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The Influence of Green Governance, Implementation of Energy Accounting, and Green Human Resource Management on Sustainability Performance: An Empirical Study in the Hospitality Industry in Bali

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Abstract

This research aims to conduct an empirical study on the relationship between stakeholder pressure in the form of green governance, the implementation of energy accounting, and green human resource management, and their impact on sustainability performance. The study focuses on the hospitality industry, specifically star-rated hotels in Bali Province, Indonesia, with a population of 300 hotels. A proportionate stratified random sampling technique was employed to select the sample. Data were collected using a questionnaire instrument through survey techniques and analyzed using multiple linear regression. The originality of this study lies in the development of new variables that have not yet been explored in the current accounting research. The results indicate that green governance, energy accounting, and green human resource management have a significant positive influence on sustainability performance. The findings contribute to the development of stakeholder theory and provide practical insights for hotel management on developing green strategies and achieving the green hotel designation, which aligns with societal and customer legitimacy goals. Additionally, the study offers policy implications for enhancing the supervision and enforcement of existing regulations to ensure a more mandatory nature of green practices in the hospitality industry.

Keywords: green governance; energy accounting; green human resources management; sustainability performance

INTRODUCTION

Tourism business operators in Indonesia, particularly in the hospitality sector, agree on creating a sustainable climate in their operations. According to a study by

the World Tourism Organization, carbon emissions are projected to increase by around 25 percent by 2030 (Hall, 2019; Lasso & Dahles, 2018; Susanty et al., 2020). Additionally, Partelow and Nelson (2020) state that tourists visiting Indonesia prefer destinations and accommodations that adhere to sustainable tourism principles. These results show that tourist preferences drive the hotel industry in Indonesia to implement sustainability programs and consistently evaluate performance (Soosan, 2020).

Tourist visits to Indonesia increased from 1,113,328 in 2016 to 1,405,554 in 2019. During this period, the number of registered hotels in Indonesia grew by 55.3%, from 18,829 to 29,243 (Central Statistics Agency, 2020). Along with this growth, social and environmental issues have become more complex, such as excessive groundwater use by the hospitality industry, leading to water deficits and land subsidence, which triggers seawater flooding (Lo et al., 2021; Husbandr et al., 2020).

In the context of hotel sustainability performance in Indonesia, the Regulation of the Minister of Tourism Number 14 of 2016 concerning Sustainable Tourism Destination Guidelines has adopted the Global Sustainable Tourism Council (GSTC) international standards to measure sustainability, especially in destinations and accommodations. As expected by the government and GSTC, sustainability concepts can be well-applied in the hotel industry, supported by government-based environmental governance, human resource awareness of environmental issues, and effective resource management (Rubio-Mozos et al., 2020).

Achieving sustainability performance in the hotel industry requires synergy with the government, the public, and customers (Saputra et al., 2023a). This synergy is realized through green governance, which includes government commitments to environmental and energy efficiency programs, such as promoting a green culture among employees, participating in energy-saving programs, and consistently avoiding the use of highly polluting materials (Saputra et al., 2021). Ibrahim et al. (2020) state that green governance is essential in both service and manufacturing industries to achieve sustainability performance. Li et al. (2020) also mention that green governance positively impacts sustainability performance achievements. However, other studies indicate that green management can

be costly and may not necessarily increase revenue (Debbarma & Choi, 2022; H. Liu et al., 2021). Bandiyono et al. (2022) argue that green governance is not linked to achieving sustainability performance. These differences in research results create opportunities for further investigation to address inconsistencies. Green governance based on new stakeholder theory has been researched in the hospitality industry context, where internal stakeholder pressure helps achieve sustainability performance (Chairina & Tjahjadi, 2023).

Sustainability performance is influenced by the company's management control systems (Moktadir et al., 2020). In the hotel industry, environmental management systems have become a focal point, especially with the emergence of CHSE (Cleanliness, Health, Safety, and Environment Sustainability) certification, which requires hotels to adhere to sustainability concepts (Saputra et al., 2023a). One common management system adopted in Indonesian hotels is energy accounting. Implementing an internal energy accounting system helps track and calculate energy costs in operations, making energy conservation part of the green hotel principles (Nisar et al., 2021). Banani and Sunarko (2022) convey that energy accounting positively impacts company performance. Lin et al. (2023) also found that energy control systems significantly influence sustainability performance. However, some studies mention that water and electrical energy control systems do not impact company performance (Chini et al., 2022; Sorguli & Rjoub, 2023). Saputra (2023) also noted that energy accounting practices are challenging to translate into an environmental context, thus not influencing sustainability performance. These inconsistent study results indicate a need for further exploration of energy accounting implementation to achieve sustainability performance. Stakeholder theory places energy accounting within a green management program, where internal stakeholder pressure supports energy efficiency as part of environmental sustainability (Pereira et al., 2021; Saputra et al., 2022).

Achieving environmental sustainability requires the involvement of various stakeholders, including the local public, customers, government, and suppliers (Haldorai et al., 2022). Environmental preservation is the primary objective in sustainability performance (Cheng et al., 2022). To achieve this, integrating human resource practices

that emphasize environmental care, or green human resource management, is necessary (Munawar et al., 2022; Pham, Vo Thanh, et al., 2020). Green human resource management is relevant for hotels aiming to achieve green hotel status (Alreahi et al., 2023). Many customers and travelers now prefer hotels committed to sustainability (Al-Swidi et al., 2021). Green human resource management has gained attention in hospitality management for achieving sustainability performance (Sabokro et al., 2021). Human resources are crucial for hotels to achieve green hotel status, CHSE certification, and overall sustainability performance. Anwar et al. (2020) state that green-oriented human resources offer competitive advantages for the hotel industry to achieve maximum company performance. Kodua et al. (2022) also mention that environmental performance is determined by green human resource management. Similarly, Yusoff et al. (2020) state that human resource management significantly influences green hotel achievement, impacting sustainability performance. However, some studies find that green human resource management only affects environmental performance and not overall sustainability performance (Ercantan & Eyupoglu, 2022; Mukherjee et al., 2020; Raut et al., 2020). Malik et al. (2020) found that green human resource management does not influence sustainability performance. These differing study results provide an opportunity to re-examine green human resource management in the context of sustainability performance using stakeholder theory, considering both external and internal pressures (Bahuguna et al., 2023; Tanova & Bayighomog, 2022).

Sustainability performance is essential because an organization's performance is not only measured by financial outcomes but also by its contribution to environmental protection and quality of life (Bohdanowicz et al., 2008). Internally, sustainability performance reports are used by management for planning, controlling, and decision-making related to sustainability programs and activities (Mensah & Blankson, 2013).

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Green Governance and Sustainability Performance

Stakeholder theory theoretically emphasizes that green governance can help achieve company sustainability performance (Herbohn

et al., 2014). Journeault (2016) mentions that, from the stakeholder theory perspective, environmentally-based governance is considered an important factor in enhancing sustainability performance. Therefore, green governance acts as a contributing predictor for improving sustainability performance (Wong & Kwan, 2001). To achieve this objective, efforts are made to move together with the government, entrepreneurs, and society through openness, innovation, governance, and green behavior, which will position the company as more profitable and sustainable (Werastuti et al., 2018).

Previous studies on the relationship between green governance and sustainability performance have mainly focused on government-owned companies and manufacturing sectors (Lin & Chen, 2017; Wang & Yang, 2021; Zhang et al., 2011). Debbarma and Choi (2022) tested green governance in the hotel industry, concluding that hotels with green governance can consistently improve their sustainability performance. Bandiyono et al. (2022) found a significant positive connection between green governance and sustainability performance in the hospitality industry. Similarly, Li et al. (2018) reported positive results in the manufacturing sector. Conversely, Xu and Zhu (2022) did not find a connection between green governance and company performance in the manufacturing industry, and Chairina and Tjahjadi (2023) found that green governance did not significantly influence sustainability performance in manufacturing companies. These contradictory results highlight the need for further studies to validate the findings.

Research by Ibrahim et al. (2020) suggests that hotels implementing green governance can create a competitive advantage. Examples include environmentally friendly waste management policies and advanced technology for energy savings, such as automatic electricity shutoff when rooms are unoccupied and using eco-friendly materials in restaurants. These practices can make hotels stand out uniquely from others (Bandiyono et al., 2022; Chairina & Tjahjadi, 2023; Ibrahim et al., 2020). This value proposition enables hotels to sustain themselves over the long term (Li et al., 2020). Thus, the first hypothesis of this study is as follows:

H1: Green governance has a positive effect on sustainability performance

Energy Accounting and Sustainability Performance

Stewardship theory states that there must be harmonization between the owner of capital (principals) and the capital manager (steward) to achieve common objectives (Marrucci et al., 2021). Implicitly, it reflects how accounting builds a leadership construct and communication relationships between shareholders and management. It can also occur between top management and other managerial ranks within an organization, using situational mechanisms that include management philosophies aimed at achieving common goals without conflicting interests (Davis et al., 1997). The idea of stewardship remains relevant in modern business. Businesses today not only focus on maximizing shareholder value but also consider their role in society (Gunarathne & Lee, 2021). Business governance must align with performance to ensure long-term ownership relevance, success, and sustainability (Donaldson & Davis, 1991). A key element supporting the stewardship and sustainability paradigm is energy accounting information, which balances profit objectives with stakeholder welfare, environmental quality improvement, and energy efficiency (Enqvist et al., 2018).

Banani and Sunarko (2022) found that managers use energy accounting information to make strategic decisions related to resource management, waste elimination, water and electricity use, and maximizing resource utilization. Lin et al. (2023) found a positive and significant influence of energy accounting on sustainability performance. Chini et al. (2022) found a positive relationship between energy accounting and company environmental performance. Based on previous research, the benefits of energy accounting information in the hospitality industry are highly significant.

This study will measure aspects of sustainable management, social-economic sustainability, cultural sustainability, and environmental sustainability (Dedusenko & Wagenseil, 2020; Rubio-Mozos et al., 2020). The hospitality industry contributes significantly to environmental damage, second only to manufacturing, due to its high energy and resource consumption, particularly energy and water (Bohdanowicz & Martinac, 2007). Energy accounting can help managers control energy costs within the budget (Saputra, 2023; Sorguli & Rjoub,

2023). Employees will gain a better understanding of energy use, energy reset cycles, and addressing social and environmental issues in their duties and responsibilities, thus improving social and environmental performance (Almagtome et al., 2020; Babakol et al., 2020; Cech, 2021). Therefore, energy accounting can enhance sustainability performance (Hashimov & Novruzova, 2020; Kumar et al., 2021). Thus, the second hypothesis of this study is as follows:

H2: Energy accounting has a positive effect on sustainability performance

Green Human Resources Management and Sustainability Performance

Various studies have explored sustainability practices in the hospitality sector. These practices particularly focus on how organizations can demonstrate ethical behavior and act responsibly (Ercantan & Eyupoglu, 2022). Green human resources management (GHRM) refers to stakeholder theory, which considers stakeholders' interests to enhance sustainability performance (Raut et al., 2020). Differences in study results motivate researchers to revisit the same industry in a developing country (Benevene & Buonomo, 2020).

Hotels need green human resource management, which includes implementing strategies oriented toward collaboration on green commitments (Mukherjee et al., 2020). For example, the hotel industry can collaborate with travel agencies, airlines, tours, and other parties to meet the increasing demands of complex customers, prioritizing a shared vision of green behavior (Li et al., 2021). GHRM in collaboration with other parties (government, society, associations) can help hotel managers reduce operational costs, such as working with travel agents or tour operators to promote green hotels, thereby saving marketing costs and resulting in better sustainability performance (Malik et al., 2020; Tanova & Bayighomog, 2022).

Bahuguna et al. (2023) disclose that hospitality companies tend to choose GHRM to improve service quality and gain better access to new green technologies. Partnering with green organizations provides hotels with additional knowledge and technology, which would be difficult to obtain without GHRM (Fawehinmi et al., 2020; Marrucci et al., 2021). The hospitality industry impacts the environment by consuming large amounts of energy and water, resulting in high costs (Shafaei et al., 2020).

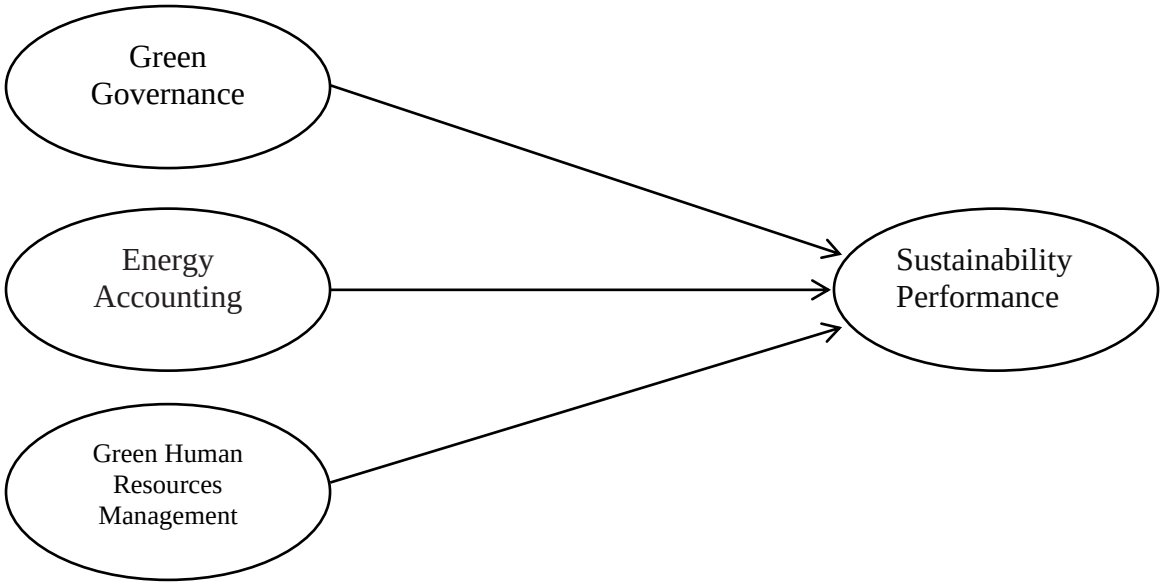

Figure 1. Research Conceptual Model

However, not all hotels implement environmentally related strategies due to a lack of knowledge, skills, or input (Mousa & Othman, 2020). Hotels need to learn from competitors or partners to become "green" (Faisal, 2023; Yong et al., 2020). By becoming "green," hotels can improve environmental performance and social image (Wang et al., 2018).

Several studies have analyzed the influence of GHRM on hotel sustainability performance, including non-financial performance metrics. Amrutha and Geetha (2020), Molina-Azorin et al. (2021), and Pham, Hoang, et al. (2020) all disclose a positive connection between GHRM and hotel non-financial performance. Thus, the third hypothesis of this study is as follows:

H3: Green human resources management has a positive effect on sustainability performance

Figure 1 illustrates relationship that will be tested between green governance, energy accounting, and green human resources management towards performance environment.

METHOD

The study was conducted in natural settings at each hotel as the research location, with minimal researcher involvement, limited to explaining the study procedure to respondents. The unit of analysis is the organization, represented by top managers, with a target sample of 300 hotels in Bali, Indonesia, registered in the Central Statistics Agency data. The data collection time horizon is cross-sectional, with questionnaires

administered once. Since the population is not homogeneous and is proportionally stratified, the sampling technique used is proportional stratified random sampling (Saputra et al., 2023a). Primary data collection was carried out using a survey method, specifically a self-administered survey, where respondents independently filled in the questionnaire without supervision from the researcher (Saputra et al., 2023b).

Faculty of Economics and Business at public and private universities in Bali who were willing to participate. Lecturers were selected because they were considered capable of understanding and providing input related to the developed instruments, helping us develop a questionnaire that was easy for respondents to understand. Based on the results of this review, the author made several revisions to the question wording. Data were collected in both hard and soft copies (via hotel email), allowing researchers to obtain answers through various channels. By the specified deadline, 90 responses were collected through letters and emails. The study was conducted over six months, achieving a response rate of 30 percent. This data was analyzed using multiple linear regression analysis.

Respondents for this study came from the hotel industry with different star ratings. The sample was dominated by 5-star hotels (45 percent of respondents), followed by 4-star hotels (30 percent), and 3-star hotels (25 percent). These three different hotel classes were represented by respondents, indicating that various types of star hotels understand green governance, implement energy accounting, and implement green human resource management. The t-test results show no statistically significant difference in responses ($p < 0.05$) across star types, and there is no concern of social desirability bias. These findings indicate that the type of industry does not influence the analysis results, and there is no issue of social desirability bias in respondents' reporting on performance continuity; we also used the Wilcoxon test for comparison. The lowest class of hotels did not participate because of the difficulty in implementing energy accounting (Li et al., 2020).

The main problem is financing; energy efficiency projects are perceived as more challenging by smaller hotels, such as budget hotels (Ofori et al., 2023). Allocating funds for efficiency projects is difficult for them, as even maintaining a safe cash flow position is challenging (Shah et

al., 2022). This issue arises because top management primarily focuses on the initial investment required, with many small hotels managed by families rather than professionals (Liu et al., 2021; Wang & Wang, 2023; Zhao & Taghizadeh-Hesary, 2022) .

The study uses a five-point Likert scale for measurement indicators: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree. Green governance is measured by indicators such as green board committees, enterprise risk management, and social and environmental sustainability practices (Shah et al., 2022). Green human resources management is measured by indicators including green hiring, green training and involvement, and green performance management and compensation (Mousa & Othman, 2020; Zaid et al., 2018). Energy accounting is measured by indicators adopted from Almagtome et al. (2020), which include energy management and control, treatment and prevention of toxic substances, and energy saving and emission reduction. Lastly, sustainability performance variables are adopted from Saputra et al. (2023a), consisting of sustainable management, social and economic factors, cultural preservation, and eco-friendly services.

RESULTS AND DISCUSSION

The validity and reliability test results indicate that the instruments used in this study are both valid and reliable. This is demonstrated by item-total variable correlation coefficients greater than 0.3 and significance levels less than 0.05. The reliability test results show Cronbach's alpha values for all variables used in this study are greater than 0.70. This is because the instrument used by the researcher has been previously used and tested for validity and reliability.

The normality assumption test was carried out on the regression residuals. The Kolmogorov-Smirnov test results for the regression residuals showed a significance level greater than 0.05, indicating that the residual data is normally distributed. The multicollinearity test results showed VIF values less than 10, ranging from 1.150 to 1.175, proving that there is no serious multicollinearity. The heteroscedasticity test, using the Glajser Test, showed significance levels for all variables above 0.05, indicating that there is no heteroscedasticity.

This study uses multiple linear regression analysis, including the interaction between the independent and dependent variables.

Table 1. Hypothesis Test Results

Variable	Unstandardized Coefficient		Std. Coefficient	Q	Sig.	Results
	B	Std. Error	Beta			
X1	0.482	0.152	0.213	2,738	0.014	Accepted
X2	1,051	0.403	0.509	7,091	0.012	Accepted
X3	0.228	0.222	0.252	3,234	0.025	Accepted
Adjusted R^2 = 0.980						
F_{count} = 1257.267						
Significant F = 0.000						

Source: Data analysis results (2023)

The regression results from the moderation model are as follows: Y = 0.213X1 + 0.509X2 + 0.252X3 + e. This equation demonstrates the influence of green governance, energy accounting implementation, and green human resources management on sustainability performance. Based on the data analysis results, it can be explained that green governance is essential for companies to achieve sustainability performance. Integrated green business governance with government involvement receives positive responses from hospitality business operators. The green governance model applied in hotels is aligned with their vision and mission (Sulser et al., 2010). Hotels with CHSE certification affiliate their vision and mission with green initiatives, forming green divisions as an embodiment of green governance in hospitality operations (Sabokro et al., 2021). This research supports previous studies by Li et al. (2018) and Zhong et al. (2022). Research on green governance and sustainability performance in the hospitality sector in developing countries is still limited (Xu & Zhu, 2022). Banani and Sunarko (2022) mention that business operators need to engage in green government initiatives to understand the significant impact of environmental protection and energy conservation. Xu and Zhu (2022) emphasize that integrated green governance between government and hospitality companies demonstrates the implementation of water and energy conservation initiatives in hotels in Bali, aligning with the local "Sat Kerthi" concept, which commits to natural conservation, especially water resource protection for Bali's future and its people (Saputra et al., 2021, 2022).

Green governance is not only government-based but can be integrated with all business operators (Zhong et al., 2022). The hospitality business, a growing sector in Bali and Indonesia, requires attention to avoid environmental pollution that negatively impacts society and the

surrounding environment (Li et al., 2020; Ng, 2018). According to stakeholder theory, green governance is external stakeholder pressure on hospitality business operators (Saputra et al., 2021). This pressure comes from the government and society, who want hotels to develop in line with government vision and natural conservation, resulting in "green hotels" (Saputra et al., 2023b). Achieving green hotel status is a goal for hospitality businesses, as a survey by booking.com in 2022 found that 95% of tourists prefer accommodations committed to natural sustainability (Nisar et al., 2021; Saputra et al., 2023b).

Regarding hotel sustainability performance, the Global Sustainable Tourism Council states that natural and cultural sustainability is a current tourism model concentration. Hotels and other accommodations are directed to institutional arrangements based on environmental and energy conservation (Rubio-Mozos et al., 2020; Saputra et al., 2023a). In hotel management, this involves using integrated environmental management practices. Energy accounting is a form of environmental management in the hotel industry. In practice, energy accounting is integrated into hotel financial reports, including water and electricity costs, energy recycling cycles, and using recycling results for energy savings (Ge et al., 2018). The goal is environmental preservation and natural protection. This research finds that implementing energy accounting influences sustainability performance. These results are supported by previous studies (Cech, 2021; Hashimov & Novruzova, 2020; Saputra et al., 2021). According to stakeholder theory, energy accounting reflects internal and external stakeholder pressure. Internally, management and hospitality associations push for CHSE certification, directing management and hotel owners to integrate green hotel concepts into managerial practices, including financial reports with energy accounting as a commitment to energy conservation and savings (Atmadja & Saputra, 2018; Saputra et al., 2023b). Externally, this pressure comes from government and society as stakeholders (Omune et al., 2021). Energy accounting supports achieving Emerald Award accreditation in the THK Foundation Awards and obtaining green hotel and EarthCheck certifications (Bianco et al., 2023). These awards indicate the hotel's commitment to energy use, efficiency, and environmental and pollution control (Alsetoohy et al., 2022).

Environmental harmony is applied in hotels through rainwater storage to conserve groundwater and infiltration areas on hotel grounds (Coe et al., 2019). Environmental protection includes preventing animal hunting, rare animal captivity, releasing hatchlings with guests, and planting rare trees (Saputra et al., 2022). Energy use in hotels is reported to be more efficient in operations, such as using LED lights and water-saving sanitation products like low-flow water taps and dual-flush toilets (Stylos & Vassiliadis, 2015). These energy-saving measures aim to reduce energy consumption, along with adhering to SOPs and placing stickers to encourage employees and guests to save energy (Zanardo et al., 2018). Although hotels do not conduct specialized research to improve product energy efficiency, their usage leads to the organizational goal of sustainability performance (Kurznack et al., 2021). The policy includes switching from diesel to gas, which is more cost-effective and efficient, ultimately saving related costs (Banani & Sunarko, 2022; Pereira et al., 2021). Economical energy machines with inverters are also used to save electricity, all contributing to sustainability performance (Bohdanowicz & Martinac, 2007).

The third hypothesis test result shows that green human resources management (GHRM) influences hotel sustainability performance. This supports various previous studies (Buhl et al., 2016; Nisar et al., 2021). According to stakeholder theory, GHRM is a form of internal stakeholder pressure (Kodua et al., 2022). Hotel management and owners embody human resource governance and green hotel concepts (Mukherjee et al., 2020). The relationship between management and employees is maintained to enhance satisfaction and motivation, with regular communication, directions, and training to improve performance and motivation (Marrucci et al., 2021; Tanova & Bayighomog, 2022). Information about job stability and the company's future is shared during meetings, with department heads expected to convey this to their subordinates, along with important information on environmental preservation, energy recycling, and water and electricity conservation (Faisal, 2023; Molina-Azorin et al., 2021). Hotels submit separate labor reports to the Manpower Service (Disnaker) and management every six months, focusing on green hotel achievements, while internal reports are sent to the head office and stored in the integrated human resources

section under the green human resources management framework (Fawehinmi et al., 2020; Nisar et al., 2021). The relationship with labor unions on green human resource development is communicative, involving them in training, waste recycling, environmental arrangements, natural preservation, and government regulations on environmental sustainability (Kim & Todorovic, 2013; Raut et al., 2020; Tanova & Bayighomog, 2022). To date, there have been no conflicts or labor actions, as issues are promptly discussed and resolved to prevent significant problems (Benevene & Buonomo, 2020).

CONCLUSION, IMPLICATION AND LIMITATION

Based on empirical study results, it was found that green governance significantly influences the achievement of sustainability performance objectives. This indicates that integrated green governance, aligned with the regional government's vision and mission, receives positive responses from hotel managers aiming to realize sustainability performance. Additionally, the integration of energy accounting into financial reports positively impacts sustainability performance. Directly applying internal energy accounting helps manage energy use, energy costs, recycling cycles, and energy savings, thereby achieving sustainability performance. Furthermore, green human resources management positively affects sustainability performance, indicating that green-based human resource governance is crucial for achieving management objectives, gaining societal legitimacy, and earning the trust of the government and customers. The desired image is of a workforce treated with dignity and oriented towards green concepts and sustainability performance.

This study's implications extend to stakeholder theory, as the variables are based on internal and external stakeholder pressures. The research also contributes to the development of stakeholder theory in the context of accounting, particularly environmental and sustainability accounting. Practically, the study advises hotel business operators to pay more attention to and intensify supervision of CHSE and GSTC-based green hotel standards. The implications for government and regulatory bodies include enhancing supervision and control over the implementation of regulations, such as the use of plastic waste in Bali, as realized through the Governor's Regulation. The implementation of

this gubernatorial decree requires strict supervision to ensure that all societal and business layers understand the importance of nature and environmental preservation for the future of the Earth. Based on these study results, more stringent regulations and necessary sanctions are expected for the Earth's future and its inhabitants.

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