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THE ROLE OF GREEN ACCOUNTING IN ENHANCING ECO-LUXURY IN GLAMPING BUSINESS MODELS: A SYSTEMATIC LITERATURE REVIEW

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Abstract

The transformation of tourism business paradigms drives the integration of green accounting as a strategic instrument in eco-luxury-based glamping business models. This study aims to map green accounting implementation, analyze its role in enhancing eco-luxury value, and identify research development patterns in glamping business models. A systematic literature review based on the PRISMA 2020 protocol was applied to 480 articles from Scopus and Web of Science databases (2021–2026), yielding 20 final articles after rigorous selection. Synthesis results reveal that green accounting is implemented multidimensionally through carbon footprint Life Cycle Assessment, value chain-based reporting, and ecological communication via eco-brands and eco-labels. Green accounting is proven to catalyze authentic eco-luxury value propositions, with environmental sustainability and luxury business performance operating synergistically. Research trends show significant acceleration in 2025, dominated by quantitative methods. It is concluded that integrating green accounting into glamping operations sustainably strengthens eco-luxury competitiveness. Glamping managers are advised to adopt standardized carbon reporting frameworks, while governments should strengthen green finance regulations for eco-luxury businesses.

Keywords: Eco-Luxury, Glamping, Green Accounting, Sustainable Tourism, Systematic Literature Review

INTRODUCTION

The transformation of environmental awareness in the business world has encouraged the emergence of an accounting approach that is no longer solely profit-oriented but also integrates ecological dimensions into corporate reporting and decision-making processes. Green accounting has emerged as a response to the inadequacy of conventional accounting systems in recording and disclosing the environmental impacts of business activities. Bruyn et al. (2023) emphasize that the implementation of green accounting in environmentally oriented industries has been proven to improve financial performance while accelerating the achievement of sustainable development goals, making this paradigm not merely optional but strategic. Furthermore, Permata (2025) found a significant relationship between the implementation of green accounting and the fulfillment of Sustainable Development Goals (SDGs) indicators, particularly in the context of corporate social responsibility, which is increasingly being strengthened by international regulations (Widhiarini, 2023).

On the other hand, the global tourism industry is undergoing a fundamental paradigm shift, characterized by the growing preference of travelers for experiences that are not only luxurious but also environmentally responsible. The concept of eco-luxury has emerged as a synthesis of luxury and environmental sustainability, where tourists are willing to pay premium prices for high-

end services that simultaneously generate positive impacts on nature. In this context, glamping a combination of glamour and camping has become one of the fastest-growing segments in the global tourism industry. Liu and Id (2022) note that the apparent paradox between luxury and sustainability is not actually a contradiction but rather a synergy that is increasingly valued by modern consumers, who regard environmental responsibility as an integral part of their lifestyle identity. This trend is further supported by the findings of Cahyani et al (2025), who, through a comprehensive bibliometric analysis of more than six thousand publications, discovered that sustainability research in the tourism sector has grown exponentially, with particular attention given to business models that integrate environmentally friendly principles into their core business operations.

Nevertheless, studies that specifically examine the relationship between green accounting as a managerial and accounting instrument and the concept of eco-luxury within the glamping business context remain very limited. Paledug et al (2023), in their systematic review of the development of green accounting research in Indonesia, found that most studies have focused on the manufacturing and banking sectors, while nature-based tourism service industries have received little attention as research objects. This research gap becomes even more apparent considering that glamping, as a business model, possesses unique characteristics that combine natural ecosystem elements, luxury infrastructure, and holistic tourism experiences. Consequently, it requires an accounting framework that is inherently capable of measuring, reporting, and managing environmental costs and benefits in an integrated manner. Meng et al. (2024), in their study of the Chinese hospitality industry, found that environmental management accounting serves as an important mediator between green human resource management practices and sustainable organizational behavior, a finding that offers promising opportunities for application in the glamping business context. Furthermore, Husain et al. (2025) demonstrated that a commitment to environmental sustainability within the hotel sector significantly shapes employees' intrinsic motivation and personal environmental norms, which in turn strengthen the appeal of eco-luxury from the consumers' perspective.

The novelty of this study lies in its interdisciplinary synthesis of environmental accounting and sustainable tourism business management, employing a Systematic Literature Review (SLR) based on the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol as a rigorous and standardized methodological approach. To the best of the authors' knowledge, this study is the first to systematically map how green accounting can be operationalized as a strategic instrument for enhancing eco-luxury value within the glamping business model. By doing so, it addresses a significant gap in the existing literature and provides a conceptual bridge between environmental accounting practices and sustainable tourism management frameworks that has previously remained unexplored.

Based on the background outlined above, this study formulates three main research questions as the focus of the investigation. First, how are the concepts and implementation of green accounting reflected in the glamping business model according to findings reported in the literature published between 2021 and 2026? Second, what role does green accounting play in shaping and enhancing eco-luxury value within the glamping business model, both from theoretical and empirical perspectives? Third, what are the research trends and development patterns concerning the relationship between green accounting, eco-luxury, and the glamping business model as identified through a systematic literature analysis?

In line with the established research questions, this study aims to achieve three primary objectives. First, it seeks to identify and map the concepts and implementation patterns of green accounting within the context of the glamping business model through a synthesis of the existing literature. Second, the study aims to analyze the mechanisms through which green accounting contributes to enhancing the eco-luxury dimension of glamping business operations. Third, it aims

to develop an integrative conceptual framework that links green accounting and eco-luxury as a foundation for the development of sustainable glamping business models.

This study is expected to contribute to two main aspects. From a theoretical perspective, the findings will enrich the body of literature at the intersection of environmental accounting, sustainable tourism business management, and eco-luxury studies. Furthermore, it will offer a new conceptual framework that can serve as a foundation for future quantitative and qualitative research. From a practical perspective, the findings may provide guidance for glamping business operators in designing environmental reporting and management systems that not only meet sustainability standards but also strengthen their competitive position within the rapidly growing eco-luxury market. For policymakers, this study offers a scientific basis for formulating regulations and incentives that support the implementation of green accounting in Indonesia's nature-based tourism sector.

RESEARCH METHODS

Research Design

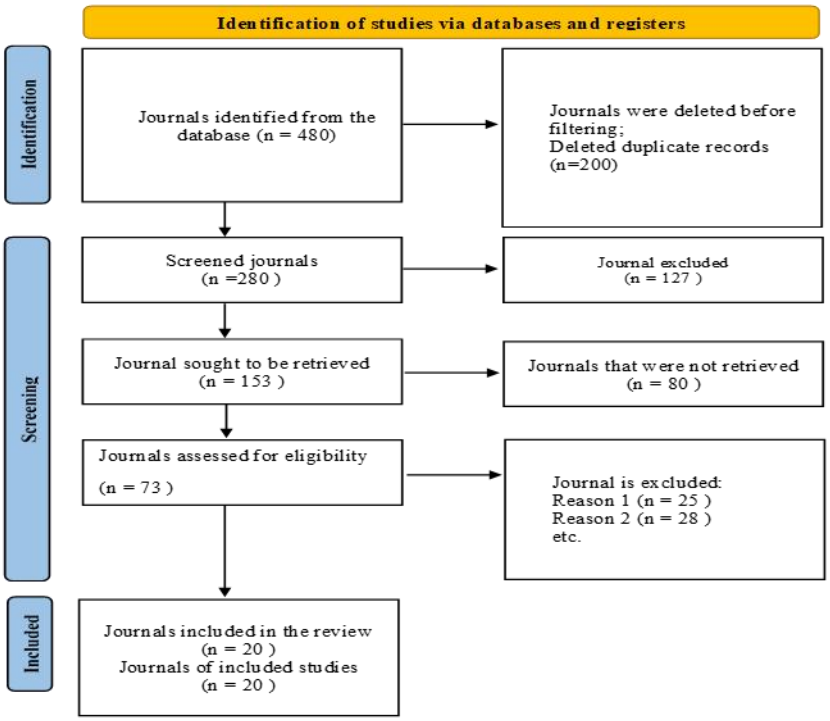
This study employs a Systematic Literature Review (SLR) approach guided by the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol developed by Page et al. (2021). The PRISMA 2020 protocol was selected because it provides a structured, transparent, and replicable reporting framework, consisting of a 27-item checklist that ensures every stage of the review process—from identification, screening, and eligibility assessment to final inclusion—is documented in an accountable manner. In addition, this study adapts the SPAR-4-SLR (Scientific Procedures and Rationales for Systematic Literature Reviews) framework introduced by Paul et al. (2021) as a procedural guide for establishing scientific justification for each methodological decision made throughout the review process. The combination of these two protocols enables the study to produce a literature synthesis that is not only comprehensive but also methodologically rigorous and aligned with the standards of publication in reputable international journals.

Literature Search Strategy and Inclusion–Exclusion Criteria

The literature search was conducted systematically using two highly reputable international databases, namely Scopus and Web of Science (WoS), with the publication period limited to 2021–2026 to ensure the relevance and recency of the findings. All retrieved articles were restricted to English-language documents that had undergone a peer-review process and were published in journals indexed in these databases. The search strategy employed a combination of English keywords, including "green accounting," "environmental accounting," "eco-luxury," "sustainable luxury," "glamping," "luxury outdoor accommodation," "sustainable tourism business model," "eco-friendly hospitality," and "environmental management accounting." These keywords were combined using Boolean operators AND and OR to broaden and refine the search results, for example: ("green accounting" OR "environmental accounting") AND ("eco-luxury" OR "sustainable luxury") AND ("glamping" OR "luxury outdoor accommodation"). This multi-keyword search approach is consistent with practices applied in previous bibliometric studies that successfully identified more than six thousand publications across multiple databases in a systematic manner. The inclusion criteria comprised: (1) articles discussing green accounting, environmental accounting, or sustainability in tourism businesses; (2) articles addressing the concepts of eco-luxury, glamping, or nature-based sustainable accommodation; and (3) empirical or conceptual studies with direct relevance to the research variables. The exclusion criteria included: (1) articles that had not undergone a peer-review process; (2) literature in the form of textbooks; (3) conference proceedings without formal indexation; and (4) articles published outside the specified publication period.

Study Selection and Data Analysis Procedures

The article selection process was conducted in four stages following the PRISMA 2020 flow diagram: identification (initial identification of all records retrieved from the databases), screening (screening based on titles and abstracts), eligibility (assessment of full-text eligibility), and inclusion (selection of the final articles that met all predefined criteria). Each article that passed the screening stage was critically evaluated using a quality assessment instrument that considered the clarity of research objectives, methodological appropriateness, validity of findings, and relevance of the study's contribution to the research topic. Duplicate records across databases were removed prior to the screening process. Data from the selected articles were then systematically extracted, including the authors' names, year of publication, country of study, research methodology, key variables, and principal findings. The synthesis was carried out using a narrative thematic analysis approach to identify patterns, similarities, and gaps within the existing literature. This process ultimately enabled the development of an integrative conceptual framework explaining the role of green accounting in enhancing eco-luxury value within the glamping business model.



Gambar 1. *Flowchart Screening PRISMA*

The article selection process in this study was conducted systematically in accordance with the PRISMA 2020 protocol, as illustrated in Figure 1 above. During the identification stage, a total of 480 articles were identified through searches of the Scopus and Web of Science (WoS) databases using keyword combinations connected by Boolean operators. A total of 200 records were removed due to duplication across databases, leaving 280 articles to proceed to the screening stage. During the screening stage, article titles and abstracts were assessed for thematic relevance to the variables of green accounting, eco-luxury, and the glamping business model. A total of 127 articles were excluded because they did not demonstrate conceptual relevance to these three variables, resulting in 153 articles selected for full-text retrieval. However, 80 articles could not be accessed (not retrieved) due to institutional access restrictions, leaving 73 articles for

the eligibility assessment stage. At the eligibility stage, 53 articles were excluded for two primary reasons. Reason 1 (n = 25): the articles did not substantively address the thematic intersection between green accounting or environmental accounting practices and the concepts of eco-luxury or sustainable tourism, thereby providing limited analytical relevance to the objectives of this study. Reason 2 (n = 28): the articles failed to meet the methodological standards established for this systematic literature review, including documents that had not undergone peer review, conference proceedings without official indexation, and articles published outside the predetermined period of 2021–2026, which was selected to ensure the relevance and recency of the findings. As a final result, 20 articles were retained as the included studies, having satisfied all inclusion criteria, and were subsequently utilized in the narrative thematic synthesis conducted in this research.

RESULTS AND DISCUSSION

Table 1 presents the synthesis of 20 relevant journal articles and research studies that were systematically selected based on their thematic relevance to the three principal constructs of this study, namely green accounting, eco-luxury, and the glamping business model. The synthesized literature spans the publication period from 2021 to 2026 and reflects a diverse range of methodological approaches. The dominant research designs are quantitative studies employing methods such as Structural Equation Modeling (SEM), Principal Component Analysis (PCA), Life Cycle Assessment (LCA), regression analysis, and time-series analysis, complemented by several mixed-methods and qualitative investigations. Substantively, the table organizes the findings of each study into five analytical categories: research design, green accounting context, eco-luxury context, key findings, and managerial and policy implications. This structure enables readers to systematically examine how each study contributes to the development of both theoretical and empirical arguments within the framework of this Systematic Literature Review (SLR). Furthermore, the synthesis facilitates the identification of recurring themes, research trends, and existing knowledge gaps, thereby providing a comprehensive foundation for understanding the role of green accounting in enhancing eco-luxury value within sustainable glamping business models.

From the perspective of green accounting, the collected literature reflects a broad spectrum of implementation practices, ranging from supply chain-based carbon footprint measurement (Zhang & Xia, 2024; Sebestyén, 2024), the integration of green finance as an environmental reporting instrument (Fu et al., 2024; Cai & Aljofan, 2025), to the application of Total Quality Management grounded in a green organizational culture (Loedphacharakamon & Worakittikul, 2025). These studies collectively demonstrate that green accounting extends beyond environmental cost reporting and serves as a strategic mechanism for integrating sustainability considerations into organizational decision-making and performance management. From the eco-luxury dimension, the synthesis reveals a conceptual convergence between luxury tourism experiences and ecological responsibility. This convergence is manifested in various forms, including luxury eco-hotels (Fissi et al., 2024), sustainable destination management practices (Birinci et al., 2025), and glamping structures constructed with environmentally certified timber materials (Sebestyén, 2024; Hanafiah & Hussein, 2025). The findings suggest that contemporary luxury tourism increasingly incorporates sustainability attributes as a core component of value creation rather than as a supplementary feature. Moreover, the diversity of geographical contexts represented in the reviewed studies including East Asia, Europe, the Middle East, and Southeast Asia enriches the comparative perspective of this review and enhances the transferability of its findings across different settings. Consequently, this synthesis table serves as a robust analytical foundation for identifying existing research gaps and developing an integrative conceptual framework that comprehensively links green accounting, eco-luxury, and the glamping business model.

Table 1 Synthesis of Relevant Journal Articles and Research Studies

No.	Journal Title	Author(s) & Year	Research Design	Green Accounting Context	Eco-Luxury Context	Key Findings	Implications
1	A Glamping We Will Go! Unpacking the Emotional and Experiential Triggers of Vacation Intentions	(Zheng, 2026)	Quantitative study; online and offline surveys of 427 glamping tourists (glampers); analysis based on the Cognitive–Affective–Conative (CAC) framework.	Tourists' environmental awareness and attachment to nature within the glamping context support the application of environmental accounting as a tool for measuring and reporting ecosystem value in the management of sustainable tourism destinations.	The glamping experience, which combines premium comfort with close interaction with nature, directly represents the essence of eco-luxury as a form of luxury tourism grounded in ecological values and environmental sustainability.	Glamping experiences, place attachment, and tourist satisfaction have a significant and positive influence on visitors' behavioral intentions. Place attachment serves as an important mediator between the tourism experience and behavioral intention.	Glamping business operators should design experiences that foster strong emotional attachment and a deeper connection with nature as a sustainable and competitive eco-luxury tourism marketing strategy
2	A Strategic Sustainability Model for Global Luxury Companies in the Management of CO_2 Emissions	(Rangel‐ Pérez & López2, 2024)	Quantitative study; regression analysis of financial and carbon emission data from the world's 100 largest luxury companies.	The measurement and management of CO_2 emissions through financial variables represent a core aspect of green accounting in the luxury sector, where carbon reporting is integrated into corporate financial accounting systems	The global luxury industry's integration of carbon sustainability strategies into its business models reflects the evolution of the eco-luxury concept toward measurable environmental	Certain financial variables, including cost of goods sold, administrative expenses, and taxes, were found to contribute positively to carbon emission reduction, creating opportunities for the development of	Luxury companies should integrate comprehensive carbon footprint calculations into their financial reporting frameworks as a practical application of green accounting to support global

				as a structured form of environmental accountability.	responsibility that is transparently reported to stakeholders.	green financial strategies that are both economically beneficial and environmentally responsible.	sustainability targets and strengthen long-term competitive advantage.
3	Accessing the Role of Tourism, Renewable Energy, and Green Finance in Shaping the Sustainable Future	(Cai & Aljofan, 2025)	Quantitative study; Fourier Cointegration analysis using the ARDL approach and frequency-domain bivariate causality testing based on China's time-series data from 1990–2022.	Green finance, as a sustainable financing instrument, is closely linked to green accounting through the tracking of environmental fund flows, measurement of carbon impacts, and sustainability reporting in the tourism sector aimed at long-term ecological accountability.	Sustainable tourism supported by renewable energy and green finance creates extensive opportunities for the development of premium ecology-based tourism models that are fully aligned with the principles of environmentally responsible eco-luxury.	Investments in renewable energy and green finance significantly promote sustainable tourism growth while reducing carbon emissions, demonstrating their strategic importance in achieving environmentally sustainable tourism development.	National tourism policies should integrate sustainable tourism practices with expanded renewable energy capacity and green finance schemes as a strong foundation for environmentally responsible and globally competitive tourism development.
4	Assessing the Impact of Green Finance on Sustainable Tourism Development in China	(Fu et al., 2024)	Quantitative study; Fuzzy Analytic Hierarchy Process (AHP) and Fuzzy TOPSIS methods were employed to evaluate the impact of green finance on sustainable tourism development.	Green finance serves as a key instrument closely associated with green accounting through environmentally friendly financing mechanisms, green bond management, and sustainability policy frameworks that encourage	Sustainable tourism development fully supported by green finance provides a strong foundation for premium tourism models that are environmentally responsible, making it highly	Environmental sustainability supported through green finance is the most critical factor in sustainable tourism development. Green bond innovation strategies and circular economy	Tourism developers should prioritize green finance instruments and green bonds as catalysts for accelerating the transition toward environmentally friendly, resource-efficient, and

				transparency in environmental reporting within the tourism sector.	relevant to the eco-luxury concept.	integration were identified as particularly effective approaches.	globally competitive tourism sectors.
5	Barriers to Start and Develop Transformative Ecotourism Business	(Vidickienė, 2021)	Qualitative study; expert survey conducted across four post-socialist Baltic Sea region countriesLatvia, Lithuania, Poland, and the St. Petersburg region during the autumn of 2020.	The identification of regulatory and policy barriers highlights the urgency of developing comprehensive environmental accounting frameworks to support the efficient, transparent, and sustainable operation of ecotourism businesses.	Transformative ecotourism, as an emerging tourism innovation, has a strong conceptual relationship with eco-luxury through its integration of authentic ecological values, meaningful tourism experiences, and positive social impacts that enhance local community well-being.	The study identified priority areas for improvement in regional regulations and economic conditions, which, if addressed, would significantly create a more favorable environment for the growth of transformative ecotourism as a future tourism innovation.	Governments and policymakers should strengthen regulatory frameworks supporting ecotourism, including the provision of accessible environmental accounting instruments for small-scale tourism enterprises to encourage the growth of inclusive eco-luxury businesses.
6	Beyond the Guestroom: Financial and Promotional Dimensions of Eco-Friendly Rural Hospitality in Agricultural Landscapes	(Vujko et al., 2025)	Quantitative study; Exploratory Factor Analysis (EFA) and Structural Equation Modeling (SEM) conducted on 393 stakeholders of farm-based accommodation businesses within the Urlaub am Bauernhof (UaB) cooperative network in Austria.	The dimensions of economic resilience, business diversification, environmental commitment, and institutional support identified in this study reflect the principles of green accounting in the	Premium farm-based accommodations within the UaB cooperative network represent a form of eco-luxury that combines local cultural authenticity,	Sustainable tourism entrepreneurship is multidimensional, encompassing six interconnected dimensions. The UaB cooperative network model has proven effective in enhancing sustainability,	The Austrian rural tourism cooperative model can serve as a practical reference for other developing regions seeking to build community-based eco-luxury ecosystems

				responsible and measurable management of rural tourism enterprises.	natural landscape beauty, and high-quality lodging experiences as key value propositions that distinguish them from conventional tourism offerings.	strengthening regional identity, and simultaneously promoting rural revitalization.	characterized by strong cultural identity and long-term financial sustainability.
7	Carbon Emissions and Its Efficiency of Tourist Hotels in China from the Supply Chain Based on the Input–Output Method and Super-SBM Model	(Zhang & Xia, 2024)	Quantitative study; a combination of the Environmentally Extended Input–Output (EEIO) model and the Super-SBM model was employed to measure carbon emissions and carbon efficiency in China's tourist hotel sector during the period 2002–2022.	The measurement of both direct and indirect carbon emissions throughout the hotel supply chain represents a practical application of value chain-based green accounting, providing a comprehensive assessment of the environmental footprint of premium tourism accommodation operations.	Tourist hotels, as a premium accommodation segment striving to achieve low-carbon and energy-efficient operations, reflect an eco-luxury orientation that has become increasingly relevant within the global hospitality industry in the post-pandemic era.	Energy-saving technologies were found to significantly improve hotel carbon efficiency. In addition, investments in environmental pollution control and regional economic growth contributed positively to long-term improvements in carbon emission efficiency.	Tourist hotel managers should adopt a supply chain-based green accounting framework to design comprehensive, measurable, and transparent decarbonization strategies that can be effectively communicated and justified to all stakeholders.
8	Developing a Sustainable Business Model of Ecotourism in Ethnic-Minority Regions Guided by the Green Economy	(W. Chen, 2023)	Quantitative study; Principal Component Analysis (PCA) and High-Order Confirmatory Factor Analysis conducted on 863 tourists visiting 4A-rated tourist destinations across three developing regions in China.	The green economy concept underpinning this study is closely associated with green accounting through the measurable	Ecotourism in ethnic minority regions, characterized by high-quality experiences, unique cultural authenticity, and	Tourists' perceived quality consists of six comprehensive dimensions, including tourism enterprise services, human resource quality,	The development of ecotourism in ethnic minority regions requires an integrated approach that balances cultural preservation,

	Concept			management of environmental impacts, the preservation of cultural heritage as an intangible asset, and the control of excessive commercialization as a form of ecological and social accountability.	environmental sustainability, reflects the core values of eco-luxury within the context of authentic and high-value tourism destinations.	infrastructure, public management, community life, and personal tourism experiences, which collectively shape a holistic evaluation of the destination.	environmental protection, and service quality enhancement as the key pillars of a sustainable and competitive eco-luxury business model.
9	Emerging Sustainability Trends in Tourist Facilities: A Comparative Assessment of Multiple Hotels and Resorts	(Papallou et al., 2024)	Mixed-methods study; a systematic review of sustainability reports and a comparative case study of two sustainability award-winning properties in the Maldives and Greece, compared with a sample of hotels in the city of Pafos, Cyprus.	The practices of energy efficiency, waste management, water conservation, and community engagement analyzed in this study represent core elements of green accounting within the context of environmental reporting and accountability for responsible tourism facilities.	Hotels and resorts that consistently implement high sustainability standards represent the modern eco-luxury segment, where luxurious experiences and environmental responsibility coexist as mutually reinforcing value propositions.	The development of sustainable tourism destinations requires the active involvement of all stakeholders. Environmental excellence, social responsibility, and economic viability were identified as the three pillars that must be simultaneously achieved to attain genuine sustainability.	Hotel managers and policymakers should integrate transparent and standardized environmental reporting systems into tourism facility operations, supported by strong destination management partnerships and well-structured sustainability programs.
10	Empirical Research on the Sustainable Development of Ecotourism with Environmental	(Huang et al., 2023)	Quantitative study; Life Cycle Assessment (LCA) conducted on seven glamping companies in Romania, both vertically across the production chain and horizontally throughout the supply	Comprehensive carbon footprint measurement throughout the life cycle of wooden glamping structures	Responsibly designed and certified wooden glamping structures directly and vividly	Each wooden glamping unit was found to absorb an average of 36.83 tons of CO_2, exceeding its total	The glamping industry should adopt Life Cycle Assessment as an integral component of

	Education Concepts		value chain.	represents a highly precise implementation of green accounting, including the calculation of wood carbon sequestration as a positive environmental asset that can be reported in an accountable manner.	represent eco-luxury by combining premium aesthetics, high levels of comfort, and positive environmental impacts within a single tourism product.	life-cycle emissions. Moreover, a single wooden glamping unit can sequester approximately 25 tons of carbon over a 50-year period, making it a strategically valuable carbon-positive asset.	green accounting to demonstrate the carbon advantages of certified wooden structures while strengthening sustainability claims to consumers, investors, and policymakers.
11	Evaluation of the Carbon Footprint of Wooden Glamping Structures by Life Cycle Assessment	(Sebestyén, 2024)	Quantitative study; cross-sectional causal research design employing PLS-SEM analysis on 462 domestic tourists who had previously participated in glamping activities.	Eco-brands, eco-labels, and environmental advertising as green marketing instruments reflect the communication dimension of green accounting, namely transparency and environmental information disclosure to tourism consumers as a form of market-oriented ecological accountability.	Glamping, as a premium nature-based tourism product fully integrated with environmentally friendly practices and promoted through green marketing instruments, represents an ideal form of eco-luxury that is both environmentally responsible and highly attractive to consumers.	Eco-brands, eco-labels, and environmental advertising were found to significantly shape positive tourist attitudes toward glamping. Perceived behavioral control emerged as the strongest predictor of revisit intention and should therefore be a key managerial focus.	Glamping operators should consistently implement integrated green marketing strategies to strengthen positive tourist perceptions, with particular emphasis on enhancing tourists' confidence in participating in environmentally responsible practices.
12	Glamorous Green Tourism: Exploring the Intersection of	(Hanafiah & Hussein, 2025)	Quantitative study; online review mining from the Qunar platform using BERTopic and SnowNLP techniques, combined with ordinal	The attributes of cleanliness, scenic quality, and facility standards examined	Glamping, as a premium nature-based tourism product	Cleanliness, natural scenery, recreational activities, location,	Glamping site operators should actively monitor online tourist

	Green Marketing Practices and Tourist Planned Behavior in Glamping Tourism		logistic regression analysis.	in this study reflect dimensions of environmental operational accountability that are highly relevant to and directly contribute to the implementation of green accounting in glamping destination management.	emphasizing high-quality experiences, authentic natural scenery, and recreational activities, represents a clear and tangible manifestation of eco-luxury within the modern accommodation industry.	and facilities were identified as the most significant factors influencing booking decisions. Proactive management of external environmental perceptions was shown to strengthen the attractiveness and competitiveness of glamping sites.	reviews and establish high environmental operational standards to maximize tourist satisfaction and sustainably increase booking rates.
13	Identifying the Factors Influencing Chinese Glamping Booking Based on Online Review Mining: From the Moderating Effect of External Environment Perceptions	(T. Chen et al., 2025)	Mixed-methods study; comparative analysis of two cultural heritage case studies in Saudi Arabia and Italy through architectural-urban and economic-legal perspectives, complemented by stakeholder interviews.	The conservation of cultural heritage as an intangible asset and the adaptive reuse of historic buildings reflect green accounting principles in the sustainable and financially accountable management of environmental and cultural assets.	The development of premium heritage accommodations through public–private partnerships that emphasize authenticity, heritage preservation, and community engagement represents an expression of eco-luxury within cultural and regenerative tourism.	Public–private partnership models emphasizing cultural authenticity and adaptive reuse were found to support heritage conservation while simultaneously generating sustainable economic value and delivering tangible benefits to local communities and tourism destinations.	Adaptive public–private partnership frameworks tailored to local contexts should be strategically developed to promote heritage-based regenerative tourism as an eco-luxury model that creates shared value for all stakeholders involved.

14	Public–Private Partnership for the Sustainable Development of Tourism Hospitality: Comparisons Between Italy and Saudi Arabia	(Sampieri & Mazzetto, 2025)	Quantitative study; based on Stimulus–Organism–Response (S–O–R) Theory and analyzed using PLS-SEM in SmartPLS with data collected from 541 tourists in Northern Cyprus.	Sustainable destination management that integrates environmental responsibility as a mediating variable reflects green accounting principles through the systematic measurement and reporting of environmental impacts arising from luxury tourism destination operations.	Luxury destination management that balances economic development with environmental responsibility represents the essence of eco-luxury, where premium service quality and ecological awareness work together to create responsible luxury tourism experiences.	Sustainable destination management was found to have a significant positive effect on tourists' perceived luxury service quality. Perceived environmental responsibility partially mediated the relationship between destination sustainability and premium service quality.	Sustainability strategies should be positioned as a core competitive advantage within the luxury tourism industry by integrating environmental accountability into premium service standards, thereby creating a strong and sustainable eco-luxury value proposition.
15	Sustainable Destination Management in Luxury Tourism: Balancing Economic Development and Environmental Responsibility	(Birinci et al., 2025)	Quantitative study; Life Cycle Assessment (LCA) conducted on seven glamping companies in Romania, both vertically across the production chain and horizontally throughout the supply value chain.	Comprehensive carbon footprint measurement throughout the life cycle of wooden glamping structures represents a highly precise implementation of green accounting, including the calculation of wood carbon sequestration as a positive environmental asset that can be reported	Responsibly designed and certified wooden glamping structures directly and vividly represent eco-luxury by combining premium aesthetics, high levels of comfort, and positive environmental impacts within a single tourism product.	Each wooden glamping unit was found to absorb an average of 36.83 tons of CO_2, exceeding its total life-cycle emissions. Moreover, a single wooden glamping unit can sequester approximately 25 tons of carbon over a 50-year period, making it a strategically valuable carbon-positive asset.	The glamping industry should adopt Life Cycle Assessment as an integral component of green accounting to demonstrate the carbon advantages of certified wooden structures while strengthening sustainability claims to consumers, investors, and

				in an accountable manner.			policymakers.
16	Sustainable Food Festival Tourism: Integrating the Bio-Circular-Green (BCG) Model for Cultural and Environmental Resilience in Thailand	(Suvittawat et al., 2025)	Quantitative study; Structural Equation Modeling (SEM) conducted on 503 festival participants to examine the relationships among event management, community identity, and sustainability practices.	The Bio-Circular-Green (BCG) Model, which emphasizes resource efficiency, waste minimization, and local sourcing, represents an operational framework aligned with green accounting for measuring and managing the environmental impacts of festival-based tourism activities.	Sustainable food festivals that integrate the BCG model, high-quality local sourcing, and authentic culinary experiences reflect the eco-luxury dimension within gastronomic tourism by combining ecological responsibility with cultural value.	The BCG model was found to effectively improve resource efficiency, minimize waste generation, and promote local sourcing, thereby strengthening both the sustainability and attractiveness of food festivals as responsible premium tourism products.	Festival organizers and policymakers should comprehensively integrate the BCG model into culinary tourism event management to create eco-luxury products that are environmentally friendly, culturally rich, and economically beneficial to local communities.
17	Sustainable Strategies in the Luxury Business to Increase Efficiency in Reducing Carbon Footprint	(Rangel-p & Fern, 2023)	Quantitative study; analysis of the relationship between sustainability initiatives, carbon footprints based on the IPCC methodology, and the market share of leading global luxury industry operators.	Carbon footprint measurement using the IPCC methodology and the evaluation of sustainability strategy efficiency represent a precise implementation of green accounting, providing a robust quantitative foundation for environmental decision-making in luxury companies.	Global luxury industries that adopt measurable and efficient carbon sustainability strategies represent the evolution of eco-luxury toward business models that are fully environmentally responsible and contribute to the achievement of the	Certain sustainability initiatives were found to be effective in reducing carbon footprints while simultaneously contributing positively to market share, demonstrating that environmental sustainability and business performance can	Luxury companies should develop portfolios of sustainability strategies that are both carbon-efficient and economically beneficial, using green accounting as the foundation for long-term sustainability-oriented strategic decision-making.

					Sustainable Development Goals (SDGs).	reinforce one another strategically.	
18	The Marriage Between Luxury Hospitality, Ecotourism, and Social Initiatives: A New Business Model from Italy	(Fissi et al., 2024)	Qualitative study; investigation of a unique luxury eco-hotel business model located within a WWF-affiliated nature reserve in Italy and integrated with social initiatives led by a foundation.	The luxury eco-hotel business model, which integrates environmental and social dimensions, reflects the application of green accounting through comprehensive environmental and social impact reporting as a basis for accountability in premium hospitality businesses.	The luxury eco-hotel successfully combines the highest standards of luxury with a deep ecological commitment within a protected natural reserve, representing one of the most comprehensive and inspiring examples of eco-luxury in practice.	The study demonstrates that luxury and sustainability are not mutually exclusive but can be combined to create an innovative business model that integrates social and environmental dimensions while strengthening competitive positioning in the global premium tourism market.	This luxury eco-hotel model serves as a strategic benchmark for the global hospitality industry in developing authentic, sustainable, and socially impactful eco-luxury concepts through integrated and transparent green accounting practices.
19	Toward Sustainable Tourism: Insights from Green Financing and Renewable Energy	(S. Chen et al., 2025)	Quantitative study; System GMM and Augmented Mean Group (AMG) analyses of panel data from 30 Chinese provinces covering the period 2005–2023.	Green finance and renewable energy investments are directly linked to green accounting through mechanisms for reporting the environmental impacts of green investments, reducing carbon emissions, and improving environmental efficiency in the	Sustainable tourism supported by green finance and renewable energy provides a strong foundation for the development of low-carbon, energy-efficient eco-luxury destinations capable of competing in an increasingly	Green finance and renewable energy were found to significantly stimulate tourism growth while contributing to reductions in healthcare costs and carbon emissions. Technological innovation also showed a strong positive relationship	Tourism policymakers should simultaneously promote green finance initiatives and renewable energy infrastructure as dual catalysts for accelerating the transformation of the tourism sector toward sustainable eco-luxury

				tourism sector.	environmentally conscious global premium tourism market.	with tourism development.	standards aligned with global environmental objectives.
20	TQM and Sustainable Hospitality: Unpacking the Link Between Green Culture, Employee Behavior, and Hotel Performance	(Loedphacharakamon & Worakittikul, 2025)	Quantitative study; PLS-SEM analysis involving 385 employees of five-star hotels in Bangkok, Thailand, examining the relationships among Total Quality Management (TQM), green organizational culture, employee behavior, and environmental performance.	Total Quality Management (TQM), which fosters a Green Organizational Culture and enhances organizational environmental performance, reflects the operational dimension of green accounting in systematically measuring and improving environmental performance within the hospitality sector.	Five-star hotels that integrate sustainability-oriented TQM into their organizational culture and operational standards demonstrate a commitment to eco-luxury by aligning premium service excellence with strong ecological responsibility.	TQM was found to significantly foster a Green Organizational Culture, which fully mediates its impact on environmental performance. Strategic alignment between environmental and business objectives emerged as a key factor in optimizing overall organizational performance.	Luxury hotel management should integrate sustainability-based TQM with employee incentive systems and appropriate environmental regulatory frameworks to maximize the contribution of green accounting in creating sustainable eco-luxury competitive advantages.

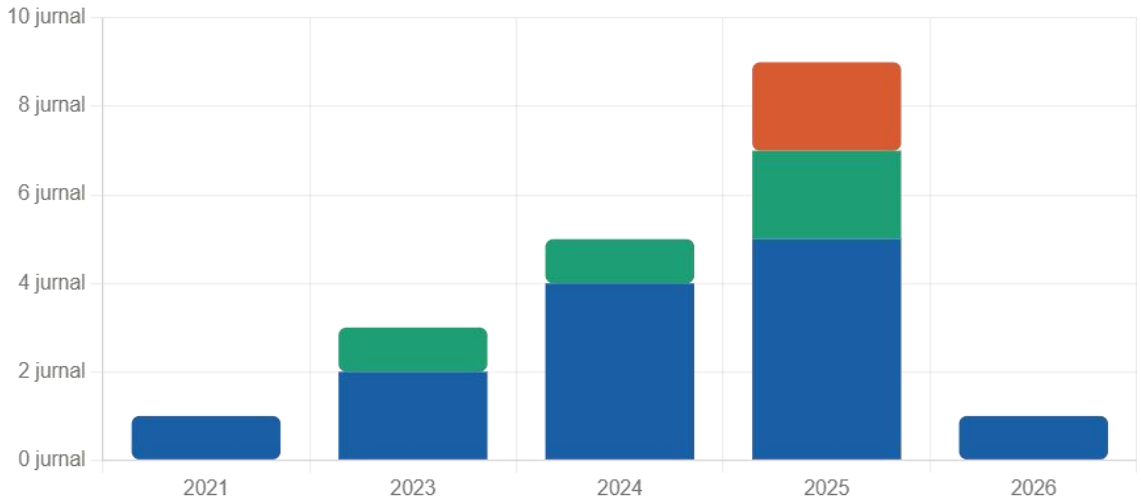


Figure 2. Distribution of Publications from the 20 Selected Journals by Year and Research Method (2021–2026)

Figure 2 illustrates the distribution pattern of the 20 selected studies according to publication year and research methodology. The figure clearly shows a significant increase in publications in 2025, with 9 studies (45%) published during that year, reflecting the growing academic interest in green accounting and eco-luxury themes in the post-pandemic period. The year 2024 contributed 5 studies (25%), followed by 2023 with 3 studies (15%), while 2021 and 2026 each accounted for 1 study (5%). This distribution indicates that research on the intersection of environmental sustainability, luxury tourism, and innovative business models has gained substantial momentum in recent years. From a methodological perspective, quantitative approaches dominated the literature, accounting for 13 studies (65%), including methodologies such as SEM-PLS, regression analysis, panel data analysis, Life Cycle Assessment (LCA), and Principal Component Analysis (PCA). Mixed-methods approaches were employed in 4 studies (20%), whereas qualitative methods were used in only 3 studies (15%). The predominance of quantitative research suggests that the field is increasingly oriented toward standardized, measurable, and empirically verifiable assessments of sustainability practices, environmental performance, and eco-luxury outcomes. At the same time, the presence of mixed-methods and qualitative studies highlights the continuing importance of contextual and exploratory perspectives in understanding the complex relationships among green accounting, eco-luxury, and sustainable tourism business models.

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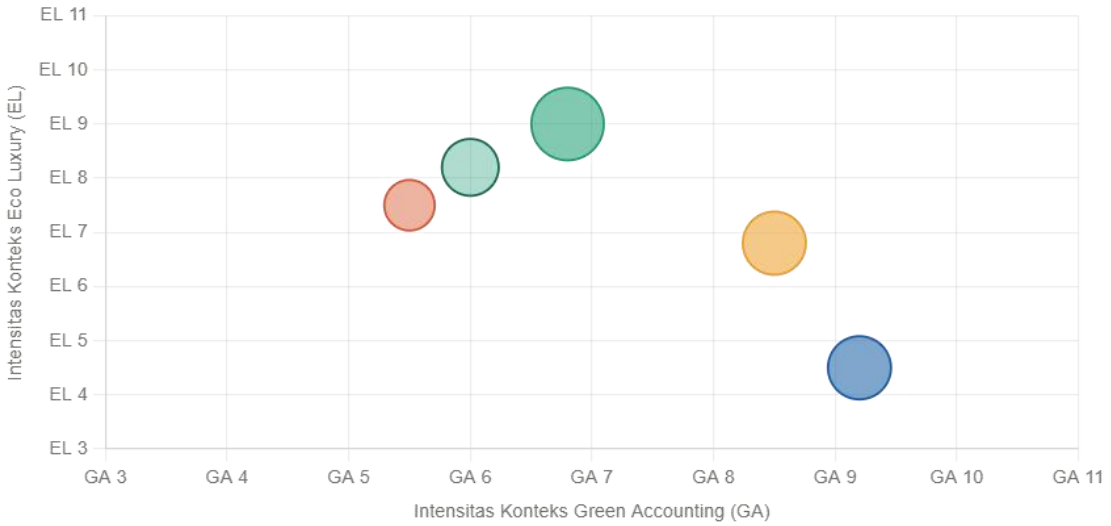


Figure 3. Thematic Correlation Map of Green Accounting and Eco-Luxury Across the 20 Synthesized Studies

Figure 3 maps the correlation between the intensity of the green accounting (GA) and eco-luxury (EL) contexts across the major thematic clusters identified in the literature. The size of each bubble represents the number of studies included within a particular cluster. The "Glamping and Nature-Based Tourism" cluster (6 studies) and the "Luxury Hotels and Sustainability" cluster (4 studies) are positioned within the high-EL quadrant, indicating their strong relevance to the eco-luxury value proposition. In contrast, the "Carbon Emissions and Life Cycle Assessment (LCA)" cluster (5 studies) and the "Green Finance and Tourism" cluster (5 studies) are located within the high-GA quadrant, emphasizing structured environmental measurement, reporting, and accountability practices as central themes. Meanwhile, the "Ecotourism and Community Development" cluster (3 studies) occupies a more balanced position between the two dimensions, serving as a conceptual bridge that integrates both environmental accountability and sustainable luxury tourism values. This distribution demonstrates that the relationship between green accounting and eco-luxury extends beyond a purely theoretical discussion and has evolved into an interconnected research ecosystem within the literature. The thematic map further highlights how green accounting provides the measurement and reporting mechanisms necessary to support eco-luxury business models, while eco-luxury creates practical contexts in which environmental accountability can generate competitive value. Consequently, the figure confirms the growing synergy between GA and EL as complementary constructs that collectively shape the development of sustainable glamping and tourism business models.

Table 2. Synthesis of 20 Studies Based on Thematic Clusters, Green Accounting (GA) Context, Eco-Luxury (EL) Context, and Key Findings

No.	Author(s) & Year	Research Method	Thematic Cluster	Green Accounting (GA) Context	Eco-Luxury (EL) Context	Key Findings
1	(Zheng, 2026)	Quantitative	Glamping & Nature-Based Tourism	Tourists' environmental awareness supports destination environmental accounting practices.	Glamping represents eco-luxury by combining premium comfort with close interaction with nature.	Place attachment mediates the relationship between tourism experience and visitors' behavioral intentions.
2	(Rangel-p & Fern, 2023)	Quantitative	Carbon Emissions	Carbon reporting is integrated into luxury companies' accounting systems.	Global luxury industries increasingly incorporate measurable carbon sustainability strategies.	Certain financial variables contribute positively to reducing carbon emissions.
3	(Cai & Aljofan, 2025)	Quantitative	Green Finance	Green finance is associated with tracking environmental financial flows and sustainability investments.	The combination of tourism and renewable energy creates opportunities for eco-luxury development.	Renewable energy and green finance significantly reduce carbon emissions and promote sustainable tourism growth.
4	(Fu et al., 2024)	Quantitative	Green Finance	Green financing mechanisms promote transparency in environmental reporting and accountability.	Green finance serves as a foundation for environmentally responsible premium tourism.	Environmental sustainability is the most critical factor in tourism development through green finance initiatives.

5	(Vidickienė, 2021)	Qualitative	Ecotourism & Community Development	Environmental accounting frameworks support the efficiency and sustainability of ecotourism businesses.	Transformative ecotourism represents a community-based form of eco-luxury.	Regulatory and regional economic improvements are key priorities for fostering ecotourism development.
6	(Vujko et al., 2025)	Quantitative	Hotels & Sustainability	Economic resilience and environmental commitment reflect the core principles of green accounting.	Premium accommodations within the UaB network represent eco-luxury through the integration of cultural authenticity and high-quality tourism experiences.	The UaB cooperative model has proven effective in enhancing regional sustainability and rural revitalization.
7	(Zhang & Xia, 2024)	Quantitative	Carbon Emissions	Green accounting is implemented through a value chain-based approach to measuring and managing carbon emissions in tourist hotels.	Low-carbon tourist hotels reflect the growing global orientation toward eco-luxury hospitality.	Energy-saving technologies significantly improve hotel carbon efficiency and environmental performance.
8	(W. Chen, 2023)	Quantitative	Ecotourism & Community Development	Environmental impact management and cultural preservation represent key dimensions of ecological accountability within green accounting.	Ethnic ecotourism combines high-quality experiences and cultural authenticity, reflecting the core values of eco-luxury.	Six dimensions of tourist perceived quality collectively shape a holistic evaluation of tourism destinations.
9	(Papallou et al., 2024)	Mixed Methods	Hotels & Sustainability	Energy efficiency, waste management, and water conservation constitute fundamental elements of	Premium hotels with high sustainability standards exemplify contemporary eco-luxury.	Environmental excellence, social responsibility, and economic viability are essential

				green accounting.		pillars of genuine sustainability.
10	(Huang et al., 2023)	Mixed Methods	Ecotourism & Community Development	Natural resource management and conservation practices represent fundamental components of green accounting.	High-quality ecotourism has strong potential to develop into a distinctive eco-luxury segment.	Stakeholder training significantly improves destination quality, environmental awareness, and long-term sustainability.
11	(Sebestyén, 2024)	Quantitative	Carbon Emissions	Life Cycle Assessment (LCA) of glamping carbon footprints represents a highly precise application of green accounting.	Certified wooden glamping structures represent one of the most tangible forms of eco-luxury.	A single wooden glamping unit can absorb an average of 36.83 tons of CO_2 over its life cycle.
12	(Hanafiah & Hussein, 2025)	Quantitative	Glamping & Nature-Based Tourism	Eco-brands and eco-labels reflect the communication and disclosure dimensions of green accounting.	Glamping combined with green marketing represents an ideal manifestation of eco-luxury.	Perceived behavioral control is the strongest predictor of tourists' revisit intentions.
13	(T. Chen et al., 2025)	Quantitative	Glamping & Nature-Based Tourism	Environmental operational standards contribute directly to the implementation of green accounting.	Premium glamping represents eco-luxury within the modern accommodation industry.	Cleanliness and natural scenery are the most significant attributes influencing booking decisions.

14	(Sampieri & Mazzetto, 2025)	Mixed Methods	Hotels & Sustainability	Cultural heritage conservation reflects green accounting principles in the management of intangible assets.	Premium heritage accommodations that emphasize authenticity represent a cultural form of eco-luxury.	Public–private partnerships support heritage conservation while generating sustainable economic value.
15	(Birinci et al., 2025)	Quantitative	Hotels & Sustainability	Sustainable destination management reflects the systematic application of green accounting principles.	Luxury destination management embodies the core concept of eco-luxury.	Perceived environmental responsibility partially mediates the relationship between destination sustainability and service quality.
16	(Suvittawat et al., 2025)	Quantitative	Ecotourism & Community Development	The Bio-Circular-Green (BCG) model aligns with green accounting principles in measuring and managing the environmental impacts of festival tourism activities.	BCG-based food festivals represent a form of eco-luxury gastronomy that combines environmental responsibility with authentic cultural experiences.	The BCG model effectively improves resource efficiency and minimizes waste generation.
17	(Rangel-Pérez & López2, 2024)	Quantitative	Carbon Emissions	The IPCC carbon footprint methodology represents a precise application of green accounting in luxury companies.	The adoption of carbon sustainability strategies by global luxury firms reflects the evolution of eco-luxury.	Environmental sustainability and business performance can operate synergistically and reinforce one another.

18	(Fissi et al., 2024)	Qualitative	Glamping & Nature-Based Tourism	Luxury eco-hotels embody a comprehensive application of green accounting through integrated environmental and social accountability practices.	Luxury eco-hotels located within protected natural reserves represent one of the most comprehensive examples of eco-luxury.	Luxury and sustainability can be successfully integrated into a viable and innovative business model.
19	(S. Chen et al., 2025)	Quantitative	Green Finance	Green finance and renewable energy investments support the reporting and assessment of environmental impacts associated with green investments.	Sustainable tourism provides the foundation for the development of low-carbon eco-luxury destinations.	Green finance and renewable energy significantly stimulate tourism growth and environmental sustainability.
20	(Loedphacharakamon & Worakittikul, 2025)	Quantitative	Hotels & Sustainability	Total Quality Management (TQM) fosters a Green Organizational Culture, representing an operational dimension of green accounting.	Five-star hotels implementing sustainability-oriented TQM demonstrate a strong commitment to operational eco-luxury.	TQM strengthens green organizational culture, which mediates improvements in environmental performance.

Table 2 presents a comprehensive mapping of all 20 selected studies into five major thematic clusters identified through content analysis: (1) Glamping and Nature-Based Tourism, (2) Carbon Emissions and Life Cycle Assessment (LCA), (3) Green Finance and Tourism, (4) Luxury Hotels and Sustainability, and (5) Ecotourism and Community Development. The largest clusters are Glamping and Nature-Based Tourism and Green Finance and Tourism, each comprising approximately five to six studies, followed by the Hotels and Sustainability cluster with five studies. The GA and EL context columns reveal that nearly all studies address both dimensions simultaneously, albeit with different emphases, confirming the existence of an integrative relationship between green accounting as a reporting and management instrument and eco-luxury as a value proposition. The diversity of key findings indicates that the integration of these two concepts within the glamping business model represents a mature, relevant, and multidimensional field of research, thereby providing substantial theoretical support for the development of this study.

DISCUSSION

Concept and Implementation of Green Accounting in the Glamping Business Model

The implementation of green accounting within the glamping business model is multidimensional, encompassing carbon measurement, operational reporting, and ecological communication. Cai and Aljofan (2025) argue that tourists' environmental awareness supports the application of environmental accounting as a tool for measuring ecosystem value in the management of sustainable tourism destinations. Fu et al. (2024) demonstrated that each wooden glamping unit absorbs an average of 36.83 tons of CO_2, exceeding its total life-cycle emissions, thereby positioning Life Cycle Assessment (LCA) as one of the most precise instruments of green accounting. Loedphacharakamon and Worakittikul (2025) further showed that eco-brands and eco-labels represent the communication dimension of green accounting by providing accountable disclosure of environmental information to consumers. Environmental operational standards, including cleanliness and landscape quality, also constitute tangible contributions by glamping operators to the implementation of green accounting practices within tourism destinations. In addition, Zhang and Xia (2024) pioneered a value chain-based approach using the Environmentally Extended Input–Output (EEIO) model to measure the hidden emissions associated with tourism accommodation operations. Zheng (2026) emphasized the urgency of establishing comprehensive environmental accounting frameworks to address regulatory barriers that hinder ecotourism development. Complementing this perspective, Vidickienė (2021) argued that the responsible management of natural resources constitutes a fundamental element of green accounting, serving as a mechanism for the systematic measurement, reporting, and accountability of environmental impacts within the tourism sector.

The Role of Green Accounting in Shaping and Enhancing Eco-Luxury Value in the Glamping Business Model

Green accounting serves as a key catalyst for creating an authentic eco-luxury value proposition within the glamping business model. The integration of luxury and sustainability in luxury eco-hotels located within protected nature reserves has given rise to innovative business models that strengthen competitive positioning in the premium tourism market. Sampieri and Mazzetto (2025) argued that sustainability strategies are effective in reducing carbon footprints while simultaneously increasing market share, thereby demonstrating the synergy between environmental sustainability and luxury business performance. Similarly, Rangel-Pérez and López (2024) found that operational financial variables contribute positively to reducing carbon emissions within the global luxury industry. Furthermore, environmental excellence, social responsibility, and economic viability emerge as the three fundamental pillars that must be achieved simultaneously to ensure the sustainability of premium tourism facilities. Suvittawat et al. (2025) demonstrated that sustainability-oriented Total Quality Management (TQM) fosters a green organizational culture that fully mediates environmental performance in five-star hotels. Likewise, Sebestyén (2024) found that environmental responsibility mediates the relationship between destination sustainability and premium service quality, highlighting the strategic role of environmental commitment in enhancing luxury tourism experiences. Complementing these findings, Vujko et al. (2025) identified six dimensions of tourists' perceived quality as a holistic framework for evaluating eco-luxury experiences in authentic ecotourism destinations.

Research Development Patterns in Green Accounting, Eco-Luxury, and Glamping Business Models

The systematic analysis of the twenty selected studies reveals a progressive and increasingly integrated pattern of research development. Hanafiah & Hussein (2025)

demonstrated that investments in renewable energy and green finance promote sustainable tourism while simultaneously reducing carbon emissions. Chen (2023) identified green finance as the most critical factor in sustainable tourism development through green bond innovation. Chen et al. (2025) provided a macroeconomic foundation using panel data from 30 Chinese provinces, showing that green finance consistently exerts a positive impact on tourism growth. Fissi et al (2024) found that the Austrian premium farm-accommodation cooperative model effectively enhances regional sustainability as a community-based eco-luxury initiative. Chen et al (2025) further demonstrated that the Bio-Circular-Green (BCG) model effectively improves resource efficiency in sustainable food festivals. Birinci et al (2025) showed that heritage-based eco-luxury models are applicable across diverse institutional contexts through a comparative study of Italy and Saudi Arabia, highlighting the universality of the integration between green accounting and eco-luxury beyond geographical boundaries within the global premium tourism industry.

CONCLUSION

The systematic literature review of 20 reputable studies published between 2021 and 2026 demonstrates that green accounting plays a crucial role as a catalyst for the eco-luxury value proposition within the glamping business model. The findings reveal a multidimensional integration encompassing carbon footprint measurement through Life Cycle Assessment (LCA), value chain-based reporting, and ecological communication through eco-brands and eco-labels. Empirical evidence indicates that environmental sustainability and luxury business performance are synergistic rather than antagonistic. This study is limited by the predominance of Asian and European geographical contexts and the dominance of quantitative research methods (65%), suggesting that caution should be exercised when generalizing the findings across different cultural settings.The implications of this study reinforce the understanding that green accounting functions not only as an environmental reporting tool but also as a strategic instrument capable of enhancing eco-luxury value within glamping business models. These findings enrich the literature on the integration of environmental accounting and sustainable tourism while providing a conceptual foundation for future research. Another important implication is that glamping operators should integrate standardized green accounting frameworks into their operational and marketing strategies as a foundation for building authentic and sustainable eco-luxury competitiveness.

FUTURE RESEARCH RECOMMENDATIONS

Based on the systematic synthesis of the twenty studies analyzed, several research gaps remain that warrant further investigation. Future research may expand the scope of review by conducting Systematic Literature Reviews that focus not only on glamping business models but also on other forms of eco-luxury accommodation, such as eco-resorts, eco-hotels, ecolodges, and sustainable hospitality establishments. Such an approach is expected to provide a more comprehensive understanding of the role of green accounting in supporting the development of sustainable tourism businesses. Future studies may also focus on the relationship between green accounting and more specific sustainability indicators, including ESG Performance, carbon accounting, the circular economy, green finance, and the Sustainable Development Goals (SDGs) within the tourism sector. This direction is particularly important given that the existing literature still tends to examine these aspects separately rather than through an integrated perspective.

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