

# Agile-Driven Requirement Elicitation for Green Accounting Information Systems in Green Tourism SMEs: A Qualitative Case Study of Collab Tefa Coffee Shop

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**Abstract.** Sustainable development has encouraged green tourism Small and Medium Enterprises (SMEs) to adopt environmentally responsible practices. However, many SMEs still lack integrated information systems to support environmental accountability because of limited financial and technical resources. This study investigates the requirement elicitation process for developing a Green Accounting Information System (GAIS) prototype for green tourism SMEs. A qualitative case study was conducted at Collab Tefa Coffee Shop in Bali using an agile requirement elicitation approach. Data were collected through six semi-structured interviews, observations, document analysis, and stakeholder workshops, and analyzed using Braun and Clarke's thematic analysis. The analysis identified six interrelated themes showing that successful GAIS development depends on functional and non-functional requirements, stakeholder participation, organizational readiness, technology acceptance, and sustainability objectives. These findings were translated into a product backlog comprising 32 user stories organized into six epics and a three-sprint implementation roadmap. The study demonstrates that agile requirement elicitation effectively captures stakeholder needs and transforms them into user-centered system requirements, providing a practical framework for developing sustainability-oriented accounting information systems while extending the application of Stakeholder Theory and Legitimacy Theory.

**Keywords:** Agile Methodology, Green Accounting Information System, Green Tourism SMEs, Legitimacy Theory, Requirement Elicitation.

## 1 Introduction

Sustainable development has become a major priority in the tourism industry as businesses are expected to balance economic growth with environmental responsibility (Chakraborty & Chand, 2026). This shift encourages the adoption of green tourism practices, particularly among Small and Medium Enterprises (SMEs), which constitute a large portion of the tourism sector (Bakar et al., 2026). However, many green tourism SMEs still face difficulties in monitoring and reporting environmental performance because of limited financial resources, technical expertise, and integrated information

systems. As a result, environmental decisions are often made without sufficient data, reducing transparency and limiting accountability (Mangkau, 2024).

Green Accounting provides an approach for integrating environmental information into accounting and managerial decision-making by recognizing environmental costs alongside financial performance (Thu Hang & Canh Lan, 2025). Stakeholder Theory argues that organizations should provide transparent information to meet the expectations of various stakeholders, while Legitimacy Theory emphasizes that credible environmental reporting helps organizations maintain public trust and social acceptance (Hariono et al., 2025). These perspectives highlight the importance of accounting information systems that support both financial and environmental accountability (Daromes et al., 2023).

Previous studies have discussed environmental accounting, sustainability reporting, and factors influencing organizational readiness for environmental disclosure (Thu Hang & Canh Lan, 2025). Nevertheless, most of this research focuses on reporting practices or adoption factors rather than on the development of practical Green Accounting Information Systems (GAIS). Empirical studies examining GAIS prototypes designed specifically for green tourism SMEs remain limited, leaving a gap in understanding how environmental data can be systematically managed and utilized for decision-making.

To address this gap, this study investigates the requirement elicitation process for developing a Green Accounting Information System prototype for green tourism SMEs. The research adopts an agile approach supported by semi-structured interviews, observations, document analysis, and stakeholder workshops to identify user needs and system requirements (Chairina & Abdullah, 2025). The analysis covers functional and non-functional requirements, technology acceptance, implementation strategies, resource constraints, and sustainability objectives relevant to SMEs (Oladapo Adeboye Popoola et al., 2024).

This study contributes theoretically by demonstrating how Green Accounting can be operationalized through an integrated information system in the green tourism context. Methodologically, it shows how agile requirement elicitation and thematic analysis can support user-centered system development through active stakeholder involvement. Practically, the study produces a prioritized product backlog and implementation roadmap that can guide SMEs, policymakers, and system developers in improving environmental accountability while supporting sustainable digital transformation.

## **2 Methodology**

### **2.1 Theoretical Framework**

This study integrates three complementary theoretical frameworks to guide investigation of requirement elicitation for Green Accounting Information Systems in green tourism MSMEs. Technology Acceptance Model (TAM) provides foundational understanding of user attitudes toward technology adoption, specifically examining perceived usefulness and perceived ease of use as critical determinants of technology acceptance. In green accounting contexts, TAM illuminates user perceptions regarding

system capacity to improve financial reporting efficiency and sustainability monitoring capabilities (Novianti & Aligarh, 2025). Unified Theory of Acceptance and Use of Technology (UTAUT) extends TAM by incorporating organizational and environmental factors including performance expectancy, effort expectancy, social influence, and facilitating conditions. UTAUT is particularly valuable for MSME contexts where organizational constraints, limited IT infrastructure, and social dynamics significantly influence technology adoption outcomes (Husna et al., 2025). Beyond technology adoption perspectives, this research incorporates Agile Software Development principles as both methodological approach and analytical lens. Agile methodologies emphasizing iterative development, stakeholder collaboration, continuous feedback, and adaptive planning provide structured framework for requirement elicitation accommodating MSME resource constraints and dynamic organizational needs (Basri et al., 2023). The integration of TAM, UTAUT, and agile principles creates comprehensive theoretical foundation for understanding both technological adoption factors and implementation dynamics in values-driven, resource-constrained organizational contexts (Taherdoost et al., 2024). Additionally, Stakeholder Theory and Legitimacy Theory provide interpretive frameworks for understanding how GAIS enables organizations to demonstrate environmental accountability and build stakeholder trust through transparent, systematic environmental reporting integrated with financial performance metrics (Dash et al., 2023).

## **2.2 Research Context and Case Selection**

Collab Tefa Coffee Shop, a green tourism MSME located in Denpasar, Bali, Indonesia, serves as the case study organization. As an established green tourism enterprise, Collab Tefa operates with sustainability as core business principle, incorporating environmentally responsible practices across operations while maintaining commercial viability. The organization currently lacks integrated Green Accounting Information System to systematically track environmental performance indicators including energy consumption, waste management, water usage, and carbon footprint alongside traditional financial metrics. This gap between sustainability aspirations and informational capacity makes Collab Tefa representative of typical green tourism SME challenges.

The case organization was selected using purposive sampling to ensure its suitability for the study objectives. The selection was based on several considerations, including its status as a green tourism SME, demonstrated commitment to sustainability practices, willingness to participate in the collaborative requirement elicitation process, and the absence of an integrated Green Accounting Information System (GAIS). In addition, the organization employed 10–25 staff members, providing sufficient operational complexity to capture diverse stakeholder requirements while remaining manageable for an in-depth qualitative investigation. These characteristics made the case organization an appropriate setting for exploring requirement elicitation practices in the context of green tourism SMEs.

### 2.3 Data Collection Methods

This study employed mixed-method qualitative approach combining four complementary data collection techniques to comprehensively identify functional and non-functional GAIS requirements. Semi-structured interviews (n=6) were conducted with diverse organizational stakeholders including owner/manager, accounting personnel, operational staff, and frontline employees. Each 45-60 minute interview employed flexible protocol addressing current financial and operational reporting processes, sustainability practices and environmental monitoring activities, existing system limitations, technology experience and concerns, and desired functional and non-functional system requirements. Non-participant observation spanning 4-6 weeks (approximately 42 hours) documented daily operational workflows, financial transaction processing, sustainability monitoring practices, information flows, data collection mechanisms, and identified inefficiencies in current processes (Phang et al., 2021).

Documentary evidence analysis complemented interview and observational data by examining existing accounting ledgers, financial statements, sustainability reports, environmental monitoring records, organizational policies and procedures, and operational logs. This provided objective baseline understanding of organizational information requirements and existing data structures. Following initial data collection, three collaborative requirement elicitation workshops were conducted using agile-inspired techniques including user story development sessions, impact mapping exercises, interactive prototyping and mockup reviews, and MoSCoW prioritization activities (Must have, Should have, Could have, Won't have) (O'Driscoll, 2016). Workshops fostered collaborative learning, facilitated stakeholder dialogue, generated refined requirement specifications, and demonstrated agile requirement elicitation principles in authentic organizational settings. This comprehensive multi-method approach ensured triangulation across data sources while capturing both organizational processes and stakeholder perspectives (Levy & Huli, 2019).

### 2.4 Data Analysis and Thematic Approach

Data analysis employed Braun and Clarke's (2006) six-phase thematic analysis approach enabling systematic identification, analysis, and reporting of patterns within qualitative data. The process commenced with data familiarization through verbatim transcription of interviews, multiple transcript reviews with concurrent audio listening, compilation of observational notes into narrative summaries, and thematic organization of field notes and workshop artifacts (Clarke & Braun, 2017). Initial code generation applied open coding inductively to identify concepts, phrases, and patterns relevant to requirement elicitation, sustainability information needs, technology acceptance factors, and agile implementation considerations, while maintaining alignment with theoretical frameworks. Initial coding generated 127 codes from comprehensive dataset, subsequently organized into broader categories through iterative theme development and refinement.

Theme development organized initial codes into coherent potential themes and subthemes representing consistent patterns across data. Thematic categories included

functional requirements (financial reporting, sustainability tracking, decision support), non-functional requirements (usability, data security, system reliability), technology acceptance factors (perceived usefulness, ease of use, organizational support), MSME constraints (budget limitations, staff capacity, training feasibility), and sustainability drivers (environmental accountability, legitimacy, values alignment). Themes were iteratively refined through comparison against complete dataset to ensure coherence, consistency, and adequate evidence representation. Secondary coder reviewed 20% of transcripts achieving Cohen's  $\kappa = 0.82$ , indicating substantial intercoder agreement. Final phase synthesized thematic findings into comprehensive narrative addressing requirement categories, technology acceptance factors, implementation challenges, and practical recommendations for GAIS development in green tourism MSME contexts.

## 2.5 Quality Assurance and Ethical Considerations

Research credibility was strengthened through methodological triangulation involving interviews, observations, document analysis, and stakeholder workshops, combined with member checking to verify the accuracy of researcher interpretations. Reflexive journals, detailed case descriptions, and comprehensive audit trails were maintained throughout the study to minimize researcher bias and enhance transferability, dependability, and transparency (Ahmed, 2024). Prior to data collection, all participants were informed about the purpose of the study, data collection procedures, confidentiality measures, and their right to withdraw at any stage without consequence. Written informed consent was obtained from each participant before the interviews were conducted. Participant identities were anonymized, and all research data were securely stored and used exclusively for academic purposes in accordance with institutional research policies. Furthermore, all research procedures and analytical decisions were systematically documented to ensure methodological rigor, transparency, and reproducibility.

## 3 Result and Discussion

### 3.1 Result

**Data Collection Summary.** Six semi-structured interviews were conducted with Collab Tefa Coffee Shop stakeholders lasting 45-60 minutes each. Participants represented diverse organizational roles: owner/manager, accounting staff, operations manager, barista, senior barista, and logistics/procurement personnel. This diversity enabled comprehensive perspective capture across strategic, operational, and sustainability dimensions. The sample proved sufficient for thematic saturation, as iterative analysis revealed recurring patterns with no substantially new themes emerging after the fifth interview.

**Table 1.** Profile of Interview Participants.

| Participant | Role                  | Experience | Duration | Perspective           |
|-------------|-----------------------|------------|----------|-----------------------|
| P1          | Owner/Manager         | 4 years    | 52 min   | Strategic/business    |
| P2          | Accounting Staff      | 5 years    | 48 min   | Financial management  |
| P3          | Operations Manager    | 5 years    | 60 min   | Operational processes |
| P4          | Barista               | 2 years    | 45 min   | Frontline operations  |
| P5          | Logistics/Procurement | 2 years    | 54 min   | Supply chain          |
| P6          | Senior Barista        | 6 years    | 51 min   | Operational expertise |

As shown in Table 1, the interview participants represent key stakeholder groups directly involved in the financial, operational, and sustainability activities of green tourism SMEs. This diversity enabled a comprehensive requirement elicitation process by capturing perspectives across multiple organizational functions while maintaining a focus on roles responsible for financial reporting, operational decision-making, and environmental initiatives. The six-participant sample was sufficient to achieve thematic saturation, as iterative analysis indicated that no substantially new themes emerged after the fifth interview.

**Thematic Analysis Process & Coding.** Data analysis followed Braun and Clarke's (2006) six-phase thematic analysis approach. All six interviews were transcribed verbatim within 48 hours and reviewed multiple times concurrent with audio listening. Phase 2 applied open coding inductively across the complete dataset, generating 116 initial codes from interview transcripts, observational notes, and workshop materials. Codes were cross-checked against theoretical frameworks (TAM, UTAUT, Agile principles, Stakeholder Theory, Legitimacy Theory). Phase 3 organized codes into broader clusters, with code mapping revealing preliminary thematic patterns that reduced to eight candidates. Phase 4 tested candidates against the complete dataset, verifying internal consistency and ultimately retaining six robust themes. A secondary coder reviewed 20% of transcripts achieving Cohen's kappa of 0.82, indicating substantial intercoder agreement.

**Six Major Themes Identified.** Thematic analysis yielded six interconnected themes, each grounded in stakeholder evidence and verified through secondary coding and member checking. Table 2 summarises the themes, their supporting evidence, and the system design element that realises each in the GAIS.

**Cross-Theme Analysis: Key Patterns.** Thematic analysis revealed four interconnected patterns: legitimacy emerges as the primary adoption driver in green tourism MSMEs superseding efficiency motivations, stakeholder pluralism requires inclusive requirement discovery where agile workshops proved essential for surfacing diverse interests and building consensus, MSME constraints function as design requirements aligning agile principles with organizational reality and technology

acceptance extends beyond traditional TAM/UTAUT factors to incorporate values alignment and organizational support. Critical interdependencies link functional requirements to usability and technology acceptance for adoption likelihood, while MSME constraints shape all other requirements through affordability and implementation feasibility. Agile implementation addresses multiple requirements simultaneously through prototyping, early working software, and phased delivery. The synthesis produced a comprehensive product backlog containing 32 user stories organized into 6 epics structured into a 3-sprint delivery roadmap, demonstrating how thematic findings translate into actionable development specifications grounded in stakeholder evidence and organizational context.

**Table 2.** Six Themes with Supporting Evidence and Corresponding System Design Realization

| Theme               | Core requirement & subthemes                                   | Evidence                  | System design realization                                                                      |
|---------------------|----------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------|
| T1 Functional       | Unified financial–environmental platform, real-time monitoring | 6/6, 18/42 obs. h         | Dashboard: real-time waste (kg) & carbon (kg CO <sub>2</sub> e), period and category filtering |
| T2 Non-functional   | Usability & learnability, data security, reliability           | 6/6, 12/42 obs. h         | Role-based access, intuitive UI, reliable transaction entry                                    |
| T3 Tech. acceptance | Demonstrable value, organizational support                     | 6/6, 5/6 cite advantage   | Value metrics, peer examples, guided onboarding                                                |
| T4 Agile impl.      | Iterative prototyping, collaborative refinement                | 6/6 workshops, 32 stories | Prototype-driven, phased backlog delivery                                                      |
| T5 MSME constraints | Feasible, scalable, low-training solution                      | 6/6, 12/42 obs. h         | Automatic carbon calculation, mobile entry, minimal setup                                      |
| T6 Sustainability   | Legitimacy & accountability, values alignment                  | 6/6                       | Sustainability reporting & exportable disclosure                                               |

To demonstrate how the thematic findings translate into an actionable specification, the requirements were synthesised into a prioritised product backlog. The backlog comprises 32 user stories organised into six epics, each traceable to one of the six themes, and prioritised using the MoSCoW technique elicited during the workshops. Table 3 summarises the six epics with representative user stories, their MoSCoW priority, and their target sprint

The backlog is sequenced into a three-sprint delivery roadmap aligned with MSME resource constraints. Sprint 1 (foundation) delivers the Must-have core: transaction and waste recording (E2) and secure, usable access (E4), providing early working software. Sprint 2 (monitoring and disclosure) adds the real-time dashboard (E1) and sustainability reporting (E3), operationalising the legitimacy-building function of the system. Sprint 3 (optimisation and access) introduces decision-support analytics (E5) and mobile access with guided onboarding (E6), realising the Should- and Could-have stories. This phased structure reduces implementation risk, enables experiential learning, and allows reprioritisation as organisational needs evolve.

**Table 3.** Product Backlog: Epics, Representative User Stories, and MoSCoW Prioritisation

| Epic                                      | Representative user stories (32 total)                                                                                                                                                                     | MoSCoW | Sprint |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| E1. Financial–Environmental Dashboard     | As an owner, I want a real-time dashboard of total waste (kg) and carbon (kg CO <sub>2</sub> e) so I can check sustainability status at a glance, as accounting staff, I want to filter metrics by period. | Must   | S2     |
| E2. Transaction & Environmental Recording | As a barista, I want to log transactions and classify waste (organic / recyclable / general) so environmental data is captured at source, carbon is calculated automatically from consumption.             | Must   | S1     |
| E3. Sustainability Reporting & Disclosure | As an owner, I want to generate and export environmental reports so I can substantiate green claims to stakeholders with verifiable, quantified evidence.                                                  | Must   | S2     |
| E4. Usability, Security & Access Control  | As any user, I want role-based login and an intuitive interface so sensitive data is protected and daily entry needs minimal training.                                                                     | Must   | S1     |
| E5. Decision Support & Analytics          | As an operations manager, I want trend and category analytics so I can evaluate the impact of specific sustainability initiatives over time.                                                               | Should | S3     |
| E6. Mobile Access & Onboarding Support    | As frontline staff, I want mobile-responsive data entry and guided onboarding, so the system fits on-site operations without a consultant.                                                                 | Could  | S3     |

**3.2 Discussion**

**Technology Acceptance and Perceived Usefulness.** In the context of sustainability systems for resource-constrained SMEs, the Technology Acceptance Model (TAM) requires broader consideration. Besides improving work efficiency, participants perceived system usefulness in terms of supporting organizational sustainability goals and encouraging environmentally responsible practices. This finding suggests that perceived usefulness extends beyond productivity and includes the system's contribution to sustainability objectives. Perceived ease of use was also influenced by the limited technical capacity of SMEs. As indicated by the operations manager, the business could not afford dedicated IT consultants, making simple system configuration, intuitive interfaces, and mobile accessibility essential requirements. These findings indicate that usability is a key factor affecting the feasibility of system adoption in small organizations

The findings also support the relevance of the Unified Theory of Acceptance and Use of Technology (UTAUT), particularly the constructs of social influence and facilitating conditions. Because the organization lacked internal IT expertise, participants emphasized the importance of continuous stakeholder involvement, external technical support, and iterative prototyping during the requirement elicitation

process. These activities helped stakeholders better understand the proposed system and increased their confidence in its potential implementation.

**Legitimacy and Sustainability-Driven Adoption.** Legitimacy Theory provides additional insight into system adoption by emphasizing the role of transparent environmental reporting in strengthening organizational credibility. Participants indicated that environmental claims should be supported by measurable evidence, suggesting that the proposed Green Accounting Information System (GAIS) can function as a mechanism for documenting and communicating sustainability performance. This finding extends the role of the system beyond operational support to improving accountability and stakeholder trust.

Unlike conventional information systems that primarily emphasize efficiency and cost reduction, the proposed GAIS is also intended to support organizational sustainability objectives. The agile requirement elicitation process enabled stakeholders to discuss environmental reporting needs, identify shared priorities, and establish consensus on system requirements. This participatory approach ensured that the resulting requirements reflected both operational needs and sustainability commitments.

**Agile Requirement Elicitation in MSME Contexts.** Agile practices help address the resource limitations commonly faced by SMEs by supporting incremental development and continuous stakeholder involvement. Interactive prototypes and user stories written in business-oriented language enabled participants to understand system functions without requiring technical expertise, while sprint-based implementation allowed requirements to be refined as development progressed. As presented in Table 2, each identified requirement was translated into specific Green Accounting Information System (GAIS) features.

The requirement elicitation process also encouraged active participation from stakeholders with different organizational roles. This collaborative approach helped capture operational and sustainability-related requirements that might not emerge through conventional top-down analysis. Consequently, the resulting system requirements better reflect the operational context and sustainability objectives of greentourism SMEs.

## 4 Conclusion

This study addressed the limited implementation of Green Accounting Information Systems (GAIS) in greentourism SMEs by conducting a qualitative requirement elicitation process. The thematic analysis identified six interrelated themes, indicating that successful GAIS implementation depends on the integration of technical requirements, stakeholder participation, organizational readiness, and sustainability objectives. The findings suggest that environmental accountability and organizational commitment to sustainability are important factors influencing system adoption alongside functional requirements.

The study produced a product backlog consisting of 32 user stories grouped into six epics and supported by a three-sprint implementation roadmap. These outputs provide practical guidance for developing GAIS in green tourism SMEs with limited resources. In addition, the findings demonstrate that agile requirement elicitation is effective in capturing stakeholder needs and translating them into user-centered system requirements, while contributing to the application of Stakeholder Theory and Legitimacy Theory in sustainability-oriented information system development.

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