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Research paper



Tourism village encourages the realization of an inclusive community through the transformation of three key elements

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Abstract

This research aims to determine the influence of economic independence, social environment, and digital promotional innovation on the development of inclusive communities in tourist villages. The type of research used is quantitative. The sampling technique uses random sampling and is determined with the Slovin formula. The data collection technique involves distributing questionnaires to village heads, tourism awareness groups, traditional kelian, and the community, all of which are within the scope of the Sudaji tourist village, to gauge their understanding of how to introduce their tourist village to the outside community. A total of 120 people were used as samples, and data or statistical analysis techniques were considered using the Structural Equation Model with WarpPLS 7.0. The results indicate that the economic independence variable has a significant positive impact on fostering inclusive communities. In contrast, the social environment variable yields different results, indicating that it has no impact on increasing inclusive communities. The digital promotional innovation variable has a significant positive effect on increasing inclusive communities. This research focuses on how the government and all parties in tourist villages realize the importance of increasing inclusive communities because inclusive villages are an idea to increase the potential of tourist villages by involving all parties in the village environment, which aims to build economic independence and social welfare supported by increasingly sophisticated digitalization in today's world developments.

Keywords: *digital, inclusive community, independence, innovation, social*

1. Introduction

Tourism village development and management strategies can be carried out flexibly, but are integrated and able to adapt to changes in development orientation and various dynamic strategic environmental changes. Over the last few decades, there has been a shift in the direction and focus of global, national, and local development, which has been dynamic and has evolved from an agrarian society to an industrial community, and then to an information society. Inclusive growth is a result and process where inclusive growth invites everyone is invited to actively participate in economic activities so that the impacts can also be felt together (Paunov, 2013).

Inclusive development in the tourism sector is closely tied to open access, allowing the local community to participate in the development of tourist areas and benefit economically from their presence. In achieving inclusive growth, the government as a policyholder must be able to develop strategies to increase productive activities, employment opportunities, and entrepreneurship (Rodrik, 2014), and income for both formal and informal segments; apart from the government, the private sector must also participate and make a real contribution.

They are formulating economic strategies by involving the community, where the government tries to create financial independence for village communities to improve village welfare. Economic independence is said to be an attitude where people can regulate, fulfil, and not depend on the wishes of other people in activities aimed at obtaining goods and services that they need (Bruni & Sugden, 2013). The measure of progress and independence of a village cannot be limited to per capita income or debt size, but concerns itself more fundamentally with its people. Economic independence is one of the critical factors for economic development in a region, by encouraging people and increasing economic activity for small, medium, and large businesses (Toma et al., 2014). Having an environment that supports business creativity can lead to governments and societies that adopt new ideas in economic life.

The tourism sector can develop inclusively, requiring the collaboration of all stakeholders, including the government and local communities. The focus of inclusive development initially centred on social aspects, which was later expanded to encompass social and environmental factors. Humans and the environment are two elements that cannot be separated, as humans live their lives within both the social and natural environments. Humans and the environment mutually influence each other. Humans affect the environment, and the environment, in turn, influences humans. Social interaction refers to the exchange of reciprocity between two or more people. Therefore, social interaction can be the key to all social life, as without it, there would be no life (Argyle, 2017). In tourist village areas, it is

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typically the community that is the subject of tourism and plays a significant role in managing the village. It provides new mobility for the community, allowing tourism activities to influence social processes in tourist villages. Relationships of cooperation, mutual assistance, and community activities that usually characterize a town can experience changes due to tourism activities (Pramanik et al., 2019).

Strengthening the development of tourist villages needs to be utilized optimally with the latest technological advances. One of the latest technological innovations developing rapidly and accessible to rural communities is Information and Communication Technology (ICT), also known as digital technologies. Since tourist village development activities require various information, promotions, and transactions with multiple stakeholders, the development of tourist villages must be connected to new media, commonly referred to as digital media. The use of new media has great potential to facilitate various tourism village development activities, for example, supporting the speed and effectiveness of coordination and communication between stakeholders, promoting and marketing tourist potential and attractions, strengthening the effectiveness of administrative governance with digital information systems (Jang & Park, 2020). (Rotta et al., 2019) said that modern communication technology is essential for rural development, especially for encouraging participation, disseminating information, sharing new knowledge and skills, and developing villages through promotion.

One of the villages that can be observed to see how inclusiveness has increased is the tourist village of Sudaji. This village, situated in Sawan District, Buleleng Regency, Bali Province, has become a renowned tourist destination, having been nominated for the Top 50 Indonesian Tourism Village Awards (ADWI) 2022. Sudaji Village was able to be included in this nomination because it fits the research category in the form of village tourism, has unique and authentic tourism products, homestays available with the best service and cultural and architectural design, accelerated digital transformation, fulfillment of appropriate facilities and infrastructure and legality as well as sustainable management so that overall it can show how inclusiveness can increase in the Sudaji tourist village (Kemenparekraf, 2023). Tourism development involves the village government, tourism awareness groups, and local communities; however, the emergency lies in implementing digital technology in Sudaji Village, which currently lacks adequate ICT infrastructure and access to reach all village areas. Digitalization and information technology are still not optimal in attracting domestic tourists to know Sudaji Village (Wahyuningsih et al., 2022). So far, promotions still use websites (sudajitourism.com), online mass media, and YouTube. The main challenges to the implementation of ICT in Sudaji village consist of limited infrastructure, access, and management of tourism potential, which is still not synergized (Wistari et al., 2023). Active collaboration is needed from the government and other stakeholders to ensure inclusive community development. However, it is necessary to investigate further whether inclusion has been able to change or build the community in Sudaji village into a more open environment, one that accepts any changes that occur. So, this research examines how economic independence, social environment, and digital promotional innovation influence the increasingly inclusive communities in the Sudaji tourist village. The variables chosen in this research describe how the community contributes to the development of a sustainable tourism village. The novelty of this research is the questionnaire indicators developed by researchers by elaborating on social interaction based on the Tri Hita Karana concept, as an aspect of harmonization in life. It is hoped that this research will contribute to uncovering the problems of disharmony and the efforts made to create an inclusive society for the development of tourist villages through the adaptation of technological (ICT) and social innovations.

2. Literature Review

Inclusion involves building and developing an open environment that encompasses all people from diverse backgrounds, eliminating barriers, fostering mutual respect, and embracing every difference (Mugambi, 2017). One of the programs based on the concept of inclusion is the Inclusion Village, which is a response to Village Law No. 6 of 2014 and its ratification contained in the Convention on the Rights of Persons with Disabilities, including Law Number 19 of 2014. Building inclusion, which refers to the involvement of village communities, has a broad impact on the sub-district, district, and municipal levels. As there is movement in these dynamics, tourism should be considered in its various forms, such as sustainable development, rural tourism, and ecotourism, to convince the wider community that tourism can also be developed in non-urban areas.

Inclusive growth is an economic process that distributes benefits in a fair and equitable manner. Inclusive growth focuses on the dimensions of growth characterised by income, inequality, and poverty, as well as the dimensions of participation of all members of society in employment, with these dimensions achieving inclusive growth (Ramos et al., 2013). The goal of inclusive development is to reduce the number of people living in poverty through employment opportunities, access to economic opportunities, and social safety nets. (Vellala et al., 2014)Explains the2014) Explainsf the conceptual framework of inclusive growth, which requires support from economic growth instruments, productive employment, reduction of poverty levels and disparities, human resource development, gender equality, fundamental infrastructure in the socio-economic sector, and effective governance.

Independence is a crucial aspect of an individual's personality. Independence can be achieved gradually, following the development cycle. Of course, it requires individual awareness to continue adapting in the face of various unpredictable situations, ultimately enabling them to make the right decisions (Taylor et al., 2019). Economic independence is when a society group, organization, or country can meet its own economic needs and is not dependent on other parties. Economic independence is carried out to fulfil personal needs, aiming to prosper without interference from others. Independence is an attitude that every individual must possess, which develops over time. An independent self is a person who can choose and organize activities according to their wishes and needs (Johannisson, 2017). Independence is a combination of knowledge, spirit, and expertise that cannot be acquired through the traditional teaching and learning process.

A person's independence cannot be measured solely by the size of their income or debt; rather, it focuses on the individual (Planinic et al., 2019). Economic independence has specific benchmarks, namely, a person's economic independence can be seen from the business carried out wisely, independence arises from a person's self-confidence in carrying out economic activities such as trading, opening a home business, etc., economic independence can be seen from economic activities carried out over a long period so that it can be said that a person has the strength to succeed in the economic field, economic independence can be seen from a person's courage always to accept the risks that will arise from all economic activities. Economic independence is evident in the actions of someone who is self-sufficient and does not rely on others (Helmy, 2017).

The social environment is divided into the macro environment and the microenvironment. The microenvironment refers to the environment that is closely associated with society. The microenvironment can directly influence people's behavior, attitudes, and cognition. The macro environment refers to the external environment that exists beyond the community, broad-scale environment encompassing political and legal systems, as well as economic, social, and cultural conditions. The social environment can also be interpreted as encompassing all the social interactions that exist within society, occurring between the community and its members or

among multiple individuals. The social environment refers to other people who are around the community itself and includes the behavior of these people, which will influence the environment (Schunk & DiBenedetto, 2020).
Social interaction refers to the dynamic relationships between individuals, between groups, and between individuals and groups. It is not uncommon to say that it would be difficult for a person to survive if they did not interact with other individuals. It is the basis for the occurrence of social processes, namely social interaction based on the values that develop within a group of society, where this social interaction is usually implemented in the form of cooperation, accommodation, competition, conflict, and other forms (Sherif, 2017). However, everyone desires a harmonious life characterised by mutual respect and order. To fulfil this, both individuals and groups can do so by obeying the rules or norms that apply in each area through social institutions. Social interaction refers to the exchange of reciprocity between two or more people. Therefore, social interaction can be the key to all social life (Sorokin, 2017).
One of the Hindu teachings, believed to maintain balance and achieve justice, which is at the core of Hindu legal philosophy, is the concept of Tri Hita Karana. The Tri Hita Karana concept, a philosophy of balance in life for the Hindu community on the island of Bali, encompasses a harmonious relationship between humans and God (Parahyangan), between humans and one another (Pawongan), and between humans and the environment (Palemahan). The Tri Hita Karana philosophy is outlined in the Bagawad Gita (III.10), which reads as:

> *Sahayajnah prajah sristwa pura waca prajapatih anena prasawisya dhiwan esa wo'stiwistah kamadhuk.*
> *It means that in ancient times, Prajapati (a term in Hinduism referring to the creator god, who is also identified with Brahma. In the Vedic texts, Prajapati is known as the "lord of all beings") created humans with yadnya and said, 'With this, you will develop and become the Kamadhuk (in Sanskrit, also known in Hinduism, means "the cow that gives everything" or "the cow that can pro-vide all needs." This cow is likened to a source of prosperity and abundance) of your desires.'*

The content of the quote above leads us to reflect again on the meaning of life. If we reflect again on the nature of humans as God's creatures, humans should be grateful for all the gifts bestowed by the Creator, because among all creatures living on this earth, humans are the most perfect creatures created by God. Humans, as God's creatures, were created to coexist with other humans, as well as with other living creatures, including animals and plants. Humans are said to be the most perfect creatures, compared to animals and plants, because humans have reason, thoughts, and conscience. With this rational mind, humans are said to be able to become Kamadhuk, that is, they can realize their desires and goals in life. In this way, it is hoped that humans can behave fairly towards each other.
The definition of innovation varies depending on how humans use innovation in their activities. Innovation is an activity that encompasses research, development, and engineering, intending to apply value in a new scientific context and utilise technology to create a product. According to Tidd & Bessant (2020), Innovation is creativity, organization, and a set of people accompanied by new materials, applying unique uses to achieve the expected goals. With this understanding, innovation is the human creativity that enables the discovery of new things that can enhance human activities, accompanied by technological advancements. Promotion is a form of action by provides attractive offers for products and services packaged in a sales system (Ali & Muhammad, 2021). In the fintech sector, promotions are often carried out by offering incentives such as cashback, discounts, and co-branded partnerships. Transformation, in this case, must begin by incubating the community's ideas and innovations using technology, allowing the creators, implementers, and users of these innovations to benefit fully. Then, in developing innovations and ideas that utilise technology previously used for competitive purposes, the pattern of objectives must be adjusted so that the use of these ideas can be effective. Then, technological development for village communities can be achieved without immediate, massive changes; this development can start slowly but spread, allowing every village community in Indonesia to implement the role of technology in supporting their activities (Prihadyanti & Aziz, 2023).

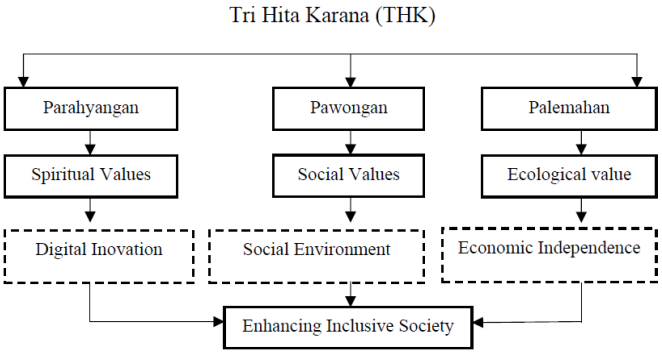


Figure 1: Conceptual Framework

2.1 Hypothesis Development

The Influence of Economic Independence on Increasing Inclusive Community
The economic independence concept leads to a group of people, organizations, or countries being able to fulfil their own economic needs and not depend on other parties, so that it covers all groups of society without exception (Johannisson, 2017). Through economic independence, societal inequality will be reduced. The increase in inequality accompanying economic growth suggests that this growth is not equally enjoyed by all people. This phenomenon requires a policy shift from the government to adopt a new direction that not only pursues growth rates but also reduces poverty rates and inequality. Inclusive economic growth emphasizes that high economic growth must increase opportunities for society to enjoy and actively participate in broad and equitable development (Ngepah, 2017).
Several studies have shown the benefits of such inclusive growth. This inclusive growth, accompanied by growth in the industrial sector, is expected to have a positive impact on reducing poverty in the country (Lee & Sissons, 2016). The phenomenon in Indonesia also suggests that inclusive economic growth can reduce poverty and inequality, as well as increase employment opportunities, although this impact is not uniform across all regions of Indonesia. Inclusive growth is defined as increasing economic growth by incorporating the role of society, without comparing groups or genders within it (Cabeza-García. However, according to Zia & Prasetyo (2018), Inclusion, one of which is financial inclusion, is not fully able to influence economic independence, where poverty is still often found. Development can be considered inclusive if all community members can participate and contribute equally, regardless of their background.
H1: Economic Independence Influences Increasing Inclusive Community

The Influence of the Social Environment on Increasing Inclusive Community

One of the social environments is social interaction in the form of dynamic social relationships, which involve relationships between individuals and human groups (Redcay & Schilbach, 2019). Balance in the social environment is in line with the Tri Hita Karana concept in Hinduism, which teaches about harmonization in all aspects of life, including social balance in society to support inclusive economic growth. The community is a vital element in tourism development, particularly in tourist villages. These changes can be positive if, with tourism activities, people interact more often with other communities and create closer cooperation (Arintoko et al., 2020). However, on the contrary, changes can be negative if tourism activities increase the workload of the population and cause relations between communities to become increasingly strained, potentially leading to conflict due to competition in tourism activities. Community social processes often occur in the form of cooperation or mutual assistance, which have a strong influence on creating social harmony.

Several studies have demonstrated that the social environment has a significant impact on social life in tourist villages. Manaf et al., (2018) said that developing tourist villages by the village government, involving the village community, provides opportunities for local communities with the capital resources they already have, so that social harmony in the community is maintained. Just as explained by Lloyd and Robert (2018) where the social environment has an impact on inclusion, meanwhile, Fischer & McKee (2017) states that this differs from the condition when the community is not fully involved; it hurts the community's social life, which, of course, results in social conflict.

H2: Social Environment Influences Increasing Inclusive Community

The Influence of Digital Promotion Innovation on Increasing Inclusive Community

The digital economy has two main issue components: the potential of ICT and its impact on sustainability. ICT is integrated into the three pillars of sustainability, encompassing environmental, social, and economic aspects. The progress of the times makes people aware of the sophistication of technology and science, which is continually developing. Therefore, it is not surprising if there is a change or shift in cultural values and societal life; this change is one of the general symptoms that occur throughout a community. One form of promotional support and digitizing information in tourist villages can be done by using information technology. This can increase the occupancy of tourist visits to facilitate the distribution of information to every potential tourist who will visit the tourist village destinations (Pencarelli, 2020).

Several studies reveal that the use of digital technology is primarily focused on social media and websites. Social media is used by tourist village managers to attract visitor interest and provide information about tourist villages and events that will be held for the community (Giglio et al., 2019). Apart from that, Purnamawati et al. (2022) Additionally, it was stated that websites serve as an advertising medium for village tourism, showcasing the existence of tourist villages. Websites also serve as information media, offering products or tour packages provided by tourist villages to visitors. However, Ozili (2018) The existence of digital media for promotion has only a partial ability to influence financial inclusion.

H3: Digital Promotion Innovation Influences Increasing Inclusive Community

3. Methodology

Quantitative research is a type of research based on the positivist philosophy, focusing on a specific population or sample. The data collection technique involves distributing questionnaires to village heads, pokdarwis, traditional kelian, and the community, all of which are within the scope of the Sudaji tourist village, to gauge how they can introduce their tourist village to the outside community. A total of 120 people were used as samples in the research (Table 1). The questionnaire addresses variables related to economic independence, social environment, digital promotion innovation, and inclusive community growth, and utilises a 5-point Likert scale.

The main variables measured: Economic Independence (increased income, local business opportunities, involvement of MSMEs), Social Environment (participation of marginalized communities-women, elderly, disabled, social cohesion, tolerance). Digital Promotion Innovation (use of social media, e-commerce, digital training). Community Inclusiveness (involvement of various groups in tourism activities, equality of access, community satisfaction). Content validity test (Involving village and social development experts), Construct validity and reliability test (trial on 20 initial respondents outside the main sample). The village population is relatively small, with approximately 8,000 people, so the sample of 120 represents about 1.5% of the population. Analysis was carried out to detect the possibility of response pattern bias (answers are always high or low). Corrections were made by eliminating data that showed illogical extreme patterns. The potential for self-reported bias was reduced through the formulation of neutral questions, guarantees of anonymity, and triangulation and statistical data validation. Several similar questions were formulated in different ways to test the consistency of the answers. Data analysis techniques are considered using the Structural Equation Model with WarpPLS 7.0. The dependent variable in the research is the increase in inclusive communities, and the independent variables are three: economic independence, social environment, and digital promotional innovation. Variable measurements are summarized in the presentation of Table 2. The research aims to determine whether increasing inclusive communities have an impact on economic independence, social environment, and digital promotional innovation.

Table 1: Sample Presentation Summary

Sample criteria of Questionnaires	Observations Number
Distributed	120
Un-returned	(0)
Returned	120
Un-processed	0
Processed	120

The design of models or relationships between variables in WarpPLS is based on the formulation of problems or research propositions. The research model formulation is as follows:

$\eta = \eta\beta + \xi\Gamma + \beta_1\xi_1 + \beta_2\xi_2 + \beta_3\xi_3 + \sum$

Information
η = Increasing inclusive communities in tourist villages
$\eta\beta$ = Matrix coefficients of endogenous variables
$\xi\Gamma$ = Matrix coefficients of exogenous variables
$\beta 1\xi 1$ = Economic Independence
$\beta 2\xi 2$ = Social Environment
$\beta 3\xi 3$ = Digital Promotion Innovation
ε = error disturbance (confounding variable)

Table 2: Variable Measurements

Variable	Definition
Increased inclusive community	A community that supports members from all backgrounds, provides a safe space for them to share experiences, and encourages them to learn from each other (Richard & Gray, 2018).
Economic Independence	The ability to manage one's economy and not depend on other people's economic needs (Gilman, 2022).
Social Environment	One of the factors that can influence a person or group to take action and change the behavior of each individual (Karimov, 2021).
Digital Promotion Innovation	Implementing or creating new methods in marketing a brand or product using digital media or the internet to attract consumers or potential consumers quickly (Infante & Mardikaningsih, 2022).

3.1 Research Results and Analysis

WarpPLS test in the research obtained information results in the form of an outer model and an inner model. The validity test in the external model is measured using convergent and discriminant instruments (Wong, 2013) It determines the correlation between reflective and latent variable scores, and the criterion is met if the loading value is equal to or greater than 0.6.

Table 3: Convergent Validity

Variable	Indicator	X1	X2	X3	Y	Remark	P value
Economics	X1.1	0.922*	-0.103	-0.326	0.080		
Independence (X1)	X1.2	0.703*	0.424	0.583	0.076	Valid	<0.001
	X1.3	0.831*	-0.411	-0.174	0.370		
	X1.4	0.942*	-0.031	-0.070	-0.290		
	X1.5	0.817*	0.327	0.256	-0.204		
Social Environment (X2)	X2.1	0.049	0.981*	-0.250	-0.020		
	X2.2	-0.020	0.989*	0.020	-0.087	Valid	<0.001
	X2.3	0.263	0.974*	-0.044	-0.158		
	X2.4	-0.157	0.902*	0.244	0.211		
Digital Promotion	X3.1	-0.368	0.199	0.849*	0.261		
Innovation (X3)	X3.2	-0.264	0.162	0.889*	0.074		
	X3.3	0.167	-0.306	0.871*	-0.264	Valid	<0.001
	X3.4	0.421	-0.032	0.811*	-0.134		
	X3.5	-0.020	-0.027	0.851*	0.214		
Increasing Inclusive Community (Y)	Y.1	-0.010	-0.277	0.140	0.806*		
	Y.2	0.228	-0167	-0.155	0.819*		
	Y.3	-0.338	-0.062	-0.068	0.930*	Valid	<0.001
	Y.4	-0.051	0.414	0.214	0.776*		
	Y.5	0.864	0.357	-0.341	0.724*		

Source: processed data
Based on Table 3, the combined loadings and cross-loading values are≥ 0.6, meaning they have met the criteria (Roldán & Sánchez-Franco, 2012). Validity is met if the cross-loading value of each indicator on the variable in question is greater than the cross-loadings of other latent variables. Table 4 shows that discriminant validity is acceptable when the AVE value for each variable from 110 respondents is greater than the correlation between latent variables in the same column.

Table 4: Discriminant validity

Correlations among l.vs. With sq. rts. of AVEs				
	X1	X2	X3	Y
Economic Independence (X1)	0.614*	0.010	0.360	0.447
Social Environment (X2)	0.010	0.675*	0.056	0.211
Digital Promotion Innovation (X3)	0.360	0.056	0.697*	0.424
Increasing Inclusive Community (Y)	0.447	0.211	0.424	0.688*

Source: processed data
Reliability is measured through composite and Cronbach's alpha. (Mohajan, 2017) stated that a questionnaire has high composite reliability if the value is ≥ 0.8. Cronbach's alpha for each variable must have a value above 0.6 (In Table 5).

Table 5: Latent Variable Coefficients

Coefficients	X1	X2	X3	Y
R-squared				0,714
Adjusted R-squared				0,795
Composite reliability	0,749	0,765	0,731	0,705
Cronbach's alpha	0,681	0,690	0,642	0,694
Average variances extracted	0,776	0,756	0,657	0,745
Full collinearity VIFs	1,319	1,057	1,277	1,312
Q-squared				0,321

Source: processed data

The information in Table 5, obtained in the form of R-squared, indicates that 71% of the variation in the inclusive community can be explained by economic independence, social environment, and digital promotional innovation. In comparison, the remaining 29% is influenced by other variables. It can be stated that the model is free from vertical collinearity problems, and common method bias occurs, the output results show a value smaller than (< 3.3), then the full collinearity value of the VIFs is accepted. Q-square coefficients are used as an assessment of predictive validity, which can have a negative value and be more excellent than (> 0); the research results show validity with a value greater than (> 0).

The research is declared good if the structural model meets the required standards (Kock, 2015). In Table 6, test items and standard inner model test values are presented to measure model strength.

Table 6: Model Fit and Quality Indices

Model Fit and Quality Indices	Criteria Fit	Index
Average of:		
Path coefficient	p < 0.05	0,247
R-squared		0,314
Adjusted R-squared		0,295
Block VIF		1,192
Average full collinearity VIF	acceptable if <= 5, ideally <= 3.3	1,279
Tenenhaus GoF	small >= 0.1, medium >= 0.25, large >= 0.36	0,347
Ratio:		
Sympson's paradox	acceptable if >= 0.7, ideally = 1	
R-squared contribution	acceptable if >= 0.9, ideally = 1	
Statistical suppression		1,000
Nonlinear bivariate causality direction	acceptable if >= 0.7	

Source: processed data

3.2 Hypothesis and Research Results

Table 7 and Figure 2 show that the path coefficient value from economic independence to increasing inclusive community is 0.316, and the p-value is 0.001 <0.05 significance level, so it is stated that economic independence has a significant effect on increasing inclusive community. The path coefficient value from the social environment towards increasing inclusive communities is 0.137, and the p-value is 0.070, which is greater than the significance level of 0.05. Therefore, it can be stated that the social environment has no significant impact on the development of inclusive communities. The path coefficient value of digital promotional innovation towards increasing the inclusive community is 0.288, and the p-value is 0.001 <0.05 significance level, so it is stated that digital promotional innovation has a significant effect on increasing the inclusive community.

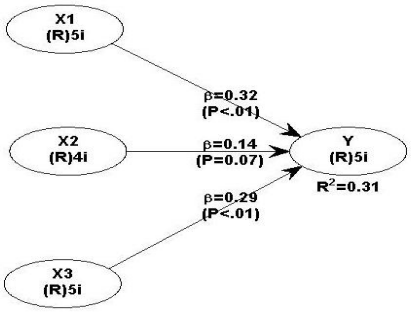


Fig 2: The results of the direct effect analysis test

Table 7: Path Coefficients and P-values

Variable	Criteria		Remark
	Path coefficients	P Values	
Economic Independence (X1)	0,316	< 0,001***	Highly Significant
Social Environment (X2)	0,137	< 0,070	Not Significant
Digital Promotion Innovation (X3)	0,288	< 0,001***	Highly Significant

3.3 Discussion

The research results indicate that the first hypothesis is accepted, suggesting that economic independence has a significant impact on fostering inclusive communities. The results are in line with the concept of economic independence, namely that the people of Sudaji Village can meet their needs fairly and without exception through equal opportunities to participate in developing the tourism potential of their village, according to research conducted by Kofman & Payne (2021) and Myklebust & Båtevik (2022), which states that women's financial inclusion is more capable of entering the world economy. Thus growing as an economic power. According to Mhlanga and Ndhlovu (2023), economic inclusion can be increased by expanding employment opportunities and enhancing financial inclusion initiatives. In this research, economic independence is needed to maintain the economic resilience of a region. One of the key factors determining the welfare of village communities is economic independence within the village. Rural economic independence is a crucial component in strengthening the rural economy. It is expected to be able to manage and develop strategic economic resources, thereby increasing the competitiveness of the rural economy and enhancing the village's economic income. The tourism community in Sudaji village plays a role in serving the needs of tourists, one of which is providing homestays. Homestays in the Sudaji tourist village are increasingly being provided by the community, enabling them to create economic independence and support their families' prosperity.

Research indicates that the results of the second hypothesis are rejected, suggesting that the social environment has a minimal impact on fostering inclusive communities. The results of this research are not in line with the concept of a social environment that applies harmonization in life, namely Tri Hita Karana. The harmonization aspect has not been fully implemented due to the existence of sectoral egos between the village government and stakeholders in managing tourist villages. Consistent by Kart & Kart (2021) and Block et al (2014), which states that the social environment only partially influences the inclusive environment. In research, interactions between tourists and the community can influence socio-cultural conditions, particularly for individuals staying in homestays or guesthouses. Tourism in the social environment also has an impact, as it affects shifts in language use. Language shift concerns the problem faced by a speaker or group. At the homestay, there is interaction between tourists and the homestay owner through communication. However, after research was conducted in the Sudaji tourist village, it was found that the provision of homestays could have had a more positive impact if the homestay managers had focused solely on tourists. Still, with the traditional environment and the Sudaji village services, they needed help to work together. It has the impact of ignoring or being indifferent to conventional villages and government agencies towards homestay managers because they cannot show cooperation. This means that, in this case, coordination in the social environment is necessary to develop tourist villages.

Interviews and Focus Group Discussions revealed a gap in participation between groups that are already actively involved in the tourism sector (for example, homestay managers or guides) and residents who are not yet involved. Some community groups form exclusive working groups and are reluctant to share information or opportunities with other residents. This sectoral ego also appears between banjar or customary sub-groups, which hinders cross-regional collaboration in tourism development. Village elite groups or customary leaders tend to hold full control over tourism decision-making without actively involving marginalized groups (women, young people, people with disabilities). Participation that should be inclusive instead becomes symbolic (tokenistic). Although normatively, Tri Hita Karana is highly respected, its implementation is inconsistent: Pawongan (social relations) is often marginalised by the orientation of Palemahan (nature) and Parahyangan (spirituality), which are more emphasised in tourism packages. Efforts to maintain interpersonal relations through deliberation, role distribution, and equality have not been a priority. Tourism training programs have been held, but they consistently involve the same groups year after year. Women's groups from remote banjars are unaware of the training, as the distribution of information is uneven. Showing that the social environment is not unimportant, but has not been effectively optimized as an instrument of inclusion. Questioning the assumption that local principles such as THK always automatically encourage social equality. There needs to be a data-based, inclusive participation mechanism, such as participatory social mapping, to reach disadvantaged groups. The role of neutral facilitators from outside the village (for example, NGOs or academics) is needed to bridge sectoral egos. Social environment variables that are not significant in the quantitative model do not mean they are irrelevant; rather, they indicate the existence of structural and cultural barriers, such as sectoral egos, elite dominance, and imbalances in the implementation of local values. Without a qualitative approach, these aspects will be hidden behind the numbers. Therefore, the transformation towards an inclusive society through tourism villages must strengthen the social dimension in real terms, not just symbolically, and revitalize local values such as Tri Hita Karana in a more practical and egalitarian form.

Finally, the research confirms that the third hypothesis is accepted, indicating that digital promotional innovation has a significant impact on fostering inclusive communities. This is in line with modernization theory, which is an approach that views economic growth as occurring in a series of progressive stages and with community participation in achieving prosperity by adopting technology in aspects of life. This research is similar to the study conducted by Wanof (2023), Luo et al. (2023), Gabor & Brooks (2017), and Salemink et al. (2017) Digitalization is associated with inclusion, especially financial inclusion, which has many benefits for users, digital providers, the government, and improves the economy. In this research, digitalization in tourist villages makes it easier for tourists to access information about a tourist destination in tourist villages and, of course, can reduce costs for both organizers and managers, as well as for tourists. Digital transformation in tourist villages can enhance business operations, making them more optimal, effective, and efficient. Promotion using digital media is increasingly being carried out, where each tourist village showcases its existence through a website it creates itself. This promotion is an innovation that can reduce advertising costs and can reach all over Indonesia and even abroad, as is done in the tourist village of Sudaji, where promotion is not only by word of mouth but advertising is carried out through innovative use of information technology, which provides websites and map addresses that make it easier for tourists to come to visit. These tourists will easily access the Sudaji tourist village based on information obtained or seen from reviews on Google Maps or the Sudaji tourist village website. The better the reviews you get, the more attractive it will be to tourists to visit and explore the Sudaji tourist village. Further development from the village government by seeking the availability of ICT infrastructure that can collaborate with all stakeholders to develop virtual tours and the use of Artificial Intelligence in accommodating village tourism mapping and optimal resources to be developed.

Efforts to integrate accounting perspectives, such as the financial impact of tourism revenue on the village budget or the cost of digital infrastructure in Sudaji Village in the form of "Live in" activities by tourists generate an average of IDR 10 million per month which is divided between homeowners, village youth, and village treasury. The Village Treasury is used to subsidize cultural training for children and the elderly. The Accounting Added Value, in the form of financial reports for socio-cultural activities, is used to ensure transparency in income distribution and to evaluate the most profitable and inclusive cultural activities. Calculation of costs and amortization of digital infrastructure includes the purchase of hardware (routers, computers), village internet subscriptions, digital training costs for MSMEs and youth. In 2023, the village allocated funds for the development of an official tourism village website and digital marketing training for 25 local business actors. The results included a 25% increase in the number of foreign tourists and a doubling of homestay bookings within six months. Providing financial reports for digital projects that can be used to increase the credibility of submitting funds to the Tourism Office or private investors, and assessing the effectiveness of the use of village funds for digital development. Analysis of the village income structure from the tourism sector includes entrance tickets, guide rentals, homestays, MSME products, budgeting, and participatory-based financial reports. The village's income from tourism in 2023 is used as follows: 40% for tourism village operations, 30% for MSME development, 20% for scholarships and inclusive training, and 10% as a reserve fund. This allocation helps BUMDes in preparing professional financial reports, providing accounting data as a basis for accountable and data-driven village annual planning (RKPDes), and creating social accounting reports to demonstrate the social impact of tourism fund utilisation.

Community-based tourism in villages like Sudaji has a direct impact on family income through guide services, homestays, and sales of local products. This is reflected in the cash flow to local business units and BUMDes, as well as in a simple profit and loss statement that can be developed. The success of tourism villages encourages the allocation of Village Funds for tourism (e.g., digital infrastructure development, HR training). This requires increased transparency and accountability in community-based financial reporting, encouraging social accounting practices and responsibility accounting. Digital promotion, cultural identity, and village brands are intangible assets that can be calculated as part of BUMDes' valuation. This is important from a strategic management accounting perspective, which considers community-based resources as a competitive advantage. Empowering vulnerable groups (women, the disabled, the elderly) is

not only a social dimension, but also an inclusive economic strategy. From a social accounting perspective, these values can be represented as Social Return on Investment (SROI)—that is, how investments in social inclusion generate long-term economic benefits.

4. Conclusions

The results of the research above, which utilised three independent variables, have demonstrated differences between the research findings and the hypotheses in this study. The independent variable, namely the economic independence variable, yields results that have a positive and significant effect on fostering an inclusive community. In contrast, the social environment variable yields different results, indicating that it has no impact on improving the inclusive society. Finally, the digital promotional innovation variable has a positive and significant effect on increasing inclusive communities.

Increasing inclusive communities in a village is a crucial aspect of creating an environment that supports the welfare of individuals with special needs. Through sustainable efforts, tourist villages usually create an inclusive, welcoming environment and help individuals with special needs feel accepted and recognized as valuable community members (Robinson et al., 2020). The importance of a developed village based on social inclusion as a solution to overcoming the economic gap between cities and villages. With the inclusive principle, all elements of society can participate in developing products and services in a village, thereby contributing to the village's overall progress. Support from various parties and adequate infrastructure are keys to the village's success. Inclusive villages strive to always collaborate with multiple parties, including the government, companies, and local communities. It is done to ensure that the programs implemented can have a real positive impact on village communities. It provides a people-to-people approach where all parties feel involved in all processes. This inclusiveness refers to efforts to ensure that everyone has equal access to participate in social, economic, and political life. Technology has opened up various opportunities to achieve greater inclusion.

The limitation of this research lies in the variables used, which are limited to only one, so it is still not optimal in showing its role in increasing inclusive communities in tourist villages. Apart from that, the research is limited to the Sudaji tourist village in the Regency. Buleleng does not represent all tourist villages in the Bali district. Future research can utilise variables that influence the improvement of inclusive communities in Tourism Villages, including inclusive innovation, socio-economic policies, and social enterprise ecosystems. Sudaji Village develops environmentally friendly bamboo and reed homestays, as well as local products such as the Bangkok Kane durian, which is famous outside Bali. Leading programs such as Dewi (Tourism Village) and Dedi (Digital Tourism Village) demonstrate the village's efforts to increase economic independence through community-based tourism. The Sudaji community preserves its local traditions and culture through dance arts, such as the Prabawaning Sudaji Dance and the Baleganjur Tunjung Sakti Dance. The Devi (Virus Tourism Village) program aims to spread positive enthusiasm to other villages, creating an inclusive and mutually supportive social network. Comparison with Other Tourism Villages, such as Penglipuran Tourism Village (Bangli, Bali), which is renowned for preserving its cultural heritage and natural environment, integrating Tri Hita Karana values into daily life, with a focus on preserving both nature and culture. Kaki Langit offers a tourism experience based on nature and local culture. This village prioritises active community participation in tourism management and local economic empowerment through the promotion of local products. Osing Kemiren emphasizes Osing culture and sustainable environmental management. This village has successfully developed community-based tourism by preserving local wisdom and enhancing community welfare.

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