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THE EFFECT OF GREEN ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY ON FIRM VALUE IN THE HOSPITALITY SECTOR

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Ni Putu Tia Miranthi[1], Komang Adi Kurniawan Saputra[2], I Dewa Ayu Eka Pertiwi[3]
[1,2,3]Warmadewa University, Denpasar, Bali, Indonesia
Corresponding author: Ni Putu Tia Miranthi
E-mail: pututia2017@gmail.com

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Abstract:
This study examines the effects of green accounting and corporate social responsibility on firm value in the hospitality sector, with a specific focus on five-star hotels in Badung Regency. The study is motivated by the growing expectation that companies should not only pursue economic profit but also address environmental and social considerations as integral elements of business sustainability. In the hospitality industry, the implementation of green accounting and corporate social responsibility programs plays an important role in building a positive corporate image and strengthening stakeholder trust. A quantitative approach with multiple linear regression analysis was employed. The population consisted of hospitality companies in Badung Regency, and a total sample of 130 was obtained through purposive sampling. Secondary data were analyzed using the Statistical Package for the Social Sciences (SPSS) version 25.0. Hypotheses were tested using partial tests (t-tests) and a simultaneous test (F-test) to determine the effects of the independent variables on the dependent variable. The results show that green accounting has a positive and significant effect on firm value, indicating that better implementation of environmentally oriented accounting practices is associated with higher firm value, as reflected in investor perceptions and corporate performance. Corporate social responsibility also has a positive and significant effect on firm value, suggesting that companies that actively implement and disclose CSR programs tend to develop stronger reputations and higher levels of public and investor trust. Overall, the findings indicate that green accounting and corporate social responsibility are important strategies for enhancing firm value, particularly in a hospitality industry that depends heavily on corporate image and environmental sustainability. Companies are therefore encouraged to continuously improve the quality, transparency, and consistency of these practices to create long-term corporate value.

Keywords: Green Accounting, Corporate Social Responsibility, Firm Value, Hospitality Sector

INTRODUCTION

The development of the tourism industry has become one of the principal drivers of economic growth in various tourist destinations across Indonesia. This growth has contributed positively to regional economies, particularly through increased activity in the hospitality and tourism accommodation sectors (Dewi, 2023). Nevertheless, the rapid expansion of tourism has also intensified pressure on the environment and surrounding communities, including higher volumes of waste and ecosystem degradation, indicating continuing challenges in realizing genuinely sustainable tourism practices (Apriani et al., 2024). These conditions require tourism-sector companies to pursue not only economic gains but also responsible and sustainable business management in order to maintain a balance among economic, social, and environmental

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dimensions. Firm value is an important indicator of an entity's success in achieving these objectives. Wijayanti and Dondoan (2022) explain that firm value reflects investors' perceptions of a company's ability to manage resources and generate sustainable profits.

Firm value is determined not only by financial performance but also by transparency and accountability in disclosing information relevant to stakeholders. Anggriani (2024) explains that firm value reflects the extent to which a company demonstrates integrity, social responsibility, and environmental sustainability. The higher the quality of reporting and governance, the greater the confidence of investors and the public in the company. Erstiawan et al. (2024) further state that firm value represents the outcome of all managerial activities, including operational efficiency, social responsibility, and environmental sustainability. It also reflects public perceptions of how effectively a company conducts ethical business practices and prioritizes environmental sustainability.

A firm-value-related phenomenon can be observed in the hospitality sector of Badung Regency, Bali Province. Badung Regency is a major center of Bali's tourism industry, in which hotel and tourism accommodation activities constitute the dominant sector. Although the large number of hotels and resorts operating in the area makes a substantial economic contribution, it also creates significant pressure on the environment and local communities. This pressure is evident in the growing volume of solid waste, increasing liquid waste, risks of coastal pollution, and the urgent need for more measurable and sustainable environmental management systems. Based on the 2024-2025 Company Performance Rating Assessment Program (PROPER), several hotels in Badung remained in lower categories, including red and yellow ratings. These ratings indicate that environmental management practices - ranging from environmental cost recording and wastewater treatment plant performance to environmental impact reporting - had not yet met the established standards (Antaranews.com, 2025).

In addition to environmental impact management, the hospitality sector in Badung Regency also faces challenges in implementing corporate social responsibility. Many hotels conduct CSR programs that tend to be promotional, ceremonial, or unsustainable and therefore fail to address community needs in a substantive manner. The ineffectiveness of these programs is reflected in persistent public complaints concerning hotel operations, including environmental disturbance, wastewater odors, noise, and the use of public or coastal spaces without meaningful contributions to local communities (Laksmi & Saputra, 2026). One notable incident was the Badung Regional House of Representatives' inspection of Four Points by Sheraton Bali Ungasan in June 2023 following community complaints regarding overflowing wastewater and disruptions to the wastewater treatment installation. This incident indicates that some hotels have not yet implemented effective environmental management (Suaradewata.com, 2023).

Against this background, green accounting is an important component of corporate efforts to manage environmental impacts and improve transparency and accountability. Kurniawan and Mustofa (2022) describe green accounting as an accounting method that incorporates environmental elements into the corporate accounting framework, enabling companies to assess, record, and report the environmental costs and impacts arising from their operations. Green accounting improves the quality of sustainability reporting by providing quantitative information on environmental impacts, thereby strengthening corporate transparency and accountability to stakeholders (Ramadhani & Asih, 2025). In addition to managing environmental impacts through green accounting, companies must implement corporate social responsibility as a commitment to community welfare and social sustainability (Nurdiantoto et al., 2024). Corporate social responsibility represents a company's commitment to economic development that improves the quality of life for both the company and society in general (Hendar et al., 2021; Budhaeri et al., 2024; Laksmi et al., 2026).

The relationship among green accounting, corporate social responsibility, and firm value can be explained through stakeholder theory as proposed by Freeman (1984). The theory emphasizes that companies are accountable not only to shareholders but also to all interested parties. By consistently implementing green accounting and corporate social responsibility, companies demonstrate commitments to transparency, accountability, and concern for the environment and society. These commitments can strengthen stakeholder confidence and ultimately exert a positive effect on firm value. Based on the observed phenomena, the preceding discussion, and previous empirical findings, further research is required to provide stronger empirical evidence. Accordingly, this study examines the effect of green accounting and corporate social responsibility on firm value in the hospitality sector of Badung Regency.

Stakeholder Theory. Stakeholder theory is one of the principal theoretical foundations for research on green accounting and corporate social responsibility. Freeman (1984) first introduced this theory in Strategic Management: A Stakeholder Approach, emphasizing that corporate success is measured not only by profits generated for shareholders but also by the company's ability to meet the expectations and interests of parties affected by its business activities. Freeman (1984) defines a stakeholder as "any group or individual who can affect or is affected by the achievement of the organization's objectives." This definition indicates that hospitality companies are responsible for considering the effects of every operational and strategic decision on all relevant internal and external parties.

Firm Value. Firm value in the hospitality sector represents public perceptions and levels of confidence - particularly among tourists and investors - regarding a hotel's ability to manage its operations effectively and sustainably. High firm value indicates strong performance and promising business prospects, thereby attracting investor interest and strengthening market confidence (Pambudi & Ahmad, 2022). Firm value therefore reflects the market's confidence in the performance and sustainability prospects of hospitality companies (Saputra & Laksmi, 2026).

Green Accounting. The concept of environmental accounting, or green accounting, began to develop in Europe during the 1970s in response to increasing pressure from non-governmental organizations and growing public awareness of environmental conservation. This development encouraged companies to pursue not only commercial objectives but also to consider the environmental consequences of their operations (Nadila et al., 2025). The hospitality industry is highly dependent on environmental quality and the attractiveness of tourism destinations, making green accounting increasingly relevant. Medina (2022) explains that green accounting is an integrated process of recognizing, measuring, recording, summarizing, reporting, and disclosing financial, social, and environmental transactions within an accounting system. For hospitality companies, its implementation enables more comprehensive disclosure of environmental costs, environmentally friendly investments, and the social impacts of hotel operations, thereby providing a more appropriate basis for managerial decision-making (Saputra et al., 2026).

Corporate Social Responsibility. Corporate social responsibility is conceptually understood as the responsibility of a company, as a legal entity, toward the social environment and communities surrounding its operational area (Shafa & Sawitri, 2025). CSR reflects a corporate commitment to conducting business activities that are not solely oriented toward economic profit but also consider the social and environmental consequences of those activities. Theoretically, CSR represents corporate morality toward strategic stakeholders, particularly local communities located near the

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company's operational area. Zetta et al. (2021) explain that companies are viewed as moral agents whose success is measured not only financially but also through compliance with ethical principles, social justice, and environmental sustainability. CSR implementation requires companies to provide the greatest possible benefits to society without generating social or ecological harm (Saputra et al., 2026).

METHODS

This study was conducted in the hospitality sector of Badung Regency, Bali Province. The location was selected because of the rapid development of the hospitality industry in Badung and the sector's dependence on environmental quality and the sustainability of tourism destinations, making green accounting and corporate social responsibility relevant research issues. The research object was the effect of green accounting and corporate social responsibility on firm value in the hospitality sector of Badung Regency. The population comprised 85 five-star hotels operating in Badung Regency, Bali Province. Five-star hotels were selected as the population because establishments within this classification have generally implemented green accounting and corporate social responsibility practices.

The sampling method was saturated sampling (a census), in which the entire final population meeting the research criteria was included as the sample (Sugiyono, 2023). This method was selected because the final population was relatively limited and all hospitality companies could be reached by the researchers, enabling the data to represent the population and minimizing sampling bias. Accordingly, all 85 five-star hotels operating in Badung Regency and meeting the research criteria were included in the sample. The dependent variable was firm value (Y), while the independent variables were green accounting (H1) and corporate social responsibility (H2). This quantitative study used primary data to analyze the effects of green accounting and corporate social responsibility on firm value in the hospitality sector of Badung Regency, Bali Province. Quantitative data were obtained from questionnaires completed by respondents from hospitality companies in Badung Regency, thereby reflecting actual corporate conditions. The primary data were collected directly from management personnel or employees who understood corporate policies and practices relating to green accounting and corporate social responsibility. Questionnaires were distributed through official hotel email addresses and by visiting the hotels directly. Multiple linear regression analysis was employed to assess the effects of green accounting and corporate social responsibility on firm value. Instrument testing and classical assumption testing were conducted before the regression analysis.

RESULT AND DISCUSSION

Multiple Linear Regression Analysis. The multiple linear regression results are presented in Table 1.

Table 1. Multiple Linear Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.231	1.471		4.235	.000

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Green Accounting (X1)	.599	.026	.871	22.764	.000
Corporate Social Responsibility (X2)	.225	.027	.318	8.308	.000

Source: Processed Data, 2026.

Based on Table 1, the multiple linear regression equation can be expressed as follows:

$$Y = 6.231 + 0.599\ X1 + 0.225\ X2 + e$$

1. Constant. The constant value of 6.231 has a positive sign, indicating that when green accounting and corporate social responsibility are held constant, firm value (Y) in the hospitality sector is 6.231.

2. Green Accounting Coefficient. The regression coefficient for green accounting (X1) is 0.599 and has a positive sign. This indicates that an improvement in green accounting, while the other variable remains constant, is associated with an increase in firm value (Y) in the hospitality sector.

3. Corporate Social Responsibility Coefficient. The regression coefficient for corporate social responsibility (X2) is 0.225 and has a positive sign. This indicates that an improvement in corporate social responsibility, while the other variable remains constant, is associated with an increase in firm value (Y) in the hospitality sector.

F-Test. The simultaneous effect of the independent variables was assessed using the F-test, as presented in Table 2.

Table 2. F-Test Model Feasibility Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1791.661	2	895.831	280.011	.000
	Residual	406.308	127	3.199		
	Total	2197.969	129			

Source: Processed Data, 2026.

The ANOVA results show a calculated F-value of 280.011 with an F significance level of 0.000, which is lower than 0.05. Therefore, H0 is rejected and H1 is accepted. This result indicates that green accounting (X1) and corporate social responsibility (X2) simultaneously have a significant effect on firm value (Y) in the hospitality sector.

Effect of Green Accounting on Firm Value. The t-test produced a significance value of 0.000, which is lower than the alpha level of 0.05, with a regression coefficient of 0.599. These results show that green accounting has a positive and significant effect on firm value in the hospitality sector. Accordingly, the first hypothesis (H1), which states that green accounting has a positive and significant effect on firm value (Y) in hospitality-sector companies, is accepted. The result indicates that better implementation of green accounting is associated with higher firm value. Conversely, a decline in green accounting implementation may lead to lower firm value in the hospitality sector.

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The findings indicate that stronger green accounting practices tend to increase firm value in the hospitality sector. Effective implementation is reflected in greater corporate attention to the management and reporting of environmental costs, more efficient resource utilization, and the reduction of negative environmental impacts (Ratnasari & Hasibuan, 2025). These practices can improve corporate image among investors, the public, and other stakeholders, thereby increasing confidence and firm value (Rani & Sisdianto, 2024). The findings are consistent with stakeholder theory, which states that companies are responsible not only to shareholders but also to communities, government, employees, customers, investors, and other parties with an interest in the company. By implementing green accounting, companies demonstrate concern for environmental issues and can better meet stakeholder expectations (Bela & Sisdianto, 2024). When stakeholder interests are fulfilled, support for the company increases and may ultimately strengthen its reputation and value. Green accounting implementation therefore reflects corporate responsibility toward stakeholder interests, particularly environmental concerns (Rizal, Amelia, & Permana, 2025).

These findings are also consistent with previous research reporting a positive effect of green accounting on firm value. Dewi and Ramantha (2019) found that environmental accounting disclosure strengthens investor confidence and firm value. Pratiwi and Setyoningsih (2021) likewise demonstrated that companies with sound environmental accounting practices tend to have stronger market performance and higher firm value. The results are also consistent with Gantino et al. (2023), Sukmadilaga et al. (2023), and Dianty (2022), who reported a positive and significant effect of green accounting on firm value. Green accounting is therefore a strategic factor that hospitality companies should continue to improve in order to enhance firm value sustainably. However, the findings differ from Melvani and Arsjah (2025) and Sapulette and Limba (2021), who found no significant effect. These differences may arise from variations in research objects, sectoral characteristics, observation periods, and indicators used to measure green accounting. In this study, hospitality companies were examined because their operations are closely linked to environmental issues, making green accounting an important factor for stakeholders when evaluating corporate performance and value.

Effect of Corporate Social Responsibility on Firm Value. The t-test produced a significance value of 0.000, which is lower than the alpha level of 0.05, with a regression coefficient of 0.225. These results show that corporate social responsibility has a positive and significant effect on firm value in the hospitality sector. Accordingly, the first hypothesis (H1), which states that corporate social responsibility has a positive and significant effect on firm value (Y) in hospitality-sector companies, is accepted. The result indicates that better CSR implementation is associated with higher firm value, while weaker implementation may reduce firm value. The positive relationship indicates that CSR activities can enhance corporate image, public confidence, consumer loyalty, and investor interest (Al Bukhori & Sisdianto, 2025). Companies that actively implement CSR are perceived as demonstrating concern for the environment and society, enabling them to build a favorable public reputation. This reputation may improve company performance and increase share prices and firm value (Jao et al., 2025). CSR disclosure also provides investors with a positive signal regarding the company's long-term sustainability prospects.

The findings are consistent with stakeholder theory, which emphasizes that companies should not focus solely on shareholder interests but must also consider communities, government, employees, consumers, investors, and other stakeholders. Through CSR implementation, companies demonstrate responsibility toward these parties, thereby strengthening trust, reputation, and corporate image (Afifah, Astuti, & Irawan, 2021). CSR activities such as community empowerment, environmental conservation, and other social programs can improve customer loyalty and public

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confidence. These conditions may ultimately improve corporate performance and increase firm value. Barlian, Makhdalena, and Gusnardi (2022) similarly found that CSR had a positive and significant effect on the value of manufacturing companies listed on the Indonesia Stock Exchange during 2017-2019.

The findings are further supported by prior research. Putri and Rahardjo (2020) found that CSR disclosure had a positive and significant effect on firm value, while Lestari and Wirawati (2022) showed that broader CSR disclosure increased firm value by strengthening investor confidence and social legitimacy. Hospitality companies should therefore continuously improve the quality, consistency, and transparency of CSR programs as a strategy for enhancing firm value. This study differs from previous research in terms of its object, location, and variables. Earlier studies generally focused on manufacturing companies or firms listed on the Indonesia Stock Exchange, whereas this research specifically examines five-star hotels in Badung Regency. It also combines corporate social responsibility and green accounting, which have rarely been examined simultaneously in the hospitality industry. Because the hospitality industry is service-oriented and highly dependent on corporate image and environmental sustainability, CSR has a particularly strategic role in enhancing firm value. The study therefore contributes to the literature by examining the effect of CSR on firm value within a distinct industrial and contextual setting.

CONCLUSION

Based on the results and discussion concerning the effects of green accounting and corporate social responsibility on firm value in the hospitality sector, the study reaches the following conclusions.

1. Green Accounting. Green accounting has a positive and significant effect on firm value in the hospitality sector. Better green accounting implementation is associated with higher firm value because it reflects corporate concern for environmental management and transparency in environmental cost reporting. These practices can improve corporate image among investors, communities, and other stakeholders, thereby strengthening confidence and exerting a positive effect on firm value.

2. Corporate Social Responsibility. Corporate social responsibility has a positive and significant effect on firm value in the hospitality sector. Improved implementation and disclosure of CSR can strengthen stakeholder confidence and consequently increase firm value. CSR activities demonstrate a company's commitment to social and environmental contributions, improve its reputation, and strengthen relationships with communities and other stakeholders, ultimately enhancing corporate image and value.

Research Limitations. This study was limited to companies in the hospitality sector; therefore, its findings may not be generalizable to other industries. In addition, the study used data from a particular observation period and consequently may not capture long-term changes in corporate conditions.

Recommendations for Management. Hotel management in Badung Regency should improve the consistency and transparency of periodic environmental and social reporting. Companies can prepare sustainability reports containing information on energy use, waste management, environmental conservation, and corporate social activities to strengthen investor and public confidence in their green accounting commitment. In relation to corporate social responsibility, hospitality-sector management in Badung should also optimize energy- and water-efficiency programs, including energy-efficient lighting, water-treatment systems, automatic sensors, and

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conservation campaigns for employees and hotel guests. These measures can support environmental preservation while also strengthening the company's positive image among local communities and tourists.

Recommendations for Future Research. Future studies should incorporate additional determinants of firm value, including financial performance, profitability, company size, and capital structure. Researchers may also employ different research objects or longer observation periods to generate more comprehensive findings. Studies in other industrial sectors would improve generalizability, while combining quantitative and qualitative approaches could provide a deeper understanding of the relationships examined.

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