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Restaurant Green Accounting Policy to Support Sustainable Tourism In Samosir District, Lake Toba

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Abstract: This study aims to analyze the restaurant *green accounting policy* in restaurants in Samosir Regency, Lake Toba, in supporting sustainable tourism. *Green accounting* plays an important role in recording and reporting environmental aspects in the restaurant business, which is an integral part of the tourism ecosystem. This study examines the influence of *Corporate Social Responsibility* (CSR), management support, and community support on the implementation of *green accounting* in these restaurants. Using a *mix method approach* (qualitative and quantitative), data were collected from 71 restaurants in the area. The results showed that CSR, management support, and community support have a significant influence on the implementation of *green accounting*, which ultimately supports sustainable tourism in Samosir Regency. This study provides important insights for restaurant business actors and stakeholders in designing environmentally friendly and sustainable tourism policies.

Keywords: CSR, mix method, *green accounting*, Lake Toba.

INTRODUCTION

Sustainable tourism is a major focus in efforts to preserve the environment and promote inclusive economic growth (Khizar et al., 2023). In this context, the role of restaurants cannot be ignored, as they are an integral part of the tourism ecosystem that influences and is influenced by environmental sustainability (Juvan et al., 2023). Green accounting, as an accounting approach that focuses on recording and reporting environmental aspects in business activities, has emerged as a crucial instrument in guiding restaurants towards environmentally friendly practices (Díez-Gutiérrez & Babri, 2022). This study aims to investigate and analyze the green accounting policies implemented by restaurants in Samosir Regency, Lake Toba, and to evaluate their impact on sustainable tourism development.

The involvement of restaurants in implementing green accounting practices not only provides direct benefits in sustainable environmental management, but also creates opportunities to increase the overall tourism (Rahman et al., 2024) appeal of Samosir Regency

Lake Toba. By paying attention to aspects such as waste management, wise use of natural resources, and participation in local environmental protection initiatives, restaurants can act as positive agents of change in maintaining environmental sustainability and promoting sustainable economic growth.

Based on the theory, sustainable tourism includes three aspects, namely economic, environmental and social, so these three factors in this study are tested to be determinants of green accounting policies of companies/restaurants (Zulvianti et al., 2022). Restaurant involvement in implementing green accounting practices is also influenced by key variables, namely Corporate Social Responsibility (CSR), management support, and community support. Variable X1 CSR considers the extent to which restaurants integrate social responsibility into their operational activities, including in efforts to maintain environmental sustainability (Kaur et al., 2022). Furthermore, variable X2 management support reflects the importance of support from management in implementing green accounting policies and practices, which can be reflected in the allocation of resources, commitments, and strategies adopted (Gerged et al., 2024). While variable X3 community support reflects the level of community acceptance and participation in environmentally friendly practices adopted by restaurants (Alamineh et al., 2023).

The urgency of this research to support Sustainable Tourism in Samosir Lake Toba Regency cannot be underestimated in the context of global challenges to environmental and tourism sustainability. Samosir Lake Toba Regency, as a major tourism destination in Indonesia, faces increasing pressure to maintain a balance between sustainable economic growth and environmental preservation. Restaurants in this region play a significant role in the tourism ecosystem, but are often the source of significant environmental impacts. Therefore, the development of green accounting policies that promote socially and environmentally responsible business practices among restaurants in Samosir Lake Toba Regency is very important. Furthermore, this research provides valuable insights for stakeholders in designing more sustainable and environmentally friendly tourism strategies.]

Researches previous Which related with study that is Holy(2016) who explained that internal factors (ownership structure, management) company, organizational culture) and external factors of the company (Government, Public And Environment) become determinant program CSR company is part from policy accountancy environment company. Then, Anis (2020) stated that the important function of accounting is environment is For increase quality environment through CSR company. This means that empirically this research has proven that there is influence Which significant activity CSR with policy accountancy environmentcompany (Anis et al., n.d., 2020). The same thing is also still in line with several findings. others related to the company's CSR policy which must pay attention to the environment around both in terms of economy and environmental sustainability. According to Sela (2019) community participation in the implementation of CSR facilitates a companies in achieving environmental conservation goals (Sela et al., 2019). Nurhidayat (2020) stated that the company's concern for the surrounding environmentand community support will benefit the company and the environment. surrounding area in accordance with principle practice business Which fair (Nurhidayat et al., n.d.,2020). Based on theorytourist sustainable, three Which become pillar main is aspect economy,environmental and social, these three factors are the ones in this study tested become determinant policy accountancy environment business hospitality.

Novelty from proposal study This, namely: 1) Approach *mix method* (qualitative And quantitative) This allow Forgain a more complete and thorough understanding of *Green accounting* practices and restaurant management in Samosir Regency Lake Toba, Which Possible No can achieved with use Oneapproach 2) This research combines concepts from two main domains, that is accountancy And sustainability, with focus on policy *green*

accounting in sector restaurant. 3) Research This identify *gap research* Then fill in emptiness knowledge This with serve findings new And recommendation policy Which relevant. 4) Research about *green accounting* restaurant For support tourist sustainable Still very seldom found Good journal national and international journal international.

The formulation of the problems to be studied are: 1) How does Corporate Social Responsibility (CSR) influence the green accounting policy of restaurants in Samosir Lake Toba Regency? 2) How does management support influence the green accounting policy of restaurants in Samosir Lake Toba Regency? 3) How does community support influence the green accounting of restaurants in Samosir Lake Toba Regency? (4) How do Corporate Social Responsibility (CSR), management support, and community support influence the green accounting of restaurants in Samosir Regency, Lake Toba ?

METHOD

Data collection

Collection data done For to obtain information Which needed in order to achieve the research objectives. Data were collected from sample Which has determined previously. On stages This, data Which The data collected is restaurant data located in Samosir Lake Regency. Toba, which is the population of this research, consists of 71 restaurants, then researcher use sample fed up in study This that is technique Sampling Determination when all member population used as a sample, that is amount to 71 restaurant.

Approach study Which used in study This use approach study *mix method* (qualitative And quantitative) For answer formulation problem Which There is.

For reach target Which has set, required exploration to several references that will be used as a reference. The initial stage of the research This involves literature studies, where this activity aims to accumulate theories that are relevant to the research focus. Literature analysis was carried out with refer to on various source, including journal international reputable SCOPUS indexed books, proceedings and other materials related to Topic study, with coverage reference Which covers period 10 (ten) year final.

Data Analysis Techniques

After obtaining sufficient amount of data, the next step involving analysis data Which has collected. Analysis data qualitative with analysis of the regulatory framework and current practices in green accounting policies, and the development of innovative impact measurement methods, in particular related with sustainability tourist, CSR, support management, And community support. Qualitative data analysis using Nvivo. Then analysis quantitative with method analysis data that is use *Statistics Product and Service Solutions* (SPSS) with questionnaire testing, validity, reliability, data normality, multicollinearity, heteroscedasticity, regression analysis multiple, And testing coefficient determination best fit model.

Hope main from findings study This, that is: 1) Study This expected can increase awareness the perpetrators restaurant business in Samosir Regency on the importance of implementing *green accounting* . With higher awareness, it is hoped that they will be more motivated to adopt practices friendly environment in operation daily business. 2) With implementation *green accounting* , expected quality tourist in Samosir Regency can increase. More environmentally friendly restaurants will interesting more Lots traveler Which care to sustainability environment, thereby improving the image and attractiveness of tourism in the area. the. 3) Implementation *green accounting* No only impact positive forenvironment but is also expected to provide long-term economic benefits. long for restaurant business actors. Better resource management efficient And waste reduction can

reduce operational costs and increase profit.

The objectives of this study are: 1) To analyze the influence of *Corporate Social Responsibility (CSR)* towards restaurant *green accounting* policies in Samosir Regency Lake Toba?. 2) To analyze the influence of support management to policy *green accounting* restaurant in Regency SamosirLake Toba? 3) For analyze influence support public to *green accounting* restaurants in Samosir Regency, Lake Toba?. (4) For analyze influence *Corporate Social Responsibility (CSR)*, support management, and community support for *green accounting* in restaurants Regency Samosir Lake Toba?

RESULTS AND DISCUSSION

Data is important for research. This is because data is a depiction of the variables studied and functions as a tool for proving hypotheses. The validity or otherwise of the data greatly determines the quality of the data. This depends on the instrument used whether it has met the principles of validity and reliability. In testing this instrument, 2 (two) tests are used, namely:

Validity Test

Table 1. Validity Test Results

Variabel	Indikator	r Hitung	r Tabel	Signifikan	n	Keterangan
CSR (X1)	X1.1	0,798	0,2335	0,001	0,05	VALID
	X1.2	0,615	0,2335	0,001	0,05	VALID
	X1.3	0,681	0,2335	0,001	0,05	VALID
	X1.4	0,598	0,2335	0,001	0,05	VALID
	X1.5	0,833	0,2335	0,001	0,05	VALID
support management (X2)	X2.1	0,900	0,2335	0,001	0,05	VALID
	X2.2	0,850	0,2335	0,001	0,05	VALID
	X2.3	0,933	0,2335	0,001	0,05	VALID
	X2.4	0,748	0,2335	0,001	0,05	VALID
	X2.5	0,933	0,2335	0,001	0,05	VALID
community support	X3.1	0,965	0,2335	0,001	0,05	VALID
	X3.2	0,404	0,2335	0,001	0,05	VALID
	X3.3	0,965	0,2335	0,001	0,05	VALID
	X3.4	0,946	0,2335	0,001	0,05	VALID
	X3.5	0,965	0,2335	0,001	0,05	VALID
Green Accounting Restaurant	Y1	0,905	0,2335	0,001	0,05	VALID
	Y2	0,818	0,2335	0,001	0,05	VALID
	Y3	0,941	0,2335	0,001	0,05	VALID
	Y4	0,941	0,2335	0,001	0,05	VALID
	Y5	0,757	0,2335	0,001	0,05	VALID

According to Ghazali (2017:52) "a questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that will be measured by the questionnaire". To conduct a validity test, look at the ItemTotal Statistics table. The value is compared with the calculated r value > r table. The value of r table in this study is 0.2335.

The results of the validity test from Table 1 show that all statement items have a calculated r value > r table or sig < 0.05, so it can be concluded that all statement items are valid.

Reliability Test

Reliability Test in research is used to measure a questionnaire which is an indicator of a variable. To measure reliability using statistical tests is Cronbach Alpha (α). A variable is said to be reliable if it has a Cronbach alpha of more than 0.60 (> 0.60). The results of the reliability test can be seen in the following table:

Table 2. Reliability Test Results

Variabel	Cronbach alpha	Standar	Keterangan
CSR (X1)	0,737	0,60	Reliabel
support management (X2)	0,922	0,60	Reliabel
community support (X3)	0,895	0,60	Reliabel
Green Accounting Restaurant	0,920	0,60	Reliabel

Classical Assumption Test

Normality Test

Normality testing is a testing stage in classical assumption testing to assess whether the residual data in the research regression model is normally distributed through three testing stages, namely the histogram test, the Kolmogorov Smirnov test, and the p-plot normality graph test.

If the sig value > 0.05 , then the data is normally distributed.

If the sig value < 0.05 , then the data is not normally distributed.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		71
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.71103970
Most Extreme Differences	Absolute	.103
	Positive	.103
	Negative	-.093
Test Statistic		.103
Asymp. Sig. (2-tailed) ^c		.062
Monte Carlo Sig. (2-tailed) ^d	Sig.	.060
	99% Confidence Interval	Lower Bound .054
		Upper Bound .066

a. Test distribution is Normal.

b. Calculated from data.

The results of the Kolmogorov-Smirnov Test for normality show that mark significant $0.62 > 0.05$, then the data is normally distributed.

Multicollinearity Test

Multicollinearity testing aims to determine whether or not there is a relationship between independent variables with each other. Multicollinearity testing needs to be done because the number of independent variables in this study is more than one.

If the tolerance value > 0.10 or the VIF value < 10 , then the multicollinearity test passes.

If the tolerance value < 0.10 , or the VIF value > 10 , then it does not pass the multicollinearity test.

Multicollinearity test results show that all variables have mark *tolerance* > 0.10 and value VIF < 10 , then can concluded No there is symptom multicollinearity .

Table 4. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	TotalX1	.926	1.080
	TotalX2	.994	1.006
	TOTALX3	.920	1.087

a. Dependent Variable: TOTALY

Heteroscedasticity Test

The Heteroscedasticity test aims to test whether in the regression model there is inequality in the variance of the residuals from one observation to another observation. If the variance of the residuals from one observation to another observation is different, it is called Heteroscedasticity.

If the sig value > 0.05, then the heteroscedasticity test is passed.

If the sig value < 0.05, then it does not pass the heteroscedasticity test.

Table 5. Heteroscedasticity Test Results

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	-.267	1.085		.806
	TotalX1	.025	.039	.079	.529
	TotalX2	-.014	.027	-.063	.604
	TOTALX3	.035	.043	.102	.420

a. Dependent Variable: ABS_RES

The results of the heteroscedasticity test show that all variables have a sig value > 0.05, so it can be concluded that there are no symptoms of heteroscedasticity.

Multiple Linear Regression Analysis

A simple linear regression test is a stage in testing a regression model in a study to find the regression relationship between one independent variable and its dependent variable.

Multiple Linear Regression Test is used to determine the direct influence of CSR variables (X1), management support (X2), community support (X3) on the dependent variable green accounting restaurant (Y). Based on the table below, the regression equation for the regression model is: $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$ $Y = 6.297 - 0.169 X_1 - 0.136 X_2 + 0.972 + e$

Table 6. Results of multiple linear regression tests

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	6.297	1.825		<.001
	TotalX1	-.169	.066	-.164	.012
	TotalX2	-.136	.046	-.181	.004
	TOTALX3	.972	.072	.861	<.001

a. Dependent Variable: TOTAL(Y)

Based on the regression equation above, it can be interpreted: the constant 6.297 indicates that if there is no increase in the CSR variable, management support and community support, then the restaurant's green accounting is 6.297. CSR (X1) has a negative effect on restaurant green accounting (Y) with a regression coefficient of 0.169. Management support (X2) has a negative effect on restaurant green accounting (Y) with a regression coefficient of 0.136. Community support (X3) has a positive effect on restaurant green accounting (Y) with a regression coefficient of 0.972.

Hypothesis Test Results

Coefficient Determination

The value of the coefficient of determination is between zero (0) and one (1). A small R² value means that the independent (free) variables in explaining the variation of the dependent variable are very limited.

Table 7. Results of the Determination Coefficient (R²) test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.865 ^a	.749	.738	.727

a. Predictors: (Constant), TOTALX3, TotalX2, TotalX1
b. Dependent Variable: TOTALLY

Adj R Square value is 0.749 or 74.9%. The coefficient value determination the show that the CSR variable (X1), Support Management (X2) and Community Support (X3) are able explaining restaurant green accounting variables by 74.9% while the remaining 25.1% is explained by other variables.

F Test Results

From the Anova test or F test, the calculated F value was 66.601, which is greater than the F table of 2.74 and with a significance of 0.001. Because the significance is smaller than 0.005, the regression model can be said that CSR (X1), Support Management (X2) and Community Support (X3) have a significant influence on green accounting restaurants to support sustainable tourism in Samosir Regency, Lake Toba

Table 8. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	105.539	3	35.180	66.601	<.001 ^b
	Residual	35.390	67	.528		
	Total	140.930	70			

a. Dependent Variable: TOTALLY

T-Test Results

The t-test is a hypothesis testing stage to find a conclusion whether there is an influence between one independent variable in the study, namely CSR (X1) and work discipline (X2) with the dependent variable of restaurant green accounting (Y) partially.

Can be seen from table on For the CSR variable (X1), the calculated t value is 2.571 > t table 1.994, sig. CSR variable (X1) 0.12 < 0.05, so the CSR variable (X1) has an effect significant to variable Y. Variable Support Management (X2) t - value 2.942 > t - table 1.994, sig support variable management (X2) 0.004 < 0.05, then the support variable management (X2) has an effect significant to the variable Y. and the variable Community Support (X3) t-

value $13.500 < 1.994$, sig support variable community $0.001 < 0.05$ then the community support variable has an influence significant to variable Y.

Table 9. t-Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.297	1.825		3.450	<,001
	TotalX1	-.169	.066	-.164	-2.571	.012
	TotalX2	-.136	.046	-.181	-2.942	.004
	TOTALX3	.972	.072	.861	13.500	<,001

a. Dependent Variable: TOTALLY

N Vivo test results

Study This interview three employees restaurants in Regency Samosir as participants , consisting of of two men . They are Rahman, Nadia and Ria. Interview data from third participants the arranged in form transcript , then imported into NVivo 15 software for furthermore analyzed



Figure 1. Most Frequently Appearing Words from the Data

Inside the Nvivo software For display text visually there is something called Frequency Query. This feature used For display How many many frequency of interesting words often appears . In Figure 1. The word accounting has frequency by 4.60 % , the word green also has a frequency of 4.60%, restaurant 3.70%, tourism 2.51% and sustainable 2.51%.

In the Nvivo feature, it can also be displayed how big Figure 2 is. It can be seen how big the participants are in understanding each variable of this study. For the CSR Variable (X1), Nadia has an understanding or opinion about CSR as much as 1.09%, here Nadia said that "as far as I know there is, sis" when I asked whether the company had issued its CSR to create green accounting in Samosir Regency? Likewise, Rahman has a value of 1.01% about CSR but here Rahman thinks "as far as I know there isn't" when I asked about CSR. Then continued with Ria having a frequency value of 1.09% about CSR and Nadia answered "as far as I know there isn't, sis".

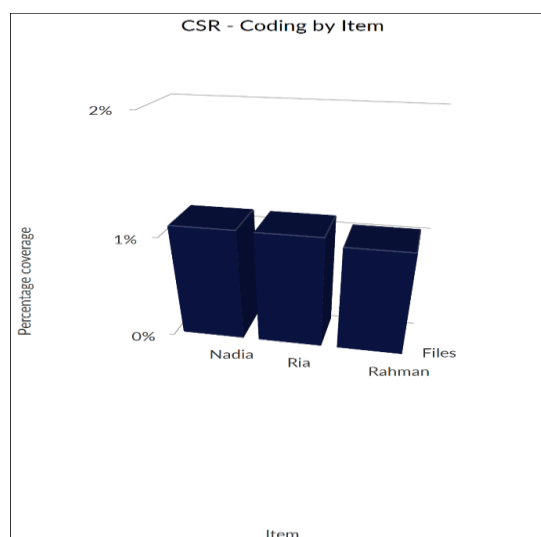


Figure 2. Word frequency for CSR variable (X1)

In Figure 3. For the Management Support Variable (X2), Nadia has an understanding and opinion of 5.11% about management support for green accounting, and here Nadia said “lack of support from management” for green accounting. Rahman has an understanding and opinion of 2.08% and just like Nadia, Rahman also said “lack of management support” in implementing Green accounting.

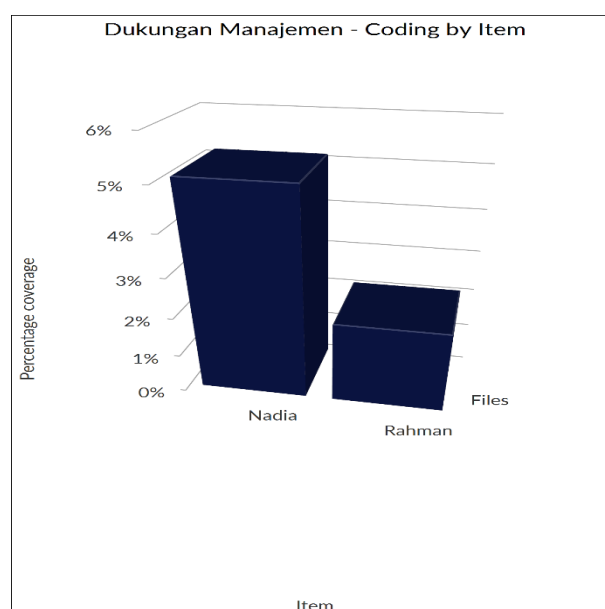


Figure 3. Word Frequency for Management Support Variable (X2)

In Figure 4. For the variable Community Support (X3), Rahman has an understanding and opinion of 13.5% regarding community support for green accounting, and here Rahman says " it is very necessary. " especially Community support for care to the environment is very helpful in support tourist sustainable in the district Samosir ” on green accounting. Ria has an understanding and opinion of 8.97% and also said “ According to I important thing For support tourism sustainable is increase awareness and cleanliness of the area/ region tourism , maintaining hospitality to Demonstrator object tourism ” in the implementation of Green accounting.

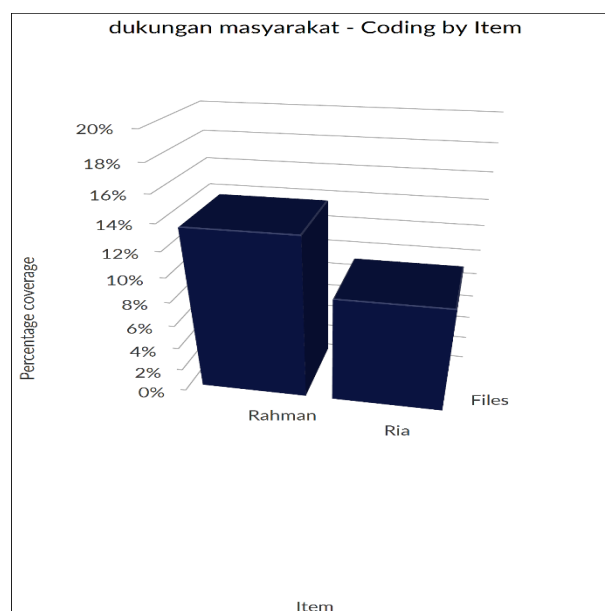


Figure 4. Word Frequency for the Community Support variable (X3)

CONCLUSION

The answer to the formulation of the problem in this study using the mix method, the following conclusions were obtained: 1. For the CSR variable (X1) it has a significant influence on restaurant green accounting (Y) in supporting sustainable tourism in Samosir Lake Toba Regency. It's just that in its implementation, it turns out that restaurants have not implemented CSR properly so that the participants we interviewed said they did not know whether the restaurant where they worked had implemented CSR. 2. For the Management Support variable (X2) it also has a significant influence on the variable on restaurant green accounting (Y) in supporting sustainable tourism in Samosir Lake Toba Regency. Although management support is very important and has an influence on the implementation of green accounting, it turns out that in Samosir Regency based on the results of the interview, this support has not been felt because participants said that there has been no support from management about it. 3. For the Community Support variable (X3) it also has a significant influence on restaurant green accounting (Y) in supporting sustainable tourism in Samosir Lake Toba Regency, and participants hope that the community will take better care of the environment and cleanliness so that when the restaurant has implemented green accounting and the community also supports it, sustainable tourism will be created in Samosir Lake Toba Regency. 4. Corporate Social Responsibility (CSR) (X1), Management Support (X2), and Community Support (X3) have a significant influence on Green Accounting of Restaurants in Samosir Regency, Lake Toba and require cooperation between the government, community and restaurant parties in realizing good Green Accounting of restaurants so that sustainable tourism can be realized in Samosir Regency, Lake Toba.

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