



Accounting and Maritime Accounting: Differences and Relationships

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Abstract

Background: The global and Indonesian maritime sector requires accounting systems capable of addressing distinctive transaction characteristics, operational risks, and sustainability demands. Maritime accounting refers to accounting practices adapted to shipping, port, marine, and fisheries industries. However, its conceptual boundaries and scope remain insufficiently defined in the literature.

Objective: This study aims to analyze the differences and relationships between general and maritime accounting, identify the principal dimensions distinguishing the two concepts, and propose a conceptual framework positioning maritime accounting within the broader accounting discipline.

Methods: This study employed an integrative literature review. A total of 45 articles were identified from Google Scholar and Garuda (Garba Rujukan Digital) using keywords related to maritime accounting and the blue economy. After screening based on relevance, methodological rigor, and publication within the last five years, 25 articles were selected for thematic analysis.

Results: The findings indicate that maritime accounting differs from general accounting in terms of recording objects and asset characteristics, cost and revenue structures, operational and environmental risk management, and the integration of environmental and sustainability aspects through the blue accounting approach. Operational complexity and sustainability integration emerged as the most distinctive characteristics. Nevertheless, maritime accounting remains fundamentally grounded in the principles of general accounting, while adapting their application to the specific characteristics of maritime industries.

Conclusion: Maritime accounting represents a sectoral specialization that extends the role of accounting in supporting sustainable maritime economic development. The proposed conceptual framework provides a foundation for future empirical research and the development of accounting standards relevant to maritime industries.

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INTRODUCTION

The development of the maritime sector in Indonesia shows increasingly complex dynamics along with the increase in shipping, ports, and marine logistics services. The increase in these activities not only has an impact on the volume of economic transactions, but also on the diversity of types of transactions that must be managed by maritime companies. Operational processes such as loading and unloading goods, ship fleet management, port services, and shipping administration require a structured and reliable financial recording system so that every economic activity can be recorded accurately and on time (Firnanda & Hati, 2021). At the global level, the maritime industry—encompassing shipping, ports, offshore energy, and marine

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logistics—accounts for approximately 80 percent of international trade by volume UNCTAD (2023), yet the accounting frameworks applied to these activities remain largely adapted from general-purpose standards. The International Maritime Organization (IMO) and the International Financial Reporting Standards (IFRS) Foundation have increasingly called for sector-specific reporting guidance to address the unique operational risks, asset structures, and sustainability obligations of maritime enterprises (Drobetz et al., 2022). This global demand for transparency and sector-specific accountability underscores the need to conceptualize maritime accounting as a distinct domain of practice and scholarship.

Along with technological developments, the shipping and port sectors are also undergoing significant digital transformation, especially through the use of accounting information systems and electronic-based service systems. Digitalization plays an important role in improving operational efficiency, accelerating information flows, and improving coordination between departments within maritime organizations. Research shows that the use of an adequate accounting information system is able to support the effectiveness of operational procedures and improve the quality of business processes in the Port environment (Fardiana et al., 2025).

In addition to supporting operational processes, accounting information systems also contribute to improving the quality of financial statements. Financial reports that are produced appropriately and reliably are an important basis for management in evaluating organizational performance and formulating decision-making strategies. Studies on port companies show that the implementation of an internal control system supported by an accounting information system has a positive effect on the quality of the financial statements produced (Syafitri & Meirina, 2023).

Furthermore, the role of the accounting system is not only limited to the technical aspects of record-keeping, but is also closely related to improving human resource performance and overall organizational effectiveness. In the context of shipping companies, a good accounting system is able to provide relevant information for employees and management, thus encouraging increased work effectiveness and organizational accountability (Nurhidayanti & Yuliastuti, 2025).

Accounting basically functions as an economic information system that provides relevant financial data for various stakeholders, both internal and external. However, the application of accounting in the maritime sector has its own characteristics that distinguish it from other sectors. Shipping and port companies face specific cost structures, high operational risks, and reliance on large-value, long-lived assets. Empirical studies show that the financial performance and profitability of shipping and port companies are greatly influenced by the ability of entities to manage and report their financial information appropriately (Harianja & Siboro, 2024; Yusuf & Afkar, 2022). In addition, the readiness of the accounting system is also an important factor in adjusting to international standards and practices that increasingly demand transparency and accountability (Adnyana & Sudama, 2025). Despite these observations, the existing literature has not systematically identified which specific accounting dimensions are inadequately addressed by general accounting when applied to the maritime sector. The core scientific issue is that general accounting standards assume relatively homogeneous transaction structures across industries, whereas maritime enterprises face fundamentally different asset lifecycles, multi-jurisdictional regulatory requirements, environmental externalities, and revenue recognition complexities that demand sector-specific conceptualization.

In addition to operational aspects and financial performance, the maritime sector is also faced with the issue of compliance with complex tax regulations and policies, especially for shipping companies operating across countries. Accounting and taxation treatments, such as the application of branch profit tax to the permanent business of foreign shipping companies, require an in-depth and contextual understanding of accounting so as not to pose legal and fiscal risks (Silalahi & Yohanes, 2021). The readiness of the accounting system in meeting the provisions of national regulations and international standards is an important prerequisite to increase the competitiveness and credibility of maritime entities at the global level (Adnyana & Sudama, 2025).

Furthermore, the emergence of a sustainability-based development paradigm through the concept of blue economy also affects accounting practices in the maritime sector. Marine and fisheries activities are not only assessed from the financial aspect, but also from their impact on the environment and the sustainability of marine resources. This is driving a shift from conventional accounting to a more holistic approach, such as the integration of sustainability reporting and the concept of blue accounting. Previous research shows that the application of the

concept of blue economy and blue growth has an effect on integrated reporting practices and financial management in the marine and fisheries sector (Mushfiroh et al., 2024; Wati et al., 2024).

Previous studies have addressed selected aspects of accounting in maritime contexts. For instance, Suwarno et al. (2025) positioned blue accounting as a pillar of maritime economic development, while Pratama (2025) analyzed blue accounting through legitimacy and stakeholder theory. However, these studies share a common limitation: they examine maritime accounting from isolated thematic perspectives without offering an integrated conceptual framework that delineates how maritime accounting differs from and relates to general accounting. Similarly, Fardiana et al. (2025) and Syafitri & Meirina (2023) focused on accounting information systems in port companies but did not engage with the broader question of sectoral specialization. The claim that studies on maritime accounting remain "relatively limited" can be substantiated by a search of the Google Scholar database, which yields fewer than 50 Indonesian-language articles explicitly addressing "akuntansi maritim" or "maritime accounting" published between 2020 and 2025, and none that systematically compare the dimensions of general and maritime accounting. This confirms a genuine gap in the literature that the present study seeks to fill. Therefore, this study aims to identify the principal dimensions that distinguish maritime accounting from general accounting, examine the conceptual relationship between the two, and propose an integrative conceptual framework that positions maritime accounting as a sectoral specialization within the broader accounting discipline. These objectives are subsequently addressed in the Results and Discussion sections.

Literature Review

Conceptual Foundation of Maritime Accounting

Maritime accounting is a development of general accounting that is applied specifically to the shipping, port, marine, and fisheries sectors. This concept emerged in response to the characteristics of the maritime sector which has transaction complexity, operational risks, and strong linkages with marine natural resources. Maritime accounting is not intended to replace the basic principles of accounting, but rather to expand its application to suit sectoral needs. In the context of national maritime economic development, maritime accounting is seen as an important pillar in supporting transparency, accountability, and relevant financial data-driven decision-making (Suwarno et al., 2025). In this study, maritime accounting is defined as the body of accounting principles, methods, and reporting practices that are contextually adapted to the operational, regulatory, and environmental characteristics of maritime industries, including shipping, ports, fisheries, marine logistics, and coastal tourism. It encompasses both financial accounting and managerial accounting functions as applied within these subsectors.

Furthermore, maritime accounting also plays a role in bridging economic and sustainability interests. The maritime sector not only generates economic value, but also has significant social and environmental impacts. Therefore, the maritime accounting approach needs to pay attention to social legitimacy and the interests of stakeholders, as explained in the perspective of legitimacy theory and stakeholders that place accounting as a means of communication between entities and their social environment (Pratama, 2025). In addition, within the framework of national development, strengthening the concept of maritime accounting is in line with efforts to utilize the potential of the blue economy to encourage inclusive and sustainable economic growth (Nasution, 2022). While these theoretical perspectives suggest that maritime accounting may contribute to organizational accountability and stakeholder trust, it is important to note that such potential contributions require empirical verification. The present review identifies these associations in the literature without asserting direct causal relationships.

Characteristics of Maritime Transactions and Accounting Systems

The characteristics of transactions in the maritime sector are unique compared to other sectors, both in terms of transaction type, cost structure, and revenue pattern. Commonly found transactions include ship operational costs, loading and unloading costs, port services, logistics and forwarding, as well as the management of accounts receivable which are generally of large value and long-term. This complexity requires an accounting system that is able to integrate various operational activities into one integrated information system. Digitization of accounting information systems in expedition and logistics companies has been proven to be able to minimize

transaction errors and increase the reliability of financial information (Fitriasari & Hwihanus, 2023). While these subsectors—shipping, ports, fisheries, marine tourism, and maritime MSMEs—exhibit distinct transaction structures, regulatory environments, and operational risks, they share several common characteristics that justify the application of a broader maritime accounting concept: dependence on large-value, long-lived physical assets; exposure to environmental and weather-related risks; multi-jurisdictional regulatory compliance; and growing stakeholder demands for sustainability reporting. These shared features distinguish maritime industries as a group from other economic sectors and provide the conceptual basis for treating maritime accounting as a coherent domain.

In addition to digitalization, internal control is a crucial aspect in the maritime accounting system. Shipping companies face high operational and financial risks, so an internal control system is needed to ensure the effectiveness of the purchasing, record-keeping, and financial reporting processes. Research shows that adequate internal control of a shipping company's logistics purchasing system contributes to financial efficiency and accountability (Beryna et al., 2025). On the other hand, the management of accounts receivable at port entities is also an important issue because it has a direct effect on the company's liquidity and financial performance (Anzani & Kusmilawaty, 2024). In terms of cost determination, the application of appropriate cost accounting methods, such as time-driven activity-based costing, can help logistics and shipping companies in setting cost of goods more accurately (Sari et al., 2024).

Blue Accounting as a Maritime Accounting Approach

Blue accounting developed as an accounting approach that integrates economic and environmental aspects in the management of marine resources. This approach emphasizes the importance of recording and reporting the impact of economic activities on marine ecosystems, including the issue of pollution and plastic waste. In this context, accounting functions not only as a financial recording tool, but also as an instrument for controlling and evaluating environmental sustainability (Syah et al., 2023). It is important to distinguish blue accounting from related concepts. Environmental accounting broadly addresses the recording and reporting of environmental costs and liabilities across all industries. Sustainability accounting encompasses environmental, social, and governance dimensions for any sector. Blue accounting, by contrast, is a more specific concept that applies sustainability accounting principles specifically to marine and ocean-based economic activities, with particular attention to marine ecosystem health, ocean pollution, and the sustainable use of marine resources. The blue economy concept provides the broader economic framework within which blue accounting operates as the measurement and reporting instrument.

Blue accounting is also seen as part of the transformation of accounting towards a broader sustainability paradigm. From the perspective of legitimacy and stakeholder theory, the application of blue accounting allows maritime entities to gain social legitimacy by showing concern for the environment and coastal communities (Pratama, 2025). Thus, blue accounting strengthens the position of maritime accounting as a relevant approach in supporting the development of a long-term oriented maritime economy.

Maritime Accounting in Marine and Coastal Tourism

The marine and coastal tourism sector is an integral part of the maritime economy which has unique characteristics and requires the support of an adaptive accounting system. Marine tourism activities involve the use of marine and coastal resources that are sensitive to environmental pressures, so their management cannot be separated from the principle of sustainability.

In this context, maritime accounting plays an important role in providing financial information that supports marine tourism governance in a transparent and accountable manner. Financial management in marine tourism destinations is not only related to recording income and operational costs, but also includes controlling the use of resources, investment in tourism infrastructure, and allocating funds for coastal environmental conservation. The integration of the blue accounting concept in marine tourism governance is considered to be able to increase the transparency of financial management while maintaining the sustainability of marine and coastal ecosystems (Utami & Sutriningsih, 2024).

In addition to the governance aspect, marine and coastal tourism in Indonesia is largely developed through a community-based tourism approach that places local communities as the main actors in the management of tourist destinations. This approach demands an accounting system that is not only oriented towards financial efficiency, but also able to reflect the equitable distribution of economic benefits to coastal communities. Maritime accounting in this context serves as a tool to ensure that revenues from tourism activities are recorded and managed transparently, so that economic benefits can be felt equally by local communities. Research shows that community-based marine tourism management contributes to the economic improvement of coastal communities when supported by good governance and an adequate financial recording system ([Mamengko & Kuntari, 2021](#)).

Furthermore, the development of marine and coastal tourism also requires a decision-making basis supported by reliable economic and financial information. Tourists' preferences for marine tourism attractions and the economic valuation of coastal resources are important factors in planning, development, and determining investment priorities. Accounting information plays a role in measuring the economic value of tourist destinations, evaluating the feasibility of development, and assessing the economic impact of marine tourism activities. Studies show that the analysis of tourist preferences and the economic valuation of marine tourism attractions can be a strategic foundation in the formulation of sustainable tourism development policies and strategies, which ultimately requires the support of a comprehensive and reliable maritime accounting system ([Fitriana et al., 2025](#); [Tabito et al., 2024](#); [Ungkari, 2022](#)).

Maritime Accounting and Marine MSMEs

Marine and fisheries MSMEs have a strategic role in supporting the maritime economy, especially in coastal areas. However, limitations in the implementation of accounting systems are often an obstacle for MSMEs in managing their business sustainably. The application of the blue accounting concept to marine resource-based entrepreneurs, such as sea cucumber businesses, shows the potential to increase business actors' awareness of the economic and environmental value of managed resources ([Umar et al., 2024](#)).

In addition, the application of cost accounting and behavioral approaches in marine MSMEs has an effect on profitability and business sustainability. Accurate cost information allows MSME actors to set prices, control costs, and improve overall financial performance ([Tarawiru & Basar, 2025](#)). Thus, maritime accounting at the MSME level not only functions as an administrative tool, but also as a strategic means to increase the competitiveness and sustainability of the marine economy.

METHOD

This study uses a qualitative approach with the literature review method to examine in depth the concepts, differences, and relationships between accounting and maritime accounting. The qualitative approach was chosen because the focus of research is not directed at hypothesis testing or quantitative data processing, but on developing conceptual understanding and theoretical synthesis based on previous research findings. The literature study is considered appropriate to explain the phenomenon of maritime accounting that is still developing and has a multidisciplinary dimension, especially in the shipping, port, marine, fisheries, and marine tourism sectors.

The source of research data is in the form of national scientific journal articles that are relevant to the topic of maritime accounting, accounting information systems for the maritime sector, and sustainability approaches such as blue accounting and blue economy. The selection of articles is limited to publications of the last five years to ensure that the studies analyzed reflect the latest developments in the practice and academic study of maritime accounting in Indonesia. The journals used were selected based on the criteria of relevance of substance, publisher credibility, and the availability of full text articles to allow for a comprehensive study.

The data collection process is carried out through a search of national electronic journal databases using relevant keywords, such as "maritime accounting", "shipping accounting", "port accounting", "blue accounting", and "blue economy". The articles obtained were then selected through the screening stage, including the suitability of the title and abstract with the purpose of the research, the relevance of the discussion, and the completeness of the methodology and

research findings. Articles that do not directly address the context of maritime accounting or are only descriptive in nature are excluded from the analysis.

The selected data was then analyzed using thematic analysis techniques. This stage is carried out by identifying, grouping, and interpreting the main themes that appear in the literature, such as the characteristics of maritime transactions, the accounting system of the maritime sector, the role of accounting information systems, and the integration of environmental and sustainability aspects. These themes are analyzed comparatively to uncover the differences and linkages between conventional accounting and maritime accounting.

The results of the analysis are then synthesized to build a conceptual framework that explains the position of maritime accounting as a sectoral specialization of general accounting. The synthesis process is carried out by linking findings between articles so that a complete and integrated understanding of the roles, characteristics, and implications of maritime accounting is obtained. Through this approach, the research is expected to be able to make a conceptual contribution to the development of maritime accounting studies as well as become the basis for further empirical research and the development of accounting practices in the maritime sector.

RESULTS AND DISCUSSION

Results

Difference Between Accounting and Maritime Accounting

The results of the literature review show that the fundamental difference between general accounting and maritime accounting lies in the context of application and the characteristics of the recorded economic objects. General accounting was developed as a cross-sectoral financial recording and reporting system based on universally applicable standards. It should be noted that general accounting practices are not themselves homogeneous across industries; different sectors involve diverse transaction types and economic characteristics. However, the accounting standards framework assumes a level of generality that does not explicitly address the specific operational, environmental, and regulatory complexities of maritime industries. Maritime accounting, therefore, is best understood not as a separate system but as the contextual adaptation of general accounting principles to the distinctive characteristics of the maritime sector.

These differences are evident in the types and structures of transactions faced by maritime entities. Shipping and port companies, for example, must record transactions related to ship operating costs, docking and unloading costs, fleet maintenance, and management of large-value fixed assets with long-term useful lives. The characteristics of these transactions are not only complex in terms of face value, but also in terms of time and inherent risks. Previous research has shown that the financial performance of shipping and port companies is greatly influenced by the ability of entities to efficiently manage their cost and asset structures through an adequate accounting system ([Harianja & Siboro, 2024](#); [Yusuf & Afkar, 2022](#)). This indicates that maritime accounting requires a more specific approach than general accounting.

In addition to the type of transaction, the difference between accounting and maritime accounting is also reflected in the level of operational risk faced. The maritime sector has a relatively high level of risk, including operational risks, environmental risks, and regulatory risks. Weather risks, marine accidents, fuel price fluctuations, and damage to marine ecosystems are factors that can significantly affect the financial performance of maritime entities. Therefore, the maritime accounting system is required to be able to provide more detailed and timely financial information to support internal control and risk management functions. In this context, maritime accounting not only acts as a recording tool, but also as an instrument of strategic performance control and evaluation.

Another difference is related to the aspect of compliance with tax regulations and policies. Maritime entities, particularly shipping companies operating across countries, are faced with complex regulatory and taxation regimes. The treatment of branch profit tax on the permanent business of foreign shipping companies, for example, requires more contextual accounting treatment and prudence in the recognition and reporting of profits ([Silalahi & Yohanes, 2021](#)). This condition suggests that maritime accounting cannot fully rely on a general accounting approach without adjustments to the regulatory framework of the maritime sector.

The Conceptual Relationship of Accounting and Maritime Accounting

Although accounting and maritime accounting have differences in their context and application characteristics, they have a very close conceptual relationship. Maritime accounting is basically rooted in the conceptual framework and basic principles of general accounting, such as the principle of accrual, going concern, consistency, and the relevance and reliability of financial information. These principles remain the main foundation in the process of recording, measuring, and reporting financial in maritime entities. Without a basic framework of general accounting, maritime accounting cannot function in a systematic and standardized manner. Therefore, maritime accounting can be understood as a form of applicative development of general accounting that is tailored to the needs of certain sectors ([Suwarno et al., 2025](#)).

This conceptual relationship can also be seen from the function of accounting as an economic information system. Accounting provides the financial information needed by management, investors, creditors, and other stakeholders for decision-making. In the maritime context, the function is expanded as maritime entities are faced with operational complexity, environmental risks, as well as strong linkages to the public interest. Maritime accounting not only presents internal financial information, but also serves as a medium of accountability to regulators, coastal communities, and other stakeholders. Thus, the relationship between accounting and maritime accounting is functional, where maritime accounting expands the scope of information generated by general accounting to be more relevant to the context of the maritime sector.

In addition, the conceptual relationship between accounting and maritime accounting can be explained through the perspectives of legitimacy theory and stakeholder theory. In the maritime sector, economic activities often have a direct impact on the marine environment and the lives of coastal communities, resulting in greater demands for transparency and social responsibility. Maritime accounting serves as a means of communication to show that the maritime entity has carried out its activities in accordance with societal values, norms, and expectations. Through the presentation of relevant financial and non-financial information, maritime accounting helps companies gain and maintain social legitimacy from stakeholders ([Pratama, 2025](#)).

Furthermore, this conceptual relationship is further strengthened by the development of a sustainability-oriented maritime economic development paradigm, such as the concept of the blue economy. In this context, maritime accounting integrates general accounting principles with economic, social, and environmental sustainability dimensions. Accounting is no longer understood solely as a financial recording tool, but also as a strategic instrument to support the sustainable development of the maritime economy. Thus, maritime accounting can be seen as a sectoral specialization that enriches and expands the role of general accounting in responding to national maritime development challenges ([Nasution, 2022](#)).

Discussion

Conceptual Model of Accounting–Maritime Accounting Relationship

Based on the synthesis of various previous studies, the relationship between accounting and maritime accounting can be explained through a stratified conceptual model that is hierarchical and integrative. At the most basic level, general accounting serves as a universal conceptual framework that provides financial recording and reporting principles, methods, and standards. This framework is cross-sectoral and forms the foundation for all accounting practices, including in the maritime sector. Basic principles such as recognition, measurement, and presentation of financial information remain consistently valid as a starting point in building a reliable and comparable accounting system between entities. Legitimacy theory Suchman ([1995](#)) provides the analytical lens for understanding why maritime entities adopt specialized accounting practices: as maritime activities increasingly face scrutiny regarding environmental impacts, entities seek legitimacy by demonstrating accountability through sector-appropriate reporting. Stakeholder theory Freeman ([1984](#)) complements this perspective by identifying the multiple stakeholder groups—regulators, coastal communities, investors, and environmental organizations—whose information needs cannot be fully met by general-purpose accounting. Together, these theories explain the demand-side drivers of maritime accounting specialization.

At the next level, the general accounting framework undergoes an adaptation process through sectoral accounting. Sectoral accounting acts as a bridge between the general principles of accounting and the specific characteristics of an industry. In this context, sectoral accounting adjusts accounting treatment to the type of transaction, cost structure, revenue pattern, and risk that are typical of a certain sector. Maritime accounting is at a more advanced level of sectoral specialization, as the maritime sector has high operational complexity, linkages to national and international regulations, and dependence on assets and natural resources of strategic value. Thus, maritime accounting can be understood as the result of the development of sectoral accounting that is specifically designed to answer the needs of the maritime sector.

In this conceptual model, maritime accounting is not positioned as a separate system from general accounting, but rather as an expansion and deepening of the application of accounting. Maritime accounting integrates operational, regulatory, and managerial aspects into financial recording and reporting systems, making the resulting information more relevant to decision-making in the maritime sector. Strengthening the functions of internal control, risk management, and public accountability are important features in this model. In other words, maritime accounting enriches the accounting function by incorporating a sectoral dimension without eliminating its basic principles.

Furthermore, the integration of the concept of blue accounting in the conceptual model of maritime accounting emphasizes the position of maritime accounting as a sustainability-oriented approach. Blue accounting adds an environmental and social dimension to the accounting system, so that reporting not only reflects financial performance, but also the impact of economic activities on marine ecosystems and coastal communities (Syah et al., 2023). In the perspective of legitimacy and stakeholder theory, this integration allows maritime entities to demonstrate responsibility and adherence to the sustainability values expected by society and stakeholders (Pratama, 2025). Thus, the conceptual model of the relationship between accounting and maritime accounting describes a process of accounting evolution from a general financial recording system to a strategic instrument that supports the sustainable development of the maritime economy.

Practical Implications

The practical implications of the findings of this study confirm the importance of developing an adaptive, integrated, and contextual maritime accounting system for companies operating in the shipping and port sectors. The complexity of transactions and high operational risks demand an accounting information system that is able to accommodate the recording of ship operational costs, loading and unloading services, fixed asset management, and effective receivables control. Previous research has shown that the implementation of an accounting information system that is in accordance with the characteristics of the maritime sector contributes to increasing operational effectiveness and organizational performance, while supporting the quality of the financial statements produced (Firnanda & Hati, 2021; Syafitri & Meirina, 2023).

In addition to supporting the company's internal performance, maritime accounting also has important implications in meeting the demands of external regulations and standards. Maritime companies, particularly shipping and ports, are faced with national and international regulations that demand transparency, accountability, and conformity with global best practices. A structured and integrated accounting system helps companies in adapting to these standards, thereby increasing credibility and competitiveness at the international level. The conformity of the port accounting system with international criteria, such as Business Ready (B-READY), shows that maritime accounting plays a strategic role in strengthening the governance and reputation of maritime entities (Adnyana & Sudama, 2025).

The next practical implication is related to the marine, fisheries, and marine tourism sectors which are increasingly directed towards the principle of sustainability. The integration of the concept of blue accounting in maritime accounting practice allows entities to manage and report economic activities that are not only oriented towards financial gains, but also pay attention to environmental and social impacts. Comprehensive accounting information is an important basis for responsible decision-making, especially in the management of marine resources and coastal ecosystems. Research shows that the application of blue economy and blue accounting concepts affects the quality of financial management and reporting in the marine and

fisheries sectors (Mushfiroh et al., 2024; Wati et al., 2024).

More broadly, the findings of this study provide strategic implications for regulators and other stakeholders in formulating maritime sector accounting policies and guidelines. Regulations that encourage the adoption of maritime accounting and sustainability-based reporting can be an important instrument to ensure inclusive and sustainable maritime economic development. For academics and practitioners, the results of this research can be used as a reference in the development of curriculum, practice standards, and maritime accounting implementation models that are relevant to industry needs. Thus, maritime accounting not only functions as a technical tool for financial record-keeping, but also as a strategic instrument in supporting the sustainable development of the national maritime economy.

CONCLUSION

Based on the results of the literature review and discussions that have been carried out, it can be concluded that maritime accounting is a development and specialization of conventional accounting that is adjusted to the characteristics of the maritime sector. The difference between accounting and maritime accounting mainly lies in the object of record, the cost and revenue structure, the level of operational risk, as well as the demands of regulatory compliance and environmental sustainability. The maritime sector has transaction complexity and strong linkages with marine natural resources, so it requires an accounting system that is more adaptive and contextual than general accounting.

Nevertheless, maritime accounting remains based on the basic principles of general accounting and does not stand in isolation. The conceptual relationship between the two is hierarchical and complementary, with general accounting being the basic framework, while maritime accounting expands its application through a sectoral approach that includes operational, regulatory, and sustainability dimensions. The integration of the concept of blue accounting further strengthens the role of maritime accounting as an instrument that not only supports financial performance, but also environmental and social accountability. The implications of this study confirm the importance of developing integrated maritime accounting systems for shipping, port, and marine sector entities. The proper implementation of maritime accounting is expected to improve the quality of financial information, support strategic decision-making, and encourage sustainable maritime economic development. Future research should pursue empirical validation of the proposed conceptual framework, develop standardized maritime accounting practice guidelines, and design sustainability-based performance measurement systems specific to the maritime sector.

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AUTHOR CONTRIBUTION STATEMENT

Suheriyatmono and Jessica Gita Elvira Thanos jointly contributed to the conceptualization, literature collection, thematic analysis, interpretation of the findings, and preparation of the manuscript. Both authors participated in revising the manuscript and approved the final version for publication.

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