



Implementation Blue Accounting For Economic and Environmental Sustainability (Case Study of Salt Ponds at Talise Beach, Palu City)

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ABSTRACT

Blue accounting, which integrates accounting principles with sustainability aspects, provides a holistic perspective on natural resource and environmental management. This study explores the application of blue accounting in the salt ponds of Talise Beach, Palu City, a coastal marine ecosystem rich in blue economy potential. Using qualitative methods, this study involved in-depth interviews, observations, and document analysis to examine blue accounting practices from a sustainability perspective. Interview data were analyzed thematically using the NVivo application, based on ecophenomenology theory to understand the interaction between humans (salt farmers) and the natural environment. The results show that salt farmers in Talise Beach live in a complex and profound interaction with their environment, especially seawater, land, and weather conditions. Salt farmers strive to manage natural resources effectively to improve production quality and yields, while facing evolving ecological and technological challenges. The salt production process still relies heavily on natural cycles and simple technology. Therefore, the production and quality of salt produced are also highly dependent on natural cycles. The quality of salt will impact its economic value and usefulness. This study provides a rich understanding of how local practices can reflect blue accounting principles, highlights the ecological and technological challenges faced, and offers insights for the development of a more holistic blue economy sustainability model.

INTRODUCTION

Sustainable management of marine and coastal resources is the main focus of an accounting approach known as "Blue Accounting." To achieve sustainable development, it considers social, environmental, and economic factors. Blue accounting encourages actions that pay attention to marine ecosystems and aims to integrate economic, social, and environmental factors into decision-making (Negara & Darmawan, 2021) . Blue accounting emerged as a response to the limitations of conventional accounting that only emphasizes financial aspects & without considering environmental and social impacts (Amri, 2015) , (Sari, 2024) , and Totanan, (2022) . Blue accounting is an innovative solution to support sustainability, especially by providing information and communication related to marine assets that previously received less attention in the accounting system. As shown by the research results of Yukihana & Kartika (2023) , Bonnie Soeherman, (2024), and (Khoirun Rizky et al., 2025) As part of the blue economy, blue accounting includes sustainable land-based and sea-based economic growth, including community commodities, coastal area development, technological innovation, human resources, natural resource monitoring, and coastal tourism maintenance.

The blue economy promotes ecosystem health. Based on the blue economy concept, waste from tourism, marine exploitation, and fishing must be disposed of in a manner that does not pollute public waters or land. Marine exploitation and pollution can impact marine biota habitats and underwater ecosystems. Waste, such as chemical and organic waste, directly or indirectly damages marine ecosystems. Therefore, the implementation of the blue economy aims to create sustainable marine biota, reduce disaster risks in coastal areas, and mitigate and adapt to climate change (Ardiansyah & Umarella, 2022) . This was also highlighted in the seminar forum, stating that the Indonesian government is focusing on implementing a blue economy strategy as an effort to encourage sustainable economic growth. Indonesia has many advantages as an archipelagic nation, such as having more than 17,000 islands, vast marine territory, a coastline of over 80,000 km, and millions of people who depend on the sea for their livelihoods, such as fishermen and fish farmers. All of this provides significant capital for the development of a marine-based economy, including the Central Sulawesi region, which has the potential for characteristic marine waters. As outlined in the Medium-Term Development Plan for the Maritime Affairs and Fisheries Sector for 2013 to 2025, which focuses on the blue economy.

Referring to Syah *et al.* , (2020) there are five focuses of *blue accounting*, namely, fish species in waters, coastal wetlands, marine transportation, phosphorus control, and water resources. In the context of this research, it is focused on coastal wetlands, namely the implementation of blue accounting in salt ponds on Talise Beach. The application of blue accounting is an important approach in supporting economic and environmental sustainability, especially in the fisheries and marine sectors. in this case coastal wetlands. Blue accounting integrates accounting principles with sustainability aspects, which include efficient management of natural resources and environmental protection. This is very relevant for salt ponds on Talise Beach, which is one of the strategic locations in salt production in Palu City and has a significant impact on the surrounding community and environment. Blue accounting offers a stronger framework for policy making and regulations related to the maritime environment. Effective regulation of marine-related activities and the development of sustainable policies can be based on data and information generated by Blue Accounting. As described by Umar *et al.* , (2024) , by encouraging sustainable management of marine resources, increasing environmental awareness, creating a sustainable economy, controlling the risk of natural disasters, and strengthening laws and regulations related to the marine industry, blue accounting can significantly improve the maritime environment.

Empirically, research on blue accounting has been conducted with various focuses, including water-based plastic waste management (Syah et al., 2023) , sea cucumber

entrepreneurship development with a phosphorus control approach (Helton Wira Nugraha RA Umar et al., 2024), processing fish farming products into frozen food with an emphasis on fish species (Husain et al., 2024), and coral reef sustainability related to water resources (Negara & Darmawan, 2021). These findings demonstrate that the blue accounting approach can increase accountability, economic value, and the sustainability of aquatic ecosystems. However, no research has examined its application to salt ponds as coastal wetlands. Meanwhile, this sector has great potential and opportunities in supporting the blue economy, especially in coastal areas. Studies on the application of blue accounting in the context of salt ponds are essential to optimize sustainable salt resource management, increase added value, and ensure ecological balance in coastal areas.

Salt pond cultivation in the Talise Coast area faces various challenges, such as the impacts of climate change and a lack of references on the application of blue accounting in the traditional salt pond sector. This situation creates a significant gap in the academic world. Although salt ponds have their own characteristics, blue accounting research to date has largely focused on the fishing industry or coastal tourism. For example, their production methods are highly dependent on weather and require tidal flats, which require unique management and adaptation strategies. Blue accounting can be used as a tool to assess the impact of pond activities, both economically and environmentally. By implementing blue accounting, pond managers can obtain clear information about how much resources are used and how they affect the surrounding environment. This information is crucial for decision-making that supports business sustainability, allowing ponds to be managed more responsibly and in accordance with the principles of sustainable development. Furthermore, blue accounting can also help improve the quality and competitiveness of salt products. By applying sustainability principles, salt produced from ponds can be marketed as an environmentally friendly product. This not only makes the selling price more competitive but also benefits the environment and the communities living around the ponds, as well as the sustainability and preservation of the ocean itself. Therefore, human interaction with the sea and its environment is a crucial point in exploring the application of blue accounting. How humans treat nature, as reflected in the way salt farmers treat marine waters, is the focus of this research. The results of this study can contribute to the development of more sustainable accounting practices in the fisheries and maritime sectors and can serve as a foundation for implementing blue accounting models for coastal waters—wetlands—and wetlands.

LITERATURE REVIEW

Accountancy blue defined as expansion accountancy environment that focuses measurement, recording, and reporting of the economic-ecological value of ocean, coastal, and fisheries resources within a framework of public and corporate accountability.

Foundation theoretically relies on natural capital accounting which places stock and flow service ecosystem sea as assets that can be measured. For support decision economics (Fenichel & Abbott, 2014; Vardon et al., 2016). The System of Environmental-Economic Accounting (SEEA) framework and the development of Ecosystem Accounting provide a consistent methodology for linking environmental statistics to national accounts, including marine-coastal ecosystems and ecosystem services relevant to fisheries, marine tourism, and coastal protection (Obst, Hein, & Edens, 2016; Hein et al., 2020).

Blue accounting standards and operational guidelines were developed through the Ocean Accounts Framework developed by UN ESCAP in collaboration with the Global Ocean Accounts Partnership (GOAP). This framework integrates physical-monetary accounts, ecosystem conditions, and marine ecosystem services into a structured set of accounts compatible with the SEEA, enabling cross-country and temporal comparability for blue economy policies, marine spatial planning, and maritime investment assessments (UN ESCAP, 2020; GOAP, 2021). The

World Bank's WAVES program and natural capital accounting initiatives also demonstrate how coastal-marine accounts can assess exploitation-versus-conservation trade-offs, internalize degradation costs, and support data-driven blue finance (World Bank, 2022).

Empirical evidence show that implementation accountancy blue increase quality of governance fisheries, accuracy quota catch, and measurement service ecosystem coast like protection beaches and absorption carbon blue carbon which has implications for policy climate and economy local (Hein et al., 2020; UN ESCAP, 2020). The FAO report confirms importance indicator fish stocks and sustainability fishery as key input accountsea For guard results catch sustainability and resilience food (FAO, 2022). Literature at a time highlighting the research gap in the context of developing countries, in particular limited quality data, Scope 3 chain integration supply fisheries, and assurance of metric service ecosystem sea; gap This open room study design metrics, integration of SEEA-Ocean Accounts in accountancy sector public and state-owned maritime companies, as well as utilization accountancy blue For Indonesia Emas 2045 policy (GOAP, 2021; World Bank, 2022).

METHODS

This study uses a qualitative approach to explore the application of blue accounting in salt pond processing at Talise Beach, Central Sulawesi, from a sustainability perspective. This approach was chosen to understand and describe the interactions between salt farmers (Lii, 2020) while understanding the complex interactions between social, economic, and environmental dimensions in accounting practices.

The data collection methods used included in-depth interviews, observation, and documentation (Moozanah, 2024). In-depth interviews were conducted with salt farmers and salt buyers to explore their perceptions and views on processing, challenges, and environmental impacts within the context of blue accounting implementation. Observations were conducted by directly observing farmer activities and interactions during salt processing. This provided a deeper contextual understanding of the dynamics within the salt ponds on Talise Beach. Documentation was provided in the form of research sites, namely salt ponds. Salt farmers served as informants in this study. They are members of a community called the Topogara Forum, which is divided into 16 groups with 160 members, facilitated by the Palu City government. The existence of this forum has several strategic objectives, including serving as a medium for socialization and introducing the environment or location of the ponds to research informants. The formation of such a community is essentially intended to create an effective communication platform between stakeholders, while facilitating the process of disseminating information related to sustainable salt pond management.

This study uses Ecophenomenology as an analytical tool. Referring to (Wood, 2003), Ecophenomenology is a concept of phenomenological ecology and ecological phenomenology that are interrelated. Furthermore, Wood criticized that ecophenomenology should be a new foundation for questioning environmental issues. In support of this, he stated that "ecophenomenology is an attempt to understand the interconnectedness of worldly involvement, both for humans and other living things." In line with Wood's view, ecophenomenology essentially studies the relationship between humans and nature. Therefore, ecophenomenology is used in the context of this study because it is in line with the research objective, namely, to understand the interaction of the relationship between the two. Therefore, ecophenomenology is seen as relevant and appropriate as an analytical tool in this research. Ecophenomenology becomes the right glasses (tools) for seeing and reformulating the relationship between humans and nature (Dewi, 2015). As for the stages ecophenomenological analysis as shown in table 1.

Table 1 Phases in Thematic Analysis

Stages	Process Description
1) Getting used to data	Listening to the interview recordings, writing interview transcripts, reading and re-reading the data obtained
2) Data <i>coding</i>	Coding each data <i>item</i> and compiling all relevant codes and data extracts, data reduction was carried out using an
3) Theme search	ecophenomenological perspective with the help of Nvivo software.
4) Revisiting the theme	Grouping and arranging codes that are relevant to each theme
5) Defining and naming themes	Re-check whether the themes formed are in accordance with the codes and overall data, resulting in a thematic analysis "map".
6) Writing/creating research reports	Conduct a detailed analysis of each theme, identify the essence and name each theme. Conducting a final analysis, extracting selected themes related to the research questions and literature, producing a scientific report from the analysis conducted.

Source: modified from Broun and Clarke (2006, in 2023)

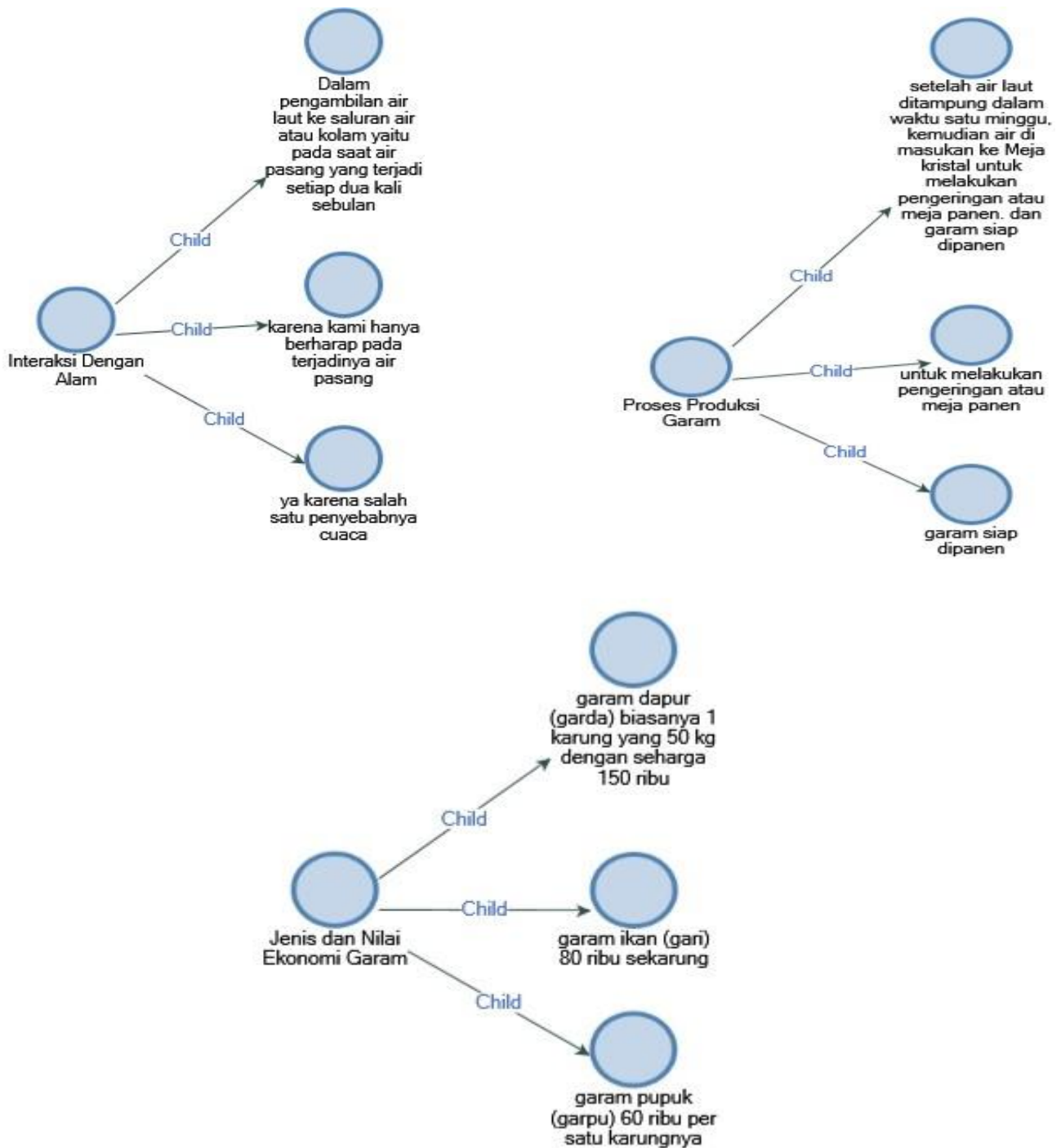
Based on table 1, the modification of the thematic analysis phase expressed by Braun and Clarke, (2006, in Syah, 2023), the initial step in this analysis is familiarizing oneself with the data (*familiarization with the data*), which is common to all qualitative analysis, researchers must immerse themselves and become familiar with their data, read and reread the data (and listen to the audio recording data at least once, if relevant) and record initial analytical observations. In this initial step, researchers write transcripts of the interview results to facilitate the next process. This stage is done by suspending the researcher's prejudice (*bracketing*) to allow the expressions of the informants to appear as they are, each expression is treated equally.

This study analyzed interview data thematically (Braun & Clarke, 2006) to interpret emerging patterns, encompassing the interactions between salt production, natural impacts, economic implications, and environmental consequences. The analysis process was iterative, involving coding and the development of key themes relevant to the research objectives. This study explores how salt farmers in the Talise Coast region of Palu explore interactions in production, processing, and adaptation to the environment, particularly with the concept of blue accounting. The data obtained through in-depth interviews were then analyzed thematically using the NVivo application. To strengthen understanding of the focus of the salt farmer interviews, the researchers used NVivo, which also functions as a tool to analyze dominant themes from the interviews.

RESULTS

The results of the analysis conducted on the application of blue accounting in salt ponds on Talise Beach using NVivo, showed that blue accounting has not been implemented in a structured manner by salt farmers. This is due to farmers' limited understanding of blue accounting, traditional production processes, and excessive dependence on natural conditions. As expressed by Mr. Nawir, one of the salt farmers on Talise Beach, namely "As a parent, I feel sorry for them, I don't understand the term, but if there is a system that helps these salt farmers calculate losses due to damaged land or how the water conditions return to their original state, it would be helpful. So far, we, the farmers, have been sorry, we can only surrender." In addition, the production process carried out by farmers has not been accompanied by recording and reporting of measurements of environmental and economic impacts in an accountable manner.

Figure 1. Results of the Invivo Analysis"This figure shows the interrelationships between the themes that form the basis of the analysis for each research finding."



Based on the results of the Nvivo analysis in Figure 1, a thematic map demonstrates the interconnectedness of the main themes, namely that interaction with nature underpins the production process and also influences the economic outcomes of salt farmers. This interdependence demonstrates that salt farmers' activities are part of an integrated system encompassing local behavior, the economy, and the environment, rather than stand-alone entities. Each subsequent subsection groups and analyzes research findings based on this thematic map.

Thus, the implementation of blue accounting in the Talise Beach salt ponds is still in its early stages and is unstructured . Despite its limited technical form, the core values of blue accounting are already alive in local community practices. Therefore, this study emphasizes the importance of developing an inclusive and contextual blue accounting approach, one that relies not only on formal instruments but also understands and integrates local wisdom practices within a sustainability-oriented reporting framework (Akuntansi et al., 2025) .

A reporting and recording approach that takes into account the economic and environmental value of marine resources is one of the roles of Blue Accounting. According to Wanta (2025), "Blue Accounting exists to support sustainability, particularly by providing information and communication related to marine assets that have previously received little attention in accounting systems."

This research was conducted in the Talise Beach area, Mantikulore District, Palu City, Central Sulawesi Province. This area is part of the Palu Bay coastline which has a length of approximately 67 km. Talise Beach is geographically located within the Mantikulore District, 2 km north of the border with Palu City and is flanked by the Palu River and Talise River. The interesting topography of this area is characterized by a wide expanse of white sand with 50% land and the remaining hills around 28%, with 22% being mountainous areas. Talise Beach is one of the coastal areas in Palu City, Central Sulawesi, known for its natural beauty. Not only that, the area is also used as one of the salt producing areas due to its potential for traditional salt production. Talise has an important role in improving the economy that leads to income and production stocks (Anjasmara, 2024). Traditional salt production in this area is also an important part of the livelihood of the local community, reflecting the close relationship between humans and nature. A portrait of the interaction of salt farmers with sea waters is further elaborated in the following research findings.

Interaction with sea water: M depends on nature

Figure 2. Results of observations of sea water conditions



Source: Researcher Documentation, 2025

Referring to Figure 1, the Nvivo analysis of the theme of interaction with nature emerged as a key theme closely related to the salt production process. This indicates that seawater and weather are dominant factors in the activities of salt farmers. This finding aligns with observations in Figure 2 above, which shows the entry point for seawater into the salt ponds used by salt farmers in the Talise Coast area. These fences are used to channel seawater into their ponds. A concrete structure is visible, acting as a channel, which serves to collect seawater at high tide before finally being channeled into the ponds using a traditional canal or pump system. The images above were documented at high tide and low tide, indicating that seawater enters the salt ponds naturally without human intervention or technological equipment. This naturalness is reflected in the lack of tidal manipulation by the farmers. They rely solely on the natural tidal cycle. The "engineering" implemented by the farmers is the construction of fences to direct the flow of seawater into the ponds. This mechanism and treatment significantly impact the quality and quantity of salt production.

In the context of blue accounting, the environmental conditions of the salt ponds on Talise Beach indicate that the farmers' utilization of marine natural resources continues naturally and traditionally, meaning they manage them without structured recording or reporting. This reflects the very low level of blue accounting implementation due to the lack of a system capable of measuring and assessing the environmental impact of economic activities on these ponds. However, blue accounting also emphasizes the need for transparency in managing marine resources, including recognition of their ecological and sustainable economic value (Utami, 2024).

This study also found that the interaction of salt farmers on Talise Beach, Palu City, with the coastal environment is demonstrated through the salt production and processing process, which is still highly dependent on natural conditions. Salt farmers on Talise Beach carry out their salt production activities by relying entirely on natural and environmental patterns. Salt farmers rely on direct observation of sea tides, sunlight, and rainfall patterns as a basis for determining production times and methods. An important supporting element in the production process at the Talise Beach salt ponds is seen in the form of interaction between salt farmers and the environment, especially seawater and weather conditions. Farmers rely on natural conditions such as sunlight, wind, and sea tides for all stages of the salt production process.

The process of entering the main raw material, namely seawater, in the initial stage of salt production in the Talise Beach ponds is one of the important stages because it can reflect the strong relationship between the community's economic activities and the condition of the coastal ecosystem at Talise Beach. In one of the interview results, a salt farmer explained that "Seawater is channeled into the pond land through manually made channels, following the tidal patterns that have been learned for generations by the salt farmers." This statement can be a description that the Talise Beach salt farmers are highly dependent on natural conditions as the basis for the production process without damaging or engineering nature and still following the natural patterns (cycles).

The results of the interview, in which the salt farmers stated that they really protect the surrounding environment, especially the sea area, because there are other livelihoods such as fishermen who depend on the sea for their economy. He also emphasized that, as much as possible, the community and farmers do not damage the environment by continuing to maintain the surrounding nature. " This high tide still occurs on the full moon every two weeks, it is the rotation of the earth, sea water enters the pond channels by itself, so it is always there, in other words, this naturally occurs. We as a community who live on the coast or sea will utilize nature itself by first , like fishermen looking for fish, and second preserving nature by "Mangrove planting, but we haven't had any mangrove planting activities here yet, thirdly, don't damage nature with useless activities such as beach reclamation , " Nawir (Talise Beach salt farmer)

In the context of blue accounting, the practices of salt farmers demonstrate that their practices reflect economic sustainability in harmony with nature, utilizing marine resources wisely without damaging the ecosystem (Haryadi, 2025). Although the farmers' approach incorporates conservation values aligned with the goals of blue accounting, there is no formal recording and reporting system that can measure the ecological impacts of seawater extraction. There is no systematic mechanism to assess sustainability or integrate ecological aspects into the production process in an accountable manner.

Weather conditions are one of the factors influencing the salt production process in the Talise Beach salt ponds. According to one farmer, almost all of the salt farmers in Talise Beach state that sunlight and minimal rainfall are crucial for a successful harvest. Salt farmers in Talise Beach can only harvest regularly every two weeks. However, the uncertainty of the weather directly impacts the frequency and quality of harvests. To cope with these conditions, farmers do not interfere with nature but instead strive to wisely adjust their production patterns.

The statement above can be strengthened by one of the interview results with Nawir (Talise Beach Salt Farmer), " That's why yesterday, in 2019 to 2020, I worked together with the

children to work, and also now the weather really affects salt production, because sometimes it's the dry season, then it rains, "That's why the harvest is now unstable, but there's still some yield. Sometimes I add water that usually takes three days to become salt, but it takes a week. It's because of the rain. It's usually cloudy in the morning, hot in the afternoon, and cloudy again in the afternoon until night . "

The practices employed by salt farmers to cope with unstable weather conditions demonstrate efforts to manage resources wisely, enabling the economy to continue operating without disrupting the ecosystem's balance. Although salt production activities do not yet reflect a formal recording and reporting system, the most important thing currently is the awareness of salt farmers in adapting production to the natural conditions of the coastal environment, which is one of the initial forms of implementing the principles of blue accounting: sustainability based on environmental harmony. Therefore, this strategy can be a significant potential in developing micro-scale blue accounting, which strengthens the economic sustainability of coastal communities while simultaneously maintaining the integrity of the marine ecosystem.

This finding is supported by research by Dhimas Putra (2021), which states " The application of blue accounting to company activities can help as efforts to reduce environmental problems. " The application of blue accounting helps uncover the problems faced." This aligns with the situation of Talise Beach salt farmers, who prioritize preserving nature and the marine ecosystem. Thus, the farmers are already taking a step toward implementing the principles, even though they don't yet understand the recording concept of blue accounting.

Interaction in seawater processing: processing traditionally

The Nvivo analysis in Figure 1 shows that the salt processing theme is related to the habits of salt farmers. This implies that the techniques used represent a form of environmental adaptation.

The process of crystallizing salt begins slowly and carefully, following natural mechanisms. No special treatments, such as chemicals or industrial aids, are used to evaporate the seawater. To produce crystals, farmers rely solely on sunlight and wind as the primary driving forces, allowing the seawater to gradually evaporate until salt deposits form. This process requires time and patience, as well as local knowledge of the optimal timing for compacting, drying, and transporting the salt without compromising its quality.

From the interviews, salt farmers stated that they still use traditional methods to this day in pond management, without the support of modern technology such as geomembranes. One informant said, "We still use traditional methods, we don't have advanced technology yet." This statement illustrates the situation of limited technology and innovation, which can directly impact production efficiency and quality. This condition illustrates that farmers do not have sufficient capital and access to information to invest in technology. This certainly leads farmers to a situation where they must continue to develop local wisdom as a form of adaptation that they consider more affordable and realistic.

Figure 3. Results of salt processing observations



Source: Researcher Documentation, 2025

This finding is also supported by the researchers' observations that fish farmers still use traditional methods without modern technology. They do not intervene or manipulate environmental conditions to speed up the processing process, but rather allow the process to proceed organically, aided by nature and their own energy. This approach to resource management aligns with the basic principles of blue accounting, namely consciously and responsibly integrating environmental sustainability into economic activities. This practice also demonstrates an awareness that maintaining seawater quality is part of maintaining the sustainability of production itself.

In a different context, the results of this study align with research conducted by Pratama & Tanjungpura (2025) . According to the study's findings, Blue Accounting can help the Indonesian economy transition towards sustainability by managing marine resources more effectively. The implementation of information technology and supportive government regulations are crucial to the success of Blue Accounting.

Interaction in Production Results: Sorting Salt Types

Farmers adjust the processing stages to weather conditions, including heat intensity and humidity. Once salt begins to form, farmers perform further manual drying, then collect and sort the crystals into finished products ready for sale. From a blue accounting perspective, this process reflects a form of economic interaction that is inseparable from coastal ecological systems. Blue accounting demands recognition of the ecological value of marine-based economic activities, including wisely managing natural resources to ensure their availability for future generations. The practices of fish farmers who maintain seawater quality, avoid polluting the ecosystem, and follow natural processes without intervention demonstrate the harmony between economic value and environmental sustainability (Sultan Syah , 2023).

Based on Nvivo's thematic findings, the theme of production results is related to economic aspects, indicating that salt quality influences its selling price. This is reinforced by the finding that farmers differentiate between table salt, fish salt, and fertilizer salt. Table salt (GARDA) is sold to middlemen for IDR 150,000 per 50 kg, as it is the cleanest quality and is used for household consumption. Fish salt (GARI), used to preserve fishermen's catch, is sold for IDR 80,000 per 50 kg, while fertilizer salt (GARPU), used as an agricultural additive, is sold for IDR 60,000 per 50 kg. These price differences reflect not only crystal quality but also a response to local market demand in the consumption, fisheries, and agriculture sectors.

Figure 4. Results of observations of salt types



Source: Researcher Documentation, 2025

This pricing is determined not only by crystal size but also by its natural quality, which is influenced by sunlight intensity, harvest time, and the precision of the traditional techniques employed by the farmers. These differences in type are determined by the traditional processing techniques employed by the farmers, as well as natural conditions such as sunlight intensity and evaporation time. No chemicals or modern technology are used to expedite production, so the quality and quantity of salt are entirely determined by the farmers' ability to read and follow the natural cycles.

In an interview statement with one of the farmers who explained how to identify the three types of salt, " White salt is harvested within 5 days or a week so that there is still water in the crystal table, anything that is mixed with water will definitely have dirt that will fall to the bottom, so the first salt to be harvested is table salt, sometimes in one crystal table or plot there are two harvests, the first is table salt (garda) and the second is fish salt (gari) and fertilizer salt (garpu) which has been mixed with sand or soil . "

By observing the conditions and harvesting methods, salt farmers can distinguish between the three types. To identify table salt, the harvest is done by examining the pile of crystals on the table. This indicates that the first harvest, with the crystals on the table, is table salt, due to their clean shape and color, free from impurities. Stable sunlight is also a factor in the formation of the clean, white crystals that produce table salt. Furthermore, if the second harvest produces imperfect crystals, this salt can be identified as fish salt because it is mixed with some impurities and is best used only for preserving fishermen's catches.

During rainy conditions, the only salt that can be produced is fertilizer salt, as splashing water carries impurities into the salt crystals. Rain causes the salt crystals to turn black, forcing farmers to harvest and market the salt immediately. Marketing is essential because fertilizer salt still has a marketable value, even though its selling price is much lower than other types of salt.

In the context of blue accounting, the value of salt products should be measured not only from a market economic perspective, but also from the ecological value and sustainability of the production process . However, in reality, salt farmers in Talise Beach have not yet formally implemented a blue accounting system . There is no recording of natural resource use, no reporting of ecological impacts, or assessment of the environmental contribution of their production activities. The financial accounting system used is also still rudimentary and limited to sales revenue, without considering the environmental value involved in the process.

This situation indicates that the implementation of blue accounting in this region is still at a very minimal stage . There is minimal understanding, and there is no regulation or training on it. Record-keeping , sustainability reporting, and limited access to technology and information are major obstacles. However, the core values of blue accounting are already alive in their practices : they don't pollute the ocean, don't overexploit water, and keep production processes in line with natural cycles.

Thus, although not yet systematically documented, this salt production process holds great potential for the development of a blue accounting system in the future. The farmers have treated seawater responsibly, maintaining environmental quality without excessive intervention, and still supporting the economic sustainability of their families. This is a concrete example of human interaction with the sea based on sustainability values , and serves as an important foundation for a new direction in developing more contextual, equitable, and ecosystem-based accounting practices in the fisheries and marine sector.

The entire production process of the Talise beach salt farmers describes that the salt production system on Talise Beach is still very dependent on natural cycles, but the process has been structured locally.

The results of this study share some similarities with research conducted by Nugraha (2022), which stated that preventing environmental damage is one of the principles of blue accounting. However, the results of this study vary when considering the implementation of a blue accounting system. This contrasts with the research of Sultansyah (2019) and Husain (2024). The conclusions of this study highlight the importance for companies to integrate blue accounting into their production procedures to achieve environmental and financial sustainability.

CONCLUSION

The results of this study can be concluded that:

1. Salt farmers interact with the marine environment through the use of seawater as the primary raw material in salt production. Seawater is taken directly from Talise Beach, relying on tidal conditions. Salt farmers are highly dependent on weather conditions and cycles in their salt production activities. With this strategy, salt farmers never interfere with environmental conditions, thus concluding that they are very concerned about protecting and preserving the surrounding natural resources and ecosystem.
2. The formal implementation of blue accounting remains very limited. There is no recording system for the use of natural resources in salt production. Economic activities continue without documentation reflecting their contribution to environmental sustainability. This situation indicates that the implementation of blue accounting at Talise Beach is currently in its early stages, involving local practices that indirectly support sustainability principles but have not yet been integrated into a structured and documented accounting system.
3. The practices of these salt farmers reflect significant potential for the future development of blue accounting. Their interactions with the ocean and coastal ecosystems demonstrate that microeconomic practices in the marine sector can be managed wisely, environmentally friendly, and remain productive. These findings provide a starting point for transforming accounting reporting systems that are not solely oriented toward economic value but also incorporate social and ecological dimensions into decision-making.

LIMITATION

Based on the research findings and conclusions, the author provides several suggestions as follows:

1. For Salt Farmers
It is hoped that fish farmers will continue to improve their environmental and financial literacy so they can make production decisions that consider the long-term impacts on their ponds and the ocean. The use of technologies such as geomembranes needs to be increased, but with continued supervision to prevent them from becoming a source of new damage.
2. For Regional Governments and Related Agencies
A sustainable mentoring program for salt farmers is needed, including the provision of environmentally friendly technology, access to microfinance, and simple sustainability-based accounting training. The government can also develop blue accounting-based policies for marine resource management.
3. For Academics and Further Researchers
This research can be further developed using a quantitative or mixed-methods approach, as well as expanding the study area to other coastal areas. Direct environmental impact assessments of pond treatments are also needed to support empirical data within the blue accounting framework.

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