

LITERATURE REVIEW ON SUSTAINABLE TOURISM AND ACCOUNTING

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Abstract: *The study aims to review the research papers in the area of sustainable tourism and accounting. It tries to uncover the significance of sustainable tourism and sustainable accounting studies in the present scenario. Sustainable tourism is an important type of tourism that is primarily important for conserving the environment and nature. The information for the study was collected from the Scopus database from the period of 2018-2023. A total number of 249 papers published in different parts of the world were selected for the study. Citation analysis, co-citation analysis, and co-occurrence have been done. The bibliometric evaluation revealed the authors with the most citations in the research area of sustainable tourism. Castanho has the most co-citations and link strength, followed by Counto G. The Most used keyword is “rural tourism” and the country with the highest number of publications is the United Kingdom (UK). The year 2019 has the most publications in this area. Sustainable accounting otherwise called Green accounting is the subset of accounting that gives importance to sustainable development in the field of tourism. A total number of 301 papers were reviewed and found out the most frequently used keywords and countries with most publications in the respective field.*

Keywords: *Environmental conservation, Responsible tourism, Rural tourism, Sustainable tourism, Eco-Tourism, Sustainable accounting, Accounting, Sustainable development.*

INTRODUCTION

Bibliometric analysis is a scientific tool used to identify core research publications, authors, and citations in a particular field. This tool

helps potential researchers in a specific field to gain important knowledge and produce informative research papers. Bibliometric review tracks the research work from all over

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the world and summarizes it in the form of tables and diagrams. This evaluation strengthens the value of publication.

Sustainable tourism otherwise called rural tourism or responsible tourism is an important

SUSTAINABLE TOURISM

Sustainable tourism is a newly emerged tourism with the concern about the negative impact of tourism on the environment. It aims to reduce the negative impact of tourism on the lives of the local community and also the environment. It focuses on the following:

1. Sustainable development:

The concept of sustainable development is first rooted in the Brundtland Report 1987 by the United Nations World Commission on Environment and Development. It aims at meeting the needs of tourists and conservation of natural resources.

2. Community based tourism:

The ultimate aim of sustainable tourism is to protect the local community and offer them job opportunities for survival.

3. Cultural development and preservation:

Sustainable tourism helps in the preservation of the culture of the destination. People nowadays wish to travel to environmentally protected areas for relaxation and to experience the local culture.

4. Eco-tourism:

Eco-tourism is the subset of sustainable tourism to educate people about the

area of tourism research. Protecting the environment is the main aim of sustainable tourism research.

environment and environmental protection activities. It also aims at sustainable practices in the tourism sector.

SUSTAINABLE ACCOUNTING

Sustainability accounting or Green accounting is the process of considering environmental, economic, and social factors in accounting practices. Kerala is a state blessed with natural resources and attracts many number of travelers every year. The major factor that attracts travelers to the state is its natural beauty. Kerala has beautiful hill stations, beaches, backwaters, pilgrim destinations, and cultural destinations which provide visual treat for the visitors. Traveling to destinations in Kerala gives a special experience to its travelers by ensuring memorable moments spent with naturally stunning sites. Through sustainable accounting practices in the tourism industry, the negative impact on the environment is reduced and paves the way for sustainable growth of the overall sector.

The major aim of sustainable accounting is the protection of the environment and society through accounting practices. Sustainability accounting is a subgroup of financial accounting. It discloses non-financial

information related to the environment useful for external users. Every business is responsible for following environmentally friendly practices. The main aim of environmental accounting is to accumulate environment-related information and make it available to those who need it.

The Kerala Government along with the Department of Tourism in Kerala started a new initiative called “Responsible Tourism” which implies responsible travel through the state. A “Responsible tourism mission” nodal agency under the governance of the Kerala Government was formed on October 20th, 2017. The motive behind the mission is to ensure the sustainable development of Kerala tourism. The mission has three objectives, mentioned below:

- Environmental Responsibility
- Social Responsibility
- Economic Responsibility

STATEMENT OF THE PROBLEM

Tourism is the fastest-growing sector in the world. Today, the Indian tourism sector is facing stiff competition and finding new ways to invite a greater number of tourists. Conservation of natural resources is important to protect the ecosystem. Here comes the relevance of sustainable tourism practice. It helps in keeping an eye on the environment and protecting flora and fauna. Sustainable

tourism aims at reducing the negative impact of tourism on environment. Here comes the relevance of sustainable accounting or green accounting. The sustainable accounting practices includes systematic recording, measurement and reporting of environmental, economic and social condition in India. Studies relating to sustainable accounting practices in the tourism industry are lacking. There are a few studies conducted bibliometric reviews on the area of sustainable tourism and accounting. By reviewing the articles and papers relating to sustainable tourism the unexplored areas can be identified. The current problem of environmental protection and conservation of natural resources is highlighted in this study.

OBJECTIVES

- To Identify the most cited research paper in the area of sustainable tourism
- To Identify the country with the highest number of publications
- To identify the most frequently used keywords in sustainable tourism studies.

METHODOLOGY

The current study uses bibliometric analysis to find out the reliable works done in the field of sustainable tourism and accounting. (Guilera et al., 2012) says that the most important indicators of the bibliometric analysis are the number of publications done by authors, the number of papers contributed by the authors,

nations with a large number of publications, and important journals with a higher number of citations. So, the current study attempts to find out all the important papers in the respective area of research. The tool used for conducting Bibliometric analysis was VOSviewer. The keywords used for finding articles and research papers are “sustainable tourism, Sustainable accounting, Sustainability, accounting in tourism, rural tourism”. The data from 2018 to 2023 were collected for the study purpose. 249 Articles having the most citations were selected.

CITATION AND AUTHORS

Table 1 lists the authors who have the most citations in the area of sustainable tourism or responsible tourism. Sustainable tourism studies are comparatively low and more in this area is concentrating on eco-tourism. The table clearly list out of authors who have contributed to studies in this particular field, which helps potential researchers and tourism marketers to take decisions. From the analysis, it is understood Sims r and Saxena g; clark g; oliver t; ilbert b have the most citations (783 and 178 respectively) in this field.

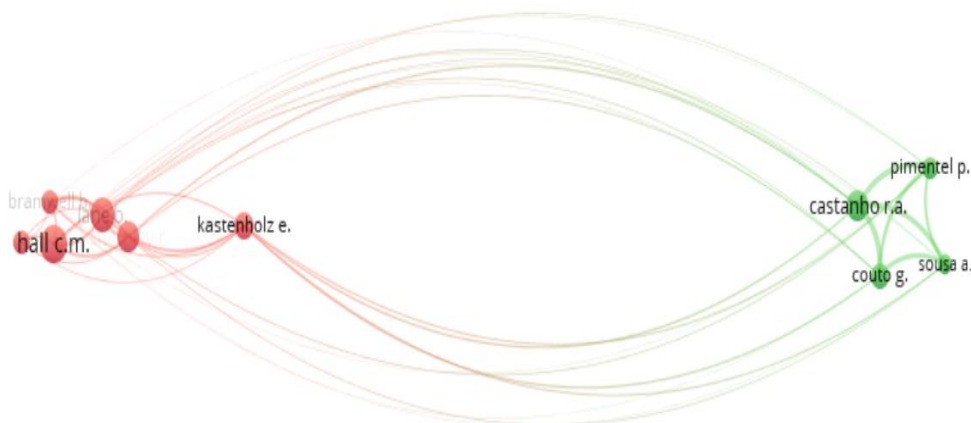
AUTHOR	CITATION
Sims r	783
Saxena g; clark g; oliver t; ilbery b.	178
Zhang t; chen j; hu b.	113
Singh t.v.	55
Stoffelen a; Vanneste d.	52
Yachin j.m; Ioannides d.	52
Tomej k; Liburd j.j	50
Xu z;sun b.	47
Slocum s.l.	35
Weavet d.b	34

CO-CITATION AND AUTHORS

Co-citation analysis is a powerful tool involving finding the pairs of papers that are cited together in the source of an article. A cluster is formed when the same pairs of research papers are co-cited by many authors.

The table and figure shows that Castamho has the most co-citations and link strength in the area of sustainable tourism. Hall c m has ranked second in terms of the largest number of citations, and Counto G has ranked second in terms of link strength.

AUTHORS	CITATIONS	TOTAL LINK STRENGTH
Castamho t. a	107	1722
Couto g.	66	1418
Pimentel p.	52	1140
Sousa a	45	1029
Lane b.	126	638
Sharpley r.	101	526
Kastenholz. e	82	495
Hall c.m	154	494
Bramwell b.	64	365
Wall g.	65	171

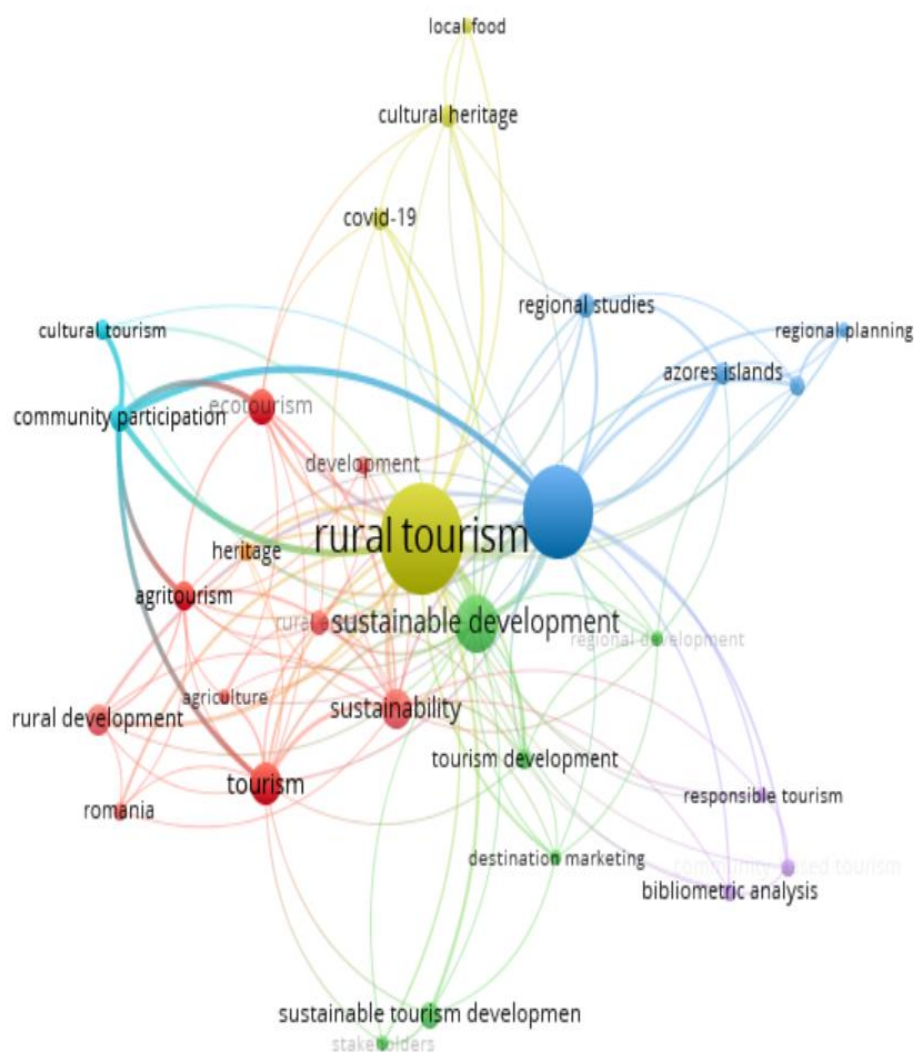


Source(s): Analysis output

AUTHOR KEYWORDS

AUTHOR	TOTAL LINK STRENGTH
Rural tourism	172
Sustainable tourism	129

Sustainable development	120
Sustainable	90
Eco-tourism	85



Source(s): Analysis output

The most used keyword in sustainable tourism research is ‘rural tourism’ followed by ‘sustainable tourism’ and ‘sustainable development’.

CITATION AND COUNTRY

COUNTRY	DOCUMENTS	CITATIONS
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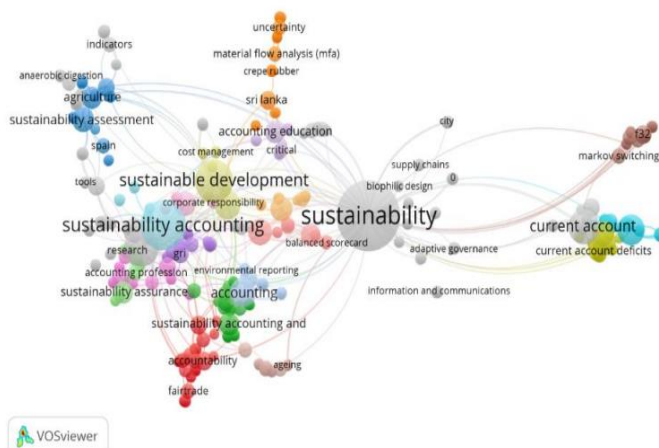
United Kingdom	23	2327
Portugal	25	631
Italy	21	332
Spain	27	715
Romania	20	311
Malaysia	16	232
South Africa	15	104
Sweden	6	146
United States	13	175
Russian Federation	6	157
Poland	16	112

As the table shows, the United Kingdom has the highest number of articles published in the area of sustainable tourism. Portugal and Spain come second and third in the number of publications.

KEYWORDS ON SUSTAINABLE ACCOUNTING

The bibliometric analysis of “sustainability accounting” based on data extracted from the Scopus database shows the result of the most

frequently used keywords. The network shows that in the area of sustainability accounting research most frequently a used keyword is “Sustainability”, following “Sustainability accounting” and “Sustainable development”. Other words are “accounting”, “Current account”, “accounting education” etc.



Source: Scopus Data base

COUNTRIES AND PUBLICATION

The results of bibliometric analysis on the highest number of publications by countries show that the United Kingdom has the

greatest number of publications in the field of sustainable accounting followed by the United States, Italy, Australia, and Germany till 2023.

NO.	FREQUENCY	COUNTRY
1.	197	United Kingdom
2.	181	United State
3.	176	Italy
4.	169	Australia
5.	98	Germany

FINDINGS:

- The authors with the most citations are Sims r and Saxena g; Clark g; Oliver t; ilbert b (783 and 178 respectively).
- Castamho has the most co-citations and link strength in the area of sustainable tourism
- Rural tourism' followed by 'sustainable tourism' and 'sustainable development are the most common keywords used for sustainable tourism studies.
- The UK, Portugal, Spain, and Italy have the highest number of contributions of research papers published in the field of sustainable tourism.
- The most frequently used keyword in "sustainable accounting" research is Sustainability, followed by sustainable accounting and sustainable development

- Countries with most publications in the field of "sustainable accounting" research are United Kingdom, followed by United state and Italy till 2023

CONCLUSION

A systematic bibliometric review of sustainable tourism helps in identifying the core papers published, the important authors who contributed to this area, and the country that has the highest number of publications. The current study focused on sustainable tourism and accounting which are the important areas of research today. Travelers and tourism management organizations need to be more responsible for conserving the environment and behave more responsibly. This study contributes significant data to the current area of sustainable tourism research. A potential researcher doing research in this area

can have a wide knowledge of the papers to be referred to for research work.

IMPLICATION

This study aims to identify the trends, key authors, most cited papers, and most used keywords, etc. which helps scholars and marketing managers to identify the current problems and find solutions. This research helps tourism marketing managers to

understand the important papers contributing to the area of sustainable accounting and further reading of these papers can help take new steps for the conservation of the environment. It also helps the research scholars to get knowledge on the topics and read quality papers with most citations.

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