

## A CONCEPTUAL FRAMEWORK OF CULTURAL HERITAGE-BASED TOURISM INCOME GENERATION: INSIGHTS FROM PURA DESA SUKAWATI, BALI

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### Abstract:

Cultural heritage has increasingly been recognized as a strategic asset for sustainable tourism development because it not only preserves cultural identity but also contributes to local economic development. However, existing studies have predominantly focused on heritage conservation, authenticity, and visitor experiences, while relatively limited attention has been given to explaining the conceptual mechanisms through which cultural heritage generates tourism income while maintaining its cultural and spiritual values. This study aims to develop a conceptual framework that explains the relationship between cultural heritage, heritage-based tourism activities, visitor experiences, tourism income generation, and heritage conservation, using Pura Desa Sukawati in Bali as a contextual illustration. The study employed a qualitative conceptual research design using an integrative literature review. Relevant literature published between 2020 and 2025 was critically synthesized through conceptual content analysis by integrating Heritage Tourism Theory, Community-Based Tourism, the Tourism Multiplier Effect, the Experience Economy, and Sustainable Tourism. The analysis proposes an integrated conceptual framework demonstrating that cultural heritage functions as the foundation of heritage-based tourism activities, which create meaningful visitor experiences and stimulate tourism expenditure. These expenditures generate direct, indirect, and induced economic benefits that enhance community welfare while providing financial support for heritage conservation and long-term destination sustainability. The proposed framework contributes to the heritage tourism literature by integrating cultural, economic, and conservation perspectives into a single analytical model. Practically, the framework provides strategic insights for policymakers, heritage managers, and local communities in designing tourism policies that balance economic development with the preservation of cultural authenticity and sacred heritage values. Future empirical studies are recommended to validate the proposed framework in various cultural heritage destinations.

**Keywords:** Cultural Heritage, Heritage Tourism, Tourism Income Generation, Sustainable Tourism, Community-Based Tourism, Conceptual Framework

## INTRODUCTION

Cultural heritage has become one of the most valuable assets in contemporary tourism development because it provides destinations with unique identities that distinguish them from competing destinations. Unlike mass tourism attractions, cultural heritage offers authentic experiences through historical monuments, traditional knowledge, religious rituals, local customs, and community values that have been preserved across generations. As tourism demand increasingly shifts toward authentic and meaningful experiences, cultural heritage has evolved from



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being merely an object of conservation into a strategic resource for sustainable tourism development and local economic growth (Richards, 2021). Furthermore, UNESCO (2021) emphasizes that cultural heritage should be managed through an integrated approach that simultaneously supports heritage conservation, community participation, and sustainable tourism development.

Recent studies indicate that research on heritage tourism has expanded considerably over the past decade. A bibliometric analysis conducted by Zhang et al. (2022) found that the focus of heritage tourism research has gradually shifted from heritage conservation toward broader themes, including sustainable destination management, visitor experiences, community participation, and local economic development. Similarly, Zhang et al. (2023) reported that cultural heritage tourism has become one of the fastest-growing research areas in tourism studies because it contributes not only to heritage preservation but also to destination competitiveness and regional economic resilience.

Indonesia possesses abundant cultural heritage resources that significantly contribute to national tourism. Among these resources, Balinese temples represent one of the country's most distinctive cultural attractions because they integrate architecture, religion, traditional customs, and community life into a living cultural system. Unlike archaeological monuments that primarily function as historical attractions, Balinese temples continue to serve as sacred places for worship, customary governance, and cultural ceremonies. Consequently, temples perform multiple roles simultaneously as religious institutions, cultural heritage assets, educational resources, and tourism attractions, making them essential components of Bali's sustainable tourism development.

Tourism has long been recognized as an important driver of local economic development through its direct, indirect, and induced economic effects. Tourist expenditures on entrance fees, transportation, local guides, food services, handicrafts, accommodation, and cultural performances generate income for local businesses and households. These expenditures further stimulate local supply chains and create multiplier effects that support employment opportunities and regional economic growth. According to Goodwin (2023), tourism should not only increase visitor numbers but also maximize the economic benefits received by host communities through responsible and inclusive destination management.

Community-Based Tourism (CBT) provides an appropriate framework for understanding how tourism can generate sustainable economic benefits while preserving local cultural values. CBT emphasizes community ownership, active participation, equitable benefit-sharing, and long-term conservation of cultural and environmental resources (Scheyvens, 2020). Recent empirical evidence also demonstrates that destinations applying community-based tourism principles tend to produce more equitable economic outcomes while strengthening cultural preservation and community resilience.

Pura Desa Sukawati, located in Gianyar Regency, Bali, represents an appropriate case for examining the relationship between cultural heritage and tourism income generation. As one of the principal temples within the traditional Balinese village system, the temple functions not only as a sacred place of worship but also as a center for cultural activities and customary governance. Visitors are attracted by its traditional Balinese architecture, religious ceremonies, cultural atmosphere, and opportunities to understand Balinese Hindu traditions. These tourism activities generate various economic opportunities for surrounding communities through parking services, guiding services, handicraft sales, food and beverage businesses, transportation services, and cultural performances, thereby contributing to local livelihoods.



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Despite these economic opportunities, managing temple-based tourism presents significant challenges. Sacred heritage sites require a delicate balance between tourism utilization and religious preservation. Excessive commercialization may reduce cultural authenticity and threaten the sacredness of religious sites, whereas overly restrictive tourism management may limit economic opportunities for local communities. UNESCO (2021) therefore recommends that tourism development at cultural heritage destinations should prioritize heritage conservation, community empowerment, and sustainable economic development simultaneously.

Previous studies on cultural heritage tourism have predominantly examined issues related to heritage conservation, visitor satisfaction, destination image, authenticity, and tourist experiences. Although these studies have significantly contributed to understanding heritage tourism management, relatively few have specifically investigated how living religious heritage generates sustainable tourism income for surrounding communities while preserving its sacred religious functions (Zhang et al., 2022; Zhang et al., 2023). This research gap is particularly evident in studies of Balinese temples, where most existing research emphasizes cultural preservation rather than the mechanisms through which heritage values contribute to local economic development without compromising spiritual integrity.

Therefore, this study explores how the cultural heritage values of Pura Desa Sukawati contribute to tourism income generation for local communities while maintaining the temple's religious and cultural functions. By integrating perspectives from heritage tourism, sustainable tourism, and community-based tourism, this study contributes to the growing literature on sustainable heritage destination management and provides practical recommendations for balancing cultural preservation with community economic empowerment in sacred tourism destinations.

## METHODS

Pura Desa Sukawati was purposively selected as the study site because it represents a living cultural heritage destination where religious practices, cultural preservation, and tourism activities coexist. Unlike archaeological heritage sites, the temple continues to function as an active place of worship while simultaneously attracting domestic and international visitors. This unique characteristic provides an appropriate context for examining the relationship between heritage preservation and local economic development. Participant observation was undertaken during temple visits and surrounding tourism activities. The observations focused on visitor behavior, religious ceremonies accessible to visitors, tourism facilities, local business activities, interactions between tourists and residents, and cultural practices associated with the temple. Field notes and photographs were recorded to complement interview findings while respecting local customs and restrictions regarding sacred ceremonies. Document analysis was conducted to provide contextual information and triangulate the findings. The reviewed documents included tourism development reports, local government publications, tourism statistics, village profiles, tourism promotion materials, and previous academic studies related to cultural heritage tourism and Pura Desa Sukawati.

The collected data were analyzed using thematic analysis following the six-step framework proposed by Braun and Clarke (2022). The analysis began with repeated reading of interview transcripts and field notes to achieve data familiarization. Initial codes were subsequently generated to identify meaningful statements related to cultural heritage values, tourism activities, community participation, income generation, and heritage conservation. To facilitate systematic data





organization and coding, qualitative data analysis software MAXQDA 24 was utilized. The software supported efficient coding, theme development, data retrieval, and visualization of relationships among emerging themes. Nevertheless, the interpretation of findings remained the responsibility of the researchers throughout the analytical process.

Prior to data collection, all participants were informed about the purpose of the study, the voluntary nature of participation, and the confidentiality of the information they provided. Written or verbal informed consent was obtained before conducting interviews. Participants' identities were anonymized during data analysis and reporting to protect their privacy. Throughout the research process, the researchers respected local customs, religious norms, and temple regulations, particularly regarding access to sacred spaces, documentation during religious ceremonies, and interactions with worshippers.

## RESULT AND DISCUSSION

### Cultural Heritage as the Foundation of Tourism Development

Cultural heritage has evolved from being primarily regarded as an object of preservation into a strategic resource for sustainable tourism development. Contemporary tourism literature increasingly recognizes that heritage destinations possess unique competitive advantages because they embody the historical, social, cultural, and spiritual identities of local communities (Richards, 2021). Unlike artificial tourism attractions that can be replicated elsewhere, cultural heritage is inherently place-specific, providing visitors with authentic experiences rooted in local traditions and collective memory. Consequently, cultural heritage has become an essential component of destination competitiveness, particularly in countries where cultural diversity constitutes a significant tourism asset.

UNESCO (2021) defines cultural heritage as both tangible and intangible expressions inherited from previous generations and continuously maintained by present communities. Tangible heritage includes monuments, architecture, archaeological sites, and cultural landscapes, whereas intangible heritage encompasses oral traditions, performing arts, rituals, social practices, traditional knowledge, and religious beliefs. Recent studies argue that these two dimensions should no longer be treated separately because visitors increasingly perceive heritage destinations as integrated cultural experiences rather than isolated historical objects (Zhang et al., 2022). Therefore, successful heritage tourism depends on the harmonious interaction between physical heritage assets and living cultural traditions.

Recent developments in heritage tourism research further emphasize the concept of living heritage, which refers to heritage sites that continue to function within the daily lives of local communities. Unlike static monuments preserved solely for historical appreciation, living heritage continuously evolves through social interaction, religious practice, and community participation (Poulios, 2014). Although originally introduced within heritage conservation studies, this perspective has gained increasing relevance in tourism research because it recognizes local communities as active custodians rather than passive beneficiaries of tourism development. Living heritage destinations therefore create authentic tourism experiences while simultaneously preserving cultural continuity across generations.

Within the Indonesian context, Bali represents one of the world's most prominent examples of living cultural heritage. The island's tourism identity extends beyond its natural attractions to encompass Hindu philosophy, customary governance (*desa adat*), traditional ceremonies, temple



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architecture, performing arts, and communal values. These cultural elements have shaped Bali's international destination image for decades and continue to differentiate the island from competing destinations in Southeast Asia. Consequently, temples are not merely tourism attractions but also fundamental institutions that sustain Balinese cultural identity and religious life.

Pura Desa Sukawati exemplifies this relationship between cultural heritage and tourism development. As one of the principal temples within the Balinese *Kahyangan Tiga* system, the temple performs multiple interconnected functions. Religiously, it serves as a sacred place of worship for village residents. Socially, it functions as a center for community interaction and customary governance. Culturally, it preserves rituals, traditional ceremonies, artistic performances, and local knowledge that have been transmitted across generations. From a tourism perspective, these characteristics collectively create a destination capable of providing authentic cultural experiences without sacrificing its primary religious functions.

The multidimensional values embedded within Pura Desa Sukawati can be classified into four interrelated heritage dimensions, each contributing differently to tourism attractiveness and destination sustainability.

**Table 1.** Heritage Dimensions of Pura Desa Sukawati

| Heritage Dimension  | Characteristics                                                                      | Tourism Contribution                                                   |
|---------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Tangible Heritage   | Traditional Balinese architecture, temple compounds, symbolic ornaments              | Visual attraction, architectural appreciation, cultural interpretation |
| Intangible Heritage | Religious rituals, ceremonies, performing arts, traditional knowledge                | Authentic visitor experiences and cultural learning                    |
| Social Heritage     | Community participation ( <i>ngayah</i> ), customary governance ( <i>desa adat</i> ) | Community engagement and social sustainability                         |
| Spiritual Heritage  | Sacred values, Hindu philosophy, religious beliefs                                   | Destination authenticity and spiritual identity                        |

Source: Secondary Data, 2026

The interaction among these four dimensions illustrates that the tourism value of Pura Desa Sukawati extends far beyond its physical appearance. While architecture may initially attract visitors, the continuity of religious ceremonies, communal participation, and sacred traditions ultimately creates memorable tourism experiences that cannot be reproduced elsewhere. This observation is consistent with Richards (2021), who argues that contemporary heritage tourists increasingly seek experiential authenticity rather than simply viewing historical objects. Accordingly, destinations capable of maintaining their living cultural traditions tend to possess stronger long-term competitiveness than destinations relying solely on tangible heritage resources.

From an economic perspective, cultural heritage also functions as a productive asset capable of generating multiple forms of value. Unlike conventional tourism infrastructure, heritage resources generate economic benefits without requiring fundamental changes to their cultural identity. Instead, economic value emerges through interpretation, cultural experiences, educational activities, guided visits, festivals, traditional performances, and heritage-related enterprises. This perspective aligns with the concept of cultural capital, which argues that heritage should be viewed as an investment capable of producing both social and economic returns while maintaining cultural



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significance (Throsby, 2010). Consequently, heritage preservation and tourism development should not be regarded as competing objectives but as mutually reinforcing processes.

Nevertheless, heritage tourism also presents important management challenges. Increasing visitor numbers may create pressures on sacred spaces, disrupt religious activities, encourage commercialization, and threaten cultural authenticity. Several scholars have therefore emphasized that successful heritage tourism depends on achieving an appropriate balance between tourism utilization and heritage conservation (Timothy, 2018; UN Tourism, 2024). Rather than maximizing visitor numbers, sustainable heritage tourism seeks to optimize cultural, social, and economic benefits while ensuring that local communities retain control over heritage management and decision-making processes.

Based on this conceptual synthesis, Pura Desa Sukawati can be understood as a living cultural heritage destination where tangible, intangible, social, and spiritual values interact to create tourism experiences, strengthen destination identity, and provide opportunities for community-based economic development. This integrated understanding forms the theoretical foundation for examining how cultural heritage may generate tourism income while simultaneously supporting long-term heritage conservation, which is further discussed in the following sections.

### Heritage-Based Tourism Activities and Visitor Experience

The transformation of cultural heritage into a tourism asset does not occur solely because of the existence of historical buildings or cultural traditions, but through the experiences created when visitors interact with these heritage resources. Contemporary heritage tourism literature has shifted from viewing heritage as a passive object of observation toward understanding it as an experiential product that engages visitors intellectually, emotionally, socially, and spiritually (Richards, 2021). Consequently, the value of cultural heritage lies not only in its physical authenticity but also in its capacity to facilitate meaningful interactions between visitors, local communities, and cultural traditions.

The Experience Economy theory proposed by Pine and Gilmore (1999) provides an appropriate perspective for explaining this transformation. According to the theory, tourists increasingly seek memorable experiences rather than merely consuming tourism products or services. Experiences become meaningful when visitors actively participate in learning, entertainment, aesthetic appreciation, or cultural immersion. In heritage tourism, these experiences emerge through the interpretation of cultural values, participation in local traditions, observation of rituals, and interaction with community members. Therefore, heritage tourism should not simply focus on preserving cultural resources but also on designing experiences that communicate the significance of those resources to visitors.

Recent empirical studies reinforce this perspective by demonstrating that authentic cultural experiences significantly influence visitor satisfaction, destination image, and behavioral intentions. Heritage tourists are increasingly motivated by opportunities to understand local culture, observe traditional ceremonies, appreciate indigenous knowledge, and engage with community life rather than merely visiting historical landmarks (Zhang et al., 2022). This trend reflects the growing demand for experiential tourism, where learning and cultural immersion become central components of the visitor experience.

Within the context of Pura Desa Sukawati, heritage-based tourism can be conceptualized as a combination of tangible and intangible experiences. The temple's traditional architecture provides aesthetic appreciation and visual authenticity, while religious ceremonies, traditional music, ritual



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processions, and customary practices offer opportunities for cultural interpretation and experiential learning. These elements collectively create a destination experience that differs fundamentally from mass tourism attractions because visitors encounter a living cultural environment rather than a static historical monument.

From a conceptual perspective, visitor experiences at Pura Desa Sukawati may be categorized into four interrelated dimensions (Table 2).

**Table 2.** Conceptual Dimensions of Heritage-Based Visitor Experiences

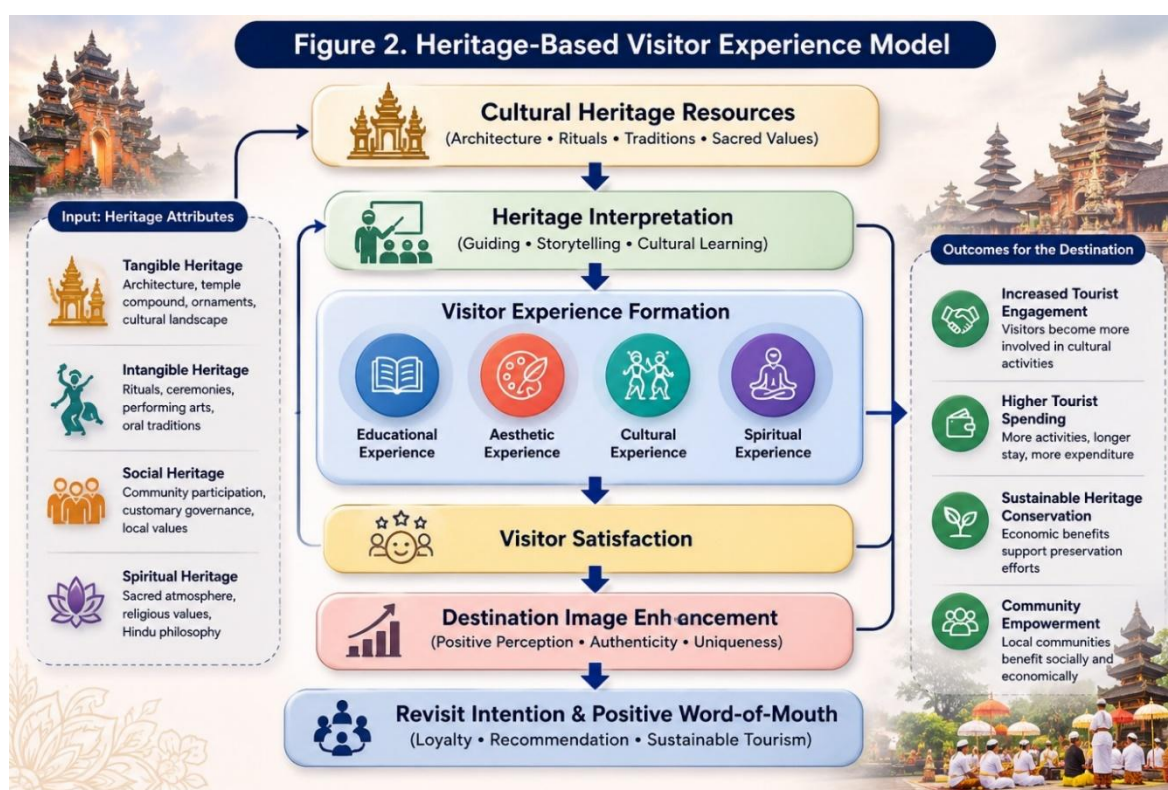
| Experience Dimension   | Heritage Attributes                                | Expected Visitor Outcomes                            |
|------------------------|----------------------------------------------------|------------------------------------------------------|
| Educational Experience | Cultural interpretation, history, Hindu philosophy | Increased cultural understanding                     |
| Aesthetic Experience   | Temple architecture, ornaments, cultural landscape | Visual appreciation and destination attractiveness   |
| Cultural Experience    | Traditional ceremonies, festivals, performing arts | Emotional engagement and cultural immersion          |
| Spiritual Experience   | Sacred atmosphere, religious values, local beliefs | Reflection, authenticity, and meaningful experiences |

These dimensions illustrate that visitor experiences extend beyond sightseeing activities. Heritage tourism encourages visitors to interpret cultural meanings, appreciate local values, and develop emotional connections with the destination. Such experiences enhance destination image and differentiate heritage destinations from conventional recreational attractions.

Authenticity plays a critical role in shaping these experiences. MacCannell (1973) argues that tourists are motivated by the search for authentic experiences that differ from their daily routines. More recently, Wang (1999) distinguishes between objective authenticity, which relates to the originality of cultural objects, and existential authenticity, which refers to personal feelings of self-discovery and emotional fulfillment experienced during travel. In living heritage destinations such as Pura Desa Sukawati, authenticity is derived not only from the preservation of traditional architecture but also from the continuity of religious rituals, community participation, and cultural practices that remain embedded in everyday life. Consequently, authenticity becomes a dynamic process rather than a static attribute of heritage resources.

Another important component of heritage tourism is cultural interpretation. Effective interpretation enables visitors to understand the historical, symbolic, and religious meanings embedded within cultural heritage rather than simply observing physical structures. According to UNESCO (2021), heritage interpretation strengthens visitor appreciation while simultaneously promoting respect for local customs and conservation efforts. Interpretation therefore functions as an educational bridge connecting tourists with host communities and encouraging responsible visitor behavior.





**Figure 2. Heritage-Based Visitor Experience Model**

The figure illustrates the conceptual process through which heritage resources are transformed into meaningful visitor experiences.

The proposed model suggests that heritage interpretation functions as the key mechanism linking cultural resources with visitor experiences. Rather than assuming that heritage automatically creates tourism value, the model emphasizes that interpretation and experiential engagement are necessary to transform heritage assets into memorable tourism experiences. Visitors who gain a deeper understanding of local traditions and cultural meanings are more likely to develop positive perceptions of the destination, recommend it to others, and express intentions to revisit. Previous studies have consistently demonstrated that destination image and visitor satisfaction positively influence tourist loyalty and behavioral intentions, particularly in cultural tourism contexts (Chen & Rahman, 2018; Styliadis et al., 2022).

Furthermore, meaningful visitor experiences generate important implications for local economic development. Visitors who spend more time participating in heritage-based activities tend to consume a broader range of tourism products and services, including local guiding, traditional performances, handicrafts, culinary products, and transportation services. Thus, visitor experience functions not only as an outcome of heritage tourism but also as a mechanism that stimulates tourism expenditure. This conceptual relationship provides the theoretical foundation for understanding how cultural heritage contributes to tourism income generation, which is discussed in the following section.



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Tourism Income Generation through Cultural Heritage

Tourism income generation has become one of the principal indicators for evaluating the socio-economic contribution of cultural heritage tourism. While heritage sites have traditionally been viewed as cultural assets requiring preservation, contemporary tourism literature increasingly recognizes them as productive resources capable of generating sustainable economic value for local communities (UN Tourism, 2024). This perspective reflects a paradigm shift in which heritage conservation and economic development are no longer perceived as competing objectives but as complementary processes that mutually reinforce one another.

The economic contribution of heritage tourism extends beyond visitor expenditures at the heritage site itself. According to the Tourism Multiplier Effect, tourism spending circulates throughout the local economy, generating direct, indirect, and induced economic impacts (Fletcher et al., 2018). Direct impacts arise from expenditures on tourism-related goods and services, indirect impacts emerge through business-to-business transactions within the tourism supply chain, and induced impacts occur when tourism-generated income is re-spent by local households, creating additional rounds of economic activity. Consequently, the economic value of cultural heritage cannot be measured solely by entrance fees or visitor donations but should be understood as a broader ecosystem of interconnected economic relationships.

In the context of heritage destinations, tourism expenditure is distributed among multiple stakeholders who collectively contribute to the visitor experience. Rather than concentrating financial benefits within a single organization, heritage tourism stimulates diverse economic activities involving local communities, micro and small enterprises (MSMEs), cultural organizations, transportation providers, food vendors, artisans, and guiding services. This distributed economic structure is particularly important in community-based heritage destinations because it promotes inclusive economic development while strengthening local ownership of tourism resources.

Building upon previous studies, this article proposes that tourism income generation in heritage destinations occurs through six interrelated economic channels (Table 3).

Table 3. Conceptual Sources of Tourism Income in Heritage Tourism

| Tourism Activity          | Economic Output             | Primary Beneficiaries         |
|---------------------------|-----------------------------|-------------------------------|
| Visitor donations         | Heritage conservation funds | Temple management             |
| Parking services          | Parking fees                | Community youth organizations |
| Local guiding             | Interpretation services     | Certified and local guides    |
| Traditional culinary      | Food and beverage sales     | Local households              |
| Handicrafts and souvenirs | Product sales               | Local MSMEs and artisans      |
| Transportation services   | Mobility services           | Local transport providers     |

These economic activities illustrate that cultural heritage functions as the initial attraction within a broader tourism value chain. Visitors who travel to heritage destinations rarely consume only one tourism product; instead, they participate in multiple complementary activities throughout their visit. For example, visitors who attend cultural festivals may simultaneously purchase local handicrafts, consume traditional food, utilize transportation services, and engage local guides. Consequently, each tourism activity stimulates additional economic transactions that collectively increase local income.

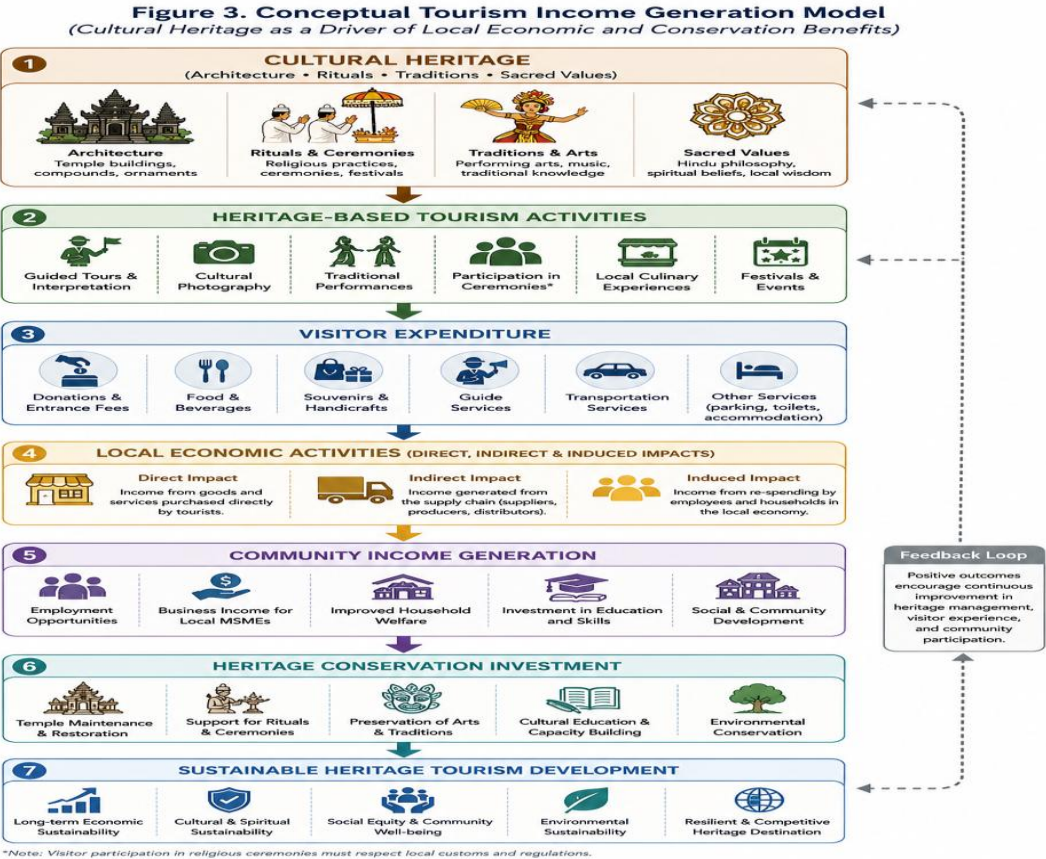


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This mechanism aligns closely with the principles of the Experience Economy (Pine & Gilmore, 1999), which argues that memorable experiences encourage visitors to extend their length of stay, participate in additional tourism activities, and increase tourism expenditure. In heritage tourism, expenditure is therefore influenced not merely by the existence of heritage resources but by the quality of cultural experiences provided. Destinations capable of offering authentic and engaging experiences are more likely to generate higher economic value because visitors perceive greater experiential benefits.

Community-Based Tourism (CBT) further strengthens this economic relationship by ensuring that tourism benefits are distributed among local residents rather than being captured exclusively by external investors (Scheyvens, 2020). Community participation enables local people to become active tourism entrepreneurs through handicraft production, culinary businesses, cultural performances, guiding services, accommodation, and transportation. As a result, tourism income contributes directly to household livelihoods while simultaneously reinforcing community commitment to preserving cultural heritage.

From a conceptual perspective, the relationship between cultural heritage and tourism income generation can be understood as a sequential value creation process rather than a simple economic transaction. Heritage resources create destination attractiveness, which stimulates tourism activities. These activities encourage visitor expenditure that subsequently circulates throughout the local economy before contributing to heritage conservation and destination sustainability.



**Figure 3. Conceptual Tourism Income Generation Model**



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The proposed model introduces an integrated perspective by illustrating that tourism expenditure should not be regarded as the final outcome of heritage tourism. Instead, tourism income serves as an intermediate mechanism through which economic benefits are transformed into heritage conservation investments. Revenue generated from tourism activities can support temple maintenance, restoration projects, cultural festivals, traditional performances, religious ceremonies, and educational initiatives that preserve local knowledge and cultural identity. Consequently, tourism income contributes not only to economic prosperity but also to the long-term sustainability of cultural heritage.

Another important implication of this model concerns destination resilience. Heritage destinations that distribute tourism income across multiple economic sectors are generally more resilient to fluctuations in visitor demand because economic benefits are diversified among various community stakeholders. Such diversification reduces dependence on a single tourism product while encouraging innovation in heritage interpretation, cultural entrepreneurship, and community participation. Previous studies have similarly argued that diversified tourism economies are better positioned to sustain both local livelihoods and heritage conservation under changing tourism conditions (UN Tourism, 2024).

Overall, this conceptual analysis suggests that cultural heritage functions as the foundation of an integrated economic system in which heritage resources, visitor experiences, community participation, and tourism expenditure continuously reinforce one another. Rather than considering heritage conservation and economic development as separate policy objectives, the proposed model demonstrates that both can be achieved simultaneously through sustainable heritage tourism management. This integrated perspective provides the theoretical basis for examining how community participation further strengthens the relationship between tourism income generation and heritage conservation, as discussed in the following section.

## CONCLUSION

This study concludes that cultural heritage can function not only as a preservation object but also as a strategic resource for sustainable tourism income generation. In the context of Pura Desa Sukawati, cultural heritage values are reflected through temple architecture, religious rituals, living traditions, community participation, and sacred values. These heritage elements have the potential to create meaningful visitor experiences through cultural interpretation, educational tourism, festivals, photography, and other heritage-based activities.

The conceptual analysis demonstrates that tourism income generation occurs through a sequential process in which cultural heritage creates tourism attractiveness, tourism activities stimulate visitor expenditure, and visitor expenditure supports local economic activities. These economic activities may benefit temple management, local youth organizations, guides, MSMEs, food vendors, artisans, transportation providers, and cultural groups. Therefore, heritage tourism can contribute to community welfare when economic opportunities are distributed inclusively among local stakeholders.

The proposed conceptual model highlights that tourism income should not be viewed as the final outcome of heritage tourism. Instead, tourism income should be reinvested into heritage conservation, including temple maintenance, religious ceremonies, cultural education, preservation of traditional arts, and community capacity building. This creates a sustainable cycle in which cultural heritage attracts visitors, tourism generates income, income supports conservation, and conservation strengthens long-term destination sustainability.



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Theoretically, this study contributes to the literature on heritage tourism by integrating Heritage Tourism Theory, Community-Based Tourism, the Tourism Multiplier Effect, and Sustainable Tourism into a single conceptual framework. Practically, the study suggests that temple-based tourism should be managed carefully to balance economic benefits with religious authenticity and cultural preservation. Future empirical research is recommended to test the proposed model through interviews, visitor surveys, or case studies involving temple managers, local communities, tourists, and government stakeholders.

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