

CELANI JOHN NYIDE

Durban University of Technology, South Africa

**A QUALITATIVE INVESTIGATION OF THE ENVIRONMENTAL
MANAGEMENT ACCOUNTING PRACTICES FOR THE OPTIMISATION
OF ENVIRONMENTAL COSTS IN THE SOUTH AFRICAN HOTEL
SECTOR**

Abstract:

The successful management of environmental impacts and environmental costs depends on the implementation of the appropriate Environmental Management Accounting practices (EMAPs). EMAPs provides a pragmatic response to the widely reported criticisms of conventional management accounting practices. This paper reports on the EMAPs evident from the hotel sector in South African, used in order to optimise of environmental costs. Purposive sampling was used to select the hotel group that met the discriminatory criterion. Considering that this study was exploratory in nature, in-depth interviews were conducted with 10 respondents. The study found that the implementation EMAPs is limited in the South African hotel sector. This is due to the fact that the implementation of these practices is voluntary at this stage and there is no awareness by the hotels of the existing framework that they can use. Moreover, there is negligible pressure from the government for the hotels to see a need to reduce their environmental costs. Environmental Cost Accounting and Material Flow Cost Accounting are prominently used by the investigated hotels for the optimisation of environmental costs. The development and implementation of new technologies that complement EMAPs were found to be a challenge because of the shortage of skilled personnel and massive investments.

Keywords:

Environmental Management Accounting Practices, Environmental Costs, Hotel Sector, Optimisation, South Africa

JEL Classification: Q51, Q56, G30