

Volume: 5
Number: 4
Page: 936 - 947

Article History:

Received: 2025-07-26
Revised: 2025-08-22
Accepted: 2025-10-07

IMPLEMENTATION OF GREEN PURCHASING IN HOTEL X: A CASE STUDY IN BALI'S HOSPITALITY SECTOR

I Putu Eri SUARSANA¹, Anak Agung Istri M. SEPTIVIARI², Ni Made Sri RUKMIYATI³

^{1,2,3}Hospitality Accounting Management Study Program, Bali Tourism Polytechnic, Indonesia

Corresponding author: I Putu Eri Suarsana

E-mail: suarsanarii@gmail.com

Abstract:

This study aims to analyze the implementation of green purchasing at Hotel X, a five-star resort located in Bali, as part of its commitment to environmental sustainability. The research adopts a qualitative case study approach through in-depth interviews, field observations, and documentation. The findings indicate that Hotel X has integrated green purchasing practices into its procurement policy, guided by an internal document titled Section D: Sustainability Commitment. Most supplier selection indicators—such as eco-labeling, environmental auditing, and environmentally friendly packaging—have been adopted, although the implementation remains inconsistent across all suppliers. Furthermore, the procurement process incorporates the principles of Reduce, Reuse, and Recycle (3R), showing the hotel's effort to minimize environmental impact through collaboration with sustainable suppliers. The implementation of green purchasing not only aligns with sustainability goals but also contributes to long-term operational cost efficiency. This research demonstrates that green procurement practices can serve as an effective strategy in achieving environmental legitimacy and competitive advantage in the hospitality industry.

Keywords: Green Purchasing, Sustainable Procurement, Hospitality Industry, Operational Efficiency, Environmental Legitimacy

INTRODUCTION

The tourism industry makes a significant contribution to both national and regional economic growth by increasing revenue and creating employment opportunities (Farhan et al., 2025; Baitanu, 2025). The expansion of this sector promotes infrastructure development, opens up investment opportunities, and enhances regional competitiveness as a leading tourist destination. However, the rapid development of tourism also presents various challenges, particularly concerning its negative environmental impacts. Increased energy and water consumption, solid and liquid waste generation, and high carbon emissions have become critical issues requiring serious attention (Widiati & Permatasari, 2022).

In this context, the adoption of sustainable business practices is an urgent necessity to balance economic growth with environmental preservation (Susanti, 2023). One of the tourism subsectors with considerable environmental impact is the hospitality industry, which is characterized by high resource consumption and large-scale waste production (Kurnia et al., 2020). Solid waste is typically generated from food leftovers, single-use packaging, and operational needs, while liquid waste arises from kitchen activities, guest rooms, and other supporting facilities. These conditions demand that hotels adopt more environmentally friendly approaches, one of which is sustainable procurement or green purchasing.



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

Green purchasing is a procurement strategy that considers not only economic factors but also the environmental impact of every product or service acquired (Shaharudin et al., 2018). This practice involves the selection of eco-friendly products, waste reduction in the procurement process, and partnerships with suppliers who apply sustainability principles. The concept of green purchasing comprises two main dimensions: supplier selection and the 3R procurement process (Reduce, Reuse, Recycle), which are operationalized through 14 measurement indicators (Pramesti et al., 2020). The supplier selection dimension includes criteria such as ISO 14000 certification, the use of eco-friendly packaging, and regular environmental audits of suppliers. Meanwhile, the 3R procurement process focuses on waste reduction strategies through reuse and recycling principles.

In Indonesia, green purchasing practices have increasingly been adopted across various industrial sectors, including hospitality. However, the level of success varies significantly. Previous studies have shown that the implementation of green purchasing still faces several challenges, such as limited availability of eco-friendly suppliers, relatively high initial costs, and a lack of incentives for suppliers to transition to sustainable supply chains (Winata et al., 2023; Rismayanti et al., 2023; Maharani et al., 2023). These studies highlight that despite the positive impacts on long-term cost efficiency and waste reduction, the adoption of 3R principles is still rarely implemented comprehensively.

Hotel X, an internationally recognized hotel, has obtained EarthCheck certification as evidence of its commitment to sustainability. The hotel has implemented a supplier code requiring vendors to meet environmental criteria, including the use of local and organic materials and recyclable packaging. Nonetheless, this implementation still faces challenges, including the limited number of suppliers with environmental certifications, continued use of single-use plastic packaging, and suboptimal recycling systems at the supplier level.

The Food and Beverage (F&B) unit is the focus of this study due to its high procurement frequency and significant contribution to waste generation, particularly from single-use packaging and food waste. This department plays a strategic role in implementing green purchasing to support operational cost efficiency while minimizing environmental impact.

This study adopts legitimacy theory as its conceptual framework. According to Deegan (2002), organizations strive to conduct their activities in alignment with prevailing social norms and values to gain societal support. Suchman (1995) states that legitimacy is the perception that an organization's actions are appropriate within a socially constructed system of norms and beliefs. Therefore, the implementation of green purchasing is a strategic effort by hotels to obtain and maintain social legitimacy, enhance their sustainability image, and support long-term business continuity.

Based on the aforementioned background, this study aims to: (1) analyze the implementation of green purchasing in the F&B unit of Hotel X, focusing on the dimensions of supplier selection and the 3R procurement process; and (2) evaluate its impact on operational cost efficiency. The findings are expected to provide both empirical and practical contributions to the hospitality industry in designing sustainable procurement strategies and serve as a reference for the development of responsible tourism in Indonesia.

Literature Review. The concept of green purchasing, or environmentally friendly procurement, has emerged as a key strategy in promoting sustainability within the hospitality industry, which is known for its high resource consumption and substantial waste generation. Shaharudin et al. (2018) define green purchasing as the procurement of goods and services that takes into account environmental impacts by selecting eco-friendly products, reducing waste, and



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 licence

improving resource efficiency. The adoption of this concept supports the reduction of the ecological footprint of the hospitality sector, particularly relevant given the increasing public demand for sustainable business practices (Kurnia et al., 2020).

In the operational context of hotels, Pramesti et al. (2020) identify two main dimensions of green purchasing: supplier selection and the 3R procurement process (Reduce, Reuse, Recycle). The supplier selection dimension refers to the choice of vendors with environmental certifications, eco-friendly packaging policies, sustainable research and development capabilities, and adherence to health, safety, and environmental (HSE) standards. Meanwhile, the 3R procurement process emphasizes waste reduction, material reuse, and recycling strategies. These two dimensions serve as critical indicators in evaluating the extent to which hotels incorporate sustainability principles in their procurement practices.

Research on the implementation of green purchasing in the hospitality industry has been conducted in various contexts. Adnyani et al. (2023) found that the implementation of green purchasing in the procurement of kitchen equipment at Le Meridien Bali Jimbaran was suboptimal due to higher costs of eco-friendly products and limited supplier availability. In contrast, Rismayanti et al. (2023) reported that Discovery Kartika Plaza Hotel had implemented green purchasing in accordance with guidelines and observed positive environmental impacts. However, Maharani et al. (2023) noted that the Seminyak Beach Resort & Spa tended to prioritize product availability over sustainability considerations, resulting in substandard implementation.

Winata et al. (2022) revealed that the implementation of green purchasing at Anantara Uluwatu Bali Resort had only reached 39% due to the absence of formal guidelines, relatively high product costs, and limited production of eco-friendly goods. Astawa et al. (2020) emphasized the importance of green supplier selection, which was found to influence the success of green purchasing implementation significantly. From an international perspective, Morales-Contreras et al. (2019) identified both external factors (such as customer pressure and government regulations) and internal factors (such as managerial commitment and supplier-related conflicts of interest) as key determinants of successful sustainable procurement practices.

The implementation of green purchasing also has important implications for operational cost management. Widyaningsih et al. (2021) noted that although the initial phase of implementation may incur additional costs due to the relatively higher prices of eco-friendly products, in the long term, this strategy can reduce total operational expenses. This cost reduction is driven by decreased waste volumes, improved resource efficiency, and partnerships with suppliers who adhere to sustainability principles. Additionally, green purchasing practices can enhance brand reputation and customer loyalty, contributing to revenue stability and reduced promotional costs (Oktaviani et al., 2022; Pramesti et al., 2020).

Theoretically, green purchasing implementation can be linked to Legitimacy Theory, which highlights the importance of aligning organizational activities with societal values and expectations. Deegan (2002) asserts that organizational sustainability depends on the ability to operate in accordance with norms accepted by the public. Similarly, Suchman (1995) describes legitimacy as the perception that an organization's actions are congruent with socially constructed systems of norms and beliefs. Within this framework, green purchasing is viewed as a strategic initiative for companies to obtain and maintain social legitimacy, especially in response to growing environmental awareness among consumers and the broader community.

Based on the literature review, several research gaps remain to be addressed. First, few studies have simultaneously examined both the supplier selection and 3R procurement dimensions within



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

a unified research framework. Second, there is limited research linking green purchasing practices to operational cost efficiency, particularly in the food and beverage department, which represents one of the largest procurement areas in hotels. Third, sustainability-certified hotels such as Hotel X—certified by EarthCheck—have not yet been the focus of in-depth empirical research, despite their potential to serve as best practices that other hospitality establishments can replicate.

METHODS

This study examines the implementation of green purchasing at Hotel X, a luxury hotel located in the southern region of Bali. The research was conducted over three months, from March 2025 to June 2025. The primary focus was directed toward environmentally friendly procurement activities, including the evaluation of their impact on the hotel's operational costs.

This research employs qualitative data, which are descriptive in nature and reflect the actual conditions of the research subject. The qualitative data were obtained through in-depth interviews with the Purchasing and Cost Control personnel, who hold strategic roles in the hotel's procurement processes. The data used in this study are primary data, collected directly from informants actively involved in procurement activities.

Data collection was carried out using three methods: interviews, observations, and document analysis. The interviews aimed to gather detailed insights regarding the implementation of green purchasing and its effects on the hotel's operational cost efficiency. These were conducted face-to-face with the Purchasing and Cost Control staff. Observations were undertaken to directly monitor the execution of sustainable procurement practices by the relevant departments, allowing the researcher to gain an empirical understanding of the ongoing activities. Meanwhile, document analysis was used to complement the data by reviewing supporting materials, procurement reports, records, and other references related to green purchasing practices at the hotel.

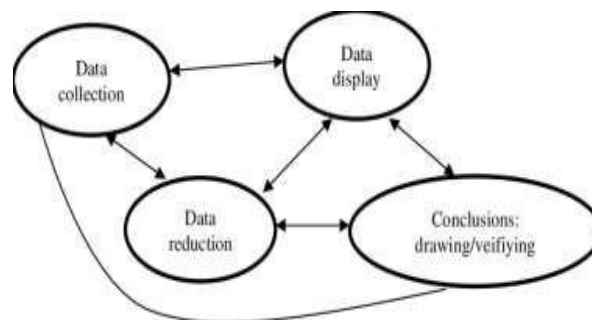
Data analysis in this study employed a qualitative descriptive approach, following the interactive model developed by Miles and Huberman (Sugiyono, 2024), which consists of four main stages:

- Data Collection:** Conducted through interviews, observations, and documentation, this stage aims to gather rich and in-depth information about the research subject.
- Data Reduction:** This involves simplifying, categorizing, and selecting relevant information to focus on aspects directly aligned with the research objectives.
- Data Display:** The reduced data are presented in the form of descriptive narratives to facilitate understanding of patterns and relationships among identified variables.
- Conclusion Drawing and Verification:** Conclusions are continuously drawn and verified throughout the research process to ensure the accuracy and validity of findings.

This model enables continuous analysis, resulting in conclusions that are credible and accountable.



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 licence



Source: Sugiyono (2024)

Figure 1. Miles and Huberman Data Analysis Model

RESULT AND DISCUSSION

Implementation of Green Purchasing at Hotel X. Hotel X is recognized as one of the hotels with a strong commitment to sustainability, as evidenced by its achievement of EarthCheck certification. As part of this commitment, the hotel implements a green purchasing policy focused on environmental sustainability. A key component of this policy is Section D: Sustainability Commitment, which outlines a series of environmentally oriented supplier selection criteria. This policy indicates that the hotel not only emphasizes the quality of the products received but also encourages suppliers to reduce their environmental impact actively. In fact, the hotel requires an official declaration from each supplier outlining their environmental management efforts and future sustainability action plans.

This study adopts the conceptual framework developed by Pramesti et al. (2020), which includes two main dimensions: Supplier Selection and 3Rs in the Procurement Process. The first dimension, Supplier Selection, consists of eleven indicators: (1) eco-labeling, (2) Collaboration with suppliers for sustainability objectives, (3) Supplier selection based on environmental criteria, (4) Internal audits of supplier management, (5) Additional evaluations for environmentally conscious suppliers, (6) Use of eco-friendly packaging, (7) Supplier possession of ISO 14000 certification, (8) Procurement from green partners, (9) Environmentally friendly research and development capabilities, (10) Implementation of Health, Safety, and Environmental (HSE) systems, and (11) Supplier quality management systems.

Based on interviews with the Purchasing Manager and field observations, it was found that most of the Supplier Selection indicators have been implemented, particularly in the food and beverage (F&B) sector. Supplier selection is carried out with consideration of sustainability principles, including the use of environmentally friendly materials and robust quality management systems. Supplier audits are conducted regularly, with special attention given to high-risk categories, such as seafood suppliers. However, not all suppliers possess formal certifications such as ISO 14000, and formal contract documentation related to green purchasing remains limited. To date, only one supplier – Suparma – holds ISO 14000 certification, and this supplier operates outside the F&B sector.

The second dimension, 3Rs in the Procurement Process (Reduce, Reuse, Recycle), is still applied to a limited extent. Only one supplier, Balian, has adopted packaging reduction strategies (Reduce), while the practice of Reuse is demonstrated by the supplier Spring, which provides reusable containers. Additionally, Balian also accepts returned used packaging from the hotel for



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

recycling. The limited implementation of the 3R principles is likely due to the constrained capacity of local suppliers and the absence of clear technical guidelines.

As supporting documentation, Figure 2 shows the initial packaging from one of the hotel's suppliers, while Figure 3 illustrates an innovative packaging solution aligned with 3R principles, particularly with indicators of Reduce and Reuse.



Figure 2. Initial packaging from a supplier of Hotel X



Figure 3. Supplier's packaging innovation in accordance with 3R principles

Impact of Implementation on Operational Costs. In-depth interviews were also conducted with the Cost Control department to assess the impact of green purchasing implementation on the hotel's operational expenses, given that environmentally friendly products typically carry higher prices than conventional alternatives. According to Mr. Y, the hotel's Cost Control Officer, the procurement of eco-friendly products has directly contributed to a reduction in the hotel's operational costs. Although the initial purchase price of environmentally friendly products tends to be higher, the hotel has achieved long-term cost efficiency.

The hotel has adopted a procurement policy that prioritizes eco-friendly products and actively maintains a high proportion of purchases in this category. In addition to reducing costs, the use of environmentally friendly products has significantly decreased waste generation and enabled savings through bulk purchasing, which in turn reduces the need for single-use packaging.

This assertion is further supported by data from a 2024 ESG report, which highlights that the adoption of environmentally sustainable practices—such as energy efficiency initiatives and



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

improved waste management—has significantly contributed to enhanced operational efficiency across properties within the group. The 2024 ESG Report highlights a 20% reduction in energy intensity and a 47% decrease in landfill waste per guest night. Theoretically, reductions in resource consumption and waste generation correlate directly with lower operational costs, a relationship that underscores the financial benefits of environmentally sustainable practices such as green purchasing (ESG Report, 2024).

Implementation of Green Purchasing at Hotel X. Hotel X demonstrates a clear commitment to sustainable practices, as evidenced by its EarthCheck certification. One of the hotel’s tangible efforts to support this commitment is the implementation of a green purchasing policy, formalized through an internal document titled Section D: Sustainability Commitment. This document serves as a primary guideline for supplier selection, outlining several criteria grounded in environmentally friendly principles. The hotel not only requires suppliers to deliver high-quality products but also mandates that these products have minimal environmental impact. Furthermore, suppliers must submit a formal declaration detailing their environmental management efforts and sustainability plans, serving as a measure of transparency and accountability.

Referring to the framework developed by Pramesti et al. (2020), the supplier selection dimension comprises eleven indicators that were applied in this study. These include eco-labeling, collaboration with suppliers on environmental objectives, environmentally based supplier selection, internal supplier audits, follow-up evaluations for high-risk suppliers, mandatory use of eco-friendly packaging, ISO 14000 certification, exclusive procurement from qualified green partners, environmentally responsible R&D capabilities, implementation of Health, Safety, and Environmental (HSE) systems, and evaluations based on supplier quality management systems.

Table 1. Implementation Status of Supplier Selection Indicators

No	Supplier Selection Indicator	Implementation Status
1	Eco-labeling of products.	Implemented
2	Collaboration with suppliers for environmental goals.	Implemented
3	Supplier selection based on environmental criteria.	Implemented
4	Internal audit of supplier management.	Implemented
5	Follow-up evaluation of high-risk suppliers.	Implemented
6	Mandatory use of eco-friendly packaging.	Implemented
7	Supplier possesses ISO 14000 certification.	Not yet implemented
8	Procurement exclusively from green-certified partners.	Not yet implemented
9	Environmentally friendly R&D capability.	Implemented
10	Implementation of Health, Safety, and Environmental (HSE) systems.	Implemented
11	Evaluation based on quality management systems.	Implemented

Based on interviews with the Purchasing Manager and field observations, most of the environmentally friendly supplier selection indicators have been implemented, as summarized in Table 1. Examples of such implementation include the use of eco-labels on products, regular internal audits of suppliers, and consistent quality assessments. The requirement for environmentally friendly packaging has also been adopted, although some suppliers still use single-use plastic packaging. Certification under ISO 14000 is not yet a mandatory requirement for suppliers; as a result, only one non-F&B supplier currently holds the certification. Additionally, the hotel has not established an official list of certified green partners, meaning that the indicator of procuring only from environmentally certified partners has not been fully realized.



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 licence

In addition to supplier selection indicators, the green purchasing policy at Hotel X also incorporates the 3R Procurement Process principles: Reduce, Reuse, and Recycle. While these principles have begun to be implemented, their application remains limited to a select number of suppliers. The Reduce principle is evident in the practice of supplier Balian, which minimizes packaging waste by accepting used bottles returned from the hotel. The Reuse principle is practiced by suppliers such as Spring and Lusy Kue, who utilize reusable packaging to reduce dependency on single-use materials. Meanwhile, the Recycle principle is demonstrated through the return of used packaging to suppliers for reprocessing. An overview of the implementation of these three principles is presented in Table 2.

Table 2. Implementation of 3R Principles in the Procurement Process

No	3R Procurement Process Indicator	Implementation Status
1	Reduce (Minimizing waste)	Implemented
2	Reuse (Reusing materials)	Implemented
3	Recycle (Recycling materials)	Implemented

The implementation results indicate that Hotel X has successfully integrated sustainability values into its procurement system. Although the consistent application of 3R principles and the use of eco-friendly packaging have yet to be adopted by all suppliers, the initiatives currently underway reflect a strong commitment to advancing sustainable procurement practices.

Green Purchasing Implementation in Relation to Legitimacy Theory. Legitimacy theory posits that organizations must operate in alignment with the prevailing norms and values of society in order to gain support and maintain their existence (Deegan, 2002). The adoption of a green purchasing policy by Hotel X can be interpreted as a strategic response to secure and sustain social legitimacy in the eyes of the public and various stakeholders. Through its Section D: Sustainability Commitment policy, the hotel demonstrates its commitment to aligning operational practices with societal expectations, particularly those concerning environmental stewardship.

Suchman (1995) emphasizes that legitimacy is a perception or assumption that the actions of an entity are desirable, proper, or appropriate within a socially constructed system of norms, values, and beliefs. The implementation of green purchasing indicators—such as eco-labeling, supplier audits, the use of eco-friendly packaging, and the 3R Procurement Process—provides concrete evidence that the hotel is not solely focused on economic performance, but also responds to growing social expectations for responsible and sustainable business conduct (Heykal et al., 2024). Accordingly, the green purchasing policy at Hotel X may be seen as a proactive measure to build and maintain public legitimacy.

Comparison with Previous Studies. The findings of this study indicate that the implementation of green purchasing at Hotel X is relatively more advanced compared to several prior studies. Research conducted by Adnyani et al. (2023) on Le Meridien Bali Jimbaran revealed that green purchasing implementation was still suboptimal due to the higher cost of eco-friendly packaging and limited supplier availability. In contrast, Hotel X has adopted a more systematic approach, despite continuing challenges related to consistent use of environmentally friendly packaging and the lack of ISO 14000 certification among suppliers.

Similarly, a study by Rismayanti et al. (2023) on Discovery Kartika Plaza Hotel found that green procurement practices were proceeding effectively and had yielded positive environmental



outcomes. These results align with those observed at Hotel X, though the latter benefits from a clearer and more structured written policy framework.

In contrast, Maharani et al. (2023), in their study of The Seminyak Beach Resort & Spa, found that procurement decisions were more focused on product availability than on environmental impact. It contrasts with Hotel X, where environmental criteria are incorporated into the supplier selection and evaluation process.

Furthermore, research by Winata et al. (2022) on Anantara Uluwatu Bali Resort highlighted a limited implementation of green purchasing, achieving only 39% adherence due to the absence of a formal guideline. It differs significantly from Hotel X, which utilizes an internal policy document – Section D – as a formal standard for supplier selection and evaluation.

An international study by Morales-Contreras et al. (2019), which examined sustainable procurement in Spanish hotels, found that the success of green purchasing initiatives was influenced by factors such as managerial commitment, market conditions, and customer pressure. These findings are relevant to the case of Hotel X, which demonstrates a high level of managerial commitment to sustainability, although challenges remain in terms of local suppliers' capacity to meet environmental standards.

Overall, Hotel X demonstrates a comparative advantage in green purchasing implementation when assessed against previous studies, particularly in terms of documented policies, supplier evaluation mechanisms, and the integration of 3R principles. Nevertheless, persistent challenges – such as the limited number of ISO 14000-certified suppliers and inconsistent application of eco-friendly packaging – highlight areas for future improvement.

The Impact of Green Purchasing Implementation on Operational Costs. The implementation of the green purchasing policy at Hotel X not only reflects a strong commitment to environmental sustainability but also delivers tangible benefits in terms of operational cost efficiency. This policy is embodied in the Section D: Sustainability Commitment document and realized through the high proportion of eco-friendly products procured by the hotel. Based on an in-depth interview with Mr. Y, Cost Control Officer, it was explained that although environmentally friendly products tend to have a higher initial cost compared to conventional alternatives, the policy has resulted in significant long-term operational savings for the hotel.

These savings are achieved through several key mechanisms, including the reduction of waste volume due to decreased use of single-use packaging, as well as bulk purchasing strategies that enhance packaging and distribution efficiency. Moreover, sourcing large quantities of products from suppliers committed to sustainability enables the hotel to reduce the frequency of procurement, thereby lowering logistics and inventory management costs. The use of eco-friendly products also contributes positively to the hotel's brand image as a socially and environmentally responsible institution, which indirectly enhances commercial value and customer loyalty.

The green purchasing policy has also helped the hotel significantly reduce solid waste generation, which, in turn, lowers waste handling and transportation expenses. It aligns with the principles of operational efficiency that extend beyond immediate cost savings to encompass long-term reductions in environmental impact. These findings suggest that green purchasing serves as an effective strategy for supporting sustainable cost management practices.

This assertion is corroborated by data from the 2024 ESG Report, which highlights the substantial impact of environmentally responsible practices – such as energy efficiency and waste management – on operational efficiency. The 2024 ESG Report recorded a 20% reduction in energy intensity and a 47% reduction in landfill waste per guest night. Theoretically, the decline in resource



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

consumption and waste generation is directly correlated with lower operational costs, demonstrating the economic value of environmentally sustainable practices such as green purchasing (ESG Report, 2024).

In conclusion, the discussion above indicates that the green purchasing policy contributes not only to environmental sustainability but also offers real economic advantages for the organization. This implementation confirms that sustainability and efficiency are not mutually exclusive; rather, they can coexist synergistically when supported by appropriate policies, well-planned procurement strategies, and strong collaboration between the hotel and its suppliers.

CONCLUSION

This study aimed to analyze the implementation of green purchasing at Hotel X. Based on the findings and discussions presented, it can be concluded that the hotel has adopted a green purchasing policy as an integral part of its commitment to environmental sustainability. This commitment is embodied in the internal guideline Section D: Sustainability Commitment, which serves as the primary reference for procurement processes and as a strategic tool for gaining social and environmental legitimacy in the eyes of the public and stakeholders.

The hotel has implemented the majority of supplier selection indicators proposed by Pramesti et al. (2020), including the use of eco-labels, collaboration with environmentally responsible suppliers, internal supplier audits, implementation of Health, Safety, and Environment (HSE) systems, and quality management systems. Nevertheless, some indicators have not yet been optimally applied, such as the requirement for all suppliers to possess ISO 14000 certification and the absence of an official green partner list as a basis for purchasing decisions. Furthermore, the use of environmentally friendly packaging has not been consistent, with some suppliers still relying on single-use plastic materials.

The 3R Procurement Process principles—Reduce, Reuse, and Recycle—have also been implemented through partnerships with suppliers who retrieve used bottles, employ reusable packaging, and accept returned packaging for recycling. While these practices have been integrated into procurement policies, their implementation remains limited to certain suppliers.

Beyond environmental considerations, the implementation of green purchasing has also had a positive impact on the hotel's operational cost efficiency. The use of environmentally friendly products has helped reduce solid waste, lower logistics expenses, and enhance the hotel's image as a socially and environmentally responsible institution. These positive outcomes demonstrate that green purchasing not only supports long-term business sustainability but also strengthens the hotel's position within an increasingly competitive hospitality industry.

REFERENCES

- Andyani, N. L. K. M., Triyuni, N. N., & Puspita, N. P. L. A. (2023). Green Purchasing Implementation in the Procurement Process of Kitchen Goods in Improving Environmental Awareness at Le Meridien Bali Jimbaran. *International Journal of Current Science Research and Review*, 6(07), 4859-4871. <https://doi.org/10.47191/ijcsrr/V6-i7-101>
- Astawa, I. K., Budarma, I. K., & Widhari, C. I. S. (2020). Green supplier selection practices and their implications for green purchasing: Case study at 5 5-star hotels in Bali. *International Journal of Applied Sciences in Tourism and Events*, 4(2), 140-149.
- Baitanu, F. (2025). Transformasi Ekonomi Lokal Kabupaten Bintan dalam Acara MICE. *JBT (Jurnal Bisnis dan Teknologi)*, 12(1), 4-7. <https://doi.org/10.31940/ijaste.v4i2.1965>



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures—a theoretical foundation. *Accounting, auditing & accountability journal*, 15(3), 282-311. <https://doi.org/10.1108/09513570210435852>
- Farhan, R. D., Ariningsih, E. P., & Prasaja, M. G. (2025). Pengaruh Social Media Marketing dan Destination Image terhadap Visit Decision dengan Visit Intention sebagai Variabel Intervening (Studi pada Pengunjung Sagara View). *Volatilitas Jurnal Manajemen dan Bisnis*, 7(2).
- ESG Report. (2024). Kempinski Environmental, Social & Governance Report. <https://www.kempinski.com/en/sustainability>
- Heykal, M., Prasetya, S., & Harsanti, P. S. (2024). Pengaruh Kualitas Pelayanan terhadap Kepuasan Pelanggan pada Jasa Wisata (Open Trip) CV Tidung Island. *Jurnal Ekonomi Manajemen Akuntansi*, 30(1), 250-265. <https://doi.org/10.59725/ema.v30i1.226>
- Kurnia, S., Syamsinar, S., & Afdaliah, A. (2020). Akuntansi Manajemen Limbah Industri Perhotelan (Studi kasus: Sebuah Hotel Bintang Empat di Makassar). *AKUNSIKA: Jurnal Akuntansi Dan Keuangan*, 87-101. <https://doi.org/10.31963/akunsika.v1i1.1695>
- Maharani, N. L. D. A., Nadra, N. M., & Suarja, I. K. (2023). Penerapan Green Purchasing pada Pengadaan Barang Kitchen di The Seminyak Beach Resort & Spa (Doctoral dissertation, Politeknik Negeri Bali).
- Morales-Contreras, M. F., Bilbao-Calabuig, P., Meneses-Falcón, C., & Labajo-González, V. (2019). Evaluating sustainable purchasing processes in the hotel industry. *Sustainability*, 11(16), 4262. <https://doi.org/10.3390/su11164262>
- Oktaviani, W., Sagitarini, L. L., & Aryana, I. (2022). Model Purchasing untuk Mewujudkan Green Hotel pada Sheraton Mustika Yogyakarta Resort & Spa. Repositori Politeknik Negeri Bali.
- Pramesti, R. I., Baihaqi, I., & Bramanti, G. W. (2021). Membangun green supply chain management (GSCM) scorecard. *Jurnal Teknik ITS*, 9(2), F164-F170. <https://doi.org/10.12962/j23373539.v9i2.54504>
- Rismayanti, N. W., Astawa, I. P., Aryana, I. N. R., Budiarta, I. P., & Widhari, C. I. S. (2023). Implementation of green purchasing to support a sustainable environment at Discovery Kartika Plaza Hotel. *International Journal of Travel, Hospitality and Events*, 2(2), 140-150. <https://doi.org/10.56743/ijothe.v2i2.253>
- Shaharudin, M. R., Zainoddin, A. I., Abdullah, D., Hotrawaisaya, C., Soonthornpipit, H., & Norddin, N. (2018, October). Factors that influence the green purchasing practices among suppliers of electrical components. In *AIP Conference Proceedings (Vol. 2020, No. 1, p. 020066)*. AIP Publishing LLC. <https://doi.org/10.1063/1.5062692>
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571-610. <https://doi.org/10.2307/258788>
- Sugiyono. (2024). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV. Alfabeta.
- Susanti, P. H., Febianti, F., Rahmawati, R., & Nirmalasari, N. L. P. I. (2023). Destinasi pariwisata ramah lingkungan: Praktik berkelanjutan yang mengubah industri. *Jurnal Ilmiah Hospitality*, 12(2), 663-676.
- Widiati, I. A. P., & Permatasari, I. (2022). Strategi Pengembangan Pariwisata Berkelanjutan (Sustainable Tourism Development) Berbasis Lingkungan Pada Fasilitas Penunjang Pariwisata di Kabupaten Badung. *Kertha Wicaksana*, 16(1), 35-44. <https://doi.org/10.22225/kw.16.1.2022.35-44>



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

- Widyaningsih, H., Krestanto, H., & Atmoko, T. P. H. (2021). Diversifikasi produk dan efisiensi bisnis dalam keberlanjutan green hotel pada era new normal di Hyatt Regency Yogyakarta. *Jurnal Khatulistiwa Informatika*, 8(2), 148-157. <https://doi.org/10.31294/par.v8i2.11505>
- Winata, I., Septevany, E., & Bagiastuti, N. K. (2022). Implementasi Green Purchasing Pada Pengadaan Barang Kitchen di Anantara Uluwatu Bali Resort (Doctoral dissertation, Politeknik Negeri Bali).



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence