



The basis for this thesis is the need for a tool to measure the high potential of Indonesia's oceans to support economic development in a sustainable manner. Ocean accounts emerged as a framework for that need and have been in an early development stage for a couple of years now. Therefore, the problem statement chosen for this thesis is the challenges and opportunities of the inter-organizational collaboration of ocean accounts towards sustainable ocean development in Indonesia.

Ocean accounts is an emerging environmental-economic accounting framework both nationally and internationally. Therefore, there is a very limited number of studies on the same topic. The main objective of this thesis is to provide a deeper understanding of the early development process of ocean accounts in Indonesia. The findings of the thesis help provide insights into the improvements needed in current ocean accounts implementation in Indonesia.

The research method used for this thesis is a qualitative study, using semi-structured interviews to allow a comparative approach to the perspectives of the unit of analysis. The participants are chosen based on their involvement and contractual legitimacy in Indonesia Ocean Accounts. The main source of data collection consisted of document analysis, preliminary interviews, and semi-structured interviews.

The findings show that the main challenges in the current ocean accounts implementation consist of a lack of legitimate power, a fragmented coordination system, limited resources, and a lack of mutual understanding. The opportunities to overcome these challenges were also identified, from stronger legislation through the national development planning documents, integrating the data provision through national data integration policy, and enhancing the partnership with national and international organizations to fill the resource gap. All organizations involved in the ocean accounts working team were identified to have positive stakeholder attributes in supporting ocean accounts development in Indonesia towards sustainable ocean development. However, all stakeholders' attributes need to be leveraged to take advantage of the opportunities.