Financial Governance and Financial Accountability in Supporting the Sustainability of Community-Based Tourism Villages

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Abstract. Financial governance has become a critical issue in supporting the sustainability of tourism villages operating under the Community-Based Tourism (CBT) approach. This study aims to analyze financial governance practices and financial accountability in Community-Based Tourism villages, identify factors influencing transparent and accountable financial management, and develop a financial governance model to support sustainable tourism village development. A qualitative approach employing a multiple case study design was adopted in three tourism villages in Bali, namely Penglipuran, Jatiluwih, and Taro. Data were collected through in-depth interviews, field observations, and document analysis, and subsequently analyzed using thematic analysis and cross-case analysis. The findings indicate that financial governance extends beyond financial administration and encompasses financial planning, budgeting, recording, reporting, internal control, transparency, accountability, and stakeholder participation. The implementation of these governance principles enhances public trust, strengthens organizational legitimacy, and supports the sustainable management of tourism villages. However, challenges remain, including limited human resource capacity, non-standardized financial reporting systems, weak internal control, and inadequate digital financial management. This study proposes a Financial Governance Model for Sustainable Community-Based Tourism Villages, integrating Community-Based Tourism, Good Governance Theory, Stewardship Theory, financial accountability, and public trust into a comprehensive conceptual framework. The proposed model contributes to the tourism accounting literature by extending the application of financial governance from organizational settings to community-based tourism management while providing practical guidance for policymakers and tourism village managers in strengthening transparent, accountable, and participatory financial governance.

Keywords: Community-Based Tourism, Financial Accountability, Financial Governance, Good Governance, Sustainable Tourism, Tourism Village

1 Introduction

Tourism has become an important driver of economic and regional development through employment creation, community welfare, and stimulation of related sectors, including accommodation, trade, creative industries, and MSMEs (Blanco-Moreno et al., 2025; Gössling et al., 2023).However, the tourism paradigm has shifted from

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W. G. S. Parwita et al. (eds.), *Proceedings of the International Conference on Sustainable Green Tourism Applied Science - Social Applied Science 2026 (ICoSTAS-SAS 2026)*, Advances in Social Science, Education and Humanities Research 1041,
https://doi.org/10.2991/978-94-6239-809-2_38

growth-oriented development toward sustainability, emphasizing a balance between economic benefits, environmental conservation, cultural preservation, and community well-being. Consequently, tourism destination performance is increasingly assessed not only through tourist arrivals and revenue but also through its contribution to community welfare, environmental protection, and cultural sustainability (Gössling et al., 2021; Volgger & Pechlaner, 2014).

One important approach to sustainable tourism is Community-Based Tourism (CBT), which positions local communities as owners, managers, and beneficiaries of tourism activities (Giampiccoli & Saayman, 2018). CBT promotes community empowerment, social capital, and sustainable destination development, while requiring collaborative and accountable governance mechanisms (Habiba, 2023; Prasetyo et al., 2024). In Indonesia, tourism villages have become an important instrument for implementing CBT by integrating local culture, natural resources, traditional knowledge, and creative industries into rural development (Gonia & Jezierska-Thöle, 2022; Wijaya & Sudarmawan, 2019). Bali provides an important context for CBT implementation, particularly through tourism villages such as Penglipuran, Jatiluwih, and Taro. Their management involves village governments, customary institutions, Pokdarwis, MSMEs, cultural organizations, and local communities. The increasing development of tourism activities has also generated diverse sources of collective revenue, including entrance fees, accommodation, guiding services, parking, cultural performances, and MSME products. These collective resources require transparent and accountable financial management to ensure equitable benefit distribution and long-term sustainability. Therefore, financial governance represents an important component of sustainable tourism village management.

Financial governance extends beyond financial reporting to include planning, budgeting, transparency, internal control, stakeholder participation, and accountability (Briando et al., 2024). Effective financial governance can strengthen organizational legitimacy, public trust, and sustainable resource management (Almaskar et al., 2025). Nevertheless, tourism villages continue to face challenges such as limited accounting capacity, weak internal controls, non-standardized financial reporting, and inadequate transparency, which may undermine accountability and community trust (Briando et al., 2024; Sofyani et al., 2020; Waromi et al., 2025). These conditions indicate the need to understand financial governance not merely as an accounting function but as a broader governance mechanism supporting sustainable tourism development. This study adopts Good Governance Theory and Stewardship Theory as its theoretical foundations. Good Governance Theory emphasizes transparency, accountability, participation, effectiveness, and responsiveness, while Stewardship Theory views organizational managers as stewards who prioritize collective interests over personal gains (Davis et al., 1997). Although previous CBT studies have extensively examined community participation, destination development, marketing, and economic impacts, comparatively limited attention has been given to financial governance and financial accountability from an accounting perspective. In particular, limited studies have examined how financial governance, transparency, accountability, and community participation interact to support tourism village sustainability (Almaskar et al., 2025; Briando et al., 2024).

Accordingly, this study aims to analyze financial governance and financial accountability practices in CBT villages, identify factors influencing transparent and

accountable financial management, and develop recommendations for strengthening financial governance to support long-term tourism village sustainability. The study contributes to tourism accounting literature by positioning financial governance as an institutional mechanism connecting accountability, community participation, and sustainable tourism development, while providing practical implications for tourism village managers, village governments, and policymakers.

2 Methodology

This study employed a qualitative approach with a multiple-case study design to examine financial governance and financial accountability in Community-Based Tourism (CBT) villages. The study was conducted in three tourism villages in Bali: Penglipuran (Bangli Regency), Jatiluwih (Tabanan Regency), and Taro (Gianyar Regency). The sites were purposively selected because they have implemented CBT, actively involve local communities in tourism management, generate tourism-related revenues, and represent different institutional and governance characteristics, enabling cross-case comparison (Creswell & Creswell, 2022; Palinkas et al., 2015; Yin, 2018). Participants were selected purposively and included tourism village managers, financial officers, village government representatives, Pokdarwis administrators, MSME owners, customary leaders, and community members. Participant selection followed the principle of data saturation, whereby data collection continued until no new information or themes emerged (Patton, 2015; Saunders et al., 2018).

Data were collected through in-depth semi-structured interviews, participant observation, and document analysis. The interview guide focused on financial governance dimensions, including transparency, accountability, community participation, internal control, and financial decision-making. Observations examined financial governance practices in daily tourism village operations, while document analysis covered financial and accountability reports, organizational regulations, meeting minutes, village regulations, organizational structures, and other relevant documents. The combination of these techniques enabled methodological triangulation and provided comprehensive evidence of financial governance practices (Bowen, 2009; Tracy, 2020).

Data analysis followed the interactive model of Miles et al., (2014) comprising data condensation, data display, and conclusion drawing and verification. The data were further analyzed thematically to identify patterns related to financial governance and accountability and to facilitate cross-case comparison (Nowell et al., 2017). The trustworthiness of the findings was ensured through source triangulation, method triangulation, and member checking. Source triangulation compared information from different stakeholder groups, while method triangulation compared interview, observation, and documentary evidence. Member checking involved asking participants to review and confirm the researchers' interpretations (Guba & Lincoln, 1994).

3 Result and Discussion

3.1 Result

Financial Governance Practices in Community-Based Tourism Villages. The analysis indicates that financial governance has evolved beyond routine recording and reporting into a strategic mechanism encompassing planning, budgeting, implementation, monitoring, reporting, and evaluation. These processes ensure that tourism-generated revenues are systematically managed to support tourism village development and community welfare. Financial management begins with annual work plans and budgets formulated through deliberative meetings involving village governments, tourism village management organizations, *Pokdarwis*, customary villages, MSMEs, and community representatives, followed by transaction recording, financial reporting, and accountability evaluation. Thus, financial governance functions not only as a control mechanism but also as a strategic decision-making instrument. Tourism village revenues originate from diverse activities, including entrance fees, homestays, tour guiding, facility rentals, parking, cultural performances, MSME products, vehicle rentals, and educational tourism. While this diversification strengthens financial capacity, it also increases management complexity and requires stronger administrative procedures and internal controls. Financial governance is implemented collaboratively, with village governments acting as supervisors and facilitators, tourism village organizations managing operations and finances, *Pokdarwis* coordinating tourism activities, customary institutions maintaining cultural alignment, and MSMEs and communities contributing to tourism-related economic activities. Financial resources are allocated not only for operational needs but also for infrastructure, service improvement, cultural preservation, environmental conservation, community empowerment, MSME development, and social welfare. Accordingly, financial governance extends beyond budget efficiency to ensuring sustainable economic and social benefits. Interview findings confirm that budgeting is participatory. As one participant explained: *"Every tourism budget must first be discussed in the village meeting before implementation."* (Participant P1, Penglipuran). Similarly, a participant from Jatiluwih stated: *"Financial planning always follows the agreed tourism priorities, and expenditures require collective approval."* (Participant J2).

Transparency and Financial Accountability. The findings indicate that transparency constitutes one of the fundamental principles of financial governance in Community-Based Tourism villages. Transparency is reflected in the provision of information concerning tourism revenues and expenditures to stakeholders through community meetings, management forums, and periodic financial reporting. Such openness strengthens public trust while ensuring that financial resources are managed in accordance with collective interests. The implementation of transparency extends beyond the preparation of financial statements. It also encompasses continuous communication between tourism village management and the local community regarding tourism development programs, budget realization, and future financial planning. Community deliberation forums serve as an important platform for presenting financial information while providing opportunities for community members to express opinions, suggestions, and recommendations concerning financial management policies. This participatory mechanism promotes more inclusive and democratic decision-making processes. This finding is reflected in one participant's statement: *"Financial reports are always presented during village meetings. Community members are free to ask questions about tourism income and how the funds are allocated for village development."* (Participant P1, Tourism Village Manager, Penglipuran). A similar view was expressed by another participant: *"Before deciding on the annual tourism budget, we discuss it together with the village government, Pokdarwis, and community representatives so that everyone understands how the money will be used."* (Participant J2, Financial Officer, Jatiluwih). Financial accountability is demonstrated through the preparation of accountability reports describing revenue sources, expenditure allocation, program achievements, and community benefits generated from tourism activities. These reports function not only as administrative documents but also as evidence of the moral responsibility of tourism village managers to local communities, who are regarded as the principal owners of tourism resources. Nevertheless, the analysis suggests that the implementation of transparency and accountability remains constrained by several factors. One of the most significant challenges concerns the continued reliance on manual bookkeeping systems for certain operational activities. Manual recording increases the likelihood of recording errors, delays the preparation of financial reports, and limits the availability of real-time financial information for decision-making purposes. One participant explained: *"Some financial transactions are still recorded manually, so preparing financial reports often takes longer than expected."* (Participant T1, Financial Administrator, Taro). Another participant added: *"Not all community members fully understand financial reports, so we need to explain them during village meetings to avoid misunderstandings."* (Participant P3, Community Representative, Penglipuran). These interview findings indicate that managerial capacity, financial literacy, and the adoption of digital financial systems remain important challenges in strengthening transparency and financial accountability. In addition to administrative constraints, the effectiveness of transparency is also influenced by the community's level of financial literacy. Consequently, strengthening managerial capacity while presenting financial information in a more accessible and understandable format represents an important strategy for improving financial accountability in tourism villages.

Community Participation in Financial Governance. The findings demonstrate that community participation is an integral element of financial governance in Community-Based Tourism (CBT) villages. Unlike conventional business organizations characterized by hierarchical financial decision-making, tourism villages emphasize participatory processes involving village governments, *Pokdarwis*, customary institutions, MSMEs, and community groups. Community members participate in identifying needs, formulating work plans, prioritizing budgets, implementing programs, and evaluating financial resource utilization. This process strengthens community ownership and commitment to tourism village development. As one participant explained: *"Every major financial decision is first discussed in the village meeting. Representatives from the village government, Pokdarwis, customary institutions, and community groups are invited to provide suggestions before the budget is approved."* (Participant P1, Tourism Village Manager, Penglipuran). Similarly, another participant stated: *"Community members have the opportunity to express their priorities during budget planning, especially regarding tourism infrastructure and community development programs."* (Participant J2, Village Government Representative, Jatiluwih). Community participation also contributes directly to tourism revenue generation through involvement as homestay operators, tour guides, artisans, MSME entrepreneurs, cultural performers, and local transportation providers. Such participation expands local economic opportunities while strengthening community responsibility for tourism development. One MSME owner explained: *"Tourism activities provide opportunities for local businesses to grow. The income generated by visitors not only benefits tourism managers but also supports small businesses and local households."* (Participant J4, MSME Owner, Jatiluwih). Likewise, a homestay operator emphasized: *"We feel responsible for maintaining tourism quality because the success of tourism directly affects our family's income."* (Participant T2, Homestay Owner, Taro). These findings indicate that community participation supports both financial governance and local economic empowerment. Beyond planning and revenue generation, community participation functions as a mechanism of social control through involvement in evaluation meetings and accountability forums. Community monitoring strengthens transparency and accountability and helps prevent the misuse of tourism resources. However, effective participation is influenced by financial literacy, institutional capacity, communication, and public trust. Therefore, financial literacy programs, technical assistance, and continuous stakeholder engagement are necessary to strengthen community participation and the effectiveness of financial governance.

Challenges in Implementing Financial Governance. Although financial governance practices in tourism villages have developed positively, several challenges remain, particularly in human resource competence, digitalization, standardization, and stakeholder coordination. These challenges affect the effectiveness, consistency, and reliability of financial management. The first challenge is limited accounting and financial reporting competence among tourism village managers. Although managers generally have strong tourism operational experience, many lack formal accounting training, resulting in variations in financial reporting quality. As one participant explained: *"Most of us have experience managing tourism activities, but we have never received formal training in accounting or financial reporting. We often learn by doing."* (Participant P2, Tourism Village Manager, Penglipuran). Another participant similarly stated: *"Preparing financial reports is still challenging because we are more familiar with tourism operations than accounting procedures."* (Participant J3, Financial Officer, Jatiluwih). These findings indicate that strengthening accounting competencies is essential for improving the quality and consistency of financial reporting. A second challenge concerns limited digitalization and continued reliance on manual bookkeeping, which may increase recording errors, duplication, reporting delays, and difficulties in monitoring financial activities. One participant explained: *"Most financial transactions are still recorded manually before being transferred to a computer. This process is time-consuming and sometimes causes recording errors."* (Participant T1, Financial Administrator, Taro). Another noted: *"We realize that digital financial systems would improve our work, but limited resources and technical skills make implementation difficult."* (Participant P4, Village Treasurer, Penglipuran). Thus, digital financial systems are needed to improve the accuracy, efficiency, and timeliness of financial information. The absence of standardized Standard Operating Procedures (SOPs) also creates differences in bookkeeping, reporting, and document management across tourism villages. One participant stated: *"Each tourism village has its own way of preparing financial reports because there is no standard guideline that everyone follows."* (Participant J5, Pokdarwis Representative, Jatiluwih). Another added: *"A standardized financial reporting system would help us prepare reports more consistently and make them easier to understand."* (Participant T3, Tourism Village Administrator, Taro). These findings suggest that standardized financial procedures are necessary to improve consistency, comparability, and credibility of financial information. Finally, stakeholder coordination remains challenging because financial governance involves village governments, customary institutions, *Pokdarwis*, community organizations, and MSMEs with different priorities and responsibilities. One participant explained: *"Many parties are involved in tourism management, so reaching agreement on financial decisions often takes longer because every stakeholder has different priorities."* (Participant P5, Village Government Representative, Penglipuran). Another observed: *"Good communication between the village government, customary institutions, and Pokdarwis is essential. Without regular coordination, misunderstandings can easily occur."* (Participant J6, Customary Village Representative, Jatiluwih). Therefore, effective communication, clear role allocation, and collaborative governance are essential to ensure consistent implementation of financial governance.

Cross Case Analysis. To obtain a more comprehensive understanding of financial governance practices, a cross-case analysis was conducted by comparing the findings from Penglipuran, Jatiluwih, and Taro Tourism Villages. Although all three villages implement Community-Based Tourism (CBT) principles and emphasize transparency, accountability, and community participation, the analysis reveals variations in governance practices due to differences in institutional capacity, management systems, stakeholder involvement, and local governance contexts. These similarities and differences provide a deeper understanding of how financial governance is implemented across tourism villages and strengthen the analytical rigor of this multiple-case study.

Table 1. Cross-Case Comparison of Financial Governance Practices in Community-Based Tourism Villages

Aspect	Penglipuran	Jatiluwih	Taro
Planning	Planning is conducted through village deliberation meetings and *Pokdarwis* meetings at the beginning of each year.	Planning is conducted jointly by the tourism village management and the village government.	Planning is still predominantly led by the core management of the tourism village.
Transparency	Financial reports are disclosed during village meetings and through information boards.	Financial reports are presented during regular management meetings.	Financial information is communicated only to a limited group of management members.
Accountability	Periodic accountability reports are prepared and verified by the village government.	Reports are prepared at the end of each tourism program.	Accountability is addressed during annual meetings.
Community Participation	The community is actively involved in budget preparation and evaluation.	High participation in program implementation.	Participation is greater in operational activities than in planning.

Source : Researcher's analysis (2026)

As shown in Table 1, Penglipuran Tourism Village demonstrates a more institutionalized financial governance system, characterized by regular financial reporting, active stakeholder participation, and well-established internal control mechanisms. These practices reflect a higher level of governance maturity, supported by strong collaboration between the village government, customary institutions, and tourism management. In contrast, Jatiluwih Tourism Village places greater emphasis on collaborative decision-making and community consultation in financial planning. Meanwhile, Taro Tourism Village exhibits a relatively less formalized financial governance system, particularly in financial reporting and internal control, although community participation remains an important feature of tourism management. These findings indicate that while the principles of financial governance are consistently adopted across the three cases, their implementation varies according to institutional capacity and local governance arrangements.

3.2 Discussion

Financial governance is an important pillar of sustainable Community-Based Tourism (CBT) villages. The findings demonstrate that it extends beyond bookkeeping and reporting to encompass financial planning, budgeting, implementation, monitoring, accountability, transparency, and participation. These practices reinforce Good Governance Theory, particularly its principles of transparency, accountability, participation, effectiveness, and responsiveness, thereby strengthening public trust and organizational legitimacy. Financial governance is also characterized by collaborative decision-making involving village governments, customary institutions, *Pokdarwis*, MSMEs, cultural groups, and local communities. Community involvement in budgeting, financial monitoring, and program evaluation demonstrates that financial governance is a collective responsibility and extends CBT community empowerment to financial oversight and decision-making. Financial accountability and transparency further strengthen public trust and community ownership through clear communication of revenue utilization, program outcomes, and community benefits, consistent with (Almaskar et al., 2025; Bovens, 2007; Briando et al., 2024).

The findings further extend previous Green Accounting research by demonstrating that financial governance provides an institutional mechanism for planning, funding, monitoring, and reporting sustainability-oriented programs. Thus, financial governance complements Green Accounting by strengthening public accountability, community trust, and equitable distribution of tourism benefits. From the perspective of Stewardship Theory, tourism village managers act as stewards who prioritize collective interests, reflecting *gotong royong*, *musyawarah*, social trust, customary institutions, and community ownership. Financial governance therefore represents not only administrative compliance but also a form of social and moral responsibility supporting community welfare, cultural preservation, environmental conservation, and local economic development. Based on these findings, this study proposes a Financial Governance Model for Sustainable Community-Based Tourism Villages, integrating CBT, financial governance, financial accountability, public trust, and sustainability. The model comprises financial planning, budgeting, recording, reporting, and internal control, which strengthen accountability and public trust and ultimately support economic, social, cultural, and environmental sustainability. This model represents the study's main theoretical contribution by integrating Good Governance Theory, Stewardship Theory, and CBT, while practically emphasizing accounting competencies, standardized reporting, digital financial systems, and community participation to strengthen transparent and accountable financial management.

4 Conclusion

This study concludes that financial governance is a strategic mechanism for supporting the sustainability of Community-Based Tourism (CBT) villages. It extends beyond financial administration to include planning, budgeting, recording, reporting, internal control, transparency, accountability, and stakeholder participation. Effective financial governance strengthens public trust, organizational legitimacy, and the responsible use of tourism revenues to support economic, social, cultural, and environmental

sustainability. The findings also highlight the importance of collaboration among village governments, customary institutions, *Pokdarwis*, MSMEs, and local communities. Community participation in financial decision-making, monitoring, and accountability reinforces the principles of Good Governance Theory and Stewardship Theory. The main contribution of this study is the Financial Governance Model for Sustainable Community-Based Tourism Villages, which integrates CBT, financial governance, financial accountability, public trust, and sustainability. The model provides both a theoretical contribution to tourism accounting and a practical framework for strengthening transparent, accountable, and participatory financial management. This study is limited to three tourism villages in Bali and uses a qualitative multiple-case study design, limiting statistical generalization. Future research should test the proposed model using quantitative or mixed-method approaches across broader geographical contexts and incorporate digital financial governance, environmental accounting, and sustainability performance indicators**.**

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