



Collaborative Governance in Strengthening Dimensions of Competitive Advantage of Sustainable Ecotourism Villages

I Gusti Ayu Purnamawati^{1*}, Saarce Elsy Hatane²

¹Faculty of Economics, Universitas Pendidikan Ganesha, Bali, Indonesia, ²School of Business and Management, Petra Christian University, Indonesia. *Email: ayu.purnamawati@undiksha.ac.id

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ABSTRACT

This study reveals the collaborative governance roles in strengthening the competitive advantage of sustainable ecotourism villages with three dimensions as moderating variables. The research used an explanatory approach with research locations conducted in 50 tourist villages in Buleleng Regency, Bali Province. The research data were collected using a questionnaire with a Likert scale. Respondents in this study were village heads, BUMDES managers, *pokdarwis*, customary chiefs, and the community, so the research sample totaled 250 people. Data were analyzed using the Structural Equation Modeling model using WarpPLS 5.0. The research results show the transparency and accountability variables, have a positive and significant effect on sustainable ecotourism villages, while the responsibility variable shows different results. Likewise, the three dimensions of the village can moderate the effect of transparency and responsibility on sustainable ecotourism villages. In comparison, the three dimensions of the village cannot moderate the impact of accountability on sustainable ecotourism villages.

Keywords: Collaborative Governance, Competitive Advantages, Sustainable, Ecotourism, Villages

JEL Classifications: F63, Z32

1. INTRODUCTION

Talking about economic activities, one of which is tourism, is something that always continues to be discussed. Indonesia, with its variety of natural beauty and customs, makes tourists continue to explore this country. It makes the central government assign local governments to develop and manage their regions with all the potential so that tourism can be a source of foreign exchange earnings and one of the essential instruments in driving the economy. The island of Bali has global economic and tourism potential and even provides a large income for the country, especially its tourist and religious destinations that have attracted world attention. Geographical conditions and demographic aspects of the island of Bali make it an area that has its natural beauty coupled with the cultural diversity and customs of the indigenous Balinese people. These characteristics distinguish it from other countries, making it a comfortable place to live or visit (Adhika

and Putra, 2020). The pattern of balance with nature in anticipating rapid world changes is the main tourism magnet to support economic growth in multicultural Bali (Purnamawati et al., 2021).

Bali is an island in Indonesia that provides an aesthetic experience for tourism activities (Syafri et al., 2020). Bali is famous for its natural scenery from the coast to the mountains and the heritage of traditional cultural arts preserved today. Natural potential, in collaboration with the sacredness of local Balinese traditions, is an exciting thing to be visited by tourists when visiting Bali (Campbell, 2014; Collier, 2014). This collaborative potential then faces problems from economic, social, and cultural to environmental, which needs a policy response (Innocenti and Zampi, 2019). The policy referred to here is more towards the environment by paying attention to resources so that future generations can still enjoy today's resources. The hope is vital for collaboration between the community and the local and regional

government to strengthen the environmental conditions and create sustainable tourism (Joshi, 2020).

Ecotourism is one of the tourism concepts that focuses on environmental sustainability. Ecotourism is a form of conservation-based tourism management and social and environmental sustainability (Purnamawati et al., 2022). Ecotourism village activities must be environmentally friendly, economically sustainable, and compatible with social and cultural conditions in ecotourism destination areas (Fennell, 2014). Ecotourism can include natural, cultural, ecological, and village tourism. To ensure the conservation of nature and biodiversity as the leading tourism resources, all critical efforts must be made to maintain the functions and carrying capacity of the environment. The development of ecotourism activities should be expected to use environmentally friendly technology continually. Everyone involved in ecotourism management must be jointly responsible for achieving sustainable ecotourism. The various potentials of owned ecotourism villages become competitive advantages and must be developed into an appropriate concept that maintains participatory and sustainable local cultural wisdom.

A sustainable approach is very closely related to the balance between processes that occur in nature, be it between humans, the surrounding nature, and social, cultural, and environmental relations that future generations can enjoy. In development, it should not spend resources consumed in the short term but must also pay attention to the sustainability of long-term tourism in the future (Everingham and Chassagne, 2020). One sustainability currently being explored is the potential for sustainable ecotourism, where the goal of nature conservation can be maintained and minimize the negative effects of tourism on nature and the local community. One of the prerequisites for realizing sustainable ecotourism is the role of the government, where governance is very focused on maximizing sustainable ecotourism. Governance, often called Corporate Governance, provides an overview of how village government activities improve and achieve good ecotourism in villages and generate village income to fulfil village economic welfare (Sawatsuk et al., 2018).

Efforts to increase the potential of villages in Buleleng Regency to revive the people's economy are a severe concern for the Buleleng Regency government; this makes governance highlighted in the discussion this time in Sudaji village, one of the villages located in Sawan District, Buleleng Regency. Sudaji village is a village that has recently become a hot topic of discussion. This village has won 2nd place in Indonesia for the advanced tourism village category in the 2022 Indonesian Tourism Village Award (ADWI) (Kemenparekraf, 2023). Previously, in 2019, at the Bali provincial level, Sudaji village won 1st place in exploring the potential for local wisdom with the theme "country of mountains." Sudaji Village is considered a pioneer of a tourist village with the concept of sustainable tourism, where sustainability has become a global trend in tourism since the post-pandemic period. This success is considered the hard work of community participation and full support from the village government.

In addition, three dimensions are the strengths of Sudaji village to create a quality ecotourism village. This village has three excellent programs owned by Sudaji village, including DEWI,

which means Tourism Village; DEDI, Digital Tourism Village; and DEVI, Virus Tourism Village. Both tourism villages and digital tourism villages are better known in the world of tourism today. In contrast, the viral tourism village is a new program from Sudaji Village where the DEVI program has made Sudaji Village, which is the pioneer of a tourism village in Buleleng Regency, trying to become a positive virus for other villages to rise to explore the potential of his village in developing village tourism, the ultimate goal of which is to make the community prosperous by opening jobs from the tourism sector.

The research was carried out in Buleleng Regency, a North Bali region, considering that there is still an imbalance in tourism development experienced between the South Bali and North Bali regions. So far, South Bali's economic growth has been much faster than North Bali's. South Bali has excelled from an economic standpoint by developing tourism. It is because North Bali is pushing for agricultural businesses; apart from other geographical factors, access is still difficult for tourists to reach in North Bali. It prompted the government to build shortcuts on the Singaraja-Denpasar route, especially in the Puncak Wanagiri and Bedugul areas, to reduce traffic jams. It means that the North Bali area is supported in encouraging tourism development; as evidence to date, Buleleng Regency has the most significant number of tourist villages compared to other districts.

The originality of this research lies in the development of the indicators used related to the three dimensions of excellence in the Sudaji Tourism Village, namely DEWI (*Desa Wisata*/Tourism Village), DEDI (*Desa Digital*/Digital Tourism Village) and DEVI (*Desa Virus*/Virus Tourism Village) where these three dimensions are associated with the development of a sustainable ecotourism village. Previous research on the influence of sustainable ecotourism villages found different results; this assumption was due to differences in data analysis techniques and relationship models between the variables studied.

2. LITERATURE REVIEW

2.1. Sustainable Ecotourism Village

Ecotourism village is defined as a tourist destination where the village is still natural, and the goal is not only based on the beauty of the village but involves elements of education, understanding, and support for any environmental conservation efforts. In addition, factors that bind to ecotourism villages such as ecotourism depend heavily on the quality of natural resources and historical and cultural heritage (Bansal and Kumar, 2013) where this is the main attraction for the share of the ecotourism market to promote the preservation of Indonesia's biodiversity. Then, the community is involved in the local area from the start of planning to the management stage. These things can affect the increase in visits to ecotourism villages because there are still many tourists who are more willing to visit areas that are still natural to increase awareness, appreciation, and concern for nature and the values of historical and cultural heritage.

Furthermore, ecotourism villages are capable of realizing a sustainable economy. Sustainable ecotourism villages focus on

ecosystem sustainability and are based on local communities as the main actors (Idziak et al., 2015), whereas tourism activities are activities that are their responsibility. Sustainable development has three principles (Waas et al., 2014), including ecological sustainability is a development that can ensure compatibility with efforts to maintain the environment, biodiversity, and the sustainability of the availability of biological resources. Social and cultural sustainability is a development that can ensure increased human control over their lives, conform to the culture and values adopted by the people affected by this development, and maintain and strengthen society. Economic sustainability is a development that ensures economic efficiency is achieved and that resources are managed in such a way as to support future generations.

One of the characteristics of sustainable tourism is the tendency to treat equity and participatory principles (Farmaki, 2015). Equity and participation, apart from realizing the distribution of the benefits of economic development, also refer to the completion of an independent region. Give flexibility to each area to develop their product based on aspects of their natural social advantages. However, maintaining a balance between economic growth and sustainable tourism has proven to be a severe challenge to Indonesia's government, cultural observers, and academics of cultural and traditional arts. The Indonesian government has been trying to boost the tourism industry with several national and local institutions to promote tourism and attract tourists with its leading arts, culture, and traditions sectors.

2.2. Collaborative Governance

Good corporate governance is related to actions or behaviour that direct, control, or influence public affairs, intending to realize these values in everyday life. The management will be by the expected goals if the problem of resources and other public interests is resolved effectively, economically and efficiently, so all community needs can be fulfilled properly (Castro-Arce and Vanclay, 2020).

Today's society has the right to excellent service from the government, so it is necessary to apply the principles of good governance in its implementation. This principle will maintain and control the implementation of the wheels of government so that later, it can provide welfare and increase added value for all interested parties (Setyahadi and Narsa, 2020). GCG can realize that the management of entities, institutions or government is accountable and transparent and maintains the principle of professionalism. Through its implementation in government, it is hoped that it can become control over accountability for managing government, improve and maximize service quality, and encourage professional company management.

2.2.1. Transparency

Transparency is one part of governance. With transparency, available information is complete and provides opportunities for community involvement to gather information regarding their rights (Harrison and Sayogo, 2014). The existence of information regarding options for community involvement makes the community empowered. It is able to control planning and decision-making, so it can hold responsibility and carry it

out properly. The resulting positive impact is related to efforts to eradicate corruption, provide better services, and efficiency in resource utilization. Transparency is a way to open up various things from government activities that aim to monitor every government activity easily. Transparency is a process of openness in conveying information (Evans and Campos, 2013) or activities carried out with the aim that external parties can indirectly take responsibility for providing oversight and facilitating all access to information, which is the main factor in creating this transparency.

2.2.2. Accountability

Accountability is a reflection of responsibility for compliance with established rules and testing the quality of a leader or a policy that does not favour certain groups (Ebrahim et al., 2014). An institution's accountability is very important to maintain its sustainability, in this case, performance transparency and fairness. The management of a company or government should be measurable and accommodate the interests and welfare of all parties involved.

2.2.3. Responsibility

A business organization can prioritise its sustainability through concern for the surrounding environment and social relations by sticking to the rules set to carry out its obligations (Rodriguez-Fernandez, 2016). Public agencies should be vigilant and ensure that the activities follow the regulations and budget. Implementing social responsibility is also an obligation that must be fulfilled to maintain public trust as a stakeholder.

2.2.4. Three dimensions

Sudaji village has three superior concepts or is said to be three dimensions in realizing an advanced tourism village (Kemenparekraf, 2023); these three programs are said to be sustainable programs starting from the Tourism village (Dewi). The local community develops Tourism villages by relying on natural resources that are owned with a variety of beauty, security, and unique characteristics and managing them optimally to attract tourists. A program called dedi was created to build tourist visits, namely the Digital tourism village. The use of digital technology is essential in the development of the tourism sector, especially in the 4.0 era. Through this program, tourist information in Sudaji village can be accessed easily by tourists. The use of the internet for the development of tourist villages is usually used as a promotional strategy. In the final stage, tourism that has been developed is expected to become a Devi or virus tourism village. The virus referred to in this case is expected to inspire other tourist villages to rise and develop their respective tourism potential.

3. HYPOTHESIS DEVELOPMENT

3.1. The Effect of Transparency on the Competitive Advantage of Sustainable Ecotourism Villages

Openness in the principles of good governance can increase the value of trust and motivate strong interactions between various domains within an organization. Implementing this concept in running the wheels of government provides an opportunity for the wider community to assess and monitor the performance of the management of the resources owned for the benefit of

various parties (Halachmi and Greiling, 2013). Transparency is the openness of the government, the private sector, and the community to communicate, exchange accurate information, and acknowledge each other, respecting the strengths and weaknesses of each party in implementing ecotourism villages, starting from the planning process to reporting policy results. Transparency in the management of ecotourism villages is stated to have a positive effect (Boakye, 2017) and (Purnomo et al., 2020), which can be seen through information disclosure in the direction of ecotourism development, coordination in implementation, supervision of performance, and the process of reporting the results of activity accountability. However, for (Pasape et al., 2015) and (Forje et al., 2022), it does not affect ecotourism sustainability threatened by inadequate management transparency.

H₁: Transparency has a positive and significant effect on the competitive advantage of ecotourism villages sustainable

3.2. The Effect of Accountability on the Competitive Advantage of Sustainable Ecotourism Villages

Accountability in this study refers to the obligation of the party holding the trust to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the party, giving confidence (Tumwebaze et al., 2018). Accountability in Research (Hapsari et al., 2020) and (Utami et al., 2022) has a positive influence because it focuses on community accountability (managers) who are entrusted with managing and developing ecotourism areas to be then accountable to a broader audience related to their capacity and quality to disclose all activities and ecotourism management and development activities. Accountability is disseminated to the public, studied thoroughly and scientifically, and can be accounted for. Whereas for (Olvera-Hernández et al., 2023), it has no effect where accountability is a real obstacle in implementing governance related to ecotourism activities.

H₂: Accountability has a positive and significant effect on the competitive advantage of ecotourism villages sustainable

3.3. The Effect of Responsibility on the Competitive Advantage of Sustainable Ecotourism Villages

Responsibility can anticipate changes in local, national, and global commitments concerning sustainable ecotourism. Responsibility explains the extent to which the organization's activities are carried out by the principles of proper administration or by organizational policies, either implicit or explicit. The more activities carried out by administrative codes, regulations, and organizational policies, the better the performance will be assessed. Research conducted by (Klettner et al., 2014) and (Pham Hong et al., 2021) shows that ecotourism villages can grow well based on the responsibility and commitment of stakeholders. Unlike (Fitriasari et al., 2019), it has no effect where every policy taken for ecotourism development cannot be accounted for.

H₃: Responsibility has a positive and significant effect on the competitive advantage of ecotourism villages sustainable

3.4. Three Dimensions Moderate the Effect of Transparency on the Competitive Advantage of Sustainable Ecotourism Villages

Transparency is needed in the mechanism for unifying the concepts of tourism, conservation, and the economy, considering

that these three are three different concepts. In the management of digital and viral tourism villages, the principle of transparency is implemented by socializing each tourism village program as well as the budget needed and carried out in carrying out this program. These results align with research conducted by (Putri and Saputra, 2022) and (Prameka et al., 2021) in contrast to the study conducted by (Sukmana et al., 2018), which states that reports of receiving village income from the tourism sector do not appear to be transparent to the public. The presence or absence of openness in an organization is assessed from three aspects, including the implementation of an open policy on supervision, the provision of easy access to information for the public to access and know all organizational policies, and the third is the application of checks and balances. Transparency aims to build mutual trust between the government and the community so that the information provided to the public is accurate and accountable for making a sustainable ecotourism village.

H₄: Three dimensions can moderate the effect of transparency on a village's competitive advantage sustainable ecotourism

3.5. Three Dimensions Moderate the Effect of Accountability on the Competitive Advantage of Sustainable Ecotourism Villages

The management of tourism villages, digital villages, and viral villages is a forum for the community and government to be actively involved in policies for the development of sustainable ecotourism areas through the principle of accountability, according to research by (Hidayati and Islamudin, 2022) and (Bellucci et al., 2023). Still, This research differs from research conducted by (Istanti, 2021) in that tourist villages have no effect on accountability towards sustainability. Responsibility must have public accountability, an explicit limitation, and task accountability for all activities. In addition, accountability must also have a monitoring and control system for quality performance, inefficiency, resource exploitation, transparency in financial management, and resource collection. It means that accountability in three dimensions becomes absolute in accountability to the public. Accountability is disseminating information regarding a decision, and a mechanism that guarantees standards are met.

H₅: Three dimensions can moderate the effect of accountability on a village's competitive advantage sustainable ecotourism

3.6. Three Dimensions Moderate the Effect of Responsibility on the Competitive Advantage of Sustainable Ecotourism Villages

The development of three dimensions in the form of tourist villages, digital villages, and viral villages is at least one hope in forming the acceleration of integrated village development to encourage the welfare of the people within it (Wang et al., 2023) and (Markose et al., 2022). This research differs from (Zhang et al., 2019), where tourism villages do not affect responsibility. Tourism villages that have been advanced will later affect improving environmental quality, community welfare, and cultural preservation. To achieve three-dimensional development to form a sustainable ecotourism village, the principle of responsibility is very much needed; where this principle emphasizes that the government must comply with

laws and regulations and carry out their responsibilities towards the community and the environment. It is to maintain long-term sustainability and comfort—and received good recognition by external parties.

H₆: Three dimensions can moderate the effect of responsibility on a village's competitive advantage sustainable ecotourism

4. METHODOLOGY

Quantitative description is used in this study. Data was collected regarding primary sources, which used a questionnaire based on a Likert scale of 1-5 in this study. The research focused on a tourist village located in Buleleng Regency with a total of 50 tourist villages, so the selected respondents included village heads, BUMDES managers, pokdarwis, customary “kelian adat” and the community where all of them are within the scope of a tourist village and how are they able to introduce their tourism village to tourism outside society. A total of 250 people were used as samples in the study (Table 1).

Structural Equation Model (SEM) with WarpPLS 5.0 modelling software is used as a data or statistical analysis technique. Three

Table 1: Sample Presentation Summary

Sample criteria	Number of observations
The number of questionnaires distributed	250
The number of questionnaires did not return	0
The number of returned questionnaires	250
The number of questionnaires can not be processed	0
The number of questionnaires that can be processed	250

Table 2: Variable Definition and Indicator

Variable	Definition	Indicator
Sustainable Ecotourism Village	Aims to realize sustainable welfare and economic benefits through a balance between efforts to preserve the natural resource environment and cultural conservation and community involvement in its management (Lee, 2013)	<ol style="list-style-type: none"> 1. Participation of local communities 2. Conservation management 3. Protection of natural areas 4. Maintain local culture 5. Regeneration of local culture and wisdom
Transparency	of the ability of relevant stakeholders to see and understand the processes and foundations used in decision-making or in managing the company (Parris et al., 2016)	<ol style="list-style-type: none"> 1. Availability of documents 2. Document Accessibility 3. Clarity of information 4. Information Completeness 5. Process openness 6. Regulatory framework
Accountability	Disclose aspects of transparency and fairness that exist in an organization's performance (Castilla, 2015)	<ol style="list-style-type: none"> 1. Standard Operating Procedure 2. Policy implementation 3. Annual report 4. Accountability report 5. Monitoring system 6. Mechanism of reward and punishment
Responsibility	Compliance of organizations or entities to comply with regulations and laws that are enacted for long-term sustainability and implementation of social responsibility (Salvioni et al., 2016)	<ol style="list-style-type: none"> 1. Obey the rule of law. 2. Clarity of responsibility 3. Grant of Authority 4. Performance evaluation
Three Dimensions	The leading concept in Sudaji village as an effort to strengthen an advanced tourism village includes Dewi (Tourism Village), Dedi (Digital Tourism Village), and Devi (Virus Tourism Village) (Kemenparekraf, 2023)	<ol style="list-style-type: none"> 1. Tourism village 2. Digital tourism village 3. Virus tourism village

independent variables cover transparency, accountability, and responsibility, then the sustainable ecotourism village is used as the dependent variable, while the three dimensions are used as mediating variables. Variable measurements are summarized in the presentation of Table 2.

This research aims to obtain evidence that sustainable ecotourism villages influence transparency, accountability, and responsibility mediated by the three dimensions of the village. The model of a regression can be presented as follows:

Research Model:

$$Y = \gamma_1 X + \gamma_2 M + \gamma_3 XM + \epsilon$$

Where,

Y: Endogenous variable

X: Exogenous variable

γ : The coefficient of influence of exogenous latent variables on endogenous latent variables

M: Moderating variable

5. ANALYSIS RESULTS

5.1. Panel Data Regression

The use of the WarpPLS 5.0 SEM as a data analysis technique in research is based on the moderating variable test used in this study to assess whether or not each indicator is feasible for each variable. The outer and inner model tests prove the large or small influence of a path coefficient of exogenous variables on endogenous variables (Kock, 2020). The following is the WarpPLS test in research that obtains results from outer model and inner model information.

Table 3: Convergent validity

Variable	Indicator	X1	X2	X3	Z	Y
Transparency (X1)	X1.1	0.880*				
	X1.2	0.888*				
	X1.3	0.904*				
	X1.4	0.859*				
	X1.5	0.884*				
	X1.6	0.812*				
Accountability (X2)	X2.1		0.905*			
	X2.2		0.881*			
	X2.3		0.906*			
	X2.4		0.870*			
	X2.5		0.863*			
	X2.6		0.804*			
Responsibility (X3)	X3.1			0.701*		
	X3.2			0.780*		
	X3.3			0.871*		
	X3.4			0.722*		
Three dimension (Z)	Z1				0.935*	
	Z2				0.902*	
	Z3				0.879*	
Sustainable ecotourism village (Y)	Y1					0.862*
	Y2					0.771*
	Y3					0.809*
	Y4					0.849*
	Y5					0.780*

Source: processed data, *P-value <0.001 (Valid)

Table 4: Convergent validity

Z*X1	Z*X2	Z*X3	P-value
Z1*X1.1	0.920	Z1*X2.1 0.905	Z1*X3.1 0.843
Z1*X1.2	0.827	Z1*X2.2 0.920	Z1*X3.2 0.764
Z1*X1.3	0.906	Z1*X2.3 0.829	Z1*X3.3 0.883
Z1*X1.4	0.939	Z1*X2.4 0.910	Z1*X3.4 0.795
Z1*X1.5	0.930	Z1*X2.5 0.932	
Z1*X1.6	0.877	Z1*X2.6 0.874	
Z2*X1.1	0.850	Z2*X2.1 0.911	Z2*X3.1 0.802 <0.001**
Z2*X1.2	0.907	Z2*X2.2 0.908	Z2*X3.2 0.771
Z2*X1.3	0.901	Z2*X2.3 0.911	Z2*X3.3 0.874
Z2*X1.4	0.814	Z2*X2.4 0.817	Z2*X3.4 0.739
Z2*X1.5	0.940	Z2*X2.5 0.937	
Z2*X1.6	0.878	Z2*X2.6 0.876	
Z3*X1.1	0.880	Z3*X2.1 0.919	Z3*X3.1 0.832 <0.001**
Z3*X1.2	0.867	Z3*X2.2 0.863	Z3*X3.2 0.840
Z3*X1.3	0.939	Z3*X2.3 0.932	Z3*X3.3 0.877
Z3*X1.4	0.941	Z3*X2.4 0.937	Z3*X3.4 0.785
Z3*X1.5	0.867	Z3*X2.5 0.864	
Z3*X1.6	0.876	Z3*X2.6 0.873	

Source: Processed data, **<0.001=Valid

5.1.1. Outer model test evaluation (measurement model)

Testing the validity and reliability of the outer model as a test of a research instrument. The validity test was measured by convergent validity and discriminant validity instruments. Convergent validity links the reflective indicator’s score and the latent variable’s score (Tables 3 and 4).

Cross-loading of variables used in discriminant validity testing uses the square root value of the average variance extract and, according to the requirements, exceeds the correlation between variables.

The evidence shown in Table 5 is by the AVE requirements for 250 accepted respondents if it also exceeds the correlation between

latent variables. In the reliability test, the feasibility level of each variable can be determined using the composite and Cronbach’s alpha. The first value is said to be fulfilled if ≥ 0.7 . While the acceptance of the Cronbach alpha value is in the range $\geq 0.5-0.6$.

The composite reliability value and Cronbach’s alpha value in Table 6, respectively, exceed 0.7 and 0.5, so it can be said that the reliable requirements are met. R-square shows a value of 0.590, which indicates that 59.0% of the variables used can explain the sustainable ecotourism village variable. 41.0%, which other variables cannot explain. The total collinearity of VIFs should have a value < 3.3 as a prerequisite for acceptance. The assessment’s Q-square coefficient is based on negative predictive validity, which exceeds 0, as evidenced by the analysis results, which is 0.801 so that it can be said to be fulfilled.

5.1.2. Evaluation of inner model test (structural model)

Data analysis was conducted to answer the hypothesis formulation, directly or indirectly, between endogenous, exogenous, and moderating variables. The assessment of the significance level is based on the P-value. Research can reveal that the structural model is built by established standards (Kock, 2015). Table 7 shows test items and standard inner model test values used in measuring the strength of the model and based on the output, the fit and quality indices model for all criteria have met the requirements. The structural model can be accepted and can be used as an analysis.

A unidirectional relationship is explained in Figure 1, with the output being realized as a model and the test results using path analysis. Comparatively, the output in Table 8 is a coefficient value in predicting how far the direct and indirect relationship and its moderation are. The results of the analysis using WarpPLS 5.0 after the data is tabulated and the direct relationship is explained

Table 5: Discriminant validity

Variable	Correlations among I.versus With sq. rts. of AVEs							
	X1	X2	X3	Z	Y	Z*X1	Z*X2	Z*X3
Transparency (X1)	0.995*							
Accountability (X2)		0.872*						
Responsibility (X3)			0.790*					
Three Dimension (Z)				0.906*				
Sustainable Ecotourism Village (Y)					0.855*			
Z*X1						0.998*		
Z*X2							0.896*	
Z*X3								0.796*

Source: Processed data

Table 6: Latent variable coefficients

Coefficients	X1	X2	X3	Z	Y	Z*X1	Z*X2	Z*X3
R-squared					0.590			
Adjusted R-squared					0.605			
Composite reliability	0.894	0.950	0.628	0.932	0.896	0.967	0.987	0.825
Cronbach's alpha	0.837	0.937	0.929	0.890	0.854	0.954	0.985	0.767
Average variances extracted	0.631	0.767	0.624	0.821	0.635	0.668	0.803	0.633
Full collinearity VIFs	1.570	2.655	3.091	2.851	2.570	3.068	2.524	3.061
Q-squared					0.801			

Source: Processed data

Table 7: Model fit and quality indices

Model fit and quality indices	Index	Description
Average path coefficient ³	0.356	Fulfilled
Average R-squared ⁴	1.590	Fulfilled
Average adjusted R-squared ⁵	1.605	Fulfilled
Average block VIF ¹	3.132	Fulfilled
Average full collinearity VIF ²	3.502	Fulfilled
Tenenhous GoF ⁶	1.053	Fulfilled. large category
Sympson's paradox ratio ⁷	0.833	Fulfilled
R-squared contribution ratio ⁸	0.950	Fulfilled
Statistical suppression ratio ⁹	0.851	Fulfilled
Nonlinear bivariate causality direction ratio ¹⁰	0.833	Fulfilled

^{1,2}Acceptable if ≤ 5, ideally ≤ 3.3, ^{3,4,5}P < 0.05, ⁶Small ≥ 0.1, medium ≥ 0.25, large ≥ 0.36, ⁷Acceptable if ≥ 0.7, ideally = 1, ⁸Acceptable if ≥ 0.9, ideally = 1, ^{9,10}Acceptable if ≥ 0.7, Source: Processed data

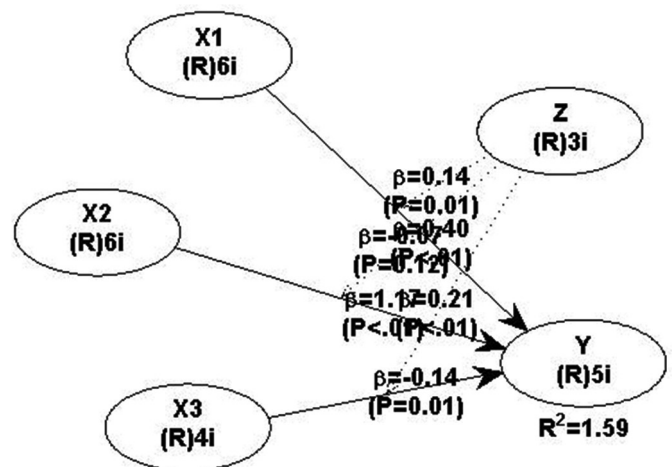
Table 8: Path coefficients and P-values

Variable	Criteria Path coefficients	P-values
Transparency (X1)	0.402	<0.001***
Accountability (X2)	1.170	<0.001***
Responsibility (X3)	-0.144	0.010*
Three dimension*transparency (Z*X1)	0.143	0.011*
Three dimension*accountability (Z*X2)	-0.072	0.125**
Three dimension*responsibilities (Z*X3)	0.206	<0.001***

***Highly Significant, **Weakly Significant, *Significant, Source: Processed data

in Figure 1 and Table 8. Path coefficients: (1) transparency towards sustainable ecotourism villages (0.402 and P < 0.001). The meaning is that there is a positive and significant influence. (2) accountability towards a sustainable ecotourism village (1.170 and P < 0.001) shows a positive and significant direction. (3) responsibility towards a sustainable ecotourism village is -0.144 and P < 0.010 with a negative and significant direction. (4) The village dimension moderates the transparency of sustainable

Figure 1: The results of the direct and indirect effect analysis test



ecotourism villages (0.143, and P < 0.011), which the three village dimensions can moderate. (5) The three village dimensions moderate the accountability of sustainable ecotourism villages (-0.072, and P = 0.125), where the variable is said to be unable to moderate. (6) the three dimensions of the village moderate responsibility in a sustainable ecotourism village (0.206, and a P < 0.0001), so it is said to be able to moderate.

The government has the authority to regulate, provide and designate various infrastructures related to tourism needs. In addition, the government is responsible for determining the intended direction for ecotourism activities. The policies adopted by the government are a guide for other stakeholders in playing their respective roles. The government must be able to seize opportunities by paying attention to the quality of the environmental carrying capacity of the destination area so that it can achieve sustainability (Nugroho et al., 2016), sustainably utilize local resources in organizing ecotourism activities, and also be able to manage the number of

visitors, facilities, and facilities according to the environmental power of the destination area so that the government can increase the income of local people.

Based on the research, the results show that the first hypothesis is accepted, which means transparency affects sustainable ecotourism villages; this is in line with a study conducted by (Bichler and Lösch, 2019) (Purnomo et al., 2020) (Islam et al., 2018); (Palmer, 2018). In this study, the transparency that creates a competitive advantage in sustainable ecotourism villages means that there is openness for each actor in communicating ideas, data, and strategies in developing and managing ecotourism areas. Through this process, the decisions taken can represent all parties' interests without negatively impacting sustainable ecosystems. To achieve transparency, the government overseeing the ecotourism village holds meetings with administrators and Pokdarwis, discussing the ecotourism village's development, what plans will be carried out, and the results of implementing the plan. For every decision taken at a meeting, members can find out what these decisions are through minutes; each forum is presented with a cash report to realize transparency in the budget.

Furthermore, the results of subsequent studies show that the second hypothesis is accepted, which means that accountability has a positive and significant effect on sustainable ecotourism villages. Accountability in this study is related to government accountability in holding the mandate to manage sustainable ecotourism villages. With clear limitations on duties and responsibilities, each government and Pokdarwis works according to their portion so that both activities can run effectively and efficiently. (Amir et al., 2015); (Nunkoo, 2017); (Kurniasih et al., 2019) So far in developing ecotourism villages, the village government has imposed each Pokdarwis to work according to the assigned tasks so that sustainable ecotourism village development can continue.

The research results on the third hypothesis show a difference, meaning the hypothesis is rejected. The result is that responsibility negatively and significantly affects sustainable ecotourism villages. It is in line with research (Liu et al., 2020); (Nugroho et al., 2018); (Kachniewska, 2015), which states that responsibility does not affect ecotourism villages. It is possible because applying the principle of responsibility in sustainable ecotourism villages related to understanding and complying with all applicable ecotourism laws and regulations still needs to be improved. It impacts Pokdarwis in developing ecotourism villages which are still felt to have yet to give maximum results.

Furthermore, the results of the moderation study show that the results of the four hypotheses are accepted, which means that the three dimensions of the village can moderate the effect of transparency on sustainable ecotourism villages. This research is in line with what was revealed by (Tseng et al., 2018); (Yuniarta et al., 2023); (Siakwah et al., 2020), where tourism villages can moderate the effect of transparency on sustainable development. Transparency in tourism villages is carried out by the village government realizing digital tourism villages making applications to utilize information technology which facilitates services, then easily access village administrative services to get all the

necessary information such as announcements, village activities to transparent village budgets and income. The hope is that the community can be served well, integrated, cheap, fast, online, and free so they can create a sustainable village. Implementing this transparency can provide a positive virus for other sustainable ecotourism villages to improve the principle of transparency.

The results of further moderation research show that the five hypotheses are rejected, which means that the three dimensions of the village cannot moderate the effect of accountability on sustainable ecotourism villages. The results of this study are what was stated by (Qian et al., 2016) and (Pazoki et al., 2021) that the government needs to implement accountability optimally in developing three dimensions of sustainable ecotourism villages. The government needs to be able to account for its performance in a fair, correct, and measurable way so that it has not been able to consider the stakeholders' interests. So this affects the internal control system that has yet to be effective.

The results of further moderation research on the sixth hypothesis show compatibility, which means that the hypothesis is accepted where the three dimensions of the village can moderate the effect of responsibility on sustainable ecotourism villages. It is in line with research conducted by (Butarbutar and Soemarno, 2013); (Landy et al., 2021), and (Tetiawat et al., 2019), where the government in a tourist village can apply the principle of responsibility, which can carry out the rules set by the central government in regional tourism development. Likewise, in digital tourism villages, information technology media is significant to be implemented in villages because this technology is accessible, flexible, and creates an effective and efficient system. It can minimize errors because government regulations have implemented the rules. The application of the principle of responsibility that is carried out provides an inspiring virus for other ecotourism villages in preparing a sustainable village.

6. CONCLUSIONS, IMPLICATIONS, AND LIMITATIONS

The results of the research above using three independent variables and one moderating variable have shown that there are differences in the results of the research with the hypotheses in this study. The independent variables, which include the variables of transparency and accountability, have a positive and significant effect on sustainable ecotourism villages. In contrast, the responsibility variable shows different results, which significantly negatively impact sustainable ecotourism villages. Likewise, the indirect effect, namely the moderating variable in the form of three dimensions of the village, has different research results, where the three dimensions of the village can moderate the effect of transparency and responsibility on sustainable ecotourism villages. In comparison, the three dimensions of the village need to moderate the impact of accountability on sustainable ecotourism villages.

The concept of ecotourism is not a new thing in the world of development; this concept has been introduced for a relatively long time, especially since the emergence of various problems

in the tourism industry sector, such as environmental damage, tourist behaviour that threaten ecosystems and the sustainability of natural-social existence. Ecotourism moves the village towards the form of maintaining natural values so that it can also be an implementation in maintaining cultural and historical conservation values that are owned, keeping the ecosystem intact and sustainable, to be able to create economic value for the people in it and lead to integrated sustainable prosperity.

The government's role in developing sustainable ecotourism villages is as a facilitator and regulator which implements governance (Sanjiwani, 2019). With the many facilities offered, the quality of service provided is a significant factor in improving the performance of tourism object managers, especially in serving every visiting tourist. It means that the local community, pokdarwis, and village administrators must work with the local government to create a positive virus that will inspire and motivate other tourist villages to improve the best possible preparation for the village.

This research underlines some of the limitations that are possessed, especially in the use of three independent variables, which include transparency, accountability, and responsibility, as well as moderating variables, namely the three dimensions of the village so that they cannot fully and deeply explain their real role in a sustainable tourism village. The scope of this research area is only in tourist villages in Buleleng Regency, so their different conditions and characteristics have not been able to represent all tourist villages in Indonesia.

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