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Analysis of Environmental Cost Accounting Treatment Based on USALI 12 at HN Hotel

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A B S T R A C T

This study aims to analyze the accounting treatment of environmental costs related to Energy, Water, and Waste and its conformity with the USALI 12th Edition Schedule 9: Energy, Water, and Waste at HN Hotel. A qualitative approach was employed, with data collected through interviews, observations, and documentation. The findings indicate that the recognition, measurement, and presentation of environmental costs comply with the 2025 KKPK. However, the hotel continues to use the Utilities account, and environmental costs are not separately disclosed in the financial statements. Overall, the accounting treatment is generally consistent with USALI 12, although improvements in presentation and disclosure are needed to enhance reporting transparency.

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INTRODUCTION

Increasing attention to sustainability issues has encouraged various industry sectors to implement more environmentally friendly operational practices, including in the aspect of accounting reporting. Commitment to the Sustainable Development Goals (SDGs) requires companies not only to focus on achieving economic benefits, but also to pay attention to the impact of operational activities on the environment (Yudawisastra et al., 2025).As government, investors, and stakeholders become increasingly aware of the importance of environmental responsibility, companies are encouraged to manage environmental impacts through more responsible operational practices including cost management and reporting (Wahyuddin et al., 2025). One of the sectors that has high energy, water, and waste production consumption is the hotel industry. Hotel operational activities that take place continuously cause intensive use of resources, resulting in environmental costs that need to be managed and reported appropriately (Pamungkas & Risman, 2024).

Environmental cost accounting treatment has an important role in producing relevant, reliable financial information and supporting management decision-making. In accordance with the KKPK, environmental cost accounting consists of the processes of recognizing, measuring, presenting, and disclosing environmental costs (IAI, 2025). The proper implementation of environmental accounting not only improves the quality of financial information, but also strengthens the company's accountability to environmental management (Amira & Siswanto, 2022). In practice, the implementation of environmental cost accounting in the hospitality industry has not been fully optimal. This condition can be seen from the still difficulties in identifying and measuring environmental costs, the lack of integrated environmental cost reporting systems, and the limited disclosure of environmental cost information in financial reporting (Ratnaningsih, 2023).

The main issue raised in this study is whether the accounting treatment of environmental costs at HN Hotels has been applied in accordance with the provisions of USALI 12th Edition Schedule 9: Energy, Water, amd Waste. This research is important given the increasing demands for the implementation of sustainable business practices and the need for transparent environmental cost reporting in the hospitality industry. This research is expected to contribute to the development of environmental accounting practices in the hospitality industry and become a reference for other companies in implementing environmental cost reporting in accordance with USALI 12 guidelines.

Research studies related to the accounting treatment of environmental costs have produced various findings that show how companies apply the recognition, measurement, presentation and disclosure of environmental costs in financial reporting practices. Research by (Rahayu et al., 2022) The One Legian Hotel shows that hotels have allocated environmental costs into environmental or natural costs and social environmental costs, recognized by the accrual basic method, measured in rupiah, and presented in the income statement in the other expenses section. However, the details of environmental costs have not been disclosed in the financial statements.

Langelo (2022) in his research on CV. Ken Jaya Perkasa in Bitung City showed that CV. Ken Jaya Perkasa has not carried out the stages of environmental cost accounting treatment. The stages of identification, recognition, measurement, presentation, and disclosure are not in accordance with Hansen's and Mowen's theories and applicable accounting standards.

Wenda et al., (2021) at PT. Surya Prima Bahtera Shipyard showed that PT. Surya Prima Bahtera Shipyard has carried out the stages of accounting treatment for waste management costs, acknowledging and measuring waste management costs in rupiah, the presentation is in accordance with PSAK No. 1 but reveals that it is still not in accordance with PSAK No. 33. The company in presenting its profit and loss statement still combines waste costs with production costs.

Previous research has shown that studies on environmental cost accounting treatments generally still focus on conformity with accounting standards in general, while studies evaluating their application based on USALI 12 are still relatively limited. Therefore, this study contributes by evaluating the treatment of environmental cost accounting based on guidelines designed specifically for the hospitality industry, so that it is expected to make a more applicable and relevant contribution to sustainability accounting practices in the hospitality sector. Based on the description above, this study aims to analyze the accounting treatment of environmental costs which includes aspects of recognition, measurement, presentation and disclosure, as well as its conformity with the provisions of USALI 12 *Schedule 9: Energy, Water, and Waste*.

LITERATURE REVIEW

Accounting Treatment According to the KKPK in 2025

Accounting treatment is a series of processes carried out on a transaction that includes the recognition, measurement, recording, assessment, and presentation of financial information that refers to applicable standards, and the outcomes of this process serve as a basis for providing information that supports decision-making by users of financial statements (Suwardjono, 2020). In this study, the accounting treatment of environmental costs is analysed based on the 2025 Financial Reporting Conceptual Framework (KKPK).

The 2025 KKPK, published by the Financial Accounting Standards Board (DSAK) of the Indonesian Institute of Accountants (IAI), serves as the conceptual basis for preparing financial reports that provide relevant and reliable information for stakeholders (IAI, 2025).

According to Chapter 1 of the 2025 KKPK, environmental cost accounting treatment is assessed through four accounting elements consisting of recognition, measurement, presentation, and disclosure (IAI, 2025):

1. Recognition

   Paragraph 5.1 of the 2025 KKPK explains that recognition is a process of coverage to items that meet the definition of financial statement elements, such as assets, liabilities, equity, income, or expenses, are recognized by being reported in either the statement presenting an entity's financial position or the statement reporting its financial performance.

2. Measurement
   Paragraph 6.1 of the 2025 KKPK explains that recognized financial statement elements should be expressed in monetary terms. As a result, entities are expected to apply the most suitable measurement basis for each item. Depending on its characteristics, an item may be measured using historical cost, fair value, or fulfillment value.
3. Presentation and Disclosure
   Paragraph 7.1 of the 2025 KKPK explains that the information relating to assets, liabilities, equity, income, and expenses is communicated by the reporting entity through the presentation and disclosure contained in the financial statements.

USALI 12 Schedule 9: Energy, Water, and Waste

The Uniform System of Accounts for the Lodging Industry (USALI) is a widely recognized international standard in the hospitality industry for compiling accurate, structured, and comparable financial statements (HFTP, 2024). Along with the development of the industry, USALI 12 introduces a number of important improvements, especially related to environmental sustainability aspects. One of the reforms introduced is Schedule 9: Energy, Water, and Waste (EWW). This part of the cost of Utilities which was previously classified as Utilities has been changed to Energy, Water, and Waste. These changes are made to adapt to the development of the hospitality industry and in response to the growing demand for transparency in reporting from investors, regulators, and consumers who are increasingly concerned about aspects of energy efficiency, water management, and waste management as part of hotel operational sustainability practices (HFTP, 2024).

The costs in Schedule 9 are classified into three main components, namely Energy, Water, and Waste. The following three components include (HFTP, 2024):

1. Energy
   Energy is one of the components of operational costs that has a considerable role in the hospitality industry. Energy costs include all expenses related to the utilization of various energy sources used to support hotel operational activities. Energy costs in Schedule 9 include several types of expenses, such as electricity, fuels, gases, and district energy, renewable energy, and vehicle fuels.
2. Water
   Water is an important resource in hotel operations because it is used in various guest service activities and hotel operations. Costs related to water use are classified in the Water and Sewer category. Water costs in Schedule 9 include several types of expenses, such as municipal water, other water, and sewer.
3. Waste
   Hotel operations not only use energy and water, but also produce various types of waste generated from various operational activities that need to be managed properly. Costs related to waste management are classified in the

Waste category. Waste management costs in *Schedule* 9 include several types of expenses, such as *landfill or incineration, recycled waste, composted waste,* and *other diverted*.

4. Contract Services
   Contract Services or contract services are accounts that include services from companies engaged in energy auditing, water reclamation or recycling, infrared detection to identify energy consumption, necessary compliance and verification fees, and other services provided to reduce energy consumption.

METHODOLOGY

This research was conducted at the HN Hotel, which is located in Tanjung Benoa, South Kuta District, Badung Regency, Bali. This study uses a qualitative approach with a descriptive research type to analyze the accounting treatment of environmental costs based on 2025 KKPK and USALI 12 Schedule 9: Energy, Water, and Waste. Qualitative data were obtained from the results of interviews, observations, and documentation with sources related to the research topic. This research drew on primary and secondary data. Primary data were gathered through interviews, observations, and documentation, whereas secondary data were derived from websites and documents related to environmental management and monitoring efforts. Interviews, observations, and documentation were employed as the data collection methods. The collected data were examined using a qualitative approach involving data reduction, data display, and conclusion verification. The analysis process is carried out to obtain a systematic picture of the research object so that it can produce valid and credible conclusions.

RESEARCH RESULTS

According to the data collected through interviews, observations, and documentation, responsibility for implementing environmental management practices at Hotel HN lies mainly with the Engineering Department. These practices include improving energy efficiency, managing water resources, and handling solid, liquid, and hazardous waste (B3).

The application of energy efficiency technology is carried out through the use of automatic timer systems, inverters in chillers and pumps, and LED (Light Emitting Diode) lamps which aim to improve operational efficiency and reduce energy consumption. In terms of water management, the hotel applies Sea Water Reverse Osmosis (SWRO) technology to process seawater into fresh water and utilizes a Sewage Treatment Plant (STP) to treat operational wastewater so that it can be reused, especially for garden watering.

Waste management is carried out in an integrated manner based on the type of waste produced. The hotel classifies solid waste originating from guest rooms, kitchens, restaurants, and garden areas into wet and dry waste to facilitate proper waste management. Organic waste is processed by third parties into compost through the maggot method, while garden waste and paper waste are recycled or reused. Hotel HN addresses food waste by donating surplus food through a partnership with the Scholars of Sustenance (SOS) organization. This initiative

not only helps reduce edible food waste but also demonstrates the hotel's corporate social responsibility.

To support sustainable waste management, wastewater from various hotel operations, including guest rooms, restaurants, kitchens, and laundry services, is processed through the STP system and subsequently reused for irrigation purposes. Meanwhile, used cooking oil generated during food preparation is collected and recycled by external partners into useful products, such as candles.

As part of its hazardous waste management practices, Hotel HN places B3 waste resulting from engineering and maintenance operations, including paint cans, thinners, used lamps, batteries, and waste oil, in a dedicated storage facility. The waste is subsequently collected and managed by a licensed third-party service provider in accordance with hazardous waste regulations. These practices demonstrate Hotel HN's commitment to implementing sustainability principles through resource efficiency, waste reduction, and reuse of resources that still have use value.

Environmental Costs

Based on the results of interviews, observations, and documentation, information was obtained that Hotel HN has identified various environmental costs arising from energy, water, and waste management activities as part of the implementation of the hotel's sustainability program.

In the energy aspect, environmental costs come from the use of electrical energy and fuel to support hotel operations. The use of electricity includes the operation of an automatic timer system, inverter chiller and pump technology, water pumps for Sea Water Reverse Osmosis (SWRO) and Sewage Treatment Plant (STP) systems, as well as LED lights. In addition, the hotel also incurs diesel fuel costs for generator operations and gas usage costs to support hotel operational activities. The costs are classified under the Energy, Water, and Waste account as Electricity, Fuel Oil, and Natural Gas.

In the water aspect, the hotel applies Sea Water Reverse Osmosis (SWRO) technology to treat seawater into clean water and a Sewage Treatment Plant (STP) system to treat wastewater so that it can be reused. Costs incurred in the form of chemical, maintenance, and maintenance costs of the installation are recognized under the Property Operation & Maintenance account, so they are not included in the classification of Schedule 9: Energy, Water, and Waste.

In the waste aspect, costs include solid, liquid, and hazardous (B3) waste management. Through cooperation with third parties for transportation, treatment, and recycling, including used cooking oil and B3 waste, the related costs are classified under the Energy, Water, and Waste account, namely Composted Waste, while the operational costs of the STP system are recorded in the Property Operation & Maintenance account.

Environmental Cost Accounting Treatment

Based on the results of interviews and documentation at Hotel HN, the accounting treatment of environmental costs in this hotel can be explained through four accounting elements, namely recognition, measurement, presentation and disclosure, as follows:

1. Environmental Cost Recognition
   Based on the interview findings conducted with one of the informants at Hotel HN, it is known that Hotel HN recognizes environmental costs using the accrual basic method, where the costs are recorded and acknowledged at the time of the transaction or when the cost is used, not when cash is paid. Each cost recognition is supported by relevant documents, including payment requests, vendor contracts, invoices, and receipt forms.
2. Environmental Cost Measurement
   Based on the interview findings conducted with one of the informants at Hotel HN, it is known that the environmental costs incurred by Hotel HN are measured in monetary units of rupiah (IDR). Environmental costs are measured at historical cost based on actual transaction values supported by vendor invoices and cooperation agreements, ensuring reliable and verifiable reporting.
3. Presentation and Disclosure of Environmental Costs
   Based on the interview findings conducted with one of the informants at Hotel HN, it is known that Hotel HN has reported environmental costs in the income statement. The presentation of environmental costs is recognized as an operating expense and is presented in the income statement and is separated in the Energy, Water, and Waste (EWW) post or account as well as the supporting report called Profit & Loss Statement: Energy, Water, and Waste. However, Hotel HN acknowledged the EWW cost in the income statement with the naming of the Utilities account.

The disclosure of environmental costs has not yet been done separately in the financial statements. However, the hotel still provides additional information about the costs incurred through the Financial Performance report. In the report, management explained the causes of the increase or decrease in costs at the end of each monthly reporting period.

DISCUSSION

Environmental Cost Accounting Treatment Analysis

The 2025 Financial Reporting Conceptual Framework (KKPK) is a reference in analyzing the accounting treatment of environmental costs at HN Hotels. Hotels have carried out various activities related to concern for the environment, both activities that do not incur costs and those that incur certain costs. To assess its accounting treatment, environmental costs are analyzed based on the elements of financial reporting and paragraphs listed in the 2025 KKPK, which includes recognition, measurement, presentation and disclosure.

1. Environmental Cost Recognition

Analysis of environmental cost recognition at HN Hotels with paragraph 5.1 of the 2025 KKPK was evaluated by comparing the hotel's accounting practices with the applicable recognition criteria, as summarized in Table 1.

Table 1. Conformity of Environmental Cost Recognition According to KKPK in 2025 with Implementation at HN Hotels

Cost Recognition According to the KKPK Year 2025 Paragraph 5.1	HN Hotel Implementation	Analysis Results
Recognition occurs when that items meeting the definition of assets, liabilities, equity, income, or expenses be reported in either the statement of financial position or the statement of financial performance.	The hotel recognizes environmental costs related to energy, water, and waste when a transaction occurs or when those fees are used. The environmental costs are recorded in the Energy, Water, and Waste account.	The recognition of environmental costs related to energy, water, and waste is in accordance with the 2025 KKPK Paragraph 5.1

Source: Research Results, 2026 (data processed)

Based on Table 1, the results of the analysis show that the recognition of HN Hotel's environmental costs is in accordance with the principles stipulated in the 2025 KKPK paragraph 5.1, where recognition occurs when that items meeting the definition of assets, liabilities, equity, income, or expenses be reported in either the statement of financial position or the statement of financial performance. This is in line with the fact that hotels recognize environmental costs related to energy, water, and waste as an expenses when the transactions occur or when the resources are consumed in operational activities. These costs are then classified under the Energy, Water, and Waste account according to the activities that generate them, ensuring that environmental expenditures are recorded systematically and in accordance with the nature of each activity.

2. Environmental Cost Measurement

Analysis of environmental cost recognition at HN Hotels with paragraph 6.1 of the 2025 KKPK was evaluated by comparing the hotel's accounting practices with the applicable recognition criteria, as summarized in Table 2.

Table 2. Suitability of Environmental Cost Measurement According to KKPK in 2025 with Implementation in HN Hotels

Cost Measurement According to the Ministry of Forestry and Forestry in 2025 Paragraph 6.1	HN Hotel Implementation	Analysis Results
The elements recognized in the financial statements are quantified in monetary units. This requires the selection of the basis of measurement. The basis of measurement is the identified feature e.g., historical cost, fair value or fulfillment value of the item being measured.	The hotel has measured all environmental costs related to energy, water, and waste based on historical data using the face value in monetary units (rupiah) listed in the invoice.	The measurement of environmental costs related to energy, water, and waste is in accordance with the 2025 KKPK Paragraph 6.1

Source: Research Results, 2026 (data processed)

Based on Table 2, the results of the analysis show that the measurement of the environmental costs of HN Hotels is in accordance with the principles stipulated in the 2025 KKPK paragraph 6.1, where the items recognized in the financial statements should be expressed in monetary terms (rupiah). Their value is determined using an appropriate measurement basis, including historical cost, fair value, or fulfillment value. This is in line with the fact that hotels use historical costs as the basis for measurement, which is based on the nominal value in rupiah listed in transaction documents such as invoices As part of its environmental monitoring, the hotel measured electricity consumption in klowatt- hour (kWh), water usage in liters, and treated waste in kilograms.

3. Presentation and Disclosure of Environmental Costs

Analysis of environmental cost recognition at HN Hotels with paragraph 7.1 of the 2025 KKPK was evaluated by comparing the hotel's accounting practices with the applicable recognition criteria, as summarized in Table 3.

Table 3. Suitability of Presentation and Disclosure of Environmental Costs According to KKPK in 2025 with Implementation at HN Hotels

Presentation and Disclosure of Fees According to the Ministry of Fisheries and Fisheries in 2025 Paragraph 7.1	**HN Hotel Implementation**	**Analysis Results**
Reporting entities communicate information about assets, liabilities, equity, income, and expenses by presenting and disclosing information in its financial statements.	Hotels present environmental costs related to energy, water, and waste into the income statement as part of the operating expenses through the Energy, Water, and Waste (EWW) or Utilities account and are supported by a supporting report called the Profit & Loss Statement: Energy, Water, and Waste. However, the hotel has not disclosed environmental costs specifically such as records on financial statements.	The hotel has presented environmental costs related to energy, water, and waste in the income statement as part of operating expenses in accordance with the 2025 KKPK Paragraph 7.1. However, the disclosure of environmental costs has not been explicitly made in the financial statements.

Source: Research Results, 2026 (data processed)

Based on Table 3, the results of the analysis show that the presentation of HN Hotel environmental costs is in accordance with the principles stipulated in the 2025 KKPK paragraph 7.1. Meanwhile, the disclosure of environmental costs

is inconsistent with the principles stipulated in the 2025 KKPK paragraph 7.1. This is in line with the fact that the hotel has presented environmental costs through several financial statements, namely in the Profit & Loss Statement and a supporting report called Profit & Loss Statement: Energy, Water, and Waste, where the cost is recorded in the post or EWW or Utilities account, so as to meet the elements of presentation in the financial statements. The financial statements do not provide a separate disclosure of environmental costs. However, the hotel still provides additional information about the costs incurred through a report called Financial Performance.

Conformity of Environmental Cost Accounting Treatment with USALI 12 Schedule 9: Energy, Water, and Waste

The analysis of the suitability of environmental cost accounting treatment in this study is focused on the grouping, recognition, presentation, and disclosure of environmental costs based on the cost classification contained in USALI 12 Schedule 9: Energy, Water, and Waste.

Based on the results of research at Hotel HN, it is known that hotels have implemented various environmental activities that incur operational costs related to the use of energy, water, and waste management. These costs are classified under the Energy, Water, and Waste account according to the activities carried out. The following is the suitability of grouping and recognition of environmental costs related to energy, electricity, and waste at HN Hotels:

Table 4. Conformity of Grouping and Recognition of Environmental Costs with USALI 12 Schedule 9: Energy, Water, and Waste

Environmental Costs	Account Used by the Hotel	Classification According to Schedule 9: Energy, Water, and Waste	Analysis Results
Electricity cost of using an automatic timer system	Energy, Water, and Waste – Electricity	EWW – Energy	Conform to the classification
Electricity cost of using inverter chiller & pump technology	Energy, Water, and Waste – Electricity	EWW – Energy	Conform to the classification
Electricity cost of water pump use	Energy, Water, and Waste – Electricity	EWW – Energy	Conform to the classification
Electricity cost of using LED lights	Energy, Water, and Waste – Electricity	EWW – Energy	Conform to the classification
Cost of diesel fuel	Energy, Water, and Waste – Fuel Oil	EWW – Energy	Conform to the classification
Gas usage fees	Energy, Water, and Waste – Natural Gas	EWW – Energy	Conform to the classification

Solid waste management vendor contract fees	Energy, Water, and Waste – Composted Waste	EWW – Waste	Conform to the classification
Liquid waste management vendor contract fees	Energy, Water, and Waste – Composted Waste	EWW – Waste	Conform to the classification
B3 waste management vendor contract fees	Energy, Water, and Waste – Composted Waste	EWW – Waste	Conform to the classification

Source: Research Results, 2026 (data processed)

Based on table 4.6, the environmental costs applied by HN Hotels are classified under the Energy, Water, and Waste account where the grouping and recognition are carried out based on the characteristics of each cost.

Costs directly related to energy use and waste management, such as the cost of using electricity for efficiency technology, diesel fuel costs, gas usage costs, and contract costs for solid, liquid, and B3 waste management vendors are classified under the Energy, Water, and Waste account, where the recording is in accordance with USALI 12, especially the Schedule 9 because these costs are directly related to energy use, waste treatment and the use of third-party services in the management of the hotel environment.

The suitability of how environmental costs are presented and disclosed in the financial statements was also reviewed for its suitability with USALI 12 Schedule 9: Energy, Water, and Waste through the suitability of the use of the name of the report as follows:

Table 5. Conformity of Grouping and Recognition of Environmental Costs with USALI 12 Schedule 9: Energy, Water, and Waste

Presentation and Disclosure of Environmental Costs	**Presentation and Disclosure of Environmental Costs According to USALI 12**	**Analysis Results**
Presentation		
Profit & Loss Statement	Summary Operating Statement (SOS)	There are reports, but the naming of the reports is different
Profit & Loss Statement: Energy, Water, and Waste	Schedule 9: Energy, Water, and Waste	There are reports, but the naming of the reports is different
Disclosure		
Financial Performance	Notes to the Financial Statement	There are reports, but the naming and content of the reports are different

Source: Research Results, 2026 (data processed)

Based on Table 5, Hotel HN has adopted the use of USALI 12 in the presentation and disclosure of environmental costs. However, inconsistencies remain in the account naming and disclosure practices. At Hotel HN, environmental costs are reported under the Energy, Water, and Waste account have been included in the Profit & Loss Statement and the supporting report called Profit & Loss Statement: Energy, Water, and Waste. In addition, the hotel still uses the naming of Utilities so that the presentation does not fully follow the naming of Energy, Water, and Waste as introduced in USALI 12. Nonetheless, the cost details presented have reflected the elements of energy, water, and waste listed in USALI 12 Schedule 9.

The disclosure of environmental costs at HN Hotels, where the hotel has not made such disclosure specifically in the financial statements. However, the hotel still provides additional information about the costs that occur, both the increase and decrease of these costs through a report called Financial Performance. This report is created and reported at the end of the month of each period. Therefore, the disclosure of environmental costs has not been in accordance with the type of report introduced in USALI 12.

The application of environmental cost accounting treatment that refers to USALI 12 Schedule 9: Energy, Water, and Waste not only supports the preparation of financial statements, but also supports the sustainability of hotel operations in the long term. Systematic grouping and reporting of environmental costs helps management evaluate the effectiveness of resource use as a basis for decision-making. In addition, HN Hotels' commitment to implementing sustainability practices can improve the hotel's image and competitiveness amid increasing tourist concern for the environment. Although it requires investment in the early stages, the implementation of sustainability has the potential to increase guest confidence and provide economic benefits through increased revenue in the future.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research, it can be concluded that the accounting treatment of environmental costs related to energy, water, and waste at HN Hotels is in accordance with the 2025 KKPK, especially in the aspects of recognition, measurement, and presentation. However, in the aspect of disclosure, environmental costs have not been specifically presented in the financial statements so they have not fully complied with the provisions of the KKPK. In addition, the results of the analysis show that the accounting treatment of environmental costs is largely in accordance with USALI 12 Schedule 9: Energy, Water, and Waste. The discrepancy is found in the aspects of presentation and disclosure, namely the use of Utilities accounts and the absence of disclosure of environmental costs specifically in the financial statements. Based on the results of the study, Hotel HN is advised to adjust the presentation and disclosure of environmental costs in accordance with the provisions of USALI 12 Schedule 9: Energy, Water, and Waste, especially through the use of Energy, Water, and Waste account classification and more specific disclosure of

environmental costs in financial statements to improve the transparency and quality of financial reporting.

ADVANCED RESEARCH

Furthermore, researchers are advised to develop research on the application of USALI 12 in other aspects of sustainability or to compare the implementation of Schedule 9: Energy, Water, and Waste in several hotels so that a broader picture is obtained regarding environmental cost accounting practices in the hotel industry.

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