

Integrating Sustainability (ESG) Reporting Into Tourism MSMEs in the Wallacea Region: A Basic Environmental Accounting Research in Coastal Manado and Bunaken

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Abstract

Environmental, Social, and Governance (ESG) reporting has become a global accountability norm, and Indonesia will apply its first sustainability disclosure standards (PSPK 1 and 2) from 2027. However, ESG debates rarely reach the micro and small enterprises that dominate tourism in ecologically sensitive areas. This study explores how tourism micro, small, and medium enterprises (MSMEs) on Bunaken Island, within the Wallacea biodiversity region of North Sulawesi, understand and practise ESG, how these practices are recorded, and what reporting arrangement would be feasible. A qualitative exploratory case study was conducted through semi-structured interviews with eight MSME informants covering twelve business units (homestay, diving, culinary, and souvenir) and two community stakeholders, supported by observation and documentation, and analysed using reflexive thematic analysis. Most informants had never heard of ESG yet performed many ESG-consistent practices, particularly waste sorting, local employment, and guest safety. Their sustainability was constrained by marine debris from the mainland and by small-island infrastructure limits. Financial records existed mainly where managers were accountable to absentee owners, whereas no informant recorded ESG practices. The study concludes that the gap lies in recording rather than in practice and proposes a preliminary embedded, evidence-based reporting framework (record-evidence-communicate) that builds on existing owner reports and digital channels.

Keywords

accountability; environmental accounting; ESG reporting; MSMEs; sustainable tourism; Wallacea



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INTRODUCTION

Marine tourism is one of the main economic engines of North Sulawesi, and Bunaken National Park, located off the coast of Manado, is its best-known destination. The park lies within Wallacea, a biogeographical transition zone between Asian and Australian fauna that is recognised as a centre of endemism

under growing anthropogenic pressure (Voigt et al., 2021). Tourism on Bunaken Island is carried by micro and small enterprises (homestays, dive operators, food stalls, and souvenir makers) that are owned or run by local residents. These businesses depend directly on the health of coral reefs and beaches, yet they also generate waste, consume scarce freshwater and fuel, and shape how tourism benefits are distributed within island communities. Small island destinations are particularly exposed to such pressures because of limited infrastructure and a heavy reliance on tourism income (Scheyvens & Momsen, 2008).

Environmental, Social, and Governance (ESG) reporting has emerged as a dominant way for organisations to account for their impacts beyond financial performance. Building on the triple bottom line (Elkington, 1997) and stakeholder theory (Freeman, 1984), frameworks such as the GRI Standards (Global Reporting Initiative, 2021) and the IFRS Sustainability Disclosure Standards (IFRS Foundation, 2023) provide structured guidance on what to disclose and how. In Indonesia, sustainability reports have been mandated in stages for financial services institutions, issuers, and public companies since the issuance of POJK No. 51/POJK.03/2017 (Otoritas Jasa Keuangan, 2017). More recently, the Sustainability Standards Board of the Institute of Indonesia Chartered Accountants (DSK IAI) ratified PSPK 1 on general requirements for the disclosure of sustainability-related financial information and PSPK 2 on climate-related disclosures. Both standards adopt IFRS S1 and S2 and take effect on 1 January 2027 (Ikatan Akuntan Indonesia, 2025). Although these requirements do not target MSMEs, they are likely to intensify demands for sustainability information along value chains, including from lenders, tour operators, and other partners that deal with small suppliers and borrowers.

Research on sustainability accounting, however, has been built largely around large companies (Burritt & Schaltegger, 2010). Small businesses are not simply small versions of large firms: their social responsibility tends to be informal, relational, and shaped by the values of owner-managers (Jenkins, 2006; Spence, 2016). Studies of small tourism enterprises show that sustainability practices are often motivated by lifestyle and altruistic values as well as by cost savings (Font et al., 2016; Garay & Font, 2012), and that adoption in developing countries is constrained by limited resources, technical knowledge, and policy support (Islam et al., 2020). Tourism scholars have also called for closer attention to small firms as the actual providers of tourism services (Thomas et al., 2011). In Indonesia, research on community-based tourism has emphasised community participation and destination design (Wibowo & Darsono, 2022), while the reduction of single-use plastics has been discussed mainly

at the policy and community levels (Adam et al., 2020; Genon et al., 2022). What remains unclear is how small tourism businesses in an ecologically critical area record and communicate the sustainability practices they already perform.

This study approaches the problem through the lens of accountability. Accounting is not only a technical system but also a social practice through which actors give and demand accounts of their conduct (Gray et al., 1996; Roberts, 1991). From this perspective, whether ESG practices become reported depends less on the existence of a formal standard than on the relationships in which accounts are requested, for example between managers and owners, businesses and guests, or enterprises and lenders. Legitimacy-oriented disclosure (Deegan, 2002) may therefore take very different forms in micro enterprises than in listed companies.

Against this background, the study addresses three questions: (1) how do tourism MSMEs on Bunaken Island understand sustainability and ESG; (2) which ESG-consistent practices do they perform, and how are these recorded and communicated; and (3) what reporting arrangement is feasible given their capacities and context? The study contributes in two ways. Empirically, it documents the practice-reporting gap among tourism MSMEs in a Wallacea marine protected area, a setting that is under-represented in sustainability accounting research. Conceptually, it proposes a preliminary embedded ESG reporting framework that builds on existing accountability relationships and digital channels rather than on standards designed for large entities.

METHODS

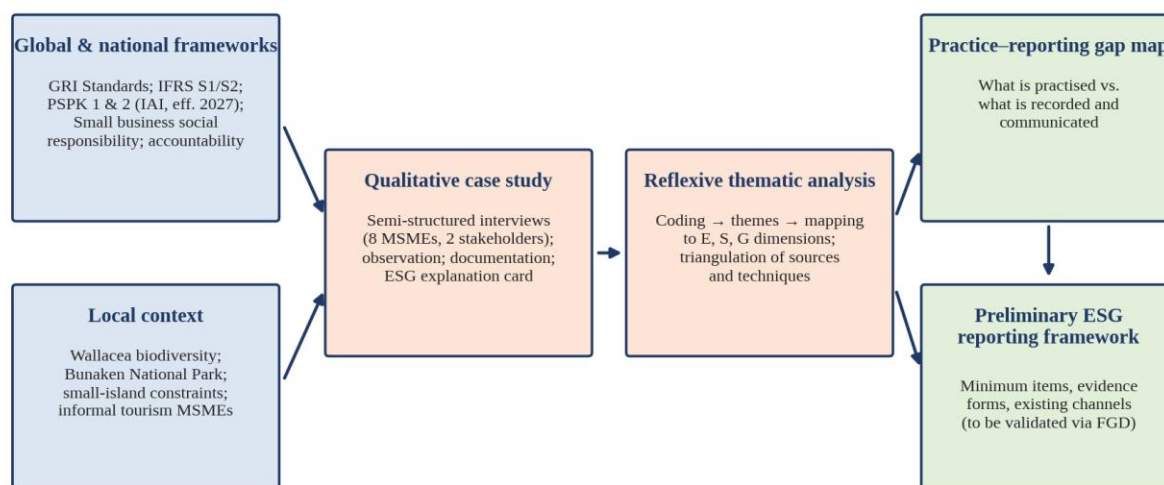
This study employed a qualitative approach with an exploratory case study design (Creswell & Poth, 2018; Yin, 2018). A qualitative design was chosen because ESG-consistent practices in micro enterprises are typically informal and unlabelled, and are therefore better captured through narratives and observation than through closed questionnaires. The case is the community of tourism MSMEs in Kelurahan (sub-district) Bunaken, Bunaken District, Manado City. The area lies inside Bunaken National Park, where homestays, dive operators, culinary businesses, and souvenir makers operate side by side and depend directly on the marine ecosystem.

Informants were selected purposively using maximum variation sampling and complemented by snowball referrals from the head of the kelurahan and the neighbourhood head. The inclusion criteria were serving tourists, understanding daily operations (as owner, manager, or core staff), and willingness to participate. The final sample comprised eight MSME informants and two community stakeholders. Because several informants ran more than one type of business,

informants were counted per enterprise and business coverage was mapped separately. The eight enterprises represent twelve business units: four homestays, three dive operations, three culinary businesses, and two souvenir businesses. No stand-alone tourist boat service was found; boats used for tourism were provided by the dive operators. Sample adequacy was judged by data saturation and variation rather than by number (Guest et al., 2006; Hennink et al., 2017): the main themes recurred in the final interviews without substantive new themes emerging. Each informant was assigned a code based on the main business type: HS (homestay), DV (diving), KL (culinary, from the Indonesian *kuliner*), SV (souvenir), PD (sub-district government), and TM (community leader).

Data were collected on 28 September 2026 through semi-structured interviews guided by a protocol covering business profile, understanding of sustainability and ESG, environmental, social, and governance practices, record keeping and reporting, motivations and barriers, and preferred reporting formats. To avoid prompting, informants first described sustainability in their own words, after which the ESG concept was introduced using a plain-language explanation card with local examples. Interviews were complemented by an informant data sheet, non-participant observation of business premises, and photographic documentation. Interviews were recorded with consent, transcribed using automatic transcription software, and checked against the audio by the research team. All informants were anonymised.

The data were analysed using reflexive thematic analysis (Braun & Clarke, 2006, 2019) in six phases: familiarisation, initial coding, theme generation, theme review, theme definition, and write-up. Themes were then mapped onto the E, S, and G dimensions and onto a continuum of practice, recording, and communication to identify where gaps occur. Trustworthiness was addressed following Lincoln and Guba (1985). Credibility was supported by triangulating sources (MSMEs, sub-district government, and community leader) and techniques (interviews, observation, and documentation), and by confirming summaries with informants at the end of each interview. Dependability was supported by an audit trail of recordings, transcripts, data sheets, and the codebook, and confirmability by peer debriefing within the research team. As a reflexive note, interviewers occasionally explained the benefits of record keeping at the end of an interview; responses given after such explanations were interpreted with caution. The research framework is presented in Figure 1.

Figure 1. Research Framework

FINDINGS AND DISCUSSION

Informant profile

Table 1 summarises the informants. Seven of the eight MSME informants were women aged 27 to 62, and most had completed senior high school. They comprised four owners, three managers, and one employee. The enterprises ranged from businesses established in 2025–2026 to a souvenir business operating since 2002, and monthly turnover ranged from below IDR 5 million to above IDR 50 million. Five enterprises held a Business Identification Number (NIB), one held a permit from the kelurahan, and two had no formal permit. None held CHSE (Cleanliness, Health, Safety, and Environment Sustainability) certification or belonged to a tourism association.

Table 1. Profile of Informants

Code	Business (capacity)	Position (sex, age)	Since	Workers	Turnover/month (IDR)
KL-01	Culinary (plans a homestay)	Manager (F, 45)	2026	3	15–50 million
HS-01	Homestay (2 rooms)	Manager (F, 62)	2025	1	5–15 million
KL-02	Culinary + souvenir	Owner (F, 40)	2023	1	< 5 million
DV-01	Homestay (6 rooms) + diving (2 boats)	Manager (F, 54)	2022	5	15–50 million
DV-02	Diving (1 boat)	Owner (M, 40)	2025	7	15–50 million
DV-03	Homestay (11 rooms incl. villa) + diving (3 boats)	Employee (F, 27)	c. 2023	14	> 50 million
SV-01	Souvenir (bracelets, necklaces)	Owner (F, 39)	2002	1	< 5 million
HS-02	Resort (12 rooms) + restaurant	Owner (F, 44)	2010	24	> 50 million

Code	Business (capacity)	Position (sex, age)	Since	Workers	Turnover/month (IDR)
PD-01	Sub-district government	Head of kelurahan	–	–	–
TM-01	Community	Neighbourhood head	–	–	–

Source: Primary data (2026)

Practising without the label

Five of the eight MSME informants (KL-01, HS-01, KL-02, DV-01, and SV-01) had never heard of ESG or sustainability reporting. Three (DV-02, DV-03, and HS-02) had heard of it, and the head of the kelurahan described the term as new to him. Yet when shown the explanation card, almost all informants recognised many of the examples as things they already did. Their own definitions of sustainability were grounded in their dependence on the sea rather than in formal concepts. As a dive operator put it, **"if the environment dies, our livelihood dies"** (DV-02). Informants did not rank the three dimensions uniformly: one prioritised social aspects (KL-01), one the environment (DV-01), and one governance (HS-02), while several considered all three equally important. This pattern supports the view that small business responsibility is embedded in everyday relationships and values rather than articulated through corporate vocabulary (Jenkins, 2006; Spence, 2016). It also suggests that low awareness of the ESG label should not be read as low engagement with ESG substance.

Waste as the core environmental issue and an external burden

Environmental practices centred on waste. Most enterprises separated plastic from organic waste and handed it to the municipal collection service or a paid collector (DV-01, KL-02, and DV-03), while casual workers employed by the city government cleaned the beaches around the pier. Some practices went further: HS-02 eliminated bottled water by providing refill stations and glass bottles, and the owner of KL-01 decided to stop selling drinks in plastic packaging. However, risky practices were also found, including the burning of production waste such as leftover cords (SV-01) and the disposal of large food bones into the sea from the pier (DV-03).

Crucially, informants framed the most serious environmental threat as something they did not produce: marine debris washed in from mainland Manado during the rainy and west-wind season. HS-02 reported removing almost four tonnes of such debris over nearly two months, employing 30–40 local residents per day at its own expense, and the effort drew wide media attention. The head of the kelurahan similarly noted that visitors bring in styrofoam and plastic and throw food waste into the sea. These accounts are consistent with evidence that land-based sources

dominate plastic inputs to the ocean (Jambeck et al., 2015). They imply that an MSME-level ESG report in such destinations should distinguish between impacts the business causes and burdens it absorbs on behalf of the destination.

Small-island infrastructure as a sustainability condition

Nearly all accommodation and culinary informants described frequent power outages that forced the use of diesel generators, disrupted internet access and reservations, and triggered guest complaints (KL-01, HS-01, DV-01, and HS-02). Groundwater in parts of the island is brackish, so drinking water is shipped from Manado, and some households save freshwater by washing first with brackish water (KL-02). For these businesses, energy and water are not merely efficiency indicators, as framed in conventional environmental reporting, but conditions of business continuity with their own emission consequences in the form of generator fuel. This finding resonates with the vulnerability of small-island tourism economies (Scheyvens & Momsen, 2008) and suggests that ESG indicators for island MSMEs should capture resilience, for example generator hours, fuel use, and freshwater sources, rather than only reductions in consumption.

Strong local embeddedness, weak formal protection

Socially, the enterprises were deeply embedded in the community. Workers were mostly family members or local residents (KL-01, DV-01, and DV-03); DV-03, for instance, employed 13 local residents among its 14 staff. Several businesses contributed to church and cultural activities, such as taking part in the Cakalele dance during village events (DV-03). Dive operators displayed the most structured safety practices, including medical declaration forms, diving standard operating procedures, fire extinguishers, and emergency oxygen (DV-01, DV-02, and DV-03). By contrast, formal social protection was largely absent: informants stated that workers received wages without enrolment in the national social security scheme, BPJS (KL-01 and DV-03). The social dimension is therefore where MSMEs create considerable local value but also where the most material gap from formal ESG expectations lies.

Financial recording driven by accountability to owners

Financial record keeping formed a spectrum (Table 2). One enterprise kept no records (SV-01); most used handwritten books or photocopied daily forms (KL-01, KL-02, HS-01, and HS-02); DV-01 photographed every payment and sent it immediately to the owner; and DV-02 and DV-03 kept cost categories and monthly cash books that were also entered into Excel. Notably, the most disciplined records were found where managers had to account to owners who were not on site. A

manager explained that income had to be written down every day “because it will be reckoned at the end of the month”, and that she would be held responsible for any shortfall (KL-01). Records thus served the owner–manager relationship rather than external users, while the kelurahan collected only the number of enterprises and the names of their owners. In accountability terms (Roberts, 1991), record keeping emerged where someone demanded an account. This makes the existing owner-reporting routine the most promising entry point for ESG recording.

Table 2. ESG Practices and Recording by Informant

Code	Main environmental practices	Main social practices	Financial recording	ESG recording
KL-01	Sorts plastic and kitchen waste; stopped selling plastic-packaged drinks	Local staff; no social security	Handwritten daily forms for the owner	None
HS-01	Plastic bagged for transport to Manado; advises guests not to buy coral	Single caretaker	Book kept for the owner	None
KL-02	Municipal plastic collection; saves freshwater; verbal advice to guests	Family labour; food hygiene	Handwritten book	None
DV-01	Sorts waste; switches off air conditioning; food scraps for villagers’ livestock	Five local staff; dive medical forms	Payment photos sent to the owner	None
DV-02	No dumping; advocates school-based environmental education	Trained staff; dive SOP; church donations	Cost categories; book and Excel	Clean-up photos; CSR planned
DV-03	Sorts waste; guides bring back dive litter; bones discarded at the pier	13 of 14 staff local; no social security; security, oxygen; cultural events	Monthly cash book with receipts; Excel	Waste fee payments only
SV-01	Burns production waste; saves water and electricity	Family business	No records	None
HS-02	No bottled water; refill stations; sorting; removal of about 4 tonnes of marine debris	Support for neighbours and children’s education	Handwritten book	Media coverage, website; social activities unrecorded

Source: Primary data, processed (2026)

The practice–reporting gap

No informant recorded ESG practices in writing. Two kept partial visual evidence, namely photographs of a beach clean-up (DV-02) and media coverage and website posts (HS-02), and one recorded only payments of waste collection fees (DV-03). The dominant justification was that such practices did not need to be written

down because “each of us already knows” (KL-01), or that what mattered was that they were carried out (DV-01). A dive operator admitted that “we have documentation, but writing it down, maybe not yet” (DV-02). Few informants had ever been asked for evidence of environmental friendliness, although some recalled visits from government offices. Attitudes shifted, however, when recording was linked to tangible benefits: informants considered such records important for maintaining guest trust and for applying for government support or bank credit (KL-01). Preferred formats were simple and digital at the same time: WhatsApp messages (KL-02), fill-in forms similar to existing sales forms (KL-01), notes on a mobile phone (SV-01), and narrative posts with photographs on websites or Instagram (DV-03). These preferences match the enterprises’ existing marketing channels, which were dominated by social media and online travel agents.

The community stakeholders confirmed and contextualised these findings. The head of the kelurahan noted that an MSME development programme with Bank Indonesia was still at the administrative stage and that a corporate social responsibility programme of the state electricity company had provided sales booths. He cautioned that online meetings were unrealistic for many MSMEs because of device and connectivity limitations, and that owners were reluctant to leave their stalls for training. The neighbourhood head expressed frustration that entrance fees collected by the national park authority were not felt to benefit residents, illustrating governance tensions at the destination level that lie beyond the control of individual enterprises.

Towards an embedded ESG reporting framework

Taken together, the findings indicate that the gap lies less in practice than in recording and communication. Standards designed for large entities, including the GRI Standards and the forthcoming PSPK, provide the conceptual vocabulary of materiality and disclosure (Global Reporting Initiative, 2021; IFRS Foundation, 2023), but their full application is neither required of nor feasible for micro enterprises. Building on the accountability relationships and channels observed, this study proposes a preliminary embedded, evidence-based ESG reporting framework with three layers (Figure 2). The first layer, record, adds a short ESG section to the monthly report that managers already send to owners, in the form of a one-page checklist. The second, evidence, relies on dated photographs, receipts for waste fees, water, and fuel, and safety forms stored in a WhatsApp group or phone folder, formats that informants already use. The third, communicate, translates selected items into social media and online travel agent posts for guests and into an annual

one-page summary for lenders, government programmes, and partners. Table 3 lists the proposed minimum items.

Figure 2. Preliminary Embedded ESG Reporting Framework for Tourism MSMEs

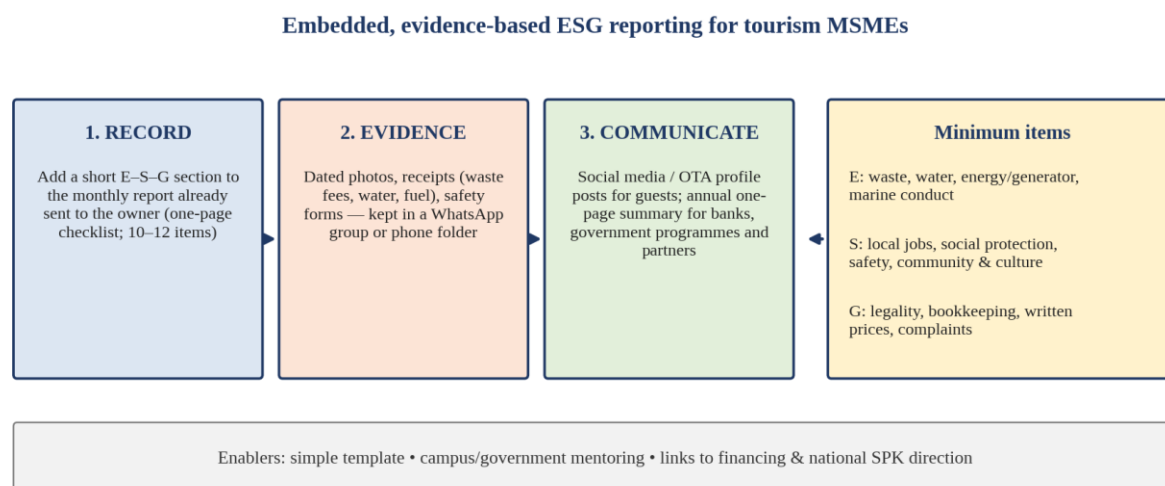


Table 3. Proposed Minimum ESG Items for Tourism MSMEs on Small Islands

Dimension	Item	Simple evidence
Environmental	Waste sorting and disposal route; volume of washed-up debris cleaned	Photos; collection fee receipts
	Freshwater source and volume purchased	Water purchase notes
	Power outages, generator hours, and fuel use	Generator log; fuel receipts
	Guest conduct towards reefs and marine life	Photo of signage or briefing note
Social	Number of workers; share of local and female workers	Staff list
	Social protection (BPJS) and training	Membership cards; certificates
	Safety equipment and procedures for guests and workers	Safety forms; equipment photos
	Community and cultural contributions	Dated photos; short notes
Governance	Legality and certification (NIB, CHSE, diving)	Copies of permits and certificates
	Financial records and written price list	Cash book; photo of price list
	Complaint handling and decision making	Complaint or review log

Source: Developed by the authors (2026)

The framework differs from formal standards in three respects. First, it treats owner–manager accountability, rather than investors, as the primary channel through which ESG accounts are produced, consistent with the relational nature of small business responsibility (Spence, 2016). Second, it includes items that reflect burdens absorbed by enterprises, such as marine debris and power outages, because in small-island destinations these shape both environmental outcomes and business continuity. Third, it prioritises evidence over narrative, which suits enterprises with

limited writing routines but frequent smartphone use. At the same time, the framework could help MSMEs respond to the indirect effects of national standards: as lenders and larger partners prepare disclosures in line with the PSPK, simple and verifiable ESG evidence from small suppliers and borrowers may become increasingly valuable (Ikatan Akuntan Indonesia, 2025; Otoritas Jasa Keuangan, 2017).

CONCLUSION

This study explored how tourism MSMEs on Bunaken Island understand, practise, and report ESG. Most informants were unfamiliar with the ESG label but performed many ESG-consistent practices, particularly in waste management, local employment, and guest safety. Their environmental performance was strongly shaped by burdens they did not create, namely marine debris from the mainland and unreliable electricity and freshwater supplies, while their social contributions coexisted with weak formal protection for workers. Financial records existed mainly where managers were accountable to absent owners, yet no enterprise recorded its ESG practices. The central gap is therefore one of recording and communication rather than of practice.

Theoretically, the study extends accountability-based perspectives on sustainability accounting to micro tourism enterprises by showing that reporting emerges where accounts are demanded within existing relationships. Practically, it proposes a preliminary three-layer framework (record, evidence, and communicate) with eleven minimum items that build on owner reports and digital channels. Local governments, the national park authority, and universities could use the framework in MSME mentoring programmes, and financial institutions could use it as a light-touch source of sustainability information.

The study has several limitations. It covers a single sub-district and eight enterprises, relies mainly on MSME and community perspectives without data from the tourism office, associations, or the national park authority, and presents a framework that has not yet been validated. Future research should validate and pilot the framework through focus group discussions and field trials with MSMEs, extend it to other Wallacea destinations, and examine whether simple ESG records improve guest trust and access to finance.

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