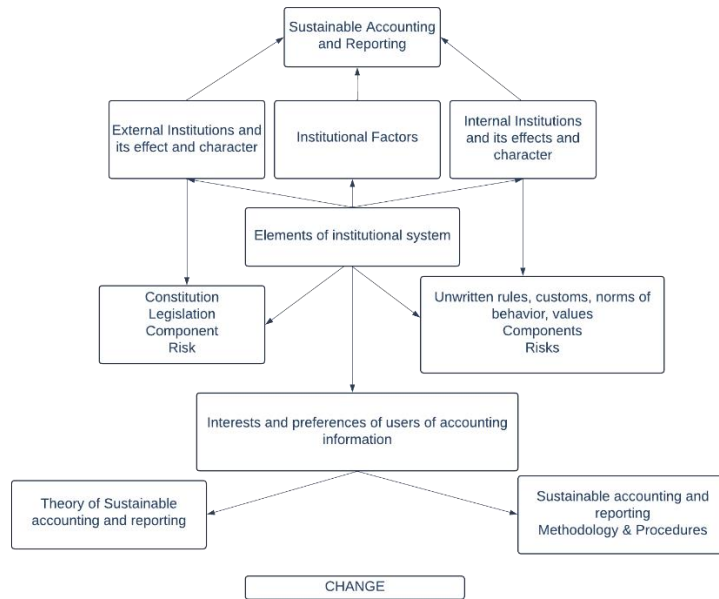


Figure 5. Influence and interaction of institutional factors on sustainability accounting and Reporting

Source: [Baldarelli et al. \(2017\)](#)

[Bennett and James \(2000\)](#) state that to realize a sustainable business, decision-making needs to be based on appropriate management accounting, which connects environmental aspects with management accounting. The primary data that is the basis for such accuracy is financial data and non-financial data. Therefore, financial and non-financial data must be evaluated together in the context of environment-related management accounting. This means that both data types should be understood and analyzed in a broader environmental context, not just in a financial context.

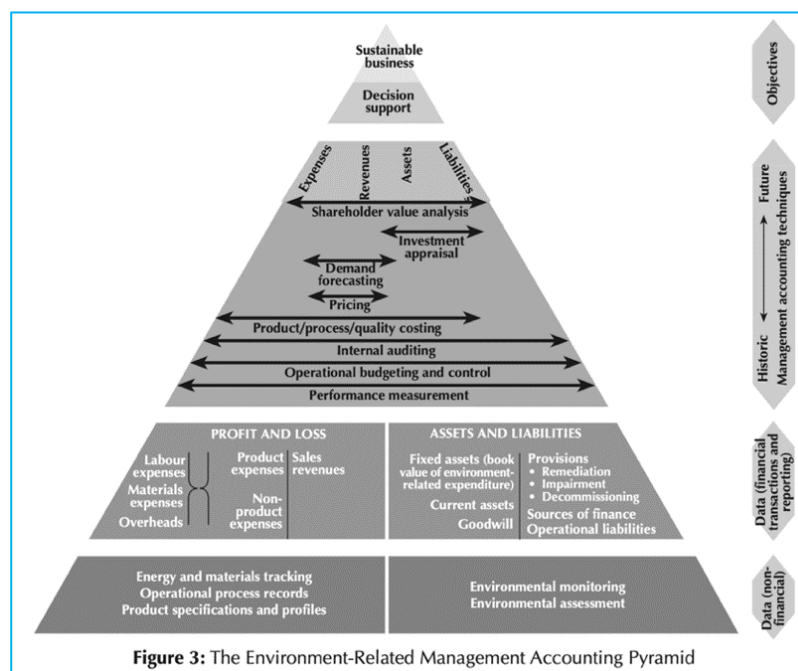


Figure 3: The Environment-Related Management Accounting Pyramid

Figure 6. The Environment-Related Management Accounting Pyramid

Source: [Bennett and James \(2000\)](#)

In making green accounting, it is necessary to know the classification of environmental costs. According to [Baldarelli et al. \(2017\)](#), there are four classifications of environmental costs. More details can be seen in Table 2.

Table 2. Basic classification of environmental costs

Classifications	Definition and examples
Environmental conservation costs	The <i>ex ante</i> expenses which are designed to prevent environmental problems from arising and to reduce future outlays: for example, operational expenses for environmental management systems, expenses for pollution treatment, the balance of the expenses of green procurement and design for the environment (DfE), expenses for recycling, expenses for environmental insurance, etc.
Environmental appraisal costs	The expenses of monitoring the environmental effects for which a company is responsible, and the expenses of checks and inspections to prevent the design, development and shipping of environmentally harmful products. For example, expenses related to life cycle costing (LCC) and environmental impact assessment (EIA), expenses for toxicity testing, and other checking and inspection expenses.
Internal environmental losses	The losses caused by imperfect environmental conservation measures, inspection, etc.: for example, the costs of waste materials (including costs of non-product outputs and materials flows), waste treatment expenses, pollution treatment expenses, waste products collection and recycling expenses, compensation costs, and budget forecasts of energy and packaging expenses which are inaccurate despite being based on rational and reasonable assumptions.
External environmental losses	The losses borne by the community or local residents. These are caused by inadequacies in a company's environmental conservation measures, inspection procedures, etc. This type of loss includes environmental burden where the liability could not be currently identified such as air pollution, land contamination, and water pollution caused by the emission of CO ₂ , NO _x , CFC, etc.

Source: [Baldarelli et al. \(2017\)](#)

Halal Tourism

Halal tourism refers to tourism products, services, and activities that are offered in accordance with Islamic teachings, including offering travel packages that are in accordance with Islamic values and fulfil the need to have experiences that follow Sharia law ([Jia & Chaozhi, 2020](#); [Rasul, 2019](#)). The Halal Tourism approach starts with Muslims' belief in Allah and Muhammad as His Messenger. This belief then makes Muslim tourists adhere to the teachings of Islam based on the Quran and Hadith, including Sharia law, which is allowed, namely something that is determined to be Halal. This provision was held by Muslim tourists and gave birth to the halal industry, halal tourism and halal food.

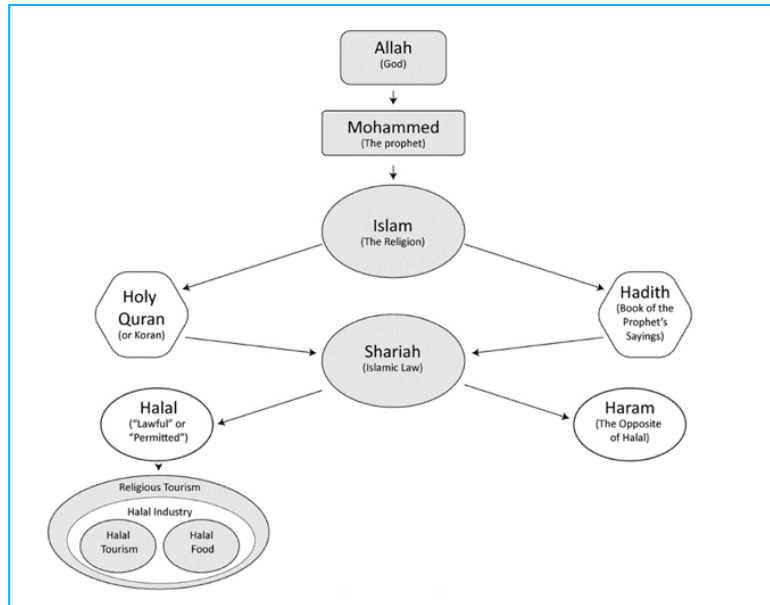


Figure 7. Halal Tourism Environment: An Approximation

Source: Rasul (2019)

Regarding sharia law, there are 5 (five) pillars that every Muslim must believe in and 5 laws that must be obeyed. The five pillars of Islam are Al Shahada, Al Salat, Al Zakat, Fasting and Hajj. Meanwhile, the five laws governing an activity/product are halal, fard, mustahab, makruh and haram. Based on this, everything consumed by Muslim travellers must be guaranteed halal. More details regarding the fundamental principles of Islamic Sharia can be seen in Figure 8.

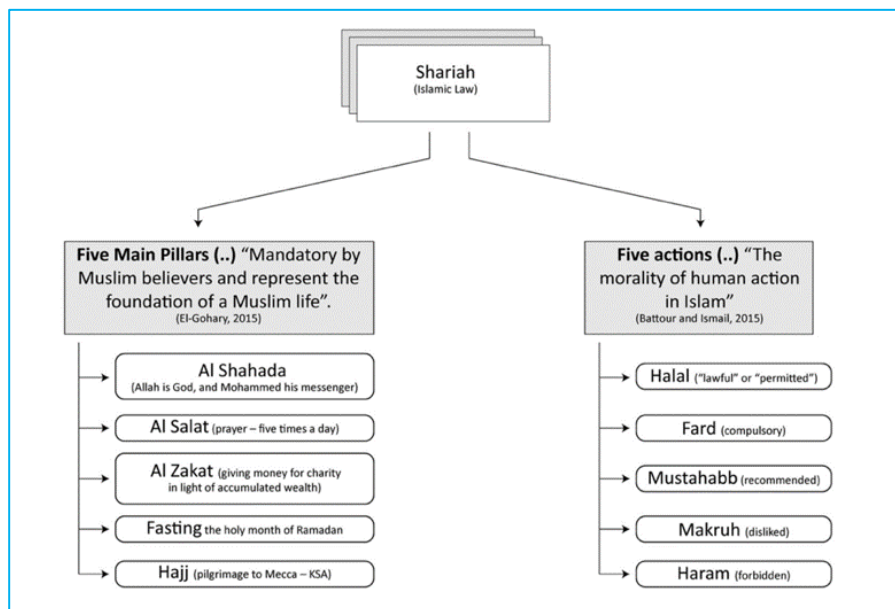


Figure 8. Fundamental Principles of Islamic Shariah and Halal

Source: Rasul (2019)

Based on Figure 9, Muslim travellers' travel preferences are influenced by the level of adherence to the Islamic religion, their interest in exploring different cultures, and the availability of Muslim-friendly facilities and services. According to Jia and Chaozhi (2020), the first choice of travel for Muslim travellers is Hajj in Mecca, followed by Islamic countries and regions, and then

Muslim-friendly destinations. However, the Muslim traveller's decision to travel also depends on the Islamic principles that the Muslim holds.

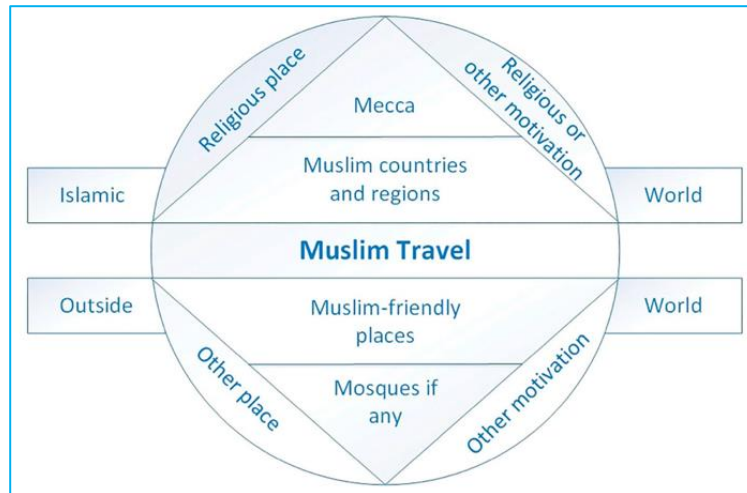


Figure 9. Muslim Tourist Travel Preferences

Source: [Jia and Chaozhi \(2020\)](#)

Halal tourism has unique characteristics that are not found in conventional tourism; namely, the tourism packages offered need to be in accordance with the values of Muslim travellers' beliefs. The uniqueness of halal tourism also has an impact on both economic, socio-cultural and environmental impacts. The economic impact, of course, halal tourism has a positive impact on economic growth.

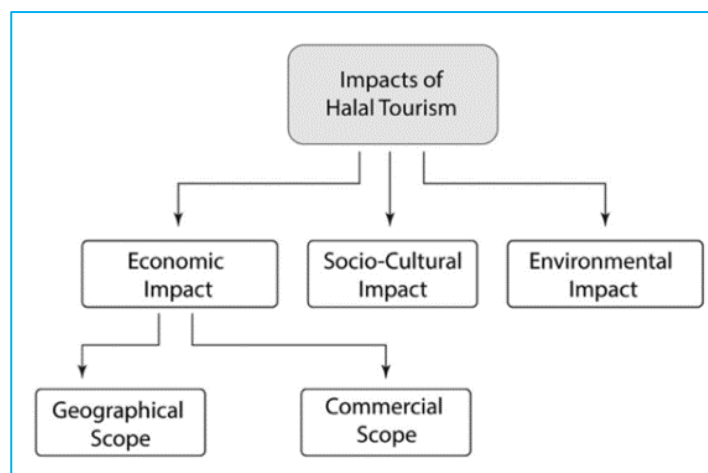


Figure 10. Impacts and Scopes of Halal Tourism

Source: [Rasul \(2019\)](#)

RESEARCH METHOD

The research method used is a qualitative descriptive method. In this study, the analysis was carried out using a literature review analysis by collecting articles related to the determined keywords. The keywords set are halal tourism, green accounting, sustainability. Articles related to the predetermined keywords were searched from Science Direct, Taylor & Francis, Emerald, and Sage. The criteria for the articles selected are articles that explicitly have these keywords in their

titles. Based on the search results, 350 articles were obtained with the following composition.

Table 3. Data Source

No.	Range Time	Keywords	ScienceDirect	Taylor & Francis	Emerald Sage	Total
1		Halal tourism	13	9	28	0 50
		Green accounting	24	5	10	9 48
2	1990-2023	Environmental Accounting				
3		Sustainability	100	98	28	27 252
		Total	137	122	66	36 359

The quotes taken can be more precise and complete by using the entire article, reducing the risk of errors or misinterpretations. Reading entire articles allows researchers to gain more profound and critical insights, which can improve the quality of analysis and argumentation.

FINDINGS AND DISCUSSION

Based on the objectives that have been set in this study, the discussion of the study is divided into 4 (four) parts obtained from the literature analysis. First, challenges and opportunities in realizing sustainable halal tourism; second, challenges and opportunities in realizing green accounting; third, formulate a sustainable halal tourism model; fourth, formulate a green accounting model that can realize sustainable halal tourism.

Challenges and Opportunities in Realizing Sustainable Halal Tourism

Based on studies that have been conducted by [Purwandani and Yusuf \(2021\)](#), [Berakon et al. \(2023\)](#), [Lestari et al. \(2023\)](#), [Wahyudin et al. \(2022\)](#), [Rhama \(2022\)](#), [Mohsin et al. \(2016\)](#), [Battour and Ismail \(2016\)](#), and [Abror et al. \(2019\)](#) can be formulated 13 challenges faced in realizing sustainable halal tourism. The thirteen challenges are; first related to awareness and understanding: about the concept of halal tourism and its sustainability; second, related to standardization in the halal tourism industry-including standards for halal food, accommodation, and other services in accordance with Islamic principles; third, related to identifying and utilizing opportunities for innovation and entrepreneurship in the halal tourism industry; fourth, still focused on profit-it is important not only to focus on attracting as many tourists as possible, but also to maximize benefits for the environment and local communities; fifth, the lack of adequate infrastructure and facilities in the development of halal tourism-including access to tourist attractions, availability of places of worship, pork and alcohol-free food, no gambling, separate spas for men and women, prayer rooms available, non-adult TV channels in hotels, and Qibla direction signs in hotel rooms, and other facilities that meet the needs of Muslim tourists; sixth, related to promotion and marketing; seventh, related to welfare and sustainability has not been a top priority-many Halal Tourism destinations do not prioritize welfare and sustainability, which are important aspects of sustainable development; eighth, less optimal planning in building a sustainable halal tourism ecosystem; ninth, lack of implementation of halal tourism by Muslim minority countries; tenth, lack of halal certification - tourist destinations need to have accommodation facilities, food and beverages certified by halal certification organizations to ensure compliance and trust in the halal tourism segment; eleventh, lack of participation and support from Islamic organizations; thirteenth, cultural and religious diversity.

Based on a study conducted by [Purwandani and Yusuf \(2021\)](#), [Abror et al. \(2019\)](#), and [Wardi et al. \(2018\)](#), 6 (six) opportunities can be formulated to realize sustainable halal tourism. The four opportunities are first, the increasing number of Muslim tourists; second, international recognition related to halal tourism; third, high market potential as the number of Muslim tourists increases every year; fourth, the growth of the halal tourism market continues to grow; fifth, the development of tourism innovation and technology; sixth, halal tourism business opportunities in destinations that are destinations for Muslim tourists. The number of sharia-compliant hotels and resorts are still limited in non-Muslim destinations so that it becomes a business opportunity for further investment in the tourism industry globally.

Challenges and Opportunities in Realizing Green Accounting

Based on studies conducted by [Chan and Lam \(2001\)](#), [Osemene et al. \(2021\)](#), [Rounaghi \(2019\)](#), [Khan and Gupta \(2023\)](#), [Uddin et al. \(2023\)](#), and [De Azua \(1995\)](#), 13 challenges in realizing green accounting can be formulated: first, capital costs-high capital costs associated with the purchase of recycling equipment and increased labor involvement; second, environmental impact conversion-difficulty in converting the environmental impact of solid waste generated by hotels into appropriate environmental costs; second, adoption of green accounting practices-the hospitality industry has been slow in adopting green accounting practices; third, the lack of environmental performance indicators-the lack of environmental performance indicators in industry reports; fourth, resources that understand green accounting are still limited; fifth, the lack of a standard and regulatory framework for creating green accounting-related accounts; fifth, the concept of green accounting has not been comprehensively formed so that it is still interpreted differently; sixth, there is still a lack of information about the company's internal environmental costs; Seventh, there are still difficulties in estimating the internal environmental costs of companies; Eighth, there are difficulties in incorporating environmental costs into financial statements-companies need to start considering green indicators, such as the amount of solid waste consumed, environmental costs, and incorporate both into their income statements; Ninth, there are still difficulties in measuring and reporting the environmental impact of company operations; tenth, the need for companies to budget for the cost of implementing green accounting; eleventh, technical challenges related to the need to use new technology and software for green accounting; twelfth, challenges in getting support from stakeholders to implement green accounting; thirteenth, the lack of practical applications of green accounting.

Regarding opportunities in realizing green accounting, based on a study conducted by [Osemene et al. \(2021\)](#), [Khan and Gupta \(2023\)](#), [Uddin et al. \(2023\)](#), [De Azua \(1995\)](#), [Xepapadeas \(1997\)](#), and [Bell and Lehman \(1999\)](#), it can be formulated that there are 12 opportunities. The six opportunities are; first, help improve reputation-green accounting can improve reputation and competitive advantage-this can help companies attract investors and customers who are concerned about environmental issues; second, help reduce costs and improve efficiency-green accounting can reduce costs by identifying ways to reduce resource use and waste; third, help meet regulations-green accounting can help companies meet environmental regulations; fourth, help make decisions-green accounting can provide useful information for strategic and operational decision making; fifth, help integrate Financial, Green, and Social Accounting so that companies can identify, evaluate, and manage social and environmental risks more effectively; sixth, green accounting can reduce Resource Consumption; sixth, increase transparency to stakeholders and the wider public about environmental impacts; seventh, help avoid Fines and Sanctions-green accounting is able to monitor and report on environmental impacts; eighth, open up new opportunities-green accounting can open up new opportunities in terms of employment and research in this area; ninth, can help improve Financial Performance-companies that implement environmentally friendly

practices tend to have better financial performance; tenth, increase corporate innovation-green accounting can encourage companies to look for new and innovative ways to reduce environmental impacts; eleventh, encourage Sustainable Development: Green accounting can encourage sustainable development by promoting efficient and sustainable use of resources; twelfth, increasing environmental awareness: Green accounting can help raise environmental awareness among employees and stakeholders involved.

The Sustainable Halal Tourism Model

The sustainable halal tourism model is formulated based on studies conducted related to halal tourism and sustainability by previous studies (Abahre et al., 2023; Ainin et al., 2020; Reed, 2007; De Silva & Henderson, 2011; Gnanaweera & Kunori, 2018; Fuenfschilling et al., 2019; Mínguez et al., 2021; Brown & Vacca, 2022; Eppinger, 2022; Slamet et al., 2022; Curtale et al., 2023). This formulation is obtained by combining and analyzing the principles of halal tourism and sustainability principles that can form sustainable halal tourism. There are 6 (six) important elements that need to exist in a sustainable halal tourism model. The four important elements are: first, clearly identifying the wants and needs of Muslim tourists; second, a strong commitment to providing a variety of facilities and needs of Muslims who comply with the principles of sharia; third, a strong commitment to realize environmental sustainability by adopting environmentally friendly practices in the practice of halal tourism to protect the environment, and local wisdom in line with Islamic values; third, strong commitment to realize economic sustainability by providing economic benefits to local communities and contributions to the national economy; fourth, strong commitment to realize social sustainability by promoting social justice and inclusiveness; fifth, strong innovation and creativity in meeting the needs of Muslim tourists; sixth, strong promotion and marketing of halal tourism.

A Green Accounting Model That Can Realize Sustainable Halal Tourism

The green accounting model that can realize sustainable halal tourism is formulated based on studies conducted related to green accounting, halal tourism, and sustainability based on previous studies' findings (Bein & Kawczynski, 1997; Bell & Lehman, 1999; Hueting, 1987; De Azua (1995); Xepapadeas, 1997; Chan & Lam, 2001; Bebbington & Thomson, 2007; Reed, 2007; Jones, 2008; De Silva and Henderson, 2011; Gelderman et al., 2017; Greyling et al., 2017; Yang et al., 2017; Bayramoglu et al., 2018; Bhatasara & Nyamwanza, 2018; Gnanaweera & Kunori, 2018; Fuenfschilling et al., 2019; Maama & Appiah, 2019; Addae-Dapaah & Wilkinson, 2020; Fox & Alldred, 2020; Goffman, 2020; Osemene et al., 2021; Wellton & Lainpelto, 2021; Brown & Vacca, 2022; Edwards et al., 2022; Eppinger, 2022; Faghihi et al., 2022; Hagbert et al., 2022; Hofstetter et al., 2022; Van Assche et al., 2022; Venneman et al., 2022; Bruhn et al., 2023; Kall et al., 2023; Pache et al., 2023; Stolowy & Paugam, 2023).

The green accounting model that can realize sustainable halal tourism consists of 5 important elements: first, the reporting of the environmental impact of halal tourism regularly; second, there is a clear measurement and assessment of the environmental impact of each component/activity of halal tourism; third, there is an integration of information from green accounting for the decision-making process in the halal tourism business; fourth, there is transparency and accountability in the green accounting report of the halal tourism business for stakeholders; fourth, the creation of innovation and continuous learning which means that the green accounting report of the halal tourism business needs to produce new ways to reduce the environmental impact of halal tourism and continuously improve halal tourism business operations.

Green Accounting Framework that Can Realize Sustainable Halal Tourism

Based on the literature analysis obtained from four primary sources, no general framework for recording green accounting has been found. This study tries to create a general framework for recording green accounting for halal tourism based on environmental costs as an initial effort to realize sustainable halal tourism. This general framework is made with the main reference of [Bennett and James \(2000\)](#), [Markandya and Tamborra \(2005\)](#), [Tukker et al. \(2013\)](#), [Baldarelli et al. \(2017\)](#), and [Abdullah \(2020\)](#).

Table 4. Green Accounting Framework for Sustainable Halal Tourism

Green Accounting Framework for sustainable Halal Tourism	
A. Environmental Cost For Hotel	
A.1.Green Energy Usage	
a.1.1 Direct Cost:	
Employee Education Costs In Green Energy	xxx
a.1.2 Indirect Costs	
Investment in renewable technologies	xxx
energy efficiency in hotel construction	xxx
Total Green Energy Usage	xxx
A.2. Waste Management	
a.2.1. Direct Costs:	
Employee Training Cost for Waste Segregation and Recycling Section	xxx
a.2.2. Indirect Costs:	
Waste separation cost	xxx
Waste recycling fee	xxx
Advertising Costs for Garbage Disposal	xxx
Total Waste Management	xxx
A.3. Water Management	
a.3.1 Direct Costs:	
Employee Staff Training Costs on Water Saving	xxx
a.3.2 Indirect Costs:	
Water Hygiene Support Machine Cost	xxx
Cost of Water Efficiency Technology	xxx
Installation Cost of Advanced Water Efficiency Equipment	xxx
Water Recycling Cost	xxx
Irrigation Cost	xxx
Water-saving advertising costs	xxx
Total Water Management	xxx
A.4. Building Maintenance	
a.4.1 Indirect Costs:	
Occupational Safety Training Costs	xxx
a.4.2. Direct Costs:	
Building Depreciation Cost	xxx
Building Insurance Cost	xxx
Building maintenance staff costs	xxx

Green Accounting Framework for sustainable Halal Tourism	
Total Building Maintenance Cost	xxx
A.5. Environmental Preservation	
a.5.1 Direct Costs:	
Hotel Garden Maintenance Cost	xxx
Cost of purchasing tree seedlings	xxx
Hotel Pool Cleaning Fee	xxx
Total Cost of Environmental Preservation	xxx
A.6. Use of Environmentally Friendly Materials	
a.6.1. Direct Costs:	
Cost of using environmentally friendly electronics (iron/refrigerator/water heater/TV, etc.)	xxx
Green Building Usage Fee	xxx
Cost of Using Eco-Friendly Hotel Features	xxx
Eco-friendly Shuttle Vehicle Usage Fee	xxx
Cost of using eco-friendly detergent	xxx
Total Cost of Eco-friendly Materials	xxx
A.7. Other Costs	
a.7.1. Direct Costs:	
Paper Recycling Cost	xxx
Shredder Purchase Cost	xxx
Total Other Costs	xxx
Total Enviromental Cost Hotel	
B. Environmental For Restaurant/non restaurant	
B.1. Purchase of Raw Materials	
b.1.1. Direct Costs:	
Raw Material Purchase and Selection Cost	xxx
Raw Material Halal Test Cost	xxx
Raw Material Storage Cost	xxx
Total Raw Material Cost	xxx
B.2. Waste Management	
b.2.1. Indirect Costs:	
Employee Training Cost for Waste Segregation and Recycling Section	xxx
b.2.2. Direct Costs:	
Waste separation cost	xxx
Waste recycling fee	xxx
Advertising Costs for Garbage Disposal	xxx
Total Waste Management	
B.3. Use of Green Energy	
b.3.1. Direct Costs	
Investment in renewable technologies	xxx
energy efficiency in restaurant development	xxx
Employee Education Costs in Green Energy	xxx
Total Green Energy Usage	xxx

Green Accounting Framework for sustainable Halal Tourism	
B.4. Use of Environmentally Friendly Materials	
b.4.1. Direct Costs	
Cost of using environmentally friendly electronics (stove/fridge/water heater/smoke inhaler/etc.)	xxx
Green Building Usage Fee	xxx
Cost of using environmentally friendly packaging	xxx
Cookware Purchase Cost	xxx
Cost of using eco-friendly detergent	xxx
Total Cost of Eco-friendly Materials	xxx
B.5. Environmental Preservation	
b.5.1. Direct Costs	
Maintenance fee for the garden around the restaurant	xxx
Smoke Handling Cost	xxx
Kitchen Cleaning Cost	xxx
Total Cost of Environmental Preservation	xxx
B.6. Water Management	
b.6.1. Indirect Costs:	
Employee Staff Training Costs on Water Saving	xxx
b.6.2. Direct Costs:	
Irrigation Cost	xxx
Water Hygiene Support Machine Cost	xxx
Cost of Water Efficiency Technology	xxx
Installation Cost of Advanced Water Efficiency Equipment	xxx
Water Recycling Cost	xxx
Water-saving advertising costs	xxx
Total Water Management	xxx
B.7. Building Maintenance	
b.7.1. Indirect Costs:	
Occupational Safety Training Costs	
b.7.2. Direct Costs:	
Building Depreciation Cost	xxx
Building Insurance Cost	xxx
Building maintenance staff costs	xxx
B.8. Other Costs	
b.8.1. Indirect Costs:	
Halal certification fee	xxx
Food Feasibility Research Cost	xxx
Total Other Costs	xxx
Total environmental cost of restaurant	xxx
C. Environmental Cost For Travel Accommodation (Ship/Sea/Aircraft/Vehicle)	
C.1. Waste Management	
c.1.1 Indirect Costs:	

Green Accounting Framework for sustainable Halal Tourism	
Employee Training Cost for Waste Segregation and Recycling Section	
c.1.2. Direct Costs:	xxx
Waste separation cost	xxx
Waste recycling fee	xxx
Advertising Costs for Garbage Disposal	xxx
Total Waste Management	xxx
C.2. Use of Green Energy	
c.2.1. Indirect Costs:	
Employee Education Costs in Green Energy	
c.2.2. Direct Costs:	
Investment in renewable technologies	xxx
energy efficiency in vehicles	xxx
Total Green Energy Usage	xxx
C3. Use of Environmentally Friendly Materials	
c.3.1 Direct Costs:	
Cost of using environmentally friendly electronics (speakers/lights/TV/Ac, etc.)	xxx
Cost of using environmentally friendly vehicles	xxx
Total Cost of Eco-friendly Materials	xxx
C.4. Environmental Preservation	
c.4.1. Direct Costs:	
Park Maintenance Fees around the road	xxx
Smoke Handling Cost	xxx
Cost of carbon emissions	xxx
Total Cost of Environmental Preservation	xxx
C.5. Transportation Maintenance	
Transportation Depreciation Cost	xxx
Transportation Insurance Cost	xxx
Maintenance staff costs Transportation.	xxx
Occupational Safety Training Costs	xxx
Total Transportation Maintenance Cost	xxx
C.6. Other Costs	
c.6.1. Direct Costs:	
Halal travel certification fee	xxx
Road permit processing fee	xxx
Total Other Costs	xxx
Total Enviromental Cost Transportation	xxx
D. Environmental Cost For Nature Tourism	
D.1 Waste Management	
d.1.1 Indirect Costs:	
Employee Training Costs for Separation and Reconciliation	
Department waste recycling	
d.1.2. Other Costs:	

Green Accounting Framework for sustainable Halal Tourism	
Waste separation cost	xxx
Waste recycling fee	xxx
Advertising Costs for Garbage Disposal	xxx
Total Waste Management	xxx
D.2 Use of Green Energy	
d.2.1. Indirect Costs:	
Investment in renewable technologies	xxx
energy efficiency in vehicles	xxx
Employee Education Costs in Green Energy	xxx
Total Green Energy Usage	xxx
D.3. Use of Environmentally Friendly Materials	
d.3.1. Direct Costs:	
Cost of using environmentally friendly electronics (speakers/lights/TV/Ac, etc.)	xxx
Cost of using environmentally friendly vehicles.	xxx
Total Cost of Eco-friendly Materials	xxx
D.4. Environmental Preservation	
d.4.1. Direct Costs:	
Park Maintenance Fees around the road	xxx
Smoke Handling Cost	xxx
Animal Protection Fee	xxx
Habitat maintenance cost	xxx
Conservation Cost	xxx
Cost of Maintaining Natural Beauty	xxx
Cost of carbon emissions	xxx
Total Cost of Environmental Preservation	xxx
D.5. Transportation Maintenance	
d.5.1. Indirect Costs:	
Occupational Safety Training Costs	
d.5.2. Direct Costs:	
Transportation Depreciation Cost	xxx
Transportation Insurance Cost	xxx
Maintenance staff costs Transportation	xxx
Total Transportation Maintenance Cost	xxx
D.6. Other Costs	
d.6.1. Direct Costs:	
Halal Nature Reserve certification fee	xxx
Road permit processing fee	xxx
Total Other Costs	xxx
Total Enviromental Cost Transportation	xxx
E. Environmental cost for non-natural tourism	
E.1. Waste Management	
e.1.1. Indirect Costs:	

Green Accounting Framework for sustainable Halal Tourism		
Employee Training Cost for Waste Segregation and Recycling Section		
e.1.2. Direct Costs:		
Waste separation cost	xxx	
Advertising Costs for Garbage Disposal	xxx	
Total Waste Management		xxx
E.2. Green Energy Usage		
e.2.1. Indirect Costs:		
Employee Education Costs in Green Energy		
e.2.2. Direct Costs:		
Investment in renewable technologies	xxx	
energy efficiency in vehicles	xxx	
Total Green Energy Usage		xxx
E.3. Use of Environmentally Friendly Materials		
e.3.1. Indirect Costs:		
Cost of using environmentally friendly electronics (speakers/lights/TV/Ac, etc.)	xxx	xxx
Cost of using environmentally friendly vehicles		xxx
Total Cost of Eco-friendly Materials		
E.4. Environmental Preservation		
e.4.1. Direct Costs:		
Park Maintenance Fees around the road	xxx	
energy efficiency in vehicles	xxx	
Total Green Energy Usage		xxx
E.3. Use of Environmentally Friendly Materials		
e.3.1. Indirect Costs:		
Cost of using environmentally friendly electronics (speakers/lights/TV/Ac, etc.)	xxx	xxx
Cost of using environmentally friendly vehicles	xxx	
Total Cost of Eco-friendly Materials		xxx
E.4. Environmental Preservation		
e.4.1. Direct Costs:		
Park Maintenance Fee around the road	xxx	
energy efficiency in vehicles	xxx	
Total Green Energy Usage		xxx
e.5.1. Indirect Costs:		
Occupational Safety Training Costs		
e.5.2. Direct Costs:		
Transportation Depreciation Cost	xxx	
Transportation Insurance Cost	xxx	
Maintenance staff costs Transportation	xxx	
Total Transportation Maintenance Cost		xxx
E.6. Other Costs		
e.6.1. Direct Costs:		

Green Accounting Framework for sustainable Halal Tourism	
Halal Nature Reserve certification fee	xxx
Road permit processing fee	xxx
Total Other Costs	xxx
Total Enviromental Cost Transportation	xxx
Grand Total Environmental	xxx

CONCLUSIONS

There are five conclusions based on the results and discussion; the first conclusion is that a green accounting framework that can realize sustainable halal tourism can be formulated. However, the framework will be meaningful if all opportunities, challenges and models that have been identified can be understood and utilized by interested parties. Based on this, the second conclusion is that there are 13 challenges and 6 opportunities in realizing sustainable halal tourism. The third conclusion is that there are 13 challenges and 12 opportunities in realizing green accounting. The fourth conclusion is that the sustainable halal tourism model consists of 6 important elements. The fifth conclusion, the green accounting model that can realize sustainable halal tourism, consists of 5 important elements.

LIMITATION & FURTHER RESEARCH

This study uses a literature approach so that the results are only based on previous studies. Based on this, it is necessary to conduct empirical studies to ensure a more appropriate model related to the green accounting model in sustainable Halal Tourism.

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