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Corporate Social Responsibility Reporting and Management Practices for Sustainable Community Development: A Study of Elevate Bali

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Abstract

Sustainability has become an essential aspect of organizational practices as companies are increasingly expected to balance economic performance with social and environmental responsibilities. In the hospitality sector, Corporate Social Responsibility (CSR) programs play an important role in supporting sustainable community development. This study aims to examine the financial reporting and management practices of CSR programs at Elevate Bali during the 2022–2025 period, focusing on CSR financial data, accounting systems, and program planning effectiveness. This study employed a qualitative interpretive approach using a case study design to gain an in-depth understanding of CSR reporting practices and management processes. The results indicate that CSR funding increased consistently over the years, reflecting the company's growing commitment to social and environmental responsibilities. However, the existing accounting chart was not specifically designed to track CSR activities in detail, limiting financial transparency and program evaluation. Furthermore, several CSR initiatives lacked structured strategic planning, reducing their long-term community empowerment potential. This study contributes by highlighting the importance of developing structured CSR accounting systems and strategic planning to enhance transparency, accountability, and sustainable development outcomes.

Keywords

Accountability, Corporate Social Responsibility, Financial Reporting, Sustainability, Transparency.

1. Introduction

Sustainability has evolved from a strategic option into an essential requirement for organizations across various industries (Masdiantini et al., 2023). Contemporary business practices are no longer evaluated solely based on their ability to generate short-term financial gains but also on their long-term environmental, social, and economic impacts (Belz & Binder, 2015). This paradigm shift reflects increasing stakeholder expectations that organizations adopt responsible business practices capable of creating sustainable value. In the fashion industry, sustainability initiatives are reflected through the implementation of standards such as OEKO-TEX, which ensure product safety and environmentally responsible production processes (Popescu, 2024). Likewise, the construction sector emphasizes the importance of evaluating social and economic dimensions before project implementation to ensure sustainable outcomes (Wang, 2023). In the tourism industry, sustainability has been widely recognized since the late 1980s and continues to develop alongside growing global awareness of environmental responsibility (Guo et al., 2019).

Within the tourism sector, environmental sustainability has become increasingly important as accommodation services such as hotels and resorts generate significant ecological impacts through high energy consumption, water usage, and waste production (Prayudi et al., 2019; Purnamawati et al., 2023). To address these challenges, organizations are encouraged to transform management accounting systems to support sustainability measurement and reporting, driven by managerial awareness and commitment to sustainability values (Adiputra et al., 2021; Pabian & Pabian, 2022). This transformation aligns with the Triple Bottom Line (TBL) approach, which integrates economic performance, social welfare, and environmental preservation as key elements of responsible business strategy (Putu et al., 2025; Wayan et al., 2025).

This phenomenon can be observed at Elevate Bali, a retreat resort in Munduk, Bali, which has undergone significant organizational transformation since commencing operations in 2022. Initially, management practices were mainly profit-oriented, resulting in environmental challenges such as limited waste management, potential erosion risks, and minimal community involvement. Following leadership changes, the organization adopted a sustainability-oriented approach through improved waste management, green resort certification initiatives, and stronger employee and community welfare programs. Financial records indicate that gross operating profit increased from 7.75% in 2022 to 43.33% in 2024, suggesting that sustainability practices may support both economic performance and environmental-social objectives (Putri & Wisnawa, 2025).

Despite growing attention to sustainability, research gaps remain. Saputra et al. (2018) highlighted the implementation of sustainability accounting based on local wisdom, such as *Tri Hita Karana*, but did not comprehensively examine how these values transform management accounting practices at the operational level. Similarly, Saputra and Laksmi (2024) focused on sustainability disclosure and green governance, while Schönherr and Pikkemaat (2024) examined tourists' behavioral intentions toward sustainable tourism rather than the role of accounting systems in managing sustainability challenges. Furthermore, Weaver and Lawton (2024) emphasized that sustainable ecotourism development requires active collaboration and participation among stakeholders.

The novelty of this research lies in integrating the Triple Bottom Line perspective with transformational leadership theory to explain how managerial behavioral change influences the development of transparent and sustainability-oriented accounting systems. The Triple Bottom Line concept introduced by Elkington (1998) extends organizational responsibility beyond profit to include

social and environmental dimensions, encouraging firms to create value through community welfare and environmental stewardship (Onuoha & Emengini, 2020; Suroso et al., 2021; Haryanti, 2021). The social dimension emphasizes fairness toward employees and harmonious relationships with local communities, while the environmental dimension focuses on resource efficiency and climate change mitigation (Ariastini & Semara, 2019; Correia, 2019; Kurnia et al., 2023; Yudhistira et al., 2024). Furthermore, transformational leadership theory, developed by Bass (1985), Bass and Avolio (1994), and Bass and Riggio (2006), suggests that leaders play a critical role in shaping organizational culture and promoting innovation, commitment, and employee empowerment beyond transactional approaches.

Therefore, this study aims to examine the financial reporting practices and management of Corporate Social Responsibility (CSR) programs at Elevate Bali, focusing on CSR financial data, accounting systems, and program planning effectiveness in supporting community development. The findings of this study are expected to contribute theoretically by enriching the literature on CSR accounting and sustainable management practices, particularly in the context of hospitality and ecotourism development. This study provides insights for managers regarding the importance of structured CSR accounting systems and strategic program planning to improve transparency, accountability, and the effectiveness of CSR initiatives in creating long-term social and environmental impacts.

2. Literature Review

2.1. Sustainable Management Accounting Transformation

Management accounting has evolved from a traditional system focused mainly on budgeting, cost control, and profitability into a more comprehensive approach that incorporates environmental and social considerations into managerial decision-making. This transformation has been driven by increasing stakeholder pressure and growing sustainability challenges, which require organizations to take greater responsibility for the broader impacts of their activities on society and the environment. Sustainability-oriented management accounting enables organizations to identify, measure, and communicate both financial and non-financial information related to social and environmental performance. As a result, sustainability initiatives are no longer viewed merely as additional expenses but as strategic investments that support long-term value creation. The integration of sustainability information into management accounting also improves transparency, accountability, and the quality of decision-making by encouraging managers to consider multiple dimensions of organizational performance (Masdiantini et al., 2023).

In the hospitality industry, this transformation is particularly important because hotels and resorts generate considerable environmental impacts through intensive energy consumption, waste generation, and the use of natural resources. A sustainability-oriented management accounting system allows organizations to monitor sustainability-related expenditures, assess the effectiveness of environmental initiatives, and align operational activities with broader sustainability objectives. Therefore, the transformation of management accounting represents a strategic mechanism for balancing economic performance with social and environmental responsibilities. However, its success depends greatly on organizational commitment, leadership support, and the integration of sustainability indicators into routine managerial reporting systems. Previous studies have shown that incorporating sustainability into accounting and control practices enhances organizational adaptability and strengthens the implementation of sustainable business strategies (Ariastini & Semara, 2019; Correia, 2019).

2.2. Triple Bottom Line and Sustainable Ecotourism

The Triple Bottom Line (TBL), introduced by Elkington (1998), broadens the concept of organizational success by extending performance measurement beyond financial outcomes to include social and environmental dimensions. The framework consists of three interconnected elements: profit, people, and planet. Profit refers to economic viability and the organization's ability to maintain long-term financial sustainability. People emphasize employee well-being, community development, and positive relationships with stakeholders, while Planet focuses on environmental protection and the responsible use of natural resources. Through this perspective, organizations are encouraged to create value not only for shareholders but also for society and the environment.

In the tourism and hospitality industry, the TBL framework has become an important foundation for sustainable tourism development. Tourism organizations are increasingly expected to generate economic benefits while minimizing environmental impacts and contributing to the well-being of local communities. As a result, hotels and resorts adopting TBL principles often implement initiatives such as waste reduction, energy efficiency programs, employee development, community empowerment, and biodiversity conservation. Previous studies by Suroso et al. (2021) suggest that TBL functions not only as a sustainability reporting framework but also as an internal management tool that supports strategic decision-making and performance evaluation. In ecotourism settings, integrating TBL principles helps create authentic tourist experiences while preserving natural and cultural resources for future generations. Although measuring social and environmental outcomes remains challenging, the TBL framework continues to be widely accepted across industries because it enables organizations to create shared value among businesses, local communities, and the environment while strengthening long-term competitiveness and organizational legitimacy (Onuoha & Emengini, 2020).

2.3. Transformational Leadership in Driving Sustainability Change

Transformational leadership theory by Bass and Avolio (1994) explains how leaders motivate followers to move beyond personal interests and work together to achieve organizational goals and change. Unlike transactional leadership, which mainly depends on rewards and sanctions, transformational leadership emphasizes inspiration, a shared vision, intellectual stimulation, and individualized consideration. Through these dimensions, leaders encourage employees to think differently, embrace innovation, and actively participate in organizational transformation. In the context of sustainability, transformational leaders play an important role in embedding sustainability values into organizational culture by demonstrating commitment to environmental responsibility, social involvement, and ethical decision-making. Their actions shape employee attitudes, strengthen organizational commitment, and foster a collective sense of responsibility toward sustainability goals.

Within hospitality organizations, the transition toward sustainability often requires substantial cultural change because employees must adapt to new operational practices, reporting systems, and performance expectations. Transformational leadership helps reduce resistance to change by communicating a clear and compelling sustainability vision while aligning individual efforts with broader organizational objectives. In addition, transformational leaders create learning opportunities and empower employees to develop innovative solutions to sustainability-related challenges. Previous studies have consistently shown that transformational leadership positively influences employee engagement, innovation capability, and organizational readiness for sustainable change (Rizka et al., 2022; Sidik et al., 2024). Therefore, transformational leadership serves as a crucial mechanism for implementing sustainability-oriented management accounting practices and Triple Bottom Line principles within the tourism sector (Bass &

Avolio, 1994; Bass & Riggio, 2006). The integration of leadership and sustainability is thus a key factor in supporting successful ecotourism development and long-term organizational transformation.

3. Methods

This study employed a qualitative interpretive approach using a case study design to gain an in-depth understanding of the transformation of management accounting policies toward sustainability-oriented practices. The interpretive approach was selected because it enables researchers to understand the subjective meanings constructed through individual interactions within the organizational context (Creswell, 2016). Meanwhile, the case study design allows for a comprehensive exploration of sustainability-related phenomena within their real-life setting and a specific unit of analysis (Yin, 2018). The study was conducted at Elevate Bali Resort, a retreat resort located in Munduk, Buleleng, Bali, which actively incorporates sustainability principles into its operational activities. The study population consisted of individuals involved in the organizational transformation process, particularly following the leadership transition from a traditional management style to a more modern approach in June 2023. Informants were selected using purposive sampling based on their knowledge, experience, and direct involvement in the implementation of sustainability initiatives. The participants included members of top management as well as staff from various departments affected by the organizational transformation process (Sugiyono, 2012).

Data were collected through methodological triangulation to enhance the depth and credibility of the findings (Sanusi, 2014). The data collection techniques included direct observation of organizational operations, in-depth semi-structured interviews with selected informants, and document analysis of supporting materials such as financial reports, internal policies, and environmental certifications. The analytical framework of this study was developed to examine how CSR financial reporting and management practices contribute to sustainability-oriented organizational transformation at Elevate Bali. The analysis focused on three main dimensions: (1) CSR financial reporting practices, including the allocation, recording, and transparency of CSR-related funds; (2) CSR program management, including planning, implementation, and evaluation processes; and (3) sustainability outcomes, particularly their contribution to community development and environmental responsibility. These dimensions guided the coding process and thematic analysis to identify patterns, relationships, and changes in organizational practices.

Data trustworthiness was ensured through the criteria of credibility, transferability, dependability, and confirmability as proposed by Moleong (2008). The data analysis process followed the stages of data reduction, data display, and conclusion drawing and verification outlined by Miles and Huberman (1992). To support the analytical process, this study employed NVivo software for coding, organizing themes (nodes), and identifying patterns of relationships among emerging categories (Bazeley & Jackson, 2013). The use of NVivo enhances transparency, consistency, and accuracy in managing the complexity of qualitative data while maintaining the researcher's role as the primary instrument responsible for interpreting and assigning meaning to the findings (Gibbs, 2018).

4. Results

4.1. Transformation of CSR Financial Reporting and Accounting Systems

Prior to the leadership change in 2023, Elevate Bali's management accounting system remained conventional and focused almost entirely on financial indicators. The system only recorded variables such as revenue, budget, and profit, without integrating social and environmental aspects, which are increasingly important in

the modern hospitality industry. This conventional orientation was also reflected in the company's budgeting priorities, where sustainability-related expenditures received limited attention and were not formally integrated into managerial planning. Figure 1 illustrates the trend in CSR expenditure before and after the leadership transition.

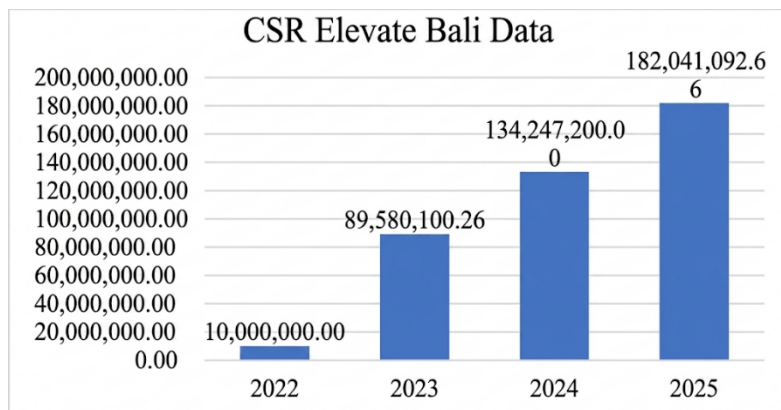


Figure 1. CSR Elevate Bali Data

Figure 1 presents the trend of Elevate Bali's Corporate Social Responsibility (CSR) expenditure from 2022 to 2025. In 2022, the CSR allocation remained relatively low at IDR 10,000,000, indicating that social and environmental initiatives had not yet become part of the organization's structured strategic agenda. This finding is consistent with the orientation of the previous management, which primarily emphasized short-term profitability and did not provide a dedicated budget for sustainability-related programs. Following the leadership transition in 2023, CSR expenditure increased substantially to IDR 89,580,100.26 and continued to rise to IDR 134,247,200.00 in 2024 and IDR 182,041,092.66 in 2025. This consistent increase suggests a shift in managerial orientation toward a more sustainability-driven approach, whereby social and environmental considerations began to be systematically integrated into the company's policies and budgeting processes. Therefore, the CSR expenditure trend does not indicate that Elevate Bali had a strong sustainability commitment from the outset; rather, it provides empirical evidence of the transformation from a profit-oriented management approach to a sustainability-oriented organizational strategy (Bajza, 2022).

The chart of accounts used during that period was also not designed to track activities related to sustainability programs. As a result, various environmental or social initiatives were not systematically recorded in the company's accounting structure. Based on interviews with internal company personnel, this situation reflected the old management's orientation, which focused heavily on achieving short-term profits. The company's top priority at that time was increasing sales, while sustainability issues such as waste management, employee welfare, and relationships with the surrounding community were not yet a strategic focus for the organization. According to Correia (2019), sustainability requires organizations to balance economic objectives with social and environmental responsibilities, which was not evident in the company's managerial priorities during this period.

This situation was also evident in the company's budgeting process, which did not provide a specific allocation for sustainability programs. Any activity that did not provide a direct financial contribution was considered a cost that needed to be reduced. This profit-centric orientation also impacted various organizational functions. In the purchasing function, for example, product purchasing decisions were based solely on the lowest price without considering environmental impact,

long-term quality, or supplier sustainability certifications. According to Bajza (2022), the integration of sustainability into business strategy requires organizations to incorporate environmental and social considerations into operational and strategic decision-making processes. Furthermore, the company at that time did not have an organizational structure specifically addressing sustainability issues. The Green Team, an internal team focused on environmental programs, was only formed after the new management began to introduce the sustainability agenda more systematically. Before the management change, each department was judged primarily on its contribution to the company's profits, so the creation of teams or programs that were not directly related to increasing revenue was considered inefficient.

This lack of attention to needs is also evident in human resource management. Under previous leadership, employee development and engagement programs were very limited because employee welfare was viewed as an additional operational cost, not a long-term investment. One informant stated that attention to internal employee needs, communication between leaders and staff, and employee appreciation were minimal. After the management change, various initiatives were introduced, such as performance awards, employee birthday celebrations, and more open communication between leaders and staff. These changes made employees feel more valued and cared for as an important part of the organization, while also indicating a shift in management orientation toward a more focused approach to employee well-being. This finding reflects the principles of transformational leadership, which emphasize individualized consideration and the development of employees as valuable organizational assets (Bass & Avolio, 1994).

In terms of community relations, the company previously lacked a structured Corporate Social Responsibility (CSR) program because social activities were not viewed as a strategic priority providing direct financial benefits. Various initiatives, such as seedling planting, empowering surrounding village communities, and contributing to environmental conservation in the Lake Tamblingan area, began to develop after the change in management. A similar trend is also seen in sustainable infrastructure investments. Programs to reduce single-use plastics, sort waste, use tumblers for employees, and develop organic gardens through the farm-to-table concept will only begin to be implemented after 2023. Informants stated that although ecotourism practices have been implemented, waste management still requires further development, particularly in aspects of reuse, recycling, hazardous waste management, and the provision of adequate supporting equipment. This condition indicates that investment decisions during the previous management period were more oriented towards short-term economic benefits, so that sustainability programs have not been a priority for the organization (Purnamawati & Yuniarta, 2024).

This indicates that the management accounting system implemented during that period still reflected traditional management accounting characteristics, which prioritized profit as the primary indicator of organizational success (Adiputra et al., 2021). The transformation began after a leadership change on June 23, 2023, when Mr. G. A. P. was appointed as Resort Manager. This leadership change marked a significant turning point in the company's strategic direction. The new leadership brought the perspective that global hospitality industry trends indicated a growing preference among travelers for accommodations that implemented sustainable practices. According to interview data, approximately 60 to 63 percent of travelers preferred properties that implemented sustainable tourism. This awareness prompted the new management to gradually integrate sustainability values into the company's business strategy.

One of the most significant changes is seen in the company's management accounting system, which has begun to integrate the triple bottom line concept into

financial records. Various sustainability activities, such as the Green Team program, donations, promotions of sustainability activities, and internal garden produce through the from garden to table program, are now recorded in a special account, making them more structured and accountable. An informant explained that sustainability practices are also implemented in daily operations, such as utilizing the company’s own garden produce in cooking classes and reusing paper that is still usable to reduce waste. These findings indicate that sustainability has become part of the organization’s work system and culture. This development is consistent with the triple bottom line approach, which emphasizes the integration of economic, social, and environmental dimensions into organizational performance and accountability (Elkington, 1998).

In addition to changes in the financial reporting structure, the management reporting culture has also undergone a transformation. Previously, financial reports contained only financial indicators and were not widely shared, but now the company routinely distributes monthly management reports to all department heads. These reports cover not only revenue and profit but also non-financial indicators such as waste reduction, energy efficiency, plastic reduction, and employee participation in various social and environmental programs (Yudhistira et al., 2024).

4.2. CSR Program Management and Sustainability Implementation

This transparency strengthens managerial control mechanisms and encourages each department to understand that their performance is no longer judged solely on financial results, but also on their contribution to the company’s sustainability goals.

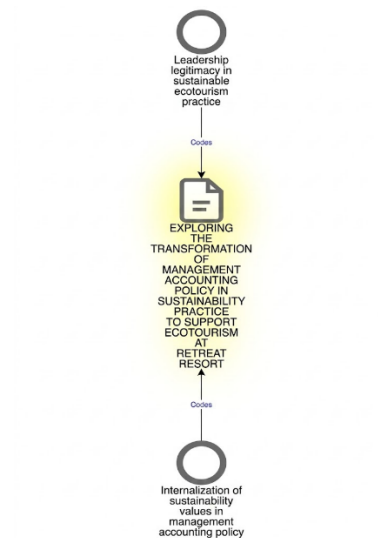


Figure 2. Major Theme Diagram Visualization 1

Figure 2 shows that organizational transformation was also strengthened through changes in work culture, beginning with increasing human resource capacity. The new management actively conducted various sustainability training sessions, attended by almost all employees. This training aimed not only to increase knowledge but also to foster collective awareness of the importance of sustainability in the company’s operations. The transformation in organizational culture was also influenced by a transformational leadership style that emphasized employee development and more humane work relationships. Company leaders emphasized that employees are vital organizational assets and therefore deserve optimal development and recognition. Transformational leadership emphasizes inspiring employees, fostering personal development, and empowering organizational members to support change and achieve long-term objectives (Bass & Riggio, 2006).

The limitations of the previous accounting approach were evident in the absence of a chart of accounts designed to record sustainability-related activities. Social and environmental initiatives were not systematically documented because they were perceived as generating no immediate financial return. This perspective reflects a traditional management paradigm that emphasizes short-term efficiency rather than long-term social investment. From the TBL perspective, the people and planet dimensions had not yet become integral parts of the company's strategic priorities. However, organizations that integrate these dimensions into their business strategies are more likely to generate long-term value and strengthen their reputation among stakeholders (Onuoha & Emengini, 2020; Purnamawati & Yuniarta, 2024).

Evidence of this transformation can be observed in the company's CSR expenditure trends. CSR allocation increased substantially from IDR 10,000,000 in 2022 to IDR 89,580,100 in 2023, followed by IDR 134,247,200 in 2024 and IDR 182,041,092 in 2025. This upward trend indicates a shift in organizational priorities toward greater social and environmental responsibility. Within the TBL framework, increased CSR investment represents the strengthening of the people dimension through efforts to contribute positively to local communities and the surrounding environment. Such initiatives can enhance relationships with local stakeholders while improving the company's image in the eyes of tourists (Ariastini & Semara, 2019).

These changes cannot be separated from the leadership transition that took place in 2023. The new management introduced sustainability initiatives more systematically by establishing the Green Team, reducing single-use plastics, and developing organic gardens through the from garden to table concept. Transformational leadership theory suggests that leaders can inspire organizational members to adopt new values and pursue shared goals that extend beyond individual interests (Burns, 1978; Bass, 1985). In the case of Elevate Bali, leadership played a critical role in embedding sustainability values into the company's strategy and operational practices.

The transformation also extended to the management accounting system itself. The company revised its chart of accounts by introducing specific accounts to record donations, Green Team activities, and other social and environmental expenditures. This change reflects an effort to incorporate non-financial indicators into organizational performance measurement and reporting. Transparent and integrated reporting systems are essential for implementing the Triple Bottom Line because they enable organizations to assess economic, social, and environmental outcomes in a balanced manner (Bajza, 2022). In addition, sustainability training provided to employees encouraged collective awareness and continuous learning, reflecting the intellectual stimulation dimension of transformational leadership (Bass & Riggio, 2006).

The Elevate Bali case demonstrates that the successful implementation of sustainability practices depends on the interaction between transformational leadership and the Triple Bottom Line approach. The shift from traditional management accounting toward sustainability-oriented accounting was driven by leadership commitment, cultural transformation, and the development of more transparent reporting systems. By integrating the dimensions of profit, people, and planet, organizations can strengthen economic performance while simultaneously enhancing social legitimacy and environmental sustainability in the long term (Bass & Riggio, 2006; Haryanti, 2021).

6. Conclusion

This study reveals that the transformation of management accounting policies at Elevate Bali was driven by a shift from a profit-oriented approach toward

sustainability-oriented practices following the leadership transition in 2023. The findings indicate that sustainability values were gradually institutionalized through the integration of social and environmental dimensions into the management accounting system, including changes in the chart of accounts, the allocation of CSR expenditures, the establishment of the green team, the implementation of environmentally responsible operational practices, and the incorporation of non-financial indicators into managerial reporting. The study further demonstrates that transformational leadership played a critical role in facilitating this transition by fostering a shared sustainability vision, encouraging innovation and learning, strengthening employee engagement, and creating a more inclusive organizational culture. These findings enrich the literature by integrating the Triple Bottom Line and transformational leadership perspectives to explain how behavioral and cultural changes support the development of sustainability-oriented management accounting within the ecotourism context. The findings provide insights for hospitality managers seeking to balance economic performance with social and environmental responsibilities.

Despite these contributions, this study is limited by its focus on a single retreat resort, which may restrict the transferability of findings to other tourism settings. In addition, the qualitative case study approach relied heavily on participants' interpretations and organizational documents within a specific period of transformation. Future research is therefore encouraged to examine multiple hospitality organizations using comparative case studies or mixed-method approaches to validate and extend these findings. Further studies may also explore the long-term impact of sustainability-oriented management accounting on organizational performance, stakeholder satisfaction, and competitive advantage across different ecotourism contexts.

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Ethical approval was obtained for this study. The manuscript represents original work and has not been previously published, nor is it under consideration by another journal.

Data Disclosure Statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.



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