

THE INFLUENCE OF TOURIST ATTRACTIONS, ARTIFICIAL INTELLIGENCE (AI)-BASED DIGITAL MARKETING STRATEGIES, AND FINANCIAL MANAGEMENT ACCOUNTABILITY ON THE SUCCESS OF TOURISM VILLAGE DEVELOPMENT: A STUDY OF TOURISM VILLAGE MANAGERS IN DENPASAR CITY

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Abstract:

This study examines the effects of tourism attractions, Artificial Intelligence (AI)-based digital marketing strategies, and financial management accountability on tourism village development success in Denpasar City. It addresses empirical gaps concerning the effectiveness of AI-enabled marketing in tourism villages and the inconsistent evidence regarding the role of financial accountability. An explanatory quantitative approach with a cross-sectional survey design was applied to 70 tourism village managers. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that all three independent variables have positive and statistically significant effects. AI-based digital marketing strategies are the most dominant determinant ($\beta = 0.391$; $p < 0.001$), followed by financial management accountability ($\beta = 0.318$; $p < 0.001$) and tourism attractions ($\beta = 0.230$; $p = 0.029$). The model explains 49.8% of the variance in tourism village development success. These findings indicate that tourism village development in Denpasar City is primarily driven by AI-based digital marketing capabilities, supported by competitive tourism attractions and accountable financial governance. Tourism village managers should therefore integrate digital innovation, participatory governance, and robust financial management systems to promote sustainable economic, social, and institutional development.

Keywords: Tourism Village, AI-Based Digital Marketing, Financial Accountability, Tourism Attractions

INTRODUCTION

The Indonesian tourism sector has undergone significant transformation in the post-pandemic period, with tourism villages emerging as one of the main pillars of community-based creative economy development. The Ministry of Tourism and Creative Economy has targeted the establishment of 6,000 tourism villages integrated into the Tourism Village Network (Jejaring Desa Wisata/Jadesta) by 2024, as part of a strategy to expand employment opportunities by up to 4.4 million new jobs and strengthen local economic resilience (M. F. Setiawan, 2024). This target is considered achievable, considering that previous years' achievements consistently exceeded the established targets: from the target of 800 tourism villages in 2021, 1,831 tourism villages were successfully registered, while in 2023, the target of 3,500 tourism villages was exceeded with 4,573 tourism villages achieved (M. F. Setiawan, 2024). However, this quantitative growth does not automatically guarantee successful management; the success of tourism village development fundamentally remains dependent on the professionalism of destination attraction management, as demonstrated by the case of Penglipuran Tourism Village, which recorded positive economic impacts through well-directed tourism attraction management (Nirmala et al., 2024). On the other



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hand, digital technology penetration has become an additional prerequisite for expanding the market reach of tourism villages amid the continued growth of tourist arrivals in major destinations such as Bali (Bali Provincial Statistics Agency, 2026).

Amid the quantitative growth of tourism villages, tourism marketing strategies have also undergone a significant shift toward the utilization of Artificial Intelligence (AI) for service personalization and digital marketing campaign efficiency. AI is considered capable of enhancing tourist experience personalization and improving marketing operational efficiency through content automation, predictive analytics, and chatbot-based interactions (Bulchand-Gidumal et al., 2023). Nevertheless, the effectiveness of AI is not universally applicable. The G7/OECD policy study emphasizes that the benefits of AI in tourism may not be evenly distributed, as small and medium-sized enterprises – including the majority of tourism village managers – often lack sufficient digital infrastructure readiness and technical resources to adopt AI optimally. Consequently, technology investments may not always generate returns proportional to the resources invested (OECD, 2024). Uncertainty regarding the outcomes of AI implementation is further reinforced by the findings of B. Setiawan (2024), which specifically confirm that limited digital infrastructure and the absence of adequate data privacy regulations are major barriers to AI implementation within Indonesian tourism villages, despite the evident potential for improving promotional efficiency. Therefore, an empirical tension exists between the global potential of AI as reported in previous studies (Bulchand-Gidumal et al., 2023) and the structural constraints that limit its realization at smaller-scale destinations such as tourism villages (OECD, 2024; B. Setiawan, 2024).

A comparable gap is evident in financial governance, which often receives limited attention despite the success of tourism villages commonly being measured through revenue growth. The literature on tourism village governance tends to be fragmented, with dominant emphasis placed on marketing aspects or tourism attraction management, while the dimension of financial accountability receives relatively less attention (Prasetya & Puspita, 2025). In fact, sound financial governance serves as a fundamental foundation for sustainability and public trust in village-owned enterprises (BUMDes) responsible for managing tourism villages (Prasetya & Puspita, 2025). This issue becomes increasingly relevant as empirical evidence regarding the relationship between accountability and tourism village success/performance remains inconsistent. Salindeho et al. (2026) found that the financial transparency dimension has a significant influence on tourism village growth, whereas Gandi et al. (2025) found that accountability does not have a significant effect on village fund financial performance ($p = 0.124$), despite both studies examining comparable outcome variables. To date, few studies have comprehensively integrated AI-based marketing technology dimensions with financial accountability practices simultaneously to predict tourism village development success, particularly in urban-tourism areas such as Denpasar City, which is characterized by highly dynamic tourist flows (Bali Provincial Statistics Agency, 2026).

Denpasar City, as the administrative center and the main gateway to Bali's tourism sector, is experiencing a continuous upward trend in international tourist arrivals to Bali, reaching 6,948,754 visits throughout 2025, an increase of 9.72% compared to the previous year (Bali Provincial Statistics Agency, 2026). This situation presents significant challenges in balancing AI-based marketing modernization with the need for transparency in village fund management. If tourism village managers are unable to align technological strategies with accountable financial practices, tourism village development efforts may face stagnation, as indicated by findings that digitalization without strong governance support only produces insignificant effects on village growth (Salindeho et al., 2026). This study addresses this gap by providing empirical evidence on how tourism attractions,



AI-based marketing strategies, and financial accountability simultaneously influence the success of tourism village development, while also contributing theoretically to the tourism management literature and providing practical guidance for tourism village governance policies in Denpasar City.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Tourism attractions may contribute positively to tourism village development success through several mechanisms. First, unique attractions serve as primary promotional values that encourage tourists to visit tourism villages (Saragi, 2022). Second, attractions that are not solely based on natural landscapes but are also strengthened through innovations such as traditional culinary experiences, artificial attractions, eco-educational tourism packages, and cultural events have been proven to support tourism villages in sustaining their development stages (Manaraja & Listyorini, 2023). Third, the strengthening of attractions based on the local economy also increases tourist interest and length of stay. The empowerment of micro, small, and medium enterprises (MSMEs) as part of tourism attractions has been shown to enhance tourist interest, extend length of stay, and increase local community income (Fafurida et al., 2024). These findings suggest that the more attractive and diverse the offered attractions are, the greater their contribution to the indicators of tourism village development success, particularly in terms of visitor numbers, income generation, and community welfare (Fafurida et al., 2024). In other words, the stronger, more unique, and more innovative the attractions possessed by a tourism village, the greater the opportunity for achieving successful development, as reflected in increased tourist visits, community income, local economic activities, and tourism village sustainability. Based on this explanation, the following research hypothesis can be formulated:

H1: *Tourism attractions have a positive effect on the success of tourism village development.*

AI-based digital marketing enables tourism village managers to personalize content, refine market segmentation, automate customer services, and analyze tourist preferences in real time, thereby making promotional activities more effective compared to conventional digital approaches (Dewi et al., 2025; Rajasekaran et al., 2026; Azus et al., 2024).

In the context of tourism villages, this effectiveness is particularly relevant because successful development is not solely determined by the availability of local potential, but also by the village's ability to communicate its attractions to a broader market. Digital platforms and analytics-driven promotional strategies enable tourism villages to enhance visibility, expand market reach, and strengthen relationships with potential visitors (Dewi et al., 2025; Maulana et al., 2025; Wahyuni et al., 2025).

AI enhances promotional quality through content personalization, recommendation systems, and the adjustment of promotional messages based on audience preferences, which are associated with higher engagement and conversion rates (Dewi et al., 2025; Florido-Benítez & Del Alcázar Martínez, 2024; Rajasekaran et al., 2026). AI also strengthens pre-visit services through chatbots, virtual assistants, and real-time responses, enabling smoother communication with tourists and increasing user satisfaction (Dewi et al., 2025; Azus et al., 2024; Florido-Benítez & Del Alcázar Martínez, 2024). Social media-based AI helps rural tourism actors overcome geographical barriers and reach more diverse markets, ultimately contributing to increased business revenue (Roy, 2025). At the village level, interactive digital platforms also facilitate tourists in exploring packages, making reservations, and consulting directly, thereby improving visitor experiences while increasing village income (Wahyuni et al., 2025). The more effectively tourism villages utilize AI for promotional personalization, social media optimization, audience analytics, and digital services, the greater the



potential for increasing tourist visits, revenue, competitiveness, and sustainable development. Accordingly, the following hypothesis is proposed:

H2: *AI-based digital marketing strategies have a positive effect on the success of tourism village development.*

In the context of tourism villages, successful development requires effectively managed funds to support facilities, infrastructure, services, and empowerment programs. Therefore, the quality of accountability in budget utilization becomes a relevant factor influencing development outcomes (Rukmiyati et al., 2023). Clear reporting enhances public trust and reduces the potential for budget misuse (Paca et al., 2025; Sitepu et al., 2023). Accountability accompanied by transparency and participation enables more effective fund management and strengthens social oversight (Yap et al., 2024; Baihaqi et al., 2023). Proper reporting and control mechanisms contribute to fraud prevention, which is essential for maintaining the integrity of tourism village development (Suryani et al., 2023). A SEM study on tourism villages in Bali demonstrates that accountability influences financial management effectiveness, with all tested hypotheses showing significant results, and community participation acting as a mediating variable in this relationship (Rukmiyati et al., 2023). Quantitative findings in Bengalon also indicate that improved accountability strengthens governance quality and enhances the effectiveness of village financial management practices (Marnawati, 2025). Based on these findings, the more accountable the financial management of tourism villages, the greater the opportunity to achieve effective fund utilization, public trust, local economic benefits, and sustainable development. Therefore, the following research hypothesis can be formulated:

H3: *Financial management accountability has a positive effect on the success of tourism village development.*

METHODS

This study adopted an explanatory quantitative approach with a cross-sectional survey design to investigate the effects of tourism attractions, Artificial Intelligence (AI)-based digital marketing strategies, and financial management accountability on the success of tourism village development. Data were collected through structured questionnaires distributed to official tourism village managers in Denpasar City, Bali, Indonesia.

The research framework consists of one endogenous variable, namely the success of tourism village development, which is measured through four indicators: tourist visit growth, increased Village Original Revenue (Pendapatan Asli Desa/PADes), institutional sustainability, and manager satisfaction, referring to Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises (BUMDes). Three exogenous variables were analyzed. First, tourism attractions, measured through three indicators: attractions, amenities, and accessibility (Cooper, as cited in Permatasari, 2015). Second, AI-based digital marketing strategies, measured through four indicators: content personalization, chatbot services, AI-based social media and SEO, and tourist data analytics (Tussyadiah, 2017). Third, financial management accountability, measured through three indicators: financial report transparency, timely reporting, and community participation and supervision (Mardiasmo, 2018; Hanif & Erli, 2024).

The target population consisted of administrators and active members of official tourism village management organizations in Denpasar City affiliated with Village-Owned Enterprises (BUMDes) and/or Tourism Awareness Groups (Pokdarwis), including Serangan Tourism Village, Sanur Kaja, Sanur Kauh, Sanur, Kesiman Kertalangu, and Penatih. The sampling technique employed purposive sampling, with inclusion criteria consisting of managers/committee members who had actively served for at least one year and were directly involved in tourism village marketing



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activities and/or financial management. Considering that the population of tourism village managers in Denpasar City is relatively limited, the sample size used in this study consisted of 70 respondents, referring to Hair et al. (2016), which recommends a minimum sample size of five times the number of indicators (14×5).

Primary data were collected using offline questionnaires with a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0 to examine the direct relationships between tourism attractions, AI-based digital marketing strategies, and financial management accountability on the success of tourism village development.

RESULT AND DISCUSSION

The measurement model (outer model) was evaluated through convergent validity, discriminant validity, and composite reliability. All constructs were measured reflectively. Convergent validity was established as all indicator loadings (outer loadings) exceeded 0.50 and were statistically significant ($p < 0.001$). The range of outer loading values for each variable was as follows: Tourism Attractions (0.905–0.916), Artificial Intelligence-Based Digital Marketing Strategies (0.848–0.923), Financial Management Accountability (0.898–0.910), and Tourism Village Development Success (0.911–0.952).

The Average Variance Extracted (AVE) values for each construct were above the threshold of 0.50, confirming adequate convergent validity. Discriminant validity was assessed using the Fornell-Larcker criterion, in which the square root of AVE for each construct was greater than its correlations with other constructs, confirming that each construct represents a distinct concept. Furthermore, composite reliability values indicated high internal consistency, as all values exceeded the recommended threshold of 0.70.

All constructs in the research model demonstrated composite reliability values ranging from 0.930 to 0.962. Since all values were substantially above the required threshold (> 0.70), the research instrument exhibited very high internal consistency and reliability in measuring the specified variables.



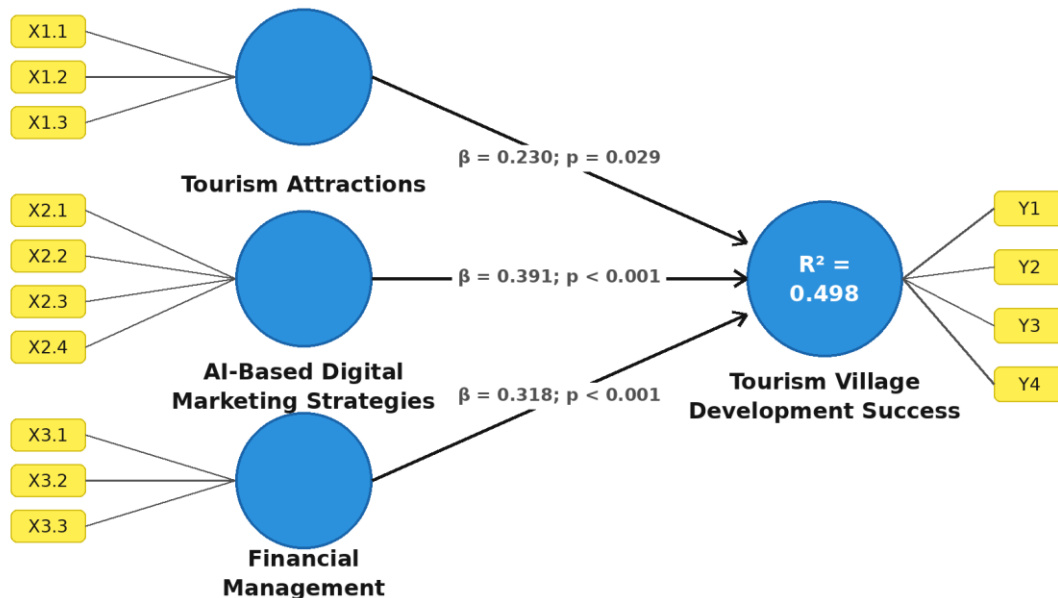


Figure 1. Research Structural Model

The structural model demonstrated explanatory power with an R-square value of 0.498 (49.8%) and an adjusted R-square value of 0.475 (47.5%) for the Tourism Village Development Success variable. These values indicate that the exogenous variables in the model are able to explain 49.8% of the variance in the Tourism Village Development Success variable. Hypothesis testing was conducted to determine the effects of Tourism Attractions, Artificial Intelligence-Based Digital Marketing Strategies, and Financial Management Accountability on Tourism Village Development Success.

Hypothesis testing was performed by analyzing the path coefficients (β) and p-values, with a significance threshold of less than 0.05. Based on the bootstrapping results, all independent variables were found to have positive and significant effects on the success of tourism village development in Denpasar City. Specifically, Tourism Attractions had a positive and significant effect ($\beta = 0.230$; $p = 0.029$), followed by AI-Based Digital Marketing Strategies ($\beta = 0.391$; $p < 0.001$), and Financial Management Accountability ($\beta = 0.318$; $p < 0.001$). These findings provide empirical evidence that the three variables make significant contributions to tourism village development, with AI-Based Digital Marketing Strategies emerging as the most dominant factor compared to tourism attractions and financial management accountability.

RESULT AND DISCUSSION

The hypothesis testing results showed that all independent variables have positive and significant effects on the success of tourism village development in Denpasar City. This finding suggests that tourism village success is shaped by a combination of tourism product quality, digital marketing capacity, and effective financial governance. This pattern is consistent with the literature emphasizing that tourism village development is a process requiring community and village government support, financial availability, effective governance, and destination management



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capabilities that connect local potential with tourism markets (Rukmiyati et al., 2023; Aryadi, 2022; Sofwan et al., 2026).

The positive and significant coefficient of tourism attractions ($\beta = 0.230$; $p = 0.029$) indicates that stronger tourism attractions increase the likelihood of successful tourism village development. Substantively, this finding can be understood because tourism villages fundamentally rely on their ability to provide natural resources, cultural assets, and valuable local experiences for visitors. Therefore, tourism attractions serve as an entry point for generating visits, economic activities, and tourism village sustainability (Hakiki et al., 2023; Sitepu et al., 2023; Aryadi, 2022). In the context of development, tourism villages that are able to manage their potential in a structured manner tend to achieve greater success because visitors seek not only destinations but also the quality of experiences generated through comprehensive village management (Hadita & Rashid, 2025; Sofwan et al., 2026).

AI-Based Digital Marketing Strategies emerged as the most dominant variable ($\beta = 0.391$; $p < 0.001$), indicating that in the context of Denpasar City, tourism village development success is strongly determined by the ability to reach, persuade, and maintain market attention through digital channels. This result is plausible because contemporary tourism village development cannot rely solely on local potential but also requires the ability to understand market behavior, establish communication, and expand access to tourism information more rapidly and adaptively. Supporting literature frequently highlights the role of information technology, digitalization, and information systems in improving transparency, participation, and village management effectiveness, indirectly reinforcing the importance of digital capacity as a driver of tourism village development success (Nyoman et al., 2025; Yap et al., 2024; Hadita & Rashid, 2025). Furthermore, youth-led digital initiatives and strengthened digital literacy in tourism village management have been shown to encourage innovation, social cohesion, and adaptive capacity toward market dynamics, supporting the finding that AI-based marketing strategies represent the strongest factor in this research model (Sofwan et al., 2026; Hadita & Rashid, 2025).

Financial management accountability also demonstrated a positive and significant effect ($\beta = 0.318$; $p < 0.001$), confirming that successful tourism village development requires financial utilization that is orderly, transparent, and accountable. This finding is consistent with studies on tourism villages in Bali, which demonstrate that accountability influences financial management effectiveness and that community participation mediates this relationship (Rukmiyati et al., 2023). Similar findings were identified in Bengalon, where increased accountability strengthened financial practices and governance quality (Marnawati, 2025). More broadly, systematic reviews and thematic syntheses indicate that accountability and transparency are central issues in village financial management, although their effectiveness depends heavily on institutional capacity, information systems, supervision, and community participation (Nyoman et al., 2025; Halid et al., 2025).

These findings further indicate that financial accountability is not merely an administrative obligation but an essential component of sustainable tourism village development mechanisms. In tourism villages, accountable financial governance helps maintain financial integrity, prevent fraud, strengthen public trust, and ensure that funds effectively support facilities, infrastructure, and community empowerment programs (Suryani et al., 2023; Kantale et al., 2025). From an institutional perspective, practices such as standardized recording, auditing, internal control, and the utilization of village financial information systems strengthen transparency and accountability, although implementation is often constrained by human resource capacity, limited training, and weak reporting routines (Nyoman et al., 2025; Endang et al., 2026).



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A comparison of the effect sizes indicates that tourism village development success in Denpasar City is more sensitive to strengthening AI-based digital marketing strategies than merely improving tourism attractions. This pattern indicates that in destinations with relatively established tourism potential, development challenges have shifted from simply possessing attractions to effectively communicating and marketing these attractions to target markets. Nevertheless, tourism attractions remain essential as the foundation of tourism products, while financial management accountability serves as a prerequisite for ensuring credible, efficient, and sustainable development (Aryadi, 2022).

Overall, the findings indicate that tourism village development success in Denpasar City is primarily driven by AI-based digital marketing strategies, while still requiring support from competitive tourism attractions and strong financial management accountability. Therefore, the main implication is that tourism village managers should not only focus on developing attractions or managing financial resources properly but should integrate digital marketing innovation, participatory governance, and strengthened financial systems to ensure that tourism village development generates sustainable economic, social, and institutional benefits (Sofwan et al., 2026; Rustandi et al., 2025; Aryadi, 2022).

CONCLUSION

Tourism village development success in Denpasar City is determined by three principal factors: tourism attractions, AI-based digital marketing strategies, and financial management accountability. AI-based digital marketing is the most dominant determinant, indicating that tourism villages require not only strong local attractions but also the capacity to communicate those attractions effectively through adaptive digital channels. Accountable financial governance remains essential for sustaining public trust and ensuring that tourism resources are used efficiently. Accordingly, sustainable tourism village development requires the integration of local potential, digital innovation, and transparent and accountable financial management to generate enduring economic, social, and institutional benefits.

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