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Simple Accounting as an Informal Governance Mechanism in Community-Based Tourism Homestays

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Abstract: This study addresses the limited attention to micro-level governance practices in tourism research by examining how simple accounting functions as an informal governance mechanism in community-based tourism homestay management. Using an interpretive qualitative approach, data were collected through semi-structured interviews, observations, and document analysis involving twelve homestay operators in Kalisoro Tourism Village, Indonesia. The findings show that simple accounting extends beyond basic record-keeping by enhancing financial visibility, enabling evidence-based decision-making, and strengthening accountability in resource-constrained micro-enterprises. Prior to its adoption, financial practices were highly informal, characterized by memory-based recording, blurred boundaries between household and business finances, and limited economic transparency. The study further shows that simple accounting mediates between agency-based accountability and stewardship-based collective responsibility by transforming tacit financial knowledge into structured and interpretable information, thereby supporting both monitoring and trust-based coordination. This study contributes to tourism governance literature by establishing simple accounting as a micro-level governance mechanism and demonstrating how low-complexity financial practices operationalize transparency and align accountability with collective sustainability in community-based tourism contexts.

Keywords: Community-Based Tourism, Governance, Homestay Management, Simple Accounting, Sustainability

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INTRODUCTION

The rapid expansion of tourism villages in Indonesia reflects a broader shift toward community-based tourism (CBT) as a strategy for inclusive and sustainable local development (Scheyvens, 1999). Within this model, local communities act not only as beneficiaries but as primary agents responsible for managing tourism resources, distributing economic benefits, and sustaining socio-cultural values. Consequently, governance in tourism villages extends beyond formal institutional arrangements and is increasingly enacted through everyday organizational practices that shape accountability, coordination, and decision-making.

Despite extensive research on tourism governance, existing literature has predominantly focused on macro-level dimensions, including institutional frameworks, stakeholder collaboration, and policy structures (Bramwell & Lane, 2011; Nunkoo & Smith, 2013; Bramwell & Lane, 2022). While these studies offer valuable insights into governance design, they provide limited understanding of how governance is enacted in practice within small, community-based tourism enterprises. This limitation is particularly critical in CBT contexts, where enterprises operate under resource constraints, limited managerial capacity, and a strong reliance on informal practices. In such settings, governance does not primarily rely on formal control systems but emerges through routine managerial activities that structure how resources are recorded, interpreted, and managed.

Within this context, a key limitation of existing research lies in its treatment of managerial practices particularly financial documentation as technical or administrative functions, rather than as mechanisms with governance implications. Accounting research challenges this view by conceptualizing accounting as a socially embedded practice that shapes organizational behavior and decision-making processes (Ahrens & Chapman, 2007). However, tourism studies have paid limited attention to how accounting practices function as part of governance infrastructure in small tourism enterprises. Although prior studies acknowledge the importance of internal capabilities and informal governance mechanisms (Svensson et al., 2020; Wen et al., 2021), financial documentation remains largely framed in terms of bookkeeping accuracy and operational efficiency, leaving its governance role underexplored.

Building on these limitations, three critical gaps can be identified. First, prior studies have not explicitly conceptualized simple accounting as a governance mechanism, instead treating it primarily as a technical or efficiency-oriented tool. Second, limited attention has been given to the micro-level processes through which accounting practices structure everyday governance, particularly in resource-constrained, community-based tourism enterprises. Third, although agency theory and stewardship theory have been widely applied in tourism governance research (Nunkoo & Smith, 2013; Zhang et al., 2022), there is a lack of empirical explanation of how these perspectives are simultaneously enacted and mediated through routine managerial practices such as financial documentation.

These gaps are particularly evident in the Indonesian context, where tourism village development has been actively promoted through policies supporting micro, small, and medium enterprises (MSMEs) and community empowerment (Badan Pusat Statistik, 2023; Republic of Indonesia, 2008, 2009). Despite this policy support, homestays one of the core economic units in tourism villages—often operate under highly informal management systems. Financial practices are typically memory-based, undocumented, and intertwined with household finances, resulting in limited economic visibility, weak accountability, and constrained capacity for evidence-based decision-making. This condition reflects the absence of structured informational practices necessary for effective governance at the micro-enterprise level.

Addressing this gap, this study examines how simple, low-complexity accounting practices function as governance mechanisms in resource-constrained, community-based tourism enterprises. It conceptualizes simple accounting as an embedded informal governance mechanism within homestay management. Drawing on an integrative theoretical perspective combining agency theory and stewardship theory (Jensen & Meckling, 1976; Davis et al., 1997), this study argues that simple accounting mediates between accountability demands and collective responsibility. From an agency perspective, structured financial documentation reduces information asymmetry and strengthens monitoring, while from a stewardship perspective, it reinforces trust, shared responsibility, and collective orientation.

Accordingly, this study addresses the following research question: **How does simple accounting function as an informal governance mechanism in community-based tourism homestay management?**

This study makes three contributions. First, it advances tourism governance literature by shifting the analytical focus from macro-level structures to micro-level managerial practices through which governance is enacted in everyday operations. Second, it conceptualizes simple accounting as an embedded governance mechanism that structures accountability, transparency, and decision-making, rather than merely serving as a technical tool. Third, it provides empirical evidence from a resource-constrained CBT context, showing how low-complexity financial practices mediate between control-based accountability and trust-based collective responsibility, thereby supporting sustainable tourism development.

By doing so, this study positions simple accounting as a micro-level governance infrastructure through which accounting practices not only record economic activity but actively shape how governance is enacted, negotiated, and sustained in community-based tourism contexts.

METHODS

Research Design and Setting

This study adopts an interpretive qualitative research design to examine how simple accounting functions as an informal governance mechanism within community-based tourism enterprises. An interpretive approach is particularly appropriate as the study seeks to understand socially embedded financial practices, including how they are constructed, interpreted, and enacted within everyday organizational contexts. Rather than measuring predefined variables, this approach enables an in-depth exploration of meanings, routines, and interactions that shape governance processes at the micro level.

Purposive sampling was employed to select information-rich participants with direct experience in homestay financial management. A single-case study strategy was used to provide a contextually rich and analytically detailed understanding of governance practices in their natural setting. The use of a single case is theoretically justified, as the study aims for analytical generalization, generating transferable insights into governance mechanisms within similar community-based tourism contexts.

The study was conducted in Kalisoro Tourism Village, located in Tawangmangu District, Karanganyar Regency, Central Java, Indonesia. Kalisoro was selected as an information-rich case due to its well-established community-based tourism structure, active homestay network, and observable variation in financial documentation practices among operators. These characteristics make it a suitable site for examining the interaction between informal practices and governance mechanisms. Data collection was carried out between January and April 2025.

Methodological rigor was ensured through purposive sampling, data triangulation, and iterative analysis, enhancing credibility, dependability, and analytical validity

Sampling Strategy and Participants

This study employed purposive sampling to select participants with direct experience and responsibility in homestay financial management.

The sample consisted of twelve homestay operators actively involved in tourism village activities. Participant selection was guided by the following criteria: (1) active participation in tourism village operations, (2) direct responsibility for financial decision-making, and (3) a minimum of one year of operational experience. These criteria ensured that participants possessed sufficient practical knowledge and engagement with relevant financial practices.

The sample size was determined based on the principle of theoretical saturation, whereby data collection continued until no new themes or insights emerged. Saturation was achieved after twelve interviews, indicating that the data were sufficiently rich to capture the diversity and depth of participants' experiences within the study context.

The use of a single-case design supports analytical generalization rather than statistical generalization, allowing the findings to be transferable to similar community-based tourism contexts (Yin, 2014). Furthermore, the sample size is consistent with qualitative research standards, which suggest that thematic saturation can be achieved with a relatively small number of interviews when participants share similar experiences (Guest et al., 2006).

Data Collection Methods

Data were collected through three complementary methods: semi-structured interviews, direct observation, and document analysis. This multi-method approach enabled methodological triangulation, thereby strengthening the credibility and robustness of the findings.

Semi-structured interviews were conducted using an interview guide designed to explore participants' experiences with financial recording, decision-making processes, transparency practices, and coordination within the tourism village. The semi-structured format allowed flexibility to probe deeper into emerging themes while maintaining consistency across interviews. Each interview lasted approximately 45–90 minutes and was conducted in a conversational manner to encourage reflective and detailed responses.

The interview guide included questions such as: "How do you record daily financial transactions?", "How do you separate household and business finances?", and "How are financial decisions made within the homestay and at the village level?" These questions were designed to capture both routine practices and governance-related processes.

Direct observations were carried out to capture routine financial practices as they occurred in everyday homestay operations. Particular attention was given to how transactions were recorded, how financial decisions were made, and how accounting practices were integrated into daily activities.

In addition, document analysis was conducted on available financial records, including notebooks and simple financial logs maintained by homestay operators. These documents provided objective evidence to corroborate interview data and offered insight into the structure and consistency of accounting practices.

Data Analysis

Data analysis was conducted using thematic analysis following Braun and Clarke (2006). This method was selected for its flexibility in identifying, analyzing, and interpreting patterns within qualitative data, while also allowing integration with theoretical frameworks such as agency theory and stewardship theory.

The analytical process followed six stages: (1) data familiarization, (2) initial coding, (3) searching for themes, (4) reviewing themes, (5) defining and naming themes, and (6) producing the report. Coding was conducted using a hybrid approach, combining inductive coding to allow themes to emerge from the data and deductive coding guided by the study's theoretical framework.

A total of 38 initial codes were generated and subsequently grouped into six overarching themes: (1) household–business financial integration, (2) absence of structured documentation, (3) adoption of simple accounting practices, (4) improved financial awareness, (5) transparency in village coordination, and (6) implementation challenges. The iterative movement between empirical data and theoretical concepts ensured analytical rigor, depth, and conceptual coherence.

Research Rigor and Trustworthiness

To ensure the rigor and trustworthiness of the findings, this study applied the criteria of credibility, dependability, confirmability, and transferability.

Credibility was enhanced through methodological triangulation across interviews, observations, and document analysis, as well as member checking, in which selected participants were invited to validate the interpretation of findings. Dependability was ensured by maintaining systematic and transparent documentation of the research process, including coding procedures and analytical decisions.

Confirmability was supported through the use of an audit trail and reflexive engagement with the data, allowing the researcher to critically examine potential biases and ensure that the findings are grounded in empirical evidence. Transferability was addressed by providing detailed contextual descriptions of the research setting and participants, enabling readers to assess the applicability of the findings to similar contexts.

Ethical considerations were strictly observed throughout the research process. All participants provided informed consent prior to data collection, and their identities were anonymized to ensure confidentiality and protect privacy.

In addition, methodological rigor was strengthened through prolonged engagement in the field and iterative data analysis, allowing the researcher to refine interpretations and ensure alignment between empirical evidence and emerging themes.

RESULTS AND DISCUSSION

Rather than viewing simple accounting as a passive technical tool, the findings position it as an active governance practice shaping organizational behavior and decision-making in resource-constrained contexts. This section presents the empirical findings across four key themes: (1) characteristics of homestay management, (2) pre-adoption financial practices, (3) the governance role of simple accounting, and (4) its implications for sustainability. Each theme integrates empirical evidence with theoretical interpretation to demonstrate how simple accounting operates as a micro-level governance mechanism embedded in everyday practice.

Across the twelve participants, a consistent empirical pattern emerged: homestay operations are predominantly managed informally within household structures, with minimal separation between domestic and business financial activities. Participants consistently described financial practices as embedded in daily routines rather than formalized systems. This indicates that governance is enacted relationally but remains informationally underdeveloped.

Characteristics of Homestay Management in Kalisoro Tourism Village

Empirical findings show that homestay management in Kalisoro Tourism Village is predominantly community-driven, with residents utilizing their private homes as accommodation units. Participants described their businesses as extensions of household activities, where financial decisions and operational responsibilities are intertwined with daily domestic routines. This indicates that business activities are not institutionally separated from household life.

This empirical condition reflects a hybrid organizational form in which economic and domestic logics coexist without clear institutional separation. This hybridity has a dual effect on governance capacity. On the one hand, it reinforces social cohesion and community ownership, aligning with stewardship-oriented governance. On the other hand, it constrains the development of formal managerial systems and limits the production of reliable financial information necessary for business sustainability.

Participants further reported that most operators lack formal training in accounting or business management, with knowledge primarily developed through experience. Financial activities are often treated as extensions of household income, and simple accounting practices are either absent or inconsistently applied. Business and personal finances are frequently conflated, and financial recording remains non-standardized.

In the absence of structured simple accounting practices, participants described difficulties in evaluating performance, controlling costs, and planning future activities. This empirical limitation highlights constrained informational capacity and limited managerial visibility.

From an analytical perspective, these findings reinforce the role of accounting as a mechanism of economic visibility (Miller & Power, 2013). Without structured simple accounting, financial activities remain difficult to interpret and act upon. This also reveals a gap between relational and informational governance, where trust and collective responsibility, although strongly embedded, are not supported by systems that enable monitoring, evaluation, and justification of decisions, thereby increasing information asymmetry as suggested by agency theory.

Within this context, simple accounting becomes analytically significant. By transforming tacit financial knowledge into visible and interpretable data, it introduces structure into otherwise informal systems. This supports the view of accounting as a governance technology that structures accountability through calculative visibility (Miller, 2001) and enables action at a distance through inscription practices (Robson, 1992).

Importantly, these findings highlight the first core contribution of this study: simple accounting is not merely a technical recording tool, but a micro-level governance mechanism that structures how accountability and decision-making are enacted in everyday practice.

Simple Accounting Practice Prior to Structured Adoption

Empirical evidence indicates that prior to the adoption of simple accounting, financial practices were highly informal and fragmented. Participants consistently reported that income and expenditures were either recorded inconsistently or retained in memory. Documentation, when present, was limited to basic notes such as guest numbers and daily payments, without aggregation or periodic summaries.

Participants also described the absence of separation between business and household finances. Revenue from homestay operations was directly used for daily household consumption without categorization or tracking. This resulted in limited clarity regarding profitability, cost structures, and cash flow dynamics.

This empirical condition reflects limited economic visibility, where business performance is neither measurable nor systematically interpretable. Participants indicated that this lack of structured information constrained their ability to control costs, plan reinvestment, and make informed decisions.

In this pre-adoption phase, decision-making was largely based on intuition and experiential judgment rather than documented evidence. While participants perceived this approach as sufficient for short-term operations, it limited long-term planning and increased vulnerability to inefficiency and resource misallocation.

Analytically, these findings indicate a condition of informationally weak accountability. Transparency exists only implicitly and cannot be substantiated through verifiable data. Although stewardship values—such as trust, cooperation, and collective responsibility—are strongly embedded within the community, they operate without calculative support.

Conceptually, this reveals a governance gap: stewardship without informational infrastructure. In this context, the absence of simple accounting constrains the institutionalization of accountability (Robson, 1992) and limits the development of calculative visibility necessary for governance (Miller, 2001).

The introduction of simple accounting practices therefore represents more than a technical adjustment; it marks the emergence of a foundational governance infrastructure that restructures how financial information is produced, interpreted, and utilized in everyday decision-making.

Simple Accounting Practice and Collective Responsibility in Homestay Management

Empirical evidence illustrates how the adoption of simple accounting reshapes managerial practices. One participant noted, "Before we recorded everything, we only estimated our income. Sometimes we thought we made a profit, but actually we did not" (Participant 3). Another explained, "Writing down daily expenses helps us avoid misunderstandings within the family" (Participant 5), while another stated, "Now we know how much to save for maintenance and future improvements" (Participant 7).

These accounts demonstrate that simple accounting enhances financial clarity, reduces internal conflict, and supports planning capacity. More importantly, they show how financial practices become embedded in everyday decision-making processes.

From an analytical perspective, these findings illustrate a transformation from intuition-based management toward information-supported governance. Simple accounting enables operators to interpret financial conditions more accurately, thereby strengthening economic rationality.

At the same time, these findings highlight the second core contribution of this study: governance in community-based tourism is enacted at the micro level through routine practices such as simple accounting, rather than solely through formal institutional structures.

In governance terms, this transformation reflects the interaction between agency and stewardship mechanisms. From an agency perspective, simple accounting reduces information asymmetry and strengthens monitoring. From a stewardship perspective, it reinforces trust and collective responsibility through shared transparency.

This demonstrates the third core contribution of this study: simple accounting functions as a mediating mechanism that bridges agency-based accountability and stewardship-based collective responsibility through everyday practice.

Simple Accounting Practice and Governance Transparency in Homestay Management

Empirical evidence further shows that simple accounting enhances transparency in both individual and collective contexts. As one participant noted, "If there is a meeting with the tourism group, I feel more confident because I know my numbers. I can explain my situation clearly" (Participant 8).

This indicates that simple accounting not only improves internal decision-making but also strengthens communicability and coordination at the village level. Financial information becomes more accessible, comparable, and discussable among actors.

Empirically, transparency is constructed through routine simple accounting practices rather than emerging as a static reporting outcome. It evolves through continuous documentation that renders financial activities visible and interpretable.

These findings reinforce and extend tourism governance literature emphasizing that governance is increasingly enacted through informal, practice-based mechanisms (Farmaki et al., 2023; Bichler & Löfgren, 2023). In this context, simple accounting functions as a micro-governance infrastructure enabling transparency, accountability, and coordinated decision-making.

From an accounting perspective, this reflects the production of calculative visibility (Miller, 2001) and the stabilization of financial knowledge through inscription processes (Robson, 1992), alongside informal audit-like control embedded in everyday practice (Power, 1997).

Implication of Simple Accounting Practice for Homestay and Tourism Village Sustainability

Referring to the conceptual framework presented in Figure 1, the findings demonstrate that simple accounting operates not merely as a managerial tool but as a micro-level governance mechanism that integrates economic accountability with stewardship-based collective values in community-based homestay management. Empirical evidence across participants shows that the use of simple accounting enables operators to better understand their financial conditions, justify decisions, and coordinate actions both within households and at the community level.

These findings highlight a key contribution of this study: rather than functioning as a technical recording practice, simple accounting operates as an embedded governance mechanism that translates abstract principles of accountability and collective responsibility into everyday managerial routines.

At the enterprise level, empirical findings indicate that the adoption of simple accounting enhances financial visibility by structuring previously fragmented financial activities. Participants demonstrated an increased ability to track revenues, monitor expenses, and evaluate performance after adopting simple accounting practices. This improved visibility supports more consistent, evidence-based decision-making, strengthening cost control, planning capacity, and operational stability.

Analytically, this indicates a process through which simple accounting enables economic rationality by transforming tacit knowledge into structured and interpretable information. Sustainability thus emerges not as a direct outcome of external intervention, but as a by-product of routinized informational practices that gradually reshape managerial behavior.

At the tourism village level, the implications extend beyond individual enterprise performance toward system-level coherence. Empirical evidence suggests that as homestay operators gain clearer financial understanding through simple accounting, they are better able to participate in collective discussions, justify their decisions, and align their practices with broader community expectations. This contributes to more coordinated and accountable tourism village management.

This reflects a bottom-up governance dynamic in which micro-level practices cumulatively shape meso-level system performance, rather than relying solely on top-down institutional arrangements. This finding reinforces the second contribution of this study by demonstrating that governance in community-based tourism is enacted through micro-level practices embedded in everyday operations.

At the governance level, the findings indicate that simple accounting activates both agency and stewardship mechanisms. Empirical evidence shows that financial records produced through simple accounting reduce uncertainty and enable monitoring, while simultaneously supporting trust, shared understanding, and collective responsibility among operators.

This demonstrates the third key contribution of this study: simple accounting functions as a mediating mechanism that bridges agency-based accountability and stewardship-based governance through everyday practice. Rather than positioning control and trust as competing logics, the results indicate that both can be co-produced through simple accounting.

However, empirical observations also indicate that the effectiveness of simple accounting depends on continuous use and experiential validation before becoming a taken-for-granted organizational routine. Without such stabilization, adoption risks remaining partial or reversible.

Collectively, the findings indicate that transforming informal governance systems is a negotiated and iterative process rather than an immediate outcome. Simple accounting does not automatically institutionalize accountability; instead, its governance function emerges gradually through continuous practice, learning, and social acceptance. This reflects a broader dynamic in community-based tourism, where new practices must align with existing norms, capacities, and relational structures to be sustained.

In governance terms, effectiveness depends not only on technical simplicity but also on social embeddedness. Practices that are not integrated into everyday routines risk remaining superficial or being abandoned. Governance innovation therefore requires a capacity-aligned and context-sensitive approach that emphasizes gradual adoption, continuous mentoring, and collective reinforcement rather than rapid formalization.

Overall, simple accounting should be understood not as a one-time intervention but as a process of micro-institutional change through which accountability and transparency are progressively constructed. By demonstrating how simple accounting operates as a micro-level governance mechanism, this study supports the argument that sustainability is constructed through routine organizational practices and confirms that local governance is shaped not only by formal structures but also by everyday practices (Bichler & Löfgren, 2023).

These findings further emphasize the practice-based nature of governance, as it is enacted through routine organizational activities. Transparency is developed through ongoing simple accounting practices rather than relying solely on formal reporting structures.

Overall, these findings directly answer the research question by demonstrating that simple accounting functions as an informal governance mechanism through three key processes: (1) enhancing financial visibility, (2) enabling accountability, and (3) facilitating coordinated decision-making within community-based tourism enterprises.

CONCLUSION

This study demonstrates that simple accounting functions as an informal governance mechanism in community-based tourism homestay management. Rather than operating solely as a technical recording tool, simple accounting structures how accountability, transparency, and decision-making are enacted in everyday practice. By transforming informal and memory-based financial practices into structured documentation, it enhances economic visibility, supports evidence-based decision-making, and strengthens accountability at the micro-enterprise level.

The findings further show that simple accounting mediates the interaction between agency-based accountability and stewardship-based collective responsibility. Instead of replacing trust-based governance, it reinforces and operationalizes it by providing verifiable financial information that enables transparency, coordination, and more consistent decision-making. This demonstrates that control and trust are not inherently contradictory, but can be co-produced through routine financial practices.

From a theoretical standpoint, this study advances tourism governance literature by positioning simple accounting as a micro-level governance mechanism in resource-constrained contexts. It highlights that governance is not only institutionally designed but also constructed through everyday managerial practices. In this regard, financial documentation is not merely an administrative activity, but a socially embedded practice that shapes organizational behavior and accountability structures.

Overall, these results indicate that governance strengthening in community-based tourism does not necessarily depend on complex institutional reforms. Instead, it can emerge through simple, context-adapted managerial practices that gradually structure transparency, accountability, and collective sustainability. This underscores that sustainable tourism governance can be built from the bottom up through routine practices that are embedded in everyday organizational life.

Policy and Practical Implications

This study provides several practical implications for policymakers, tourism village managers, and supporting institutions in designing effective and context-sensitive governance interventions.

First, governance initiatives should prioritize capacity-aligned financial mentoring that emphasizes simplicity, usability, and gradual adoption. The imposition of complex accounting systems is unlikely to be effective in household-based enterprises; therefore, training should focus on embedding basic simple accounting practices into daily routines.

Second, simple accounting should be integrated into tourism village governance mechanisms, including homestay certification systems, monitoring processes, and collective planning forums. Such integration allows financial documentation to function not only as an internal managerial tool but also as a shared governance resource within the community.

Third, collective adoption enables the production of comparable financial data across homestay operators. This supports benchmarking, joint decision-making, and risk management at the village level without increasing administrative complexity.

Finally, long-term governance strengthening requires sustained collaboration between academics, local governments, and MSME facilitators. Continuous mentoring, social reinforcement, and gradual institutionalization are essential to ensure that simple accounting practices become embedded and sustainable over time.

Limitations and Future Research

This study has several limitations. First, it adopts a single-case qualitative design, which limits statistical generalizability. While the findings provide strong analytical insights, their applicability to other contexts should be interpreted with caution.

Second, this research does not quantitatively measure the impact of simple accounting practices on financial performance. Although improvements in decision-making and financial awareness are evident, their direct effects on profitability, efficiency, and revenue stability remain unexamined.

Third, the reliance on self-reported data introduces potential subjectivity, despite triangulation efforts. Additionally, focusing on a single tourism village limits the exploration of variation across different institutional and socio-cultural contexts.

Future research could adopt mixed-method approaches to examine the causal relationship between simple accounting adoption and measurable performance outcomes. Further studies may also explore the role of digitalized accounting systems in enhancing scalability, accessibility, and governance effectiveness. Comparative research across multiple tourism villages would provide deeper insights into how micro-level governance practices evolve under different contextual conditions.

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