

## Article

# Unpacking Political Dilemmas in Tourism Governance: Accountability, Transparency and Resource Allocation in Mandalika, Indonesia

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## Abstract

This study examines the political dilemma in tourism governance in Mandalika, Indonesia, focusing on three key components: accountability, transparency, and resource allocation. This research aims to reframe the role of political activity to align with the principles of community benefit and justice. Data collection was conducted through a survey from August to September 2025, with 465 questionnaires distributed. A total of 444 questionnaires (95.48%) were deemed valid, while 21 (4.52%) did not meet the criteria and were excluded from the analysis. Data were analyzed through Microsoft Excel and SmartPLS version 4.1.1. The results show that a serious political problem leads to less freedom in how things are managed, making it harder to trust the systems for accountability, transparency, and resources in tourism governance. This condition is closely related to the dominance of the central authority, which holds significant control over the tourism industry and positions it as a national strategic sector. Consequently, the limited policy flexibility and strict restrictions of the tourism management framework leave local authorities and communities with limited maneuvering options. Statistical testing supports significant relationships, both direct and indirect. This study recommends more genuine and balanced integration between national and local authorities to create mutually beneficial opportunities, strengthen sustainability, and enhance international competitiveness through multi-stakeholder engagement in more inclusive governance. This research employs a quantitative, exploratory approach to elucidate the political dynamics and constraints that limit the involvement of local tourism authorities and communities in tourism management in Mandalika, Indonesia.



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**Keywords:** political dilemmas; political science; tourism governance; accountability; transparency; resource allocation; stakeholder participation

## 1. Introduction

Tourism governance is increasingly recognized as a crucial element in the success of destinations, not just for meeting growth objectives but also for sustaining policy legitimacy, service quality, and equitable community benefits. [Bramwell \(2011\)](#); [Bramwell and Lane \(2011\)](#) and [Hall \(2011a, 2011b\)](#) assert that effective governance is significantly linked to the

performance of the tourism sector, indicating that the management of a destination is as crucial as its offerings and the experiences available to tourists (Bhaskara et al., 2021).

Consistent with this notion, empirical studies conducted in Bali, Indonesia (Bhaskara et al., 2021) and Australia (Jiang et al., 2022) and Ritchie and Jiang (2021) along with conceptual analyses by Alvarez (2025) and Tuo et al. (2025) underscore the necessity for collaborative and proactive tourism governance to be executed judiciously, harmonizing economic interests, environmental sustainability and the socio-cultural welfare of local communities. If decision-making exclusively aims for growth, destinations become significantly susceptible to conflicts of interest, resource depletion, and diminished policy legitimacy in the public perception.

Tourism governance encompasses the regulation, coordination, and allocation of responsibilities among stakeholders—government, businesses, communities, and tourists—to promote sustainability and equitable benefit distribution (Bramwell, 2011; Hall, 2011a; Valente et al., 2015). The primary challenge is to harmonize the various stakeholders with divergent perspectives, who frequently face pressure from developmental objectives, ensuring that decisions transcend mere administrative efficiency and satisfy social criteria and public approval (Roxas et al., 2020b).

In destinations shaped by national policy frameworks, governance often operates in a multi-level arrangement, leading to conflicts between central and regional authorities. The metagovernance perspective posits that destination governance is founded on institutionalized systems of values and interests; central authority serves as a crucial institutional intermediary that shapes coordination patterns, adaptive capacity, and developmental trajectory (Roxas et al., 2020a, 2020b). This centrality is vulnerable due to the intrinsic contradictions within central authority, which diminish the role of local authorities. Consequently, multi-level integration is frequently obstructed by bureaucratic inertia, role duplication, overlapping tasks, and partial contributions from each stakeholder (Purnomo et al., 2021; Putera et al., 2025).

Mandalika clearly demonstrates this situation. Empirical research shows that the tourism governance framework in Mandalika gives greater power to a central authority, leading to differences in how communities, society, and local authorities participate in decision-making (Affandi et al., 2024; Putera et al., 2025). This situation highlights a political dilemma and challenge in tourism governance: the need to balance the benefits of a strong central authority, such as coordination and faster decision-making, with the advantages of decentralization (community involvement, openness, accountability, and responsiveness to local needs).

Research on multi-level governance shows that centralization can lower transaction costs and bring actors together to work toward strategic goals. However, it can also create legitimacy problems by making decisions less accessible to the communities they affect and making place-based deliberation less effective (Hooghe et al., 2020). In networked setups, this issue worsens because responsibility is spread across many people and levels, making it unclear who is responsible for disputed results (Bovens, 2007; Provan & Kenis, 2008). Research on tourism governance shows that a destination's long-term success depends on everyone's ability to participate and work together to solve problems. When these skills are lacking, resistance and coordination failures are more likely, even if service delivery improves in the short term (Ansell & Gash, 2008; Hall, 2011a). Hence, describing Mandalika as a political problem is accurate because it shows how excessive focus on efficiency can weaken trust and accountability, making it harder for the destination's governance to adapt over time.

In this study, the political dilemma refers to the inherent trade-off in managing destinations across various levels, balancing central efficiency with the need to maintain legitimacy.

This dilemma arises because centralization can lower costs and help everyone work toward common goals, but it can also make decision-making feel distant from those it impacts and create accountability issues across different government levels and networks. Accordingly, a political dilemma is not a temporary conflict among actors but a persistent governance tension that shapes how authority, responsibility, and local adaptability are negotiated in tourism development.

This approach does not isolate the political dilemma pattern; instead, it expresses it through three essential governance nodes: accountability, transparency, and resource allocation. Accountability is important to ensure that decisions and actions are recognized throughout the hierarchical chain of authority, encompassing the planning, implementation, and assessment stages of destination policy. Transparency is essential for the accessibility of information regarding policies, procedures, and resource utilization; it enables effective oversight. The evidence shows that resource allocation is seen not just as a budget but also as the way benefits, opportunities, and development priorities are shared—factors that often serve as a basis for political discussions among national interests, local governments, businesses, and communities in key locations.

Public interactions among stakeholders strengthen accountability, facilitating better-informed choices and guiding future development trajectories, as noted by O'Donnell (1998) and Schedler (1998). Yet when tourism policies trigger contention, central and subnational actors may engage in blame shifting, diluting mechanisms for policy correction. As a result, competing narratives can circulate in the public sphere, revealing underlying asymmetries of authority and interest in decision-making.

Against this backdrop, transparency becomes essential for enabling the public to identify who makes decisions, on what grounds, and with what consequences in tourism governance. Transparency refers to the accessibility of information that enables citizens, the media, and oversight entities to assess the performance of actors and critically examine the rationales for policy decisions (Florini, 2007). In tourism, greater openness can constrain selective disclosure—for instance, regarding permits, contracts, or performance indicators—often used to legitimize decisions while obscuring lines of accountability. However, transparency does not automatically improve governance unless it is coupled with effective monitoring and enforcement; its impact depends on how openness is designed and implemented in an equitable and prudent manner (Bauhr et al., 2020; Bauhr & Grimes, 2014).

Building on this point, Fox (2007) argues that transparency is meaningful only when connected to enforceable accountability; where enforcement lacks sanctions, information availability alone is unlikely to strengthen accountability in tourism governance. At the same time, research on how resources are shared in politics shows that political leaders often direct tourism funds—such as investments and infrastructure—to areas important for winning elections or to key groups to gain support and keep their power, which can lead to unfair distribution and increase inequality (Golden & Min, 2013; Jensenius & Chhibber, 2023). Consequently, central–regional dynamics may generate a paradox in which information appears accessible, yet substantive control remains uneven, and the benefits of tourism growth are not experienced—or recognized—as equitably shared by the broader public.

Debates on tourism governance are receiving heightened focus in current tourism studies. The transition from top-down methodologies to participatory frameworks marks the emergence of a new paradigm in tourism destination management (Putera et al., 2025). The focus on stakeholder engagement across government, the private sector, communities, and organizations is essential to ensuring high-quality, competitive tourism (Lenggogeni et al., 2019; Ritchie & Jiang, 2021).

While tourism governance research has largely focused on participation, contemporary policies, institutional roles, and the technical aspects of destination and environmental management, studies specifically examining political challenges—such as accountability, transparency, and resource allocation—in tourism governance are still relatively limited. This disparity is crucial, as democratic, equitable, and competitive governance practices are influenced not only by policy formulation but also by power dynamics and accountability systems that dictate the impact and distribution of benefits.

In many developing countries, local involvement is often not enough because of a lack of skills, limited access to information, and weak negotiating power in planning (Hubner et al., 2025; Moral-Moral, 2024). This phenomenon is particularly pronounced in pivotal areas managed by state authorities and profoundly influenced by national governance, where centralized control constrains the autonomy of local governments and populations. Therefore, research that combines these three factors as political challenges is urgently needed to explain the differences in how well tourism is managed.

This study uses political dilemmas to illustrate the trade-offs institutions face in multi-level governance systems, where public officials must manage responsibilities that often overlap above and below them. This study used Mandalika, Indonesia, as its empirical setting to investigate how political dilemmas—defined by accountability, transparency, and resource distribution—impact the quality of tourism governance. This research contributes to various academic discussions by sharing initial numerical results and suggesting ways to improve cooperation between central and local governments, strengthen accountability and transparency, and ensure fair and inclusive tourism distribution.

## 2. Literature Review

### 2.1. Institutional Design

Institutional design refers to the formulation of rules-in-use—formal regulations, conventions, and operational procedures—that influence incentives, information accessibility, and interaction dynamics among players in the policy domain. The institutional framework highlights that the governance of participation eligibility assesses the efficacy of institutional design, the availability of information, the decision-making processes, and the consequences associated with actions and policy outcomes (Ostrom, 2011).

Empirical evidence suggests that variations in institutional design across strategic sectors, such as public services, affect the efficacy of service delivery and the institutional costs borne by the system, particularly through access rules, role distribution, and coordination mechanisms (Arjomandi A. et al., 2025; Hodgson, 2019). This aspect is inextricably linked to the collective aim of achieving economic objectives, even though practices and interactions among stakeholders' interests frequently conflict with, or even contravene, ethical standards (Ostrom, 1990, 1996).

Ostrom's institutional framework is crucial for understanding tourism governance, as it clarifies decision-making among interdependent actors, the impact of rules-in-use on behavior, and the procedures associated with vested interests. In the context of tourism, regulations delineate the stakeholders entitled to participate in strategic decision-making, the methods for monitoring performance and compliance, and the procedures for imposing sanctions or corrections in the event of infractions. The differentiation between central and local authorities regarding regulations, standards, and methods must be emphasized from the outset to prevent misinterpretation of each participant's concerns and capabilities.

In collaborative governance, institutional design establishes regulations for inclusive mandates, deliberative processes, conflict resolution mechanisms, and enforcement to ensure that collaboration yields accountable collective action (Ansell & Gash, 2008; Emerson et al., 2012). Fernandes et al. (2009) demonstrates that the institutional design incorporating

stakeholder participation, monitoring, and enforcement can enhance compliance and is associated with improved ecological outcomes.

In tourism governance, institutional design determines whether involvement is meaningful or merely formal, thereby shaping the distribution of rewards. Conversely, comprehensive assessments indicate that numerous destination approaches continue to neglect resident engagement. At the same time, the tourism metagovernance viewpoint highlights that entrenched interests and beliefs restrict cross-level coordination and community mobility.

Consequently, enhancing tourism governance entails not merely the addition of participatory forums but also the refinement of design to ensure that all stakeholders have a voice in decision-making. Institutional design should be seen as a key way to improve the trustworthiness, fairness, and long-term health of destinations by ensuring accountability, transparency, and fair distribution of resources.

## 2.2. Political Accountability

Political accountability is a fundamental element in democratic government, as it associates decision-maker authority with the responsibility to explain, evaluate, and accept the consequences of policies (Bauhr & Grimes, 2014; Lindberg, 2013). Bovens (2007) described the accountability cycle as a relational process in which actors report to accountability holders, undergo auditing, and then face sanctions. He also emphasized that accountability encompasses not only punishment but also the need to address problems within institutions and refine policies. This principle aligns with the democratic governance agenda, which requires transparency, accountability, and governmental responsiveness to public interest (Andrews, 2008). This is particularly important, as public policy is often intertwined with decisions regarding budget allocation, infrastructure investment, and regulatory design that directly impact society (Ansell & Gash, 2008).

Lindberg (2013) articulates this aspect by categorizing subtypes of responsibility into vertical, horizontal, diagonal, ex ante, ex post, political, and administrative frameworks, thereby mitigating conceptual ambiguity in policy research. Schnell (2023) established that transparency alone is inadequate without the capacity to enforce sanctions and the establishment of reformist coalitions capable of initiating remedial measures. Moreover, transparency can function as a foundation for institutional legitimacy in establishing supervisory authority; nevertheless, its efficacy is contingent upon the existence of credible enforcement mechanisms.

Accountability functions most effectively when institutional design integrates transparency of information, answerability, and enforcement, achieving a balance between empowerment and control to maintain service quality. Demir et al. (2019) illustrates the correlation between administrative authority, accountability, and performance, underscoring the necessity of a framework that avoids responsibility becoming a detrimental encumbrance or inciting contradictory goals.

In the tourism sector, accountability is gaining significance as destination governance entails intricate negotiations among economic growth, environmental sustainability, and social welfare, while also creating opportunities for conflicting interests among the state, investors, and communities (Hall, 2011a, 2011b). Accountability ensures that tourism governance decisions are not influenced by political elites or investors but are oriented toward the broader public interest (Bramwell & Lane, 2011). Also, Cole (2007) highlighted that a lack of accountability might heighten susceptibility to elite capture, resulting in a monopoly over destination resources and skewing the distribution of benefits. Therefore, understanding the rules of political accountability is important when assessing how well tourism is managed, as accountability usually enhances the legitimacy of policies and

public trust, both of which are connected to the success of tourism development (Nunkoo et al., 2012; Nunkoo & Gursoy, 2012).

### 2.3. Transparency, Resource Distribution, and Allocation

Transparency in tourism governance includes making public the budgets for destinations, the permits for businesses, and the plans for building tourism infrastructure (Dredge, 2017; Dredge & Whitford, 2011). This indicates that transparency can enhance trust among government entities, industry stakeholders, and local communities. Tourism development that utilizes open environmental data and equitable profit distribution enables public involvement in the monitoring and assessment of government policies.

Resource distribution and allocation are essential components of tourism governance. Unequal distribution of resources frequently leads to conflict among local communities, governmental entities, and investors (Hampton, 2010). In developing country destinations, the distribution of tourism funds frequently favors private entities over local communities; thus, political accountability and transparency are essential for fostering equitable allocation.

The relationship between political transparency and the distribution and allocation of resources is evident: transparency provides the necessary information for the public to assess the equity of distribution, while equitable resource distribution mechanisms enhance political legitimacy. Lack of transparency in distribution may lead to patronage, while inadequate distribution can reveal inequities that undermine public trust. The literature emphasizes the necessity of integrating these two concepts in the design of democratic, participatory, and equitable governance.

### 2.4. Tourism Governance

Tourism governance arises from a shift in how public affairs are managed, moving from government control alone to a system in which different groups work together and rely on one another, leading to policies created through cooperation, discussion, and shared trust among these groups (Rhodes, 1996, 2007). In tourism destinations, control and resources are usually shared across different levels (e.g., national, regional, and community) and areas, which means coordinated governance at multiple levels is needed to align goals and address issues that span different scales (Hooghe et al., 2020). In these circumstances, the state functions as a metagovernor, guiding the network without exerting operational control. Simultaneously, collaborative governance operational procedures provide a consensus-driven platform and methodologies to enhance the acceptability and accountability of decision-making across stakeholders.

Lucia and Martini (2012) assert that tourist governance transcends fundamental management issues, representing an inclusive process that prioritizes transparency, involvement, coordination, innovation, and accountability in decision-making at destinations. Tourism governance is perceived not merely as an administrative structure, but also as a process that governs the interactions, negotiations, and influence of many actors—government, business entities, communities, and other stakeholders—on public decisions within the tourism sector.

Literature from Dredge (2017) and Filimonau and De Coteau (2020) emphasizes the continuous critique of the conceptual and operational frameworks of tourism governance to address objectives, institutional works, and long-term assessment of the implementation of governance principles. Sentanu et al. (2023) contend that an inclusive governance model can enhance natural resource conservation, cultural preservation, equitable economic distribution, and reinforcement of local identity. Tourism governance seeks to reconcile economic interests with resource sustainability through collaborative processes, operating

within a multi-level framework characterized by diverse interests and the need for cross-level regulatory cooperation.

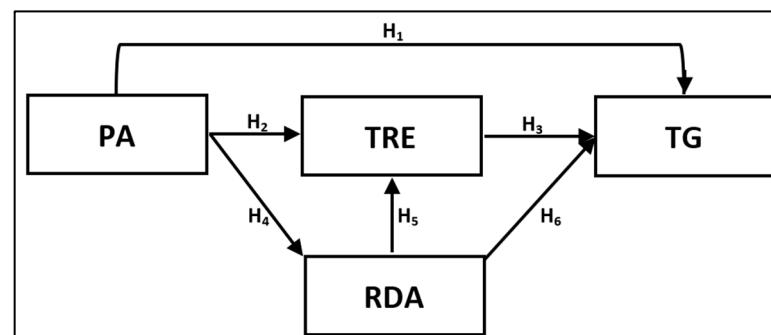
This paper examines tourism governance by analyzing political challenges, with a focus on accountability, transparency, and equitable resource distribution as central themes. This emphasis is crucial because, in pivotal locations, collaboration and decision-making processes are frequently biased, shaped by power dynamics and institutional frameworks that can either enhance or restrict opportunities for public engagement and oversight. This study transcends normative collaborative guidelines by examining how these three political issues impact governance quality, policy legitimacy, and the equitable distribution of tourism benefits among stakeholders through statistical-quantitative analysis.

### 2.5. Hypothesis Development

Economics, benefits, supply and demand, the environment, community, and other factors drive tourism research. However, the political dimension, particularly in terms of political responsibility, transparency, resource distribution, and allocation, has received comparatively little attention. However, political goals, such as power distribution, legitimacy, and public accountability are inextricably linked to tourism governance.

This study contributes by integrating perspectives from both political science and tourism studies. Tourism governance is positioned as a key instrument for determining the path of future destination development. This endeavor emphasizes the need to analyze critical criteria, including accountability, transparency, and resource allocation and distribution, which serve as the foundation for achieving fair and inclusive tourism governance.

Finally, the study framework is supplemented with directional indicators and hypotheses tested using a quantitative-exploratory approach. This study intends to evaluate the politics of accountability in tourism governance in Mandalika, Indonesia (Figure 1).



**Figure 1.** Research hypothesis.

Four latent factors are linked: an exogenous variable (political accountability) and two mediating variables (transparency and resource distribution allocation) to explain the endogenous variable (tourism governance). This subject is both fresh and crucial to discuss in relation to Mandalika as a special economic zone (SEZ) and a super-priority destination in Indonesia.

The hypotheses of the research are outlined as follows:

**H<sub>1</sub>.** Political accountability (PA) efforts are applied to tourism governance (TG)

**H<sub>2</sub>.** Political accountability (PA) promotes transparency (TRE)

**H<sub>3</sub>.** Transparency (TRE) positively influences tourism governance (TR)

**H<sub>4</sub>.** Political accountability (PA) facilitates resource distribution and allocation (RDA)

**H<sub>5</sub>.** Resource distribution-allocation (RDA) enhances transparency (TRE) in tourism governance (TG)

**H<sub>6</sub>.** Resource distribution and allocation (RDA) promotes fair and inclusive tourist governance (TG)

(PA-TRE-TG) Transparency serves as a crucial mechanism that connects political accountability to public legitimacy.

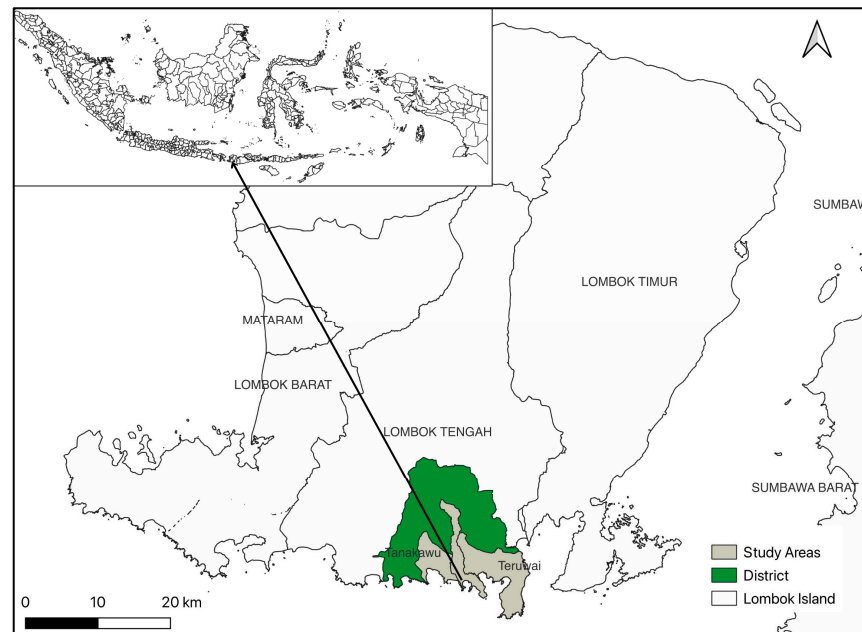
(PA-RDA-TG) Fair resource distribution increases the impact of responsibility on governance performance.

(PA-RDA-TRE-TG) resource distribution-allocation and transparency are parallel mediators connecting political accountability to tourism governance performance.

### 3. Materials and Methods

#### 3.1. Research Design

The study was conducted in Mandalika, Lombok Island, West Nusa Tenggara, Indonesia (Figure 2). Mandalika's development is presented as a comprehensive strategy that utilizes local historical and socio-cultural heritage to broaden the country's destination offerings while diversifying tourism products in rural, nature-based, marine, and sports sectors tourism (Diswandi et al., 2025). This diversification aims to create multidimensional visitor experiences—combining educational, recreational, and local economic value—while positioning regional development as a sustainable competitive advantage.



**Figure 2.** Mandalika, Lombok Island, West Nusa Tenggara. Source: Adopted from the first article (Putera et al., 2025).

Political dilemmas shape Mandalika's development and make it a useful case for examining political accountability in tourism governance. Political accountability (PA) guarantees the responsible use of public resources. Hall (2011a, 2011b) posits that accountable governance enhances policy legitimacy by regulating the allocation and distribution of complex resources. In Mandalika, significant investments from both the central government and the private sector necessitate transparent accountability mechanisms to mitigate the risks of fund misappropriation and conflicts of interest. Real-life observations reveal unfair and secretive decision-making, leading to diverse narratives and disagreements over the management of tourism in Mandalika.

Secondly, PA facilitates the connection among the government, investors, and the community. Bovens (2007) and Demir et al. (2019) highlights that tourism governance encompasses technical management and deliberative processes involving community

participation and equitable distribution. Such involvement is crucial in preventing the marginalization of communities in the face of dominant economic interests.

Third, political accountability significantly shapes the future trajectory of the tourism sector. [Bramwell and Lane \(2011\)](#) argue that destination development depends on legitimacy and public trust. Fourth, political accountability helps identify and diagnose governance gaps. [Bianchi et al. \(2021\)](#) and [Jiang and Ritchie \(2017\)](#) show that governance in developing countries often faces dilemmas and vulnerabilities at the intersection of economic growth and social justice. In this context, the dual authority structure between central and regional governments makes political accountability crucial for enabling inclusive and responsive policy coordination ([Putera et al., 2025](#); [Ritchie & Jiang, 2021](#)).

This research is essential for facilitating effective governance developments and reforms, particularly in relation to the services and destination markets offered. A questionnaire approach was employed to investigate political dilemmas. Adequate, equitable, and inclusive governance practices will shape future tourism.

The PA in Mandalika is crucial for analyzing government accountability mechanisms and evaluating governance that promotes justice and inclusivity. The analysis employs mediating variables, specifically transparency and resource distribution allocation, to enhance the academic literature by providing practical recommendations for developing democratic and community-oriented tourism policies. [Table 1](#) presents indicator variables derived from multiple references per the research design.

**Table 1.** Research variables and indicators.

Variable	Operational Defenition	Indicator	Source
Political Accountability (PA)	Political accountability of public officials for explanation, accountability for tourism decisions, policies and governance to the community and institutions that have a supervisory function	PA1-policy and program information is communicated clearly and easily accessible	<a href="#">(Bovens, 2007; Demir et al., 2019; Lindberg, 2013; Nunkoo, 2017)</a>
		PA2-decision-making in tourism is open to the public	
		PA3-logical justification for established tourism policies is provided	
		PA4-political leaders and bureaucrats is openly to explain the objectives and impacts of tourism policies	
		PA5-tourism policy evaluations are conducted regularly and are publicly accessible	
		PA6-local communities are given the opportunity to participate in the tourism planning and evaluation process	
		PA7-rules and sanctions for public officials who violate their authority in tourism management	
		PA8-benefits for vulnerable groups or local communities are inclusive	

Table 1. Cont.

Variable	Operational Defenition	Indicator	Source
Transparency (TRE)	The level of transparency of information, processes and policies related to tourism management so that they can be accessed and monitored by the public	TRE1-availability of tourism budget information	(Dredge, 2017; Florini, 2007; Nunkoo et al., 2012)
		TRE2-publication of destination development plans	
		TRE3-transparency of tourism business licensing procedures	
		TRE4-public access to data and performance reports	
		TRE5-information through multiple communication platforms	
		TRE6-understood by the community and local groups	
		TRE7-bureaucratic systems and the authority of political and institutional actors are published	
		TRE8-financial reports, activities, and achievements of tourism programs are presented periodically	
		TRE9-valid and accurate data presentation	
Resource-Distribution Allocation (RDA)	Allocation of tourism resources (budget, facilities, economic benefits) in a fair, inclusive and supportive manner to the interests of local communities	RDA1-fairness of tourism budget allocation	(Dredge & Whitford, 2011; Hampton, 2010)
		RDA2-equitable distribution of tourism infrastructure and facilities	
		RDA3-economic benefits and impacts	
		RDA4-broad and equitable access to tourism facilities	
		RDA5-appropriate allocation according to tourism priorities	
		RDA6-routine safety audits and risk evaluations	
		RDA7-no indication of waste or misuse in resource management	

Table 1. Cont.

Variable	Operational Defenition	Indicator	Source
Tourism Governance (TG)	Tourism governance is closely tied to the political arena, determining aspects of benefits, marginalization, and principles of justice. It reflects a balance between regulation, markets, and community participation in the direction of tourism development	TG1-consideration of environmental, social, and cultural aspects	(Filimonau & De Coteau, 2020; Lucia & Martini, 2012; Ostrom, 1990)
		TG2-involvement of government, private sector, local communities, and tourists in policy formulation	
		TG3-level of collaboration and partnership across actors	
		TG4-availability of policy information, planning, and implementation	
		TG5-synchronization of policies with other sectors (environment, transportation, culture, economy)	
		TG6-level of consistency between government institutions	
		TG7-optimization of resources in development	
		TG8-speed and quality of response to challenges (e.g., crises and disasters)	
		TG9-equality of access for vulnerable groups (women, youth, indigenous communities)	
		TG10-clarity of regulations, roles, and authorities of tourism-related institutions.	

### 3.2. Technique and Analysis

A quantitative-exploratory and partial least squares-structural equation modeling (PLS-SEM) analysis was employed to investigate political dilemmas by assessing the impact of accountability, transparency, and resource allocation on tourism governance. SmartPLS 4.1.1 was selected as the research analysis tool due to the benefits associated with the Partial Least Squares (PLS) method, which offers flexibility in data processing and does not require stringent distributional assumptions. PLS is pertinent for applications with data exhibiting complex characteristics, substantial sample sizes, and models incorporating latent variables with multiple indicators. This method is a comprehensive statistical approach widely applied in various disciplines.

Chin (1998) elucidates that PLS offers a wide array of benefits, providing a strong analytical framework for the comprehensive examination of relationships between exogenous and endogenous variables, as well as through mediating variables, in contemporary research settings. This approach facilitates complex model testing and offers methodological contributions by employing analytical techniques that comprehensively capture the dynamics of interrelationships among variables (Henseler & Sarstedt, 2013).

Respondents were selected using probability sampling and stratified by age, gender, education, and tourism experience. A 5-point Likert scale instrument was used to assess perceptions of political accountability in destination management. Of 465 distributed questionnaires, 444 (95.48%) were deemed valid, whereas 21 (4.51%) were classified as invalid.

The analysis employed the criteria established by Chin (1998); Hair et al. (2014) and Scheines et al. (1999), specifically focusing on measurement, structural, and hypothesis testing. Reliability and construct validity were assessed through Cronbach's alpha exceeding 0.70, composite reliability above 0.70, average variance extracted (AVE) greater than 0.50, and a  $p$ -value < 0.05. This assessment aims to verify the reliability and validity of the scales employed, thereby ensuring the quality of empirical research, which encompasses direct, indirect, and interaction effects.

This research employ structural equation modeling (SEM) to evaluate the fit of theoretical and hypothetical models, facilitate the statistical explanation of multiple variables concurrently within a causal framework (Hair et al., 2019).

### 3.3. Selected Respondents

This study covers 12 villages in the Mandalika region of Indonesia. The study sample consisted of 87 village officials and 378 tourists to explore their assessments of tourism governance through the lens of accountability, transparency, and equitable resource distribution. In total, 465 respondents with diverse characteristics, information, and demographics participated and expressed their willingness to do so voluntarily (see Table 2).

**Table 2.** Respondent profile.

Demographic	Item	Total	Percentage (%)
Questionnaire	Valid	444	95.48
	Invalid	21	4.52
Gender	Male	321	72.48
	Female	123	27.52
Age Group	18–28 YO	154	34.69
	29–39 YO	173	38.86
	40–49 YO	53	11.78
	50–59 YO	40	9.12
	>60	24	5.55
Nationally	Domestic	372	83.90
	Foreign	72	16.10

The distributed questionnaires demonstrated high validity. A total of 444 questionnaires, representing 95.48%, were deemed valid, while 21 questionnaires, representing 4.52%, were excluded from further analysis. This indicates that sufficient data quality supports the findings. Respondents were predominantly male, with 321 (72.48%) and 123 (27.52%) females. This distribution indicates an imbalance in the proportion of male and female respondents, with a higher representation of males.

The majority of respondents were of productive age. The 29–39 age group had the largest number of respondents, at 173 (38.86%), while the 18–28 age group had 154 (34.69%). In the 40–49 age group, there were 53 respondents (11.78%), while 40 respondents (9.12%) were in the 50–59 age group, and 24 respondents (5.55%) also fell into this latter category. This distribution indicates that respondent participation was concentrated among young adults, with a decline observed in older age groups.

Furthermore, the majority of respondents were domestic citizens, at 372 (83.90%), while 72 (16.10%) were foreign nationals. The predominance of domestic respondents suggests that the data more accurately reflects the local context, although there was some input from international respondents.

## 4. Results

### 4.1. Measurement Analysis

This study involved baseline measurements to evaluate the reliability and validity of each construct utilized, which is essential for ensuring that the research instrument consistently and accurately reflects the concepts being examined. The reliability and validity measurement results provide a foundation for estimating direct and indirect effects among research variables.

Hair et al. (2019) highlighted the benefits of the PLS-SEM method for simultaneously elucidating causal relationships among variables. This method does not necessitate rigid data distribution assumptions, enhancing its adaptability for application to research data with varied characteristics. The use of PLS-SEM in this study improves the validity of the empirical findings and provides methodological justification for analyzing complex conceptual models.

The PLS algorithm was utilized to assess the consistency and validity of indicator usage in relation to practical variable measurements. Outer loadings were accepted when measured against the binding indicator, with values exceeding 0.70. Indicators that fulfill these criteria signify dependable variables. The measurement model exhibited acceptance and no conflicts that could undermine other pertinent coefficients (see Table 3). The findings suggest that each indicator reflects a set of significant issues that must be preserved within the framework of accountability politics in tourism governance in Mandalika, Indonesia.

Out of the 33 research indicators, 20 were deemed valid, while the others were excluded for failing to meet the 0.70 threshold (PA 4.5, 6.7; TRE 4.5, 7.8; RDA 4.5, 7; and TG 6.8). Appropriate indicators were used to define the variables and statistically validate the research model.

The measurement results did not indicate any conflicting effects that might diminish the strength of the coefficients of other variables. The findings suggest a mutually reinforcing correlation among the research variables, concluding that the tested model exhibits strong internal consistency.

The compilation of PA issues is significant and warrants serious attention, particularly to enhance the tourism governance monitoring system and promote transparency. The results indicate a necessity to improve accountability mechanisms as a basis for sustainable management of tourism destinations. Additionally, the outer loading results demonstrated a non-negative correlation. Based on the highest indicator value (PA8-0.929), the support aims to promote accountability values, enhance transparency, and ensure equitable distribution, ultimately benefiting vulnerable groups and the broader community.

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**Table 3.** Reliability and validity result.

	Indicators	Outer Loading	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
PA			0.892	0.942	0.753
	PA1	0.862			
	PA2	0.915			
	PA3	0.752			
	PA8	0.929			
RDA			0.894	0.896	0.760
	RDA1	0.868			
	RDA2	0.898			
	RDA3	0.897			
	RDA6	0.820			
TRE			0.900	0.900	0.717
	TRE1	0.844			
	TRE2	0.870			
	TRE3	0.883			
	TRE9	0.872			
TG			0.903	0.908	0.634
	TG1	0.737			
	TG2	0.832			
	TG3	0.762			
	TG4	0.760			
	TG5	0.848			
	TG7	0.836			
TG9	0.792				

The average variance extracted (AVE) value was utilized to evaluate the degree to which indicators within a construct account for the variance of the latent construct they signify. The criteria established by [Fornell and Larcker \(1981\)](#) stipulate that an AVE value exceeding 0.50 signifies sufficient convergent validity. The analyzed construct demonstrates adequate indicator representation when the AVE value exceeds the specified threshold (see [Table 3](#)). The elevated values for the PA (0.753) and RDA (0.760) constructs suggest that these variables make a significant contribution to understanding the dynamics of tourism governance. This underscores the importance of political accountability practices and resource distribution as essential, mutually reinforcing elements in determining the quality of governance.

In the meantime, the TRE (0.717) construct was found to be significant, highlighting the importance of information transparency and public oversight as essential mechanisms for enhancing governance legitimacy. The TG (0.634) exhibited a low AVE value relative to other variables, yet it remained within the acceptable range of reliability. This finding suggests that tourism governance can be consistently explained by the exogenous and median variables involved, illustrating the value of integrating political accountability, resource distribution, and transparency in achieving effective and sustainable tourism governance.

These results show that the tools used in the research are trustworthy and accurate, supporting the study's overall ideas and suggesting that political accountability, resource allocation, and transparency are important factors in the quality of tourism governance. We suggest that effective governance requires integrating these dimensions to achieve sustainability and legitimacy in destination management. The results provide empirical evidence and recommendations for enhancing comprehensive accountability and the standard of governance in the tourism industry for the future.

We assessed the discriminant validity of the measurement model by evaluating variables in relation to their respective indicators. This analysis assessed the results of cross-loading, the Fornell-Larcker criterion, and the HTMT. The results indicated that all measurement items (PA, RDA, TRE, and TG) exhibited stronger correlations with their corresponding variables and weaker correlations with other variables (Table 4).

**Table 4.** Discriminant validity result.

Item	PA	RDA	TRE	TG
Political Accountability (PA)	0.867			
Resource and Distribution Allocation (RDA)	0.836	0.871		
Transparency (TRE)	0.776	0.828	0.846	
Tourism Governance (TG)	0.715	0.798	0.802	0.796

Additionally, discriminant validity at the variable level necessitates that the square root of the construct's AVE surpasses the correlation among constructs. The rules demonstrate that the measurement model shows robust discriminant validity. The Heterotrait–Monotrait Ratio (HTMT) evaluates discriminant validity at the variable level by examining the average correlation of indicators across different variables and within the same variable. The Heterotrait–Monotrait Ratio (HTMT) for two constructs must remain below 0.85. When the dimensions are comparable, the HTMT is modified to 0.90. The values presented are below 0.85, indicating that the measurement model of the study demonstrates strong discriminant validity (see Table 4).

#### 4.2. Assessment Analysis

The evaluation of the inner or structural model includes a multicollinearity test (VIF) yielding a value of less than 5. The test results employed path coefficients,  $p$ -values, upper and lower bounds, effect size ( $F^2$ ), coefficient of determination ( $R^2$ ),  $Q^2$ , and Goodness of Fit (GoF). The primary aim was to examine the relationships among variables, their significance, direct and indirect effects, effect sizes, and the mediating roles within the research calculation framework.

The multicollinearity assessment employed the variance inflation factor (VIF), with a threshold value of 5 or less. If the value exceeds 5, multicollinearity is present among the constructs and requires recalculating for each indicator used in the study (Hair et al., 2021). The VIF test evaluates the correlation among constructs in a multiple regression model and identifies the presence of constructs that may exhibit multicollinearity.

The findings indicated an absence of multicollinearity within the research model. The indicator values of the variables ranged from 1.947 to 4.473, demonstrating robust and unbiased measures in PLS-SEM. The VIF values for PA in relation to RDA and TRE are 1.000 and 1.604, respectively. The VIF values for RDA in relation to TG and TRE are 3.424 and 1.604, respectively. The variance inflation factor (VIF) for TRE in relation to TG is 3.424.

The analysis results show the direct, indirect, and total effects of each variable, as well as the path coefficients, standard deviations, T-statistics, 95% and 25% confidence intervals,

significance ( $p$ -value), and effect size ( $F^2$ ). According to the criteria established by Hair et al. (2014), the significance threshold for  $p$ -values is set at 0.005. Effect size ( $F^2$ ) benchmarks are defined as 0.02 for a small effect, 0.15 for a moderate effect, and 0.35 for a substantial effect (Chin, 1998; Cohen, 1998).

The structural model test results indicate that all relationship paths exhibit positive coefficient values, albeit within different ranges, and are statistically significant at the 0.05 level ( $p$ -value = 0.000). This analysis confirms the research hypothesis, demonstrating that each exogenous variable has a direct effect on the endogenous variable (see Table 5). The subsequent text provides a description:

**Table 5.** Direct effect's result.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	Path Coefficient Confidence Interval (95%)		$p$ -Values	F-Square
					2.5%	97.5%		
PA > RDA	0.614	0.616	0.029	20.964	0.560	0.674	0.000	0.604
PA > TRE	0.438	0.439	0.026	17.075	0.389	0.490	0.000	0.693
RDA > TG	0.300	0.299	0.033	9.005	0.234	0.363	0.000	0.284
RDA > TRE	0.573	0.571	0.027	21.393	0.515	0.621	0.000	1.185
TRE > TG	0.686	0.688	0.032	21.732	0.626	0.749	0.000	1.480

The relationship between PA and RDA indicates a significant path (61.4% or 0.614), as evidenced by a confidence interval that does not include zero. A high  $F^2$  value of 0.604 further substantiates the results, indicating a significant influence. The elevated coefficient value suggests that improved political accountability results in more efficient resource allocation.

The correlation between PA and TRE indicates a positive relationship, though less pronounced than the correlation observed among the preceding variables, measured at 43.8% or 0.438. This finding is corroborated by a confidence interval that does not include zero. A high  $F^2$  value of 0.693 further corroborates the findings, indicating a significant impact. The elevated coefficient value suggests that improved political accountability correlates with a more effective distribution of trust among stakeholders.

The relationship between RDA and TG exhibits a positive correlation, quantified at 30%, or 0.300. This result is corroborated by a confidence interval that does not surpass zero, along with a median  $F^2$  of 0.284. The median coefficient value suggests that the equitable and proportional distribution of resources has a significant impact on tourism governance.

The correlation between RDA and TRE exhibits a strong positive trend of 57.3% (0.573), supported by a significant  $F^2$  value of 1.185. This further illustrates that resource distribution has a significant impact on transparency, suggesting that proper resource allocation is crucial for enhancing open governance.

The correlation between TRE and TG is the highest of the variables, at 68.6% (0.686). The variable with the highest value and significant support, indicated by the  $F^2$  value of 1.480, demonstrates that information transparency and public accountability mechanisms are crucial and predominant factors in elucidating the quality of tourism governance. These elements possess the most significant potential to enhance the legitimacy and effectiveness of future tourism governance.

The findings indicate that PA, RDA, and TRE have a significant influence on the quality of tourism governance, with transparency being the most prominent factor. Theoretical implications illustrate the interconnection among political accountability, resource distribution, and information disclosure. The practical implications demonstrate the value of policy

strategies in enhancing transparency and public accountability mechanisms for achieving sustainable destination governance.

Additionally, the findings about the direct effect support the assessment results by clarifying variations in the quality of tourism governance. The relationships among variables in tourism governance are not merely direct but also mediated by additional variables that enhance or extend the causal influence. To comprehensively understand the mechanisms underlying inter-variable relationships, the analysis must extend to include the indirect effect.

This section utilizes statistical calculations to identify contributions via the median variable. This test elucidates the causal pathway and enhances comprehension of the mechanisms by which variables influence accountable, fair, and transparent tourism governance. Table 6 presents the results of the indirect effect test.

**Table 6.** Indirect effect's result.

	Original Sample (O)	Sample Mean (M)	STDEV	T-Statistics	2.5%	97.5%	p-Values	VAF
PA > RDA > TG	0.184	0.184	0.024	7.731	0.140	0.232	0.000	25.3% (PM)
PA > RDA > TRE	0.351	0.351	0.023	15.166	0.308	0.398	0.000	44.4% (PM)
PA > TRE > TG	0.300	0.302	0.023	12.856	0.256	0.347	0.000	41.4% (PM)
PA > RDA > TRE > TG	0.241	0.242	0.018	13.117	0.208	0.280	0.000	33.1% (PM)
RDA > TRE > TG	0.393	0.393	0.026	14.935	0.343	0.445	0.000	56.7% (PM)

The analysis examined the indirect effect, highlighting the importance of mediating variables facilitating the relationship between exogenous and endogenous variables.

All mediation pathways evaluated through the PLS-SEM model demonstrated positive coefficients, t-statistics exceeding the 1.96 threshold, and a *p*-value of 0.000. At the 95% confidence level, all mediation pathways are statistically significant. The confidence interval (2.5–97.5%) remains above zero, thereby reinforcing the validity of the findings. The mediating variables RDA and TRE elucidate the relationship between exogenous and endogenous variables.

Multiple mediation pathways reinforce the relationship from PA to TG. The pathway from PA to TG via RDA yielded a positive result of 0.184, which, while relatively low, is corroborated by a VAF value of 25.3%. This suggests partial mediation, indicating a moderate contribution to the relationship. The RDA distribution partially mediates the effect of PA on TG, but it does not completely replace its direct effect on TG.

The correlation between PA and TG via TRE is positive, with a value of 0.300 and a VAF contribution of 41.4%. This result indicates a more robust outcome compared to the prior correlation. Transparency is the primary mechanism connecting political accountability to effective governance, accounting for nearly half of the overall impact.

As indicated by RDA, the correlation between PA and TRE demonstrates a positive path of 0.351, with a VAF contribution of 44.4%. This suggests that political accountability significantly enhances transparency through resource allocation. This path demonstrates a systemic relationship where accountability directly impacts transparency, which is further strengthened by an equitable distribution.

The correlation between RDA and TG via TRE indicates a positive contribution of 39.9%, or 0.393. The VAF percentage of 56.7% elucidates this phenomenon, serving as the predominant mediator across all pathways. The findings indicate that suitable RDA enhances governance directly and has a more significant effect when it initially boosts transparency. RDA functions as a structural element, influencing openness, thereby enhancing tourism governance.

The complicated interaction between PA and TG across the two median variables (RDA and TRE) demonstrates a positive correlation, albeit relatively weak, at 24.1% or 0.241. The VAF contribution of 33.1% suggests a chain mediation effect while maintaining consistency. This finding confirms that the causal pathway from physical activity to triglycerides is robust and remains strong despite the involvement of two mediators.

According to the VAF values, all mediation pathways are classified as partial mediation (PM), indicating that intermediary variables primarily mediate the impact of exogenous variables on endogenous variables. Causal relationships should be viewed as complex and best understood through the mechanisms of mediation. This situation highlights that tourism governance should not be analyzed exclusively through the lens of accountability or resource allocation; instead, it must be considered within the framework of systemic interactions, with transparency as a key factor.

These findings indicate that transparency is the primary causal pathway linking PA, RDA, and TG. TRE serves as a connecting variable that bolsters legitimacy and improves the efficacy of governance mechanisms. Moreover, the robust mediation pathway illustrates that effective tourism governance necessitates the integration of resource distribution with information disclosure mechanisms. We identify TRE as a crucial factor that connects and enhances governance legitimacy, providing a fundamental basis for developing sustainable and integrated destination governance. The findings contribute to the tourism governance literature and offer strategic guidance for public policy formulation, emphasizing the importance of accountability, equitable distribution, and transparency.

Table 7 presents the final specifications, which include  $R^2$ ,  $Q^2$ ,  $F^2$ , GoF and SRMR. This presentation seeks to quantify the variance in the dependent variable accounted for by the independent variables, while also assessing the research model's quality and goodness of fit. In predictive analysis utilizing PLS-SEM, developing evaluative indicators is crucial to ensure that the research model satisfies appropriate feasibility criteria and validates its effectiveness and relevance.

**Table 7.** Assessment's result.

Items	R2	Q2	F2	Effect	Goodness of Fit (GoF)	SRMR
RDA	0.375	0.369	0.604	Strong	0.342	0.079 Accept
TRE	0.827	0.619	0.693	Strong		
TG	0.907	0.599	Dependent Variable			

$R^2$  evaluates the extent to which the exogenous construct accounts for variance in the endogenous construct. According Hair et al. (2011, 2012), the  $R^2$  value ranges from 0.25 (weak) to 0.50 (moderate) and 0.75 (substantial). The findings indicate a moderate RDA value, measured at 0.375 or 37.5%. The RDA variance can be accounted for by PA as an exogenous construct, albeit remaining below the moderate category. This figure demonstrates a notable impact of PA on resource allocation. In summary, enhanced PA significantly impacts resource distribution, though additional external factors beyond the model also exert influence.

The combined influence of PA and RDA on TRE is 0.827, indicating a significant effect. Approximately 82.7% of the TRE variance reflects effective political accountability, which is underpinned by resource distribution and is significant in fostering information transparency and public accountability mechanisms.

The significant factor is TG, exhibiting an  $R^2$  of 0.907, categorizing it as high and substantial. This demonstrates that RDA, TRE, and PA account for 90.7% of the variance in TG. The findings indicate a proportional integration of all governance dynamics. The research model demonstrates significant predictive power for tourism governance.

R<sup>2</sup> demonstrates the model’s substantial exploratory and explanatory power, particularly regarding the TG and TRE constructs. The moderate R<sup>2</sup> value for RDA indicates that political accountability affects distribution; however, resource distribution may also be influenced by external factors beyond the research model.

Q<sup>2</sup> outlines the predictive relevance and the extent to which alterations in exogenous variables forecast the outcomes of endogenous variables. Hair et al. (2019) assert that a value exceeding 0 signifies predictive relevance and adheres to established practical guidelines. The criteria are classified as follows: greater than 0 indicates low, greater than 0.25 indicates moderate, and greater than 0.50 indicates high. The results demonstrate that each variable possesses substantial predictive value and measurement capability, ranging from 0.369 to 0.619. The F<sup>2</sup> value for each construct demonstrates a significant dominant influence, with values ranging from 0.604 to 0.693.

The Goodness of Fit (GoF) calculation assesses the statistical model’s alignment with the observed data in a comprehensive manner. The thresholds established are 0.1 for weak, 0.25 for moderate, and 0.36 for substantial. The results of the calculation indicate a GoF value of 0.342. The analysis demonstrates that the empirical research data utilized effectively accounts for a significant degree of fit within both the measurement and structural models.

The standardized root mean square residual (SRMR) value reflects the fit and appropriateness of the research model. The assessment possesses specific criteria, as Hair et al. (2021) noted, indicating that acceptable values fall within the range of 0.08 to 0.10. The research findings indicate an SRMR value of 0.079, signifying a robust fit and effectively elucidating the relationship between variables and indicators within the research model. Figure 3 illustrates the outcomes of the research model.

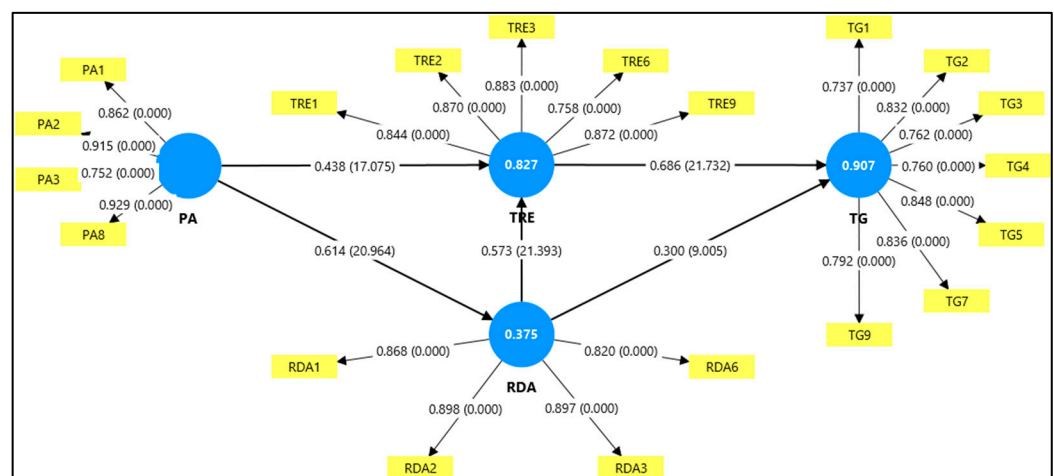


Figure 3. Model Evaluation.

## 5. Discussion

This research is unique and distinguishes itself from other studies due to the empirical results that produce significant conclusions. The quantitative design facilitates statistical analysis through standardized documentation, enabling the identification of relevance and correlations among field practices.

Furthermore, the exploratory study produced varied results due to its informal, interactive design and the involvement of the operators in generating responses. The findings reveal that specific responses contradict or correspond with the statistics presented in the preceding worksheet. This variation is attributable to exclusionary factors that were previously omitted from the assessment due to failing to meet statistical thresholds. Conse-

quently, these responses are articulated descriptively and juxtaposed to foster theoretical discourse grounded in the empirical findings from Mandalika, Indonesia.

We present the scientific findings and debate to illuminate similarities and differences and to offer a novel perspective. This discourse focuses on the importance of accountability in institutional operations, as it is a critical component of decision-making, stakeholder trust, and the effectiveness of tourism governance. Also, we conducted a comprehensive update focusing on ambiguity in the political sphere, particularly regarding accountability in the tourism governance system in Mandalika, Indonesia. The distinct boundaries among internal, local, and external authorities are closely linked to this problem. This issue directly affects the safety and security of tourism activities.

Accountability is the foundation of collaboration, enabling stakeholders to engage in collective implementation while reducing reliance on a single actor (Lindberg, 2013; O'Donnell, 1998). This approach is a prudent strategy for addressing the complexities associated with pressure and extensive tourism development (Lucia & Martini, 2012; Robina-Ramírez et al., 2022). The lack of synchronization and the presence of outside speculation hinder the development of tourist destinations, as tourist decisions are significantly influenced by factors such as safety, comfort, and assurance concerning potential disasters.

The structural model shows important direct and indirect effects, indicating it can effectively explain and predict outcomes in tourism governance. In line with perspectives on collaborative governance and institutional design in tourism, these findings indicate that governance performance is not solely an administrative product but is also influenced by political-institutional determinants that legitimize decision-making. (Jiang & Ritchie, 2017; Sentanu et al., 2023).

The quality of governance is contingent upon the institutional framework in addition to technical capacity, as evidenced by the consistently significant structural trajectories. This means that accountability needs to be built into strong legal and administrative systems to minimize confusion, prevent passing the blame between different government levels, and improve public trust, especially in key areas where power and resources are concentrated. Consequently, public agencies, the private sector, and communities must institutionalize transparent reporting, clarify duties and responsibilities, and operationalize participatory mechanisms as core governance practices, rather than as symbolic add-ons (Cole, 2007; Nunkoo et al., 2012).

The findings also indicate a substantial political concern: the preservation of legitimacy often arises in opposition to the rapid expansion of tourism development. In practice, governments may prioritize accountability and enforcement over delivery and investment certainty, resulting in procedural compliance without substantive accountability. Transparency is similarly ambivalent; its corrective effects depend on credible sanctions and monitoring capacity, while disclosure can be selectively curated and employed performatively.

This phenomenon helps explain differences in research results across situations (Putera et al., 2025), when supervision is weak and accountability is unclear, transparency may not lead to better governance outcomes. These findings confirm Bramwell's (2011) claim that a narrowly fiscal political-economic lens cannot adequately understand tourism development. Rather, relational, holistic, and dialectical approaches are required to understand how power, legitimacy, and contestation affect governance paths.

The debate is further exacerbated by the distributive dimension, as resource allocation in tourism invariably provokes inquiries regarding who acquires what and whose priorities are prioritized. The growth of programs and better overall results in Mandalika can create a confusing situation in which people still argue about fairness and community benefits due to unequal access, skill gaps, and uneven power in decision-making. This is because national competitiveness objectives and local distributive justice objectives can collide.

In the end, good tourism management requires clear rules for how resources are shared, openness about decisions, and the ability to hold people accountable—these are essential for making real progress and supporting democracy.

Mandalika, as a national flagship destination, requires cooperative partnerships and collective awareness rooted in solidarity, particularly in the face of compounded pressures such as crises and disasters. The case illustrates that politics can serve as both an oversight mechanism and a collective learning process for the development of resilient governance. Conversely, neglecting these principles can exacerbate state–society divides, whereas their reinforcement can enhance legitimacy, foster trust, and focus tourism development on equitable socio-political and community well-being.

## 6. Conclusions

This study advances our understanding of political accountability by emphasizing the significance of dual mediation (TRE and RDA). Tourism governance should be evaluated in terms of transparency and as a substantive indicator of benefit distribution.

Mandalika provides empirical evidence that super-priority destination governance necessitates hybrid accountability, which includes a mix of answerability (transparency) and enforceability (benefit distribution) within a horizontal framework and mutual oversight by all involved authorities (central, regional, and community). This attempts to improve social indicators (benefit distribution, local engagement) in tourist evaluations and strengthen the role of facilitators in ensuring a fairer distribution of tourism advantages, thereby minimizing the sense of exclusivity. This technique avoids relying on a single assessment of economic factors and earnings.

Tourism research is a long-standing and dynamic topic frequently explored from empirical, methodological, and philosophical perspectives. However, there are limited studies that specifically explore tourism management in the context of political accountability. This disparity underlines the critical need to address how governance structures, power imbalances, and accountability systems impact crisis responses in tourism destinations. The slow growth of disaster management frameworks and the challenges in fostering fair collaboration among stakeholders indicate a governance dilemma where policy resolutions are postponed and equitable cooperation is merely an aspiration rather than a reality.

The conclusions of this study examine the challenge of tourism management through the perspective of accountable governance, emphasizing the importance of transparent, fair, and inclusive collaboration in crises. It emphasizes the relationship between governance's structural, conceptual, and operational dimensions—all based on trust, shared commitment, and the pursuit of mutual gain. Political responsibility in this context necessitates equality among actors, with destination growth and crisis communication directed by conversation and consensus rather than top-down commands. As a result, the study proposes a relational governance paradigm that goes beyond formal documentation to foster accountability in practice through participatory, trust-based collaboration.

Theoretically, this study advances our understanding of relational accountability between local communities and tourism authorities in tourism governance. Even in officially designated priority destinations, local communities cannot be reduced to passive or operational roles. Their deep connection to place and nature gives them credibility and moral authority in preserving and protecting destinations. As a result, community participation must be positioned not only as implementation support but also as a critical component of conceptual design, decision-making, and long-term governance resilience.

From a managerial perspective, the study recommends that tourism authorities adopt a more equitable and context-sensitive approach that honors the cultural diversity of local populations, especially when identifying or establishing new priority destinations. To

capture local perspectives and develop mutual accountability, a deeper, context-specific understanding is required, which should be facilitated by exploratory sequential research methodologies. Such efforts improve destination resilience and reduce future governance challenges. Consequently, mobilizing community roles and fostering shared responsibility among governance stakeholders are essential strategies for mitigating conflict and enhancing effective, accountable disaster management. Future studies should focus on collaborative accountability networks, investigating how cross-stakeholder cooperation fosters legitimacy, trust, and long-term outcomes in tourist catastrophe governance.

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