

ABSTRAK

Nur Massella, Analisis *Blue Accounting* pada Keberlanjutan Wisata Pantai Lon Malang Sampang

Dibawah bimbingan Merie Satya Angraini S.E., M.Ak.

Penelitian ini menggunakan konsep *Blue Accounting* yang berfokus pada aspek ekonomi, sosial, dan lingkungan dalam menilai keberlanjutan pengelolaan wisata pesisir. Tujuan penelitian ini untuk menganalisis penerapan *Blue Accounting* pada keberlanjutan wisata Pantai Lon Malang Sampang. Penelitian ini merupakan penelitian kualitatif dengan menggunakan metode studi kasus. Teknik pengumpulan data melalui wawancara dan dokumentasi. Analisis data dimulai dari reduksi data, data *display* dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa pengelolaan wisata Pantai Lon Malang telah mengimplementasikan prinsip-prinsip *Blue Accounting* melalui perhatian terhadap aspek keberlanjutan *Triple Bottom Line*. Implementasi tersebut tercermin dalam upaya menciptakan manfaat ekonomi bagi masyarakat sekitar, meningkatkan partisipasi sosial, serta menjaga keberlanjutan lingkungan pesisir. Dengan demikian, penerapan *Blue Accounting* dinilai cukup efektif dalam mendukung keberlanjutan wisata melalui aspek ekonomi, sosial, dan lingkungan yang telah diterapkan dalam pengelolaan Pantai Lon Malang

Kata Kunci: *Blue Accounting*, *Triple Bottom Line*, Keberlanjutan Wisata, Pantai Lon Malang Sampang.

ABSTRACT

Nur Massella, Analysis of Blue Accounting on the Sustainability of Pantai Lon Malang Tourism.

Under the guidance of Merie Satya Angraini S.E., M.Ak.

This study applies the Blue Accounting concept to assess the sustainability of coastal tourism management through economic, social, and environmental aspects. This study aims to analyze the implementation of Blue Accounting in the Sustainability of Pantai Lon Malang tourism. This research is a qualitative study using a case study method. Data collection techniques were conducted through interviews and documentation. Data analysis began with data reduction, data display, and conclusion drawing or verification. The results of the study indicate that the management of Lon Malang Beach has implemented the principles of Blue Accounting by emphasizing the Triple Bottom Line aspects. This implementation is reflected in efforts to generate economic benefits for the local community, enhance social participation, and maintain the sustainability of the coastal environment. Therefore, the implementation of Blue Accounting is considered sufficiently effective in supporting tourism sustainability through the economic, social, and environmental aspects that have been incorporated into the management of Lon Malang Beach.

Keywords: *Blue Accounting, Triple Bottom Line, Tourism Sustainability, Lon Malang Beach.*