

Environmental Management Accounting, E-Ticketing and Tourism Village Financial Performance: The Moderating Role of Internal Control

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ABSTRACT

Purpose: This study examines the effects of Environmental Management Accounting (EMA) and e-ticketing on tourism village financial performance and assesses whether internal control systems moderate these relationships.

Research Method: The study used a quantitative design and data from 100 tourism village managers in Garut Regency, Indonesia, selected through purposive sampling. The proposed relationships were tested using Partial Least Squares Structural Equation Modeling (PLS-SEM).

Results and Discussion: EMA and e-ticketing have positive and significant effects on the financial performance of tourism villages. Internal control strengthens the relationship between EMA and financial performance but does not moderate the effect of e-ticketing. This asymmetric pattern suggests that internal control is particularly relevant to information-based resources that require managerial interpretation, whereas e-ticketing already incorporates several transaction-control features.

Implications: Tourism village managers should strengthen controls over the use of environmental accounting information and improve the integration of e-ticketing data into financial decision-making.

Originality: This study extends the Resource-Based View and Agency Theory by showing that internal control does not complement all strategic resources in the same way. Its moderating role depends on whether value creation relies primarily on managerial discretion or on controls embedded in digital technology.

Keywords: Environmental Management Accounting; E-Ticketing; Financial Performance; Internal Control; Tourism Village.

1. Introduction

Tourism villages can support community-based economic development by generating local income, creating employment opportunities, and encouraging the sustainable use of natural and cultural assets (Junaid *et al.*, 2022; Zeqiri *et al.*, 2025). Their development is closely associated with sustainable tourism, which seeks to balance economic benefits, environmental preservation, and community participation in destination management (Pramono *et al.*, 2023; Wu *et al.*, 2024). Accordingly, the success of a tourism village depends not only on visitor numbers but also on its ability to maintain stable and sustainable financial performance (Tarjo *et al.*, 2024; Yap *et al.*, 2024).

Garut Regency has considerable potential for tourism village development because of its natural attractions, cultural assets, and community-based creative industries. The local government has



supported this development through tourism village master planning and the strengthening of village-based destinations as part of its regional economic strategy (Pemerintah Kabupaten Garut, 2022). Despite this potential, tourism village management still faces practical challenges in financial record-keeping, operational cost management, digital technology adoption, and internal control (Junaid *et al.*, 2022; Yap *et al.*, 2024). Addressing these issues requires financial, environmental, and technological governance to operate more in an integrated manner (Tarjo *et al.*, 2024).

Environmental Management Accounting (EMA) can support more sustainable tourism-village management by bringing environmental considerations into accounting information. Through this approach, managers can identify environmental expenditures and resource consumption and use this information to inform operational and financial decisions (Asa'd *et al.*, 2024; Deb *et al.*, 2023). Greater visibility into these flows can assist efforts to curb waste, improve resource efficiency, and strengthen economic and environmental outcomes (Cahyaningsih & Ihromi, 2024; Hasan *et al.*, 2024). This role is especially relevant in tourism because environmental quality forms part of the value offered by many destinations (Pertama *et al.*, 2022). Digitalization is another important element of effective tourism destination management. E-ticketing enables electronic transactions and can improve service speed, recording accuracy, revenue transparency, and visitor monitoring (Simatwa *et al.*, 2024; Wu *et al.*, 2024). Digital platforms can also strengthen operational effectiveness, service delivery, and destination competitiveness (Ningsih *et al.*, 2026; Zeqiri *et al.*, 2025). For tourism villages, these capabilities may improve financial performance by making revenue records more accurate and transaction management more transparent (Simatwa *et al.*, 2024; Tarjo *et al.*, 2024).

From the Resource-Based View (RBV), resources generate organizational advantage only when they are organized and deployed in ways that produce value (Barney, 1991). In this study, EMA and e-ticketing are treated as strategic resources with different characteristics. EMA produces information on environmental costs and resource use that managers must interpret before it can inform decisions. E-ticketing, by contrast, is a digital capability that automates transaction recording, visitor monitoring, and revenue tracking. These differences raise an important theoretical question: does internal control reinforce both resources in the same way? Agency Theory complements the RBV by suggesting that control becomes particularly important when information asymmetry, managerial discretion, and the risk of resource misuse are present (Jensen & Meckling, 1976). Internal control is consequently viewed as a governance mechanism that can influence how information and digital capabilities are translated into financial outcomes.

Three unresolved issues provide the basis for this study. First, prior evidence on the relationship between environmental accounting and financial performance is inconsistent. Some studies associate EMA with stronger performance through improved efficiency and decision quality (Deb *et al.*, 2023; Gerged *et al.*, 2024), whereas other findings indicate that green accounting does not automatically yield better financial results (Indiani & Fitriyah, 2024). This divergence implies that the economic usefulness of environmental information may depend on organizational arrangements that enable managers to act on it. Second, the benefits of digitalization are also context-dependent. Although digital technology can improve efficiency and performance, its contribution may vary with governance quality and existing control mechanisms. Josepina and Sujana (2024) reported that internal control did not affect the relationship between accounting information systems and financial reporting quality. Third, studies of EMA, digitalization, and internal control have largely developed as separate streams and have focused mainly on manufacturing firms, listed companies, or government institutions. Tourism villages differ because they combine community-based governance, strong dependence on environmental resources,

and relatively simple control structures (Pertama *et al.*, 2022; Yap *et al.*, 2024). The novelty of this study, therefore, lies not merely in its Garut Regency setting but in testing whether internal control operates differently across two distinct strategic resources: EMA-based environmental information and e-ticketing-based transaction technology. Accordingly, this study examines the effects of EMA and e-ticketing on the financial performance of tourism villages and tests the contingent role of internal control in both relationships. By integrating the Resource-Based View and Agency Theory, the study examines whether the value created by strategic resources depends on their characteristics and the type of control required to support their use.

The remainder of the article proceeds as follows. Section 2 develops the theoretical arguments and hypotheses, followed by the research design in Section 3. Section 4 reports and interprets the empirical results, and Section 5 closes the article with its conclusions, implications, limitations, and directions for further research.

2. Literature Review and Hypothesis Development

2.1 Literature Review

2.1.1 Resource-Based View (RBV)

The Resource-Based View (RBV) regards internal resources and capabilities as potential sources of value when they are effectively deployed (Barney, 1991). In this study, EMA and e-ticketing are deliberately treated as different capabilities. EMA converts and transforms information about environmental costs, energy, water, waste, and resource efficiency into material for managerial decisions. Its economic value, therefore, depends on interpretation, coordination, and follow-up actions that translate information into reduced waste and better resource allocation (Deb *et al.*, 2023; Gerged *et al.*, 2024). E-ticketing, in contrast, creates value more directly through automated record-keeping, data accuracy, transaction speed, and revenue transparency. The RBV thus provides a basis for explaining the direct effects of both resources while allowing the mechanisms through which they influence performance to differ.

2.1.2 Agency Theory

Agency Theory explains how a separation between those who delegate authority and those who carry out organizational activities can create information asymmetry, discretion, and opportunities for opportunistic behavior, thereby increasing the need for oversight (Jensen & Meckling, 1976). In tourism villages, communities and village governments are interested in accountability and sustainable management, while managers handle transactions, resources, and day-to-day operations. Internal control can therefore help reduce irregularities, improve the reliability of information, and align resource use with organizational objectives. Combined with the RBV, Agency Theory positions internal control as a mechanism that helps organizations realize value from strategic resources. Its importance, however, may differ across resources. EMA information requires managerial judgment and follow-up to strengthen internal control over its use. E-ticketing already incorporates automated records and transaction trails, which may reduce the incremental benefit of additional organizational controls. This distinction provides the conceptual basis for the two moderation hypotheses.

2.2 Hypothesis Development

2.2.1 The Influence of Environmental Management Accounting on the Financial Performance of Tourism Villages

Environmental Management Accounting (EMA) incorporates environmental considerations into managerial decision-making by providing information on environmental expenditures and resource consumption (Deb *et al.*, 2023). Such information can help managers identify avoidable costs, improve resource efficiency, and limit activities that consume resources without creating equivalent value (Asa'd *et al.*, 2024). In the tourism sector, implementing EMA is crucial because environmental quality is a primary factor influencing the sustainability of tourism destinations (Pertama *et al.*, 2022). Previous studies suggest that EMA can improve organizational management and performance. Deb *et al.*, (2023) showed that environmental information generated through EMA can support both economic and environmental outcomes. Hasan *et al.*, (2024) likewise emphasized the value of information on resource use and environmental costs for more sustainable management. In practice, such information can help managers identify avoidable costs, reduce waste, and make better-informed decisions. In tourism villages, these benefits should translate into stronger financial performance when EMA is used consistently.

H1: *Environmental Management Accounting has a positive effect on the financial performance of tourism villages.*

2.2.2 The Impact of E-Ticketing Technology on the Financial Performance of Tourism Villages

Digital technology has changed how tourism destinations manage operations and serve visitors. E-ticketing is one example, allowing ticket purchases, transaction recording, and visitor monitoring to be handled electronically. These functions can provide managers with more accurate transaction data and improve oversight of tourism revenue (Simatwa *et al.*, 2024; Wu *et al.*, 2024). E-ticketing also generates operational information that can support performance evaluation and destination planning (Zeqiri *et al.*, 2025). From an RBV perspective, information technology can create organizational value when it is effectively integrated into operations (Barney, 1991). Simatwa *et al.*, (2024) found that transaction digitalization can improve the effectiveness of revenue management, while Wu *et al.*, (2024) linked digital technology in tourism to greater operational efficiency and destination competitiveness. These findings suggest that e-ticketing can positively contribute to the financial performance of tourism villages.

H2: *E-ticketing technology has a positive effect on the financial performance of tourism villages.*

2.2.3 The Role of Internal Control Systems in Moderating the Influence of Environmental Management Accounting on the Financial Performance of Tourism Villages

EMA generates information on environmental costs, energy and water use, waste management, and resource efficiency. Such information does not automatically improve financial performance; managers must interpret it, evaluate alternatives, and take follow-up action. Under the RBV, EMA becomes valuable when its information is converted into decisions that reduce waste and improve efficiency. Internal control is relevant to this process because authorization, risk assessment, monitoring, and information procedures can help ensure that EMA data is actually used in operational decision-making rather than merely recorded. Agency Theory further supports this argument because information on

costs and resource use gives managers discretion and may create information asymmetry among managers, communities, and village governments (Jensen & Meckling, 1976). Internal control can reduce these risks through verification, accountability, and monitoring. Evidence from village financial management also links stronger oversight mechanisms with better management quality and performance (Priantono & Vidiyastutik, 2022). Effective internal control should therefore make it more likely that EMA information is translated into cost savings, resource efficiency, and improved financial performance.

H3: *Internal control systems strengthen the relationship between Environmental Management Accounting and the financial performance of tourism villages.*

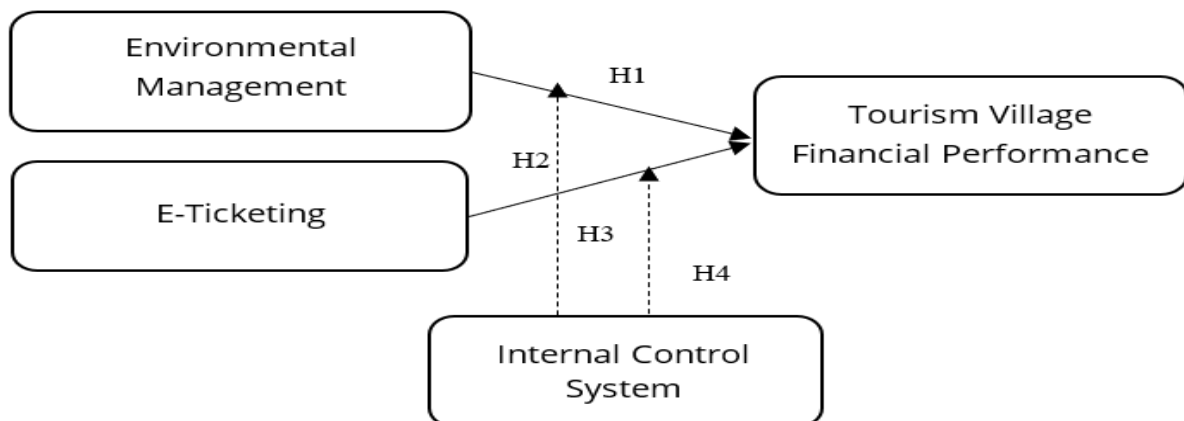
2.2.4 The Role of Internal Control Systems in Moderating the Impact of E-Ticketing Technology on the Financial Performance of Tourism Villages

E-ticketing can improve performance through automated transaction recording, accurate data, visitor monitoring, and greater revenue transparency. From an RBV perspective, these digital capabilities create value when they are integrated into operational processes and used to provide timely financial information. Unlike EMA, however, e-ticketing already embeds some control functions through electronic records, transaction trails, and standardized processes. The additional contribution of organizational internal control may therefore be smaller and requires empirical testing. Agency Theory nevertheless suggests that oversight remains important for preventing misuse and maintaining transaction reliability. Internal control can complement e-ticketing through access authorization, revenue reconciliation, segregation of duties, and monitoring. Empirical evidence on this interaction is mixed. Josepina and Sujana (2024), for example, found that internal control did not moderate the effect of accounting information systems on financial reporting quality. This suggests that the value added by internal control may depend on the extent to which control is already embedded in the technology itself. The present study therefore tests whether organizational controls provide additional benefits beyond those inherent in e-ticketing.

H4: *Internal control systems strengthen the impact of e-ticketing technology on the financial performance of tourism villages.*

2.3 Conceptual Framework

The conceptual model integrates the Resource-Based View and Agency Theory to explain the financial performance of tourism villages. EMA and e-ticketing are treated as strategic resources that create value through distinct mechanisms: EMA through the managerial use of environmental information, and e-ticketing through digital transaction efficiency. Internal control is positioned as a governance mechanism that may strengthen these resources by reducing information asymmetry and improving accountability. The model therefore tests an asymmetric moderation argument: internal control is expected to be more consequential for EMA, which depends heavily on managerial interpretation and discretion, than for e-ticketing, where several control functions are embedded in the technology.

Figure 1. Research Conceptual Framework

3. Research Method

A quantitative research design was employed to test the relationships linking Environmental Management Accounting (EMA), e-ticketing, internal control systems, and tourism village financial performance. Data collection took place in tourism villages in Garut Regency, West Java, where community-based tourism continues to expand. The population consisted of 131 registered tourism villages in Garut Regency. Purposive sampling was applied using four criteria: the tourism village was operational, had a formal management structure, conducted financial management activities, and agreed to participate in the study. Based on these criteria, 100 tourism villages were included. Respondents were managers directly involved in tourism operations or financial management, including heads of management, treasurers, and BUMDes (Village-Owned Enterprise) administrators.

Primary information was obtained through a structured questionnaire measured on a five-point Likert response scale, where 1 represented strongly disagree and 5 represented strongly agree. Relevant documents and literature were also consulted to provide supporting context for the analysis. The Environmental Management Accounting (EMA) construct was adapted from Deb *et al.*, (2023). It covered environmental cost identification, energy and water management, waste management, the use of environmental information in decision-making, and resource-use efficiency. The e-ticketing construct was adapted from Simatwa *et al.*, (2024) and included ease of use, transaction speed, recording accuracy, transaction security, visitor monitoring, and revenue transparency. Internal control was based on the Committee of Sponsoring Organizations of the Treadway Commission (2013) framework and covered the control environment, risk assessment, control activities, information and communication, and monitoring. The tourism village financial performance was adapted from Tarjo *et al.*, (2024) and included revenue growth, operating cost efficiency, business surplus, the ability to meet operational needs, and financial sustainability.

The data were analyzed in SmartPLS 3 using PLS-SEM, which is suitable for estimating multiple relationships among latent constructs within a single model (Hair *et al.*, 2022). The analysis proceeded from measurement model assessment to structural model evaluation and hypothesis testing.

4. Results and Discussion

4.1 Analysis Results

4.1.1 Measurement Model Evaluation (Outer Model)

Prior to evaluating the structural paths, the measurement model was examined to establish whether its indicators captured the intended constructs with sufficient reliability and consistency. The assessment covered indicator reliability, internal consistency, and convergent validity in accordance with commonly applied PLS-SEM criteria (Hair *et al.*, 2022). All indicators showed satisfactory outer loadings on their respective constructs. The loadings ranged from 0.790 to 0.873 for Environmental Management Accounting (EMA), from 0.819 to 0.915 for e-ticketing, from 0.735 to 0.869 for the Internal Control System (ICS), and from 0.760 to 0.890 for tourism village financial performance. These values indicate that the retained indicators adequately represented their constructs. The assessment was then extended to internal consistency and convergent validity through Cronbach's alpha, Rho_A, composite reliability, and average variance extracted (AVE). Table 1 reports these statistics.

Table 1. Construct Reliability and Validity

	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
Environmental Management Accounting (EMA) (X1)	0.912	0.914	0.932	0.696
E-Ticketing (X2)	0.944	0.950	0.954	0.748
Tourism Village Financial Performance (Y)	0.852	0.859	0.900	0.694
Internal Control System (ICS) (Z)	0.891	0.906	0.916	0.646

Source: SmartPLS Processing Results (2026)

Each measurement item produced an outer loading greater than 0.70, supporting indicator reliability. Table 1 further shows that both Cronbach's alpha and composite reliability exceeded 0.70 across all constructs, indicating acceptable internal consistency. The AVE statistics were likewise higher than 0.50 for each construct, providing evidence of convergent validity. Collectively, these results support the adequacy of the measurement model for subsequent evaluation of the structural relationships.

4.1.2 Structural Model Evaluation (Inner Model)

The structural model was evaluated using the coefficient of determination (R^2), effect size (f^2), and predictive relevance (Q^2) to assess its explanatory and predictive performance.

Table 2. Value of R^2

Endogenous Variable	R^2	R^2 Adjusted
Tourism Village Financial Performance (Y)	0.901	0.896

Source: SmartPLS Processing Results (2026)

The predictors jointly account for 90.1% of the variation in tourism village financial performance ($R^2 = 0.901$), with an adjusted R^2 of 0.896. Based on commonly applied PLS-SEM guidance, this amount of explained variance indicates strong explanatory capacity (Hair *et al.*, 2022).

Table 3. Effect Size

Relationship Between Variables	f^2	Category
Environmental Management Accounting (EMA) → Tourism Village Financial Performance	0.441	Large
E-Ticketing → Tourism Village Financial Performance	0.348	Large
Internal Control System → Tourism Village Financial Performance	0.000	Very Small
Internal Control System X Environmental Management Accounting (EMA) → Tourism Village Financial Performance	0.011	Small

Source: SmartPLS Processing Results (2026)

The f^2 statistics indicate that EMA is the strongest predictor of tourism village financial performance ($f^2 = 0.441$), followed by e-ticketing ($f^2 = 0.348$). By comparison, the direct effect size of internal control and the two interaction terms is small or very small.

A Q^2 value of 0.615 provides evidence of substantial predictive relevance for tourism village financial performance, indicating that the model retains useful predictive capacity for its endogenous construct (Hair *et al.*, 2022).

4.1.3 Hypothesis Testing

Hypothesis testing was conducted using the SmartPLS bootstrapping routine. Support for each proposed relationship was evaluated using the estimated path coefficient, along with its t-statistic and p-value. The complete results are reported in Table 4 (Hair *et al.*, 2022).

Table 4. Hypothesis Testing Results

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P-Values
Environmental Management Accounting (EMA) (X1) → Tourism Village Financial Performance (Y)	0.512	0.510	0.065	7.893	0.000
E-Ticketing (X2) → Tourism Village Financial Performance (Y)	0.457	0.456	0.052	8.820	0.000
EMA x ICS → Tourism Village Financial Performance (Y)	0.106	0.100	0.041	2.594	0.010
E-Ticketing x ICS → Tourism Village Financial Performance (Y)	0.024	0.029	0.059	0.409	0.683

Source: SmartPLS Processing Results (2026)

The results support the direct effects of both EMA and e-ticketing on the financial performance of tourism villages. Internal control also significantly strengthens the relationship between EMA and financial performance. In contrast, the interaction between internal control and e-ticketing is not significant, suggesting that the financial benefits of e-ticketing are realized largely through its direct effect rather than through stronger internal control within the organization.

4.2 Discussion

4.2.1 *The Impact of Environmental Management Accounting on the Financial Performance of Tourism Villages*

EMA has a positive and significant effect on the financial performance of tourism villages. Environmental cost and resource-use information therefore appears to serve not only environmental objectives but also managerial purposes, particularly cost control and operational decision-making. This result is consistent with (Deb *et al.*, 2023; Gerged *et al.*, 2024), who linked EMA to performance improvements through the effective use of environmental information and organizational capabilities. It differs, however, from evidence that green accounting practices do not always lead directly to better financial outcomes (Indiani & Fitriyah, 2024). The difference may reflect context. Tourism village activities depend closely on environmental quality, making information on energy, water, waste, and environmental costs directly relevant to everyday operating decisions. From an RBV perspective, the finding suggests that EMA creates value when managers convert environmental information into resource efficiency, cost control, and more sustainable revenue.

4.2.2 *The Impact of E-Ticketing Technology on the Financial Performance of Tourism Villages*

E-ticketing also has a positive and significant effect on the financial performance of tourism villages. Its contribution can be understood through two related mechanisms: more efficient transaction processes and better-quality revenue information. Electronic recording reduces dependence on manual procedures, speeds up service, improves visitor data, and makes revenue flows easier to monitor. This result is consistent with (Simatwa *et al.*, 2024; Wu *et al.*, 2024; Zeqiri *et al.*, (2025), who highlight the contribution of digital technology to tourism efficiency and performance. From an RBV perspective, e-ticketing is a digital capability whose value emerges when integrated into routine operations. For relatively small community-based tourism organizations, even a straightforward transaction system can be strategically useful by improving revenue visibility and reducing opportunities for information leakage.

4.2.3 *The Role of Internal Control Systems in Moderating the Impact of Environmental Management Accounting on the Financial Performance of Tourism Villages*

The moderation analysis indicates that internal control strengthens EMA's positive effect on financial performance. This result helps explain why EMA may produce different outcomes across organizations. Environmental accounting information requires managerial judgment about costs, resource priorities, and efficiency measures. When authorization, monitoring, communication, and risk-assessment procedures function effectively, that discretion is more likely to produce consistent and accountable decisions. Internal control, therefore, serves as a complementary organizational capability that helps tourism villages derive economic value from EMA. This finding also connects the RBV and Agency Theory: the RBV explains why EMA can be a valuable information resource, while Agency Theory explains

why oversight is needed to prevent information asymmetry, weak monitoring, or inconsistent decisions from eroding that value.

The result also broadens the role of internal control beyond compliance. In tourism villages, control procedures can help ensure that environmental cost information leads to concrete action through authorization, resource-use monitoring, evaluation, and accountability. This extends Priantono & Vidiyastutik's, (2022) findings on the importance of control in village financial management by identifying a more specific mechanism: internal control can strengthen the financial value derived from environmental accounting information. The EMA-performance relationship therefore depends not only on whether EMA is present, but also on whether the organization has the governance capacity to use the information effectively.

4.2.4 The Role of Internal Control Systems in Moderating the Impact of E-Ticketing Technology on the Financial Performance of Tourism Villages

Unlike the EMA relationship, internal control does not significantly moderate the effect of e-ticketing on financial performance. This result is informative because it points to a possible limit to the incremental value of organizational controls. E-ticketing already incorporates technology-based controls such as standardized transactions, automated records, digital audit trails, and revenue monitoring. When these functions are embedded in the system, stronger organizational internal control may add relatively little to the technology's direct contribution to performance. The result is consistent with Josepina & Sujana, (2024) who found that internal control did not moderate the effect of accounting information systems on financial reporting quality. Internal control, therefore, may not reinforce every technology in the same way; its contribution depends partly on the controls already built into the system.

The study's main conceptual contribution is this asymmetric moderation pattern. Internal control strengthens an information-based resource that depends on managerial interpretation, such as EMA, but provides no significant additional reinforcement for a digital-transactional resource with embedded controls. This finding identifies a boundary condition for integrating the RBV and Agency Theory. Agency-based control mechanisms appear more consequential when value creation depends on human judgment and discretion, but their incremental role may diminish as technology automates parts of the control process. The study therefore goes beyond confirming the direct effects of EMA and e-ticketing by explaining why the same governance mechanism can operate differently across strategic resources.

5. Concluding Remarks and Recommendation

This research evaluated the financial performance implications of Environmental Management Accounting (EMA) and e-ticketing in Garut Regency's tourism villages and examined internal control as a potential moderator. Using PLS-SEM and data from 100 tourism village managers, the study found that both EMA and e-ticketing have positive and significant effects on financial performance. Internal control strengthens the effect of EMA but does not significantly moderate the effect of e-ticketing.

The contrasting moderation results represent the study's main theoretical contribution. They suggest that internal control is particularly relevant when strategic resources consist of information that requires interpretation and managerial discretion, as in EMA. By contrast, additional controls may

provide less reinforcement when transaction technology already incorporates automated controls. For tourism village managers, the findings point to two different priorities: strengthening the monitoring and use of environmental cost information, and improving the integration of e-ticketing data into financial decision-making.

The study has several limitations. Its cross-sectional design does not capture changes over time; the measures rely on managers' perceptions, and the sample is limited to tourism villages in one regency. The findings should therefore be generalized cautiously. Future studies could use longitudinal financial data, compare tourism villages at different levels of digital maturity, and examine managerial capability or digital control as mechanisms that may explain when EMA and technology produce stronger financial outcomes.

Statement of Use of Generative AI

During the preparation of this work, the author used generative artificial intelligence tools to support the scientific writing process. Grammarly was used to check grammar, refine writing style, and improve clarity in scientific writing. All interpretations, analyses, and conclusions presented in this study are the sole responsibility of the author.

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