ABSTRAK

Penelitian ini bertujuan mengungkap transformasi akuntansi manajemen dalam mendukung *sustainability* dan *ecotourism* serta memaknai praktik *sustainability* pada Elevate Bali Retreat Resort. Penelitian ini menggunakan metode kualitatif interpretif dengan pendekatan studi kasus. Data diperoleh melalui wawancara semi-terstruktur, observasi, dan dokumentasi terhadap informan yang dipilih secara *purposive sampling*. Data dianalisis melalui reduksi, penyajian, dan penarikan kesimpulan dengan bantuan NVivo, sedangkan kredibilitas temuan dijaga melalui triangulasi sumber dan teknik. Hasil penelitian menunjukkan bahwa perubahan kepemimpinan menjadi titik pemicu pergeseran orientasi organisasi dari pencapaian laba jangka pendek menuju pengelolaan berbasis keberlanjutan. Transformasi tersebut tercermin dalam perubahan sistem pengendalian manajemen, penyediaan akun dan anggaran khusus *sustainability*, pengembangan indikator kinerja nonfinansial, peningkatan transparansi pelaporan, pembentukan *Green Team*, dan penguatan kompetensi karyawan. Implementasi *sustainability* berlangsung melalui pendekatan *triple bottom line*. Dimensi *planet* diwujudkan melalui pengelolaan limbah, pengurangan plastik, efisiensi energi dan air, serta penanaman pohon; dimensi *people* melalui pengembangan karyawan, penyerapan tenaga kerja lokal, peningkatan kesejahteraan, dan tanggung jawab sosial; sedangkan dimensi *profit* melalui efisiensi biaya, penguatan reputasi, diferensiasi layanan, dan penciptaan nilai ekonomi jangka panjang. Praktik *sustainability* dimaknai sebagai strategi inti, identitas organisasi, dan tanggung jawab antargenerasi yang diperkuat oleh filosofi *Tri Hita Karana*. Penelitian ini memperluas kajian akuntansi manajemen dengan menunjukkan bahwa transformasi sistem akuntansi tidak hanya mendukung kinerja ekonomi, tetapi juga mengintegrasikan nilai sosial, lingkungan, dan budaya lokal ke dalam pengambilan keputusan. Temuan ini menegaskan bahwa transformasi akuntansi manajemen merupakan fondasi strategis bagi pengembangan praktik *sustainability* dan *ecotourism* yang autentik serta berkelanjutan.

Kata kunci: akuntansi manajemen, *sustainability*, *ecotourism*, *retreat resort*, *triple bottom line*, *Tri Hita Karana*

ABSTRACT

This study aims to examine the transformation of management accounting in supporting sustainability and ecotourism and to interpret the meaning of sustainability practices at Elevate Bali Retreat Resort. An interpretive qualitative case study design was employed. Data were collected through semi-structured interviews, observations, and documentation from purposively selected informants. The data were analyzed through data reduction, data display, and conclusion drawing with the support of NVivo, while credibility was ensured through source and methodological triangulation. The findings show that a leadership change triggered a shift from a short-term profit orientation to sustainability-based management. This transformation was reflected in changes to the management control system, dedicated sustainability accounts and budgets, non-financial performance indicators, greater reporting transparency, the establishment of a Green Team, and employee capacity development. Sustainability was implemented through the triple bottom line framework. The planet dimension involved waste management, plastic reduction, energy and water efficiency, and tree planting; the people dimension included employee development, local employment, welfare enhancement, and corporate social responsibility; and the profit dimension was reflected in cost efficiency, enhanced reputation, service differentiation, and long-term economic value creation. Sustainability was interpreted as a core strategy, an organizational identity, and an intergenerational responsibility reinforced by the local philosophy of Tri Hita Karana. This study extends management accounting research by demonstrating that accounting system transformation supports not only economic performance but also the integration of social, environmental, and local cultural values into decision-making. The findings confirm that management accounting transformation provides a strategic foundation for sustainability practices and the development of authentic and sustainable ecotourism.

Keywords: *management accounting, sustainability, ecotourism, retreat resort, triple bottom line, Tri Hita Karana*