

Research Article

Financial Management Practices Driving Sustainable Community Empowerment in Somongari Tourism Village

Ahmad Sofwan^{1*}, Hari Purwanto², Lidya Fitri Yani³, Dyah Palupiningtyas⁴

¹ Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia Semarang; Indonesia; e-mail: ahmadsofwan@gmail.com

² Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia Semarang; Indonesia;
e-mail: yudhistira.harsono@gmail.com

³ Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia Semarang; Indonesia; e-mail: lidyafitriyani@yahoo.com

⁴ Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia Semarang; Indonesia; e-mail: dyahpalupi@stiepari.ac.id

* Corresponding Author : ahmadsofwan@gmail.com

Abstract: This study examines the strategic role of financial management in empowering the community of Somongari Tourism Village, Purworejo Regency, which serves as a model of Community-Based Tourism (CBT). Despite its rich natural and cultural assets, the village faces challenges in sustaining tourism growth due to fluctuating visitor numbers, limited services differentiation, and uneven income distribution. The research aims to evaluate how transparent and participatory financial practices can strengthen community capacity, enhance homestay development, and ensure long-term sustainability. Employing a qualitative case study approach, data were collected through in-depth interviews with tourism managers and homestay operators, direct observation of community practices, and analysis of financial records and visitor data from 2023 to 2025. Findings reveal that inclusive organizational structures, collective price agreements, and youth-led digitalization initiatives foster social cohesion, accountability, and innovation, while service homogeneity and seasonal visitor fluctuations remain critical constraints. The synthesis highlights financial management not merely as a technical tool but as a catalyst for empowerment, enabling equitable income distribution, entrepreneurial growth, and resilience against market volatility. The study concludes that professional financial recording systems, continuous capacity-building, and collaboration among communities, government, and private stakeholders are essential to advance sustainable tourism development. Ultimately, financial management emerges as both a governance mechanism and a strategic pathway for balancing economic growth, cultural preservation, and community empowerment in Somongari Tourism Village.

Keywords: Financial Management; Community-Based Tourism; Homestay; Somongari Tourism Village; Tourism Managers.

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1. Introduction

Community-Based Tourism (CBT) has increasingly been recognized as a sustainable development approach, emphasizing active participation and control by local residents in shaping tourism destinations. As an innovative and participatory model, CBT places local communities at the center of tourism development, aligning with the United Nations Sustainable Development Goals (SDGs), particularly SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth) (Abreu et al., 2024; Lemunge et al., 2025). Within this framework, communities are not merely passive beneficiaries but active agents engaged in planning, management, and decision-making (Hariyadi et al., 2024; Prakoso et al., 2020). CBT underscores the importance of sustainability across environmental, social, and cultural dimensions, while simultaneously serving as a vehicle for community development and environmental conservation (Suyatna et al., 2024; Oka et al., 2021). By adopting a bottom-up approach, CBT ensures that tourism initiatives originate from community aspirations and priorities, thereby reinforcing local ownership and long-term sustainability (Nugroho & Numata, 2022).

Tourism villages represent a tangible manifestation of CBT, integrating local resources into sustainable tourism practices. They play a strategic role in enhancing economic growth, preserving cultural identity, and empowering communities (Hariyadi et al., 2024). In rural communities, homestays serve as a critical CBT component, addressing tourists' need for

lodging while encouraging the cooperation of local families (Pasanchay & Schott, 2021). The homestay business has contributed to developing countries' tourism industries, renewed resources, and encouraged the tourism economy of local communities (Long et al., 2018; Charoenpokaraj & Kaewmahanin, 2024). Beyond generating income, tourism villages strengthen social cohesion and environmental stewardship, positioning themselves as vital instruments of rural development (Li et al., 2024).

Somongari Tourism Village, located in Purworejo Regency, exemplifies this model. Renowned for its scenic Menoreh landscape, agricultural products such as durian and herbal crops, and its historical significance as the birthplace of WR. Soepratman—the composer of Indonesia's national anthem Indonesia Raya—Somongari combines natural beauty with cultural heritage. Its success, however, depends not only on these inherent assets but also on effective financial management. Sound financial practices enable communities to optimize revenues, allocate resources efficiently, and improve collective welfare (Purnamawati & Hatane, 2024). Tourism in rural areas enhances economic growth by creating jobs, increasing local income, and fostering investment and entrepreneurial opportunities, ultimately improving overall economic resilience (Liu et al., 2023). More importantly, transparent and accountable financial management empowers residents to build sustainable tourism enterprises, reinforce social solidarity, and enhance competitiveness at regional and national levels (Ginting et al., 2024).

In addition, the development of Somongari Tourism Village reflects broader trends in rural tourism governance, where financial management is increasingly recognized as a cornerstone of sustainability. Financial systems that are transparent and participatory not only safeguard accountability but also foster trust among stakeholders (Sofiyah et al., 2020; Purnamawati & Hatane, 2024). Research has demonstrated that good corporate governance principles, including transparency and accountability, maintain and control the implementation of organizational activities, providing welfare and increasing added value for all interested parties (Setyahadi & Narsa, 2020). In the context of community-based tourism, this trust is essential for mobilizing collective action, ensuring that revenues are reinvested into community priorities such as infrastructure, education, and cultural preservation (Gutierrez, 2023; Scheyvens & van der Watt, 2021). Thus, financial management serves as both a technical and social instrument, linking economic outcomes with community empowerment.

Moreover, the integration of financial management into tourism village development highlights the interdependence between economic resilience and social cohesion. Equitable distribution of income from tourism activities prevents internal competition and strengthens solidarity, while strategic reinvestment supports diversification of services and attractions (Aryaningtyas et al., 2024). Research on rural tourism governance indicates that when adaptive strategies are rooted in local resource management and reinforced by active community engagement, long-term tourism sustainability becomes attainable (Putra et al., 2024). For Somongari, this balance is particularly critical given its reliance on seasonal visitor flows and its aspiration to attract both domestic and international tourists. Contemporary literature frames CBT as both an alternative to mass tourism and a community-centered development model requiring sustained investment in skills, transparent governance, and equitable benefit-sharing to achieve long-term sustainability (Wang et al., 2025).

Finally, the case of Somongari illustrates how community-based tourism can evolve into a platform for empowerment through entrepreneurship and innovation. By engaging younger generations in digital promotion and financial recording, the village not only adapts to contemporary tourism trends but also ensures intergenerational knowledge transfer (Dushkova & Ivlieva, 2024). Women's participation in homestay management and financial roles further reinforces inclusivity, demonstrating that empowerment in tourism villages is multidimensional—spanning economic, social, cultural, and technological domains (Eom & Han, 2019; Gautam & Bhalla, 2024). Research has shown that value co-creation among operators, tourists, and government is essential for revitalizing rural homestays and promoting sustainable rural tourism (Li et al., 2024). In this regard, Somongari Tourism Village embodies the principles of CBT while offering a practical example of how financial management can be leveraged to sustain community-driven development.

2. Literature Review

The literature reviewed demonstrates that Community-Based Tourism (CBT) provides a conceptual foundation for positioning local communities as central actors in tourism development. As an innovative and participatory approach, CBT places local communities at the center of tourism development, aligning with the United Nations Sustainable Development Goals (SDGs), particularly SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth) (Lemunge et al., 2025). Through its emphasis on participatory governance, environmental stewardship, and socio-cultural integration, CBT establishes the principles upon which tourism villages operate as instruments of empowerment (Hariyadi et al., 2024; Sapkota et al., 2024). Financial management and entrepreneurial practices further extend this framework, ensuring that community participation translates into tangible economic benefits, equitable resource distribution, and opportunities for innovation (Purnamawati & Hatane, 2024; Ginting et al., 2024). Taken together, these perspectives highlight that empowerment in tourism villages is not an incidental outcome but a deliberate process embedded within the structures of CBT, financial governance, and entrepreneurship. Building on these theoretical insights, the subsequent discussion on community-based empowerment situates Somongari Tourism Village within this broader paradigm, illustrating how local agency, collective organization, and entrepreneurial capacity converge to sustain community resilience and competitiveness (Suyatna et al., 2024).

Community-Based Tourism (CBT)

Community-Based Tourism (CBT) emphasizes the active involvement of local communities in every stage of tourism development. As a form of sustainable tourism, CBT gives local communities autonomy in the decision-making process and a collaborative path toward working with the tourism industry (Zamzami et al., 2025; Sapkota et al., 2024). Contemporary research confirms that CBT positions communities as the primary decision-makers, ensuring that economic, social, and cultural benefits are directly experienced by them (Higgins-Desbilles & Bigby, 2023; Matteucci et al., 2021). Systematic reviews conclude that active participation of the local community in decision-making processes positively impacts sustainable community-based tourism, with local communities acting as key stakeholders ensuring that tourism development aligns with community values and aspirations (Zamzami et al., 2025). CBT's dual function as a tool for environmental conservation and community development makes it a cornerstone of sustainable tourism, contributing to Sustainable Development Goals such as poverty reduction, food security, gender equality, and responsible consumption (Abreu et al., 2024; Lemunge et al., 2025). The bottom-up approach inherent in CBT guarantees that destination development reflects community aspirations and needs, thereby reinforcing local ownership and long-term sustainability (Nugroho & Numata, 2022; Adebayo & Butcher, 2021). However, challenges such as governance gaps, elite domination, and limited managerial capacity can hinder equitable benefit-sharing, underscoring the need for transparent governance and participatory planning (Gohori & van der Merwe, 2024; Harris-Smith & Palmer, 2022).

Tourism Villages as Instruments of Empowerment

Tourism villages represent a practical application of CBT, integrating local resources into sustainable tourism practices. Research emphasizes their strategic role in strengthening cultural identity while simultaneously enhancing community economic welfare (Zhang et al., 2024; Kang, 2023). Contemporary studies define tourism villages as the integration of attractions, accommodation, and community life within the socio-cultural fabric of the locality, where rural tourism has been widely recognized as a means of promoting the revival of traditional villages and providing significant social and economic advantages (Yang et al., 2024; Gao & Wu, 2017). The promotion of local stakeholders' empowerment in rural areas has demonstrated positive impacts on sustainability, with tourism serving as a vital tool for inclusion, empowering rural communities to protect and value their rich cultural heritage while driving sustainable development (UN Tourism, 2024; Zhang et al., 2024). Tourism empowerment has enabled communities to achieve various positive outcomes, including poverty alleviation, reinforcement of national identity and cultural confidence, enhanced community cohesion, greater democratic consciousness, and increased participation of women in social labor (Chen et al., 2024; Haulle et al., 2024). Thus, tourism villages function not only as recreational destinations but also as platforms for empowerment, enabling communities to

leverage local capacity for economic and social advancement (Rosalina et al., 2021; Bires & Raj, 2020).

Financial Management in Community-Based Tourism

Financial management is a fundamental pillar of tourism village governance. Research demonstrates that effective financial management allows organizations to optimize revenues, allocate resources efficiently, and maintain transparency and accountability (Purnamawati & Hatane, 2024; Ginting et al., 2024). Transparency and accountability are critical aspects of good governance that can increase public trust, with governments lacking these elements negatively impacting communities and resulting in low trust in governance (Oktavia & Biduri, 2024; Andayani, 2022). The Village Financial System (SISKEUDES) application, reported periodically to ensure transparency in financial management, demonstrates the importance of information technology in strengthening accountability (Elfirar & Putri, 2024; Hanifah et al., 2024). Within tourism villages, financial management serves as an empowerment mechanism by ensuring equitable income distribution, fostering social solidarity, and enhancing destination competitiveness (Nurlinah et al., 2020; Handayani et al., 2023). Studies emphasize the need for financial systems that balance internal stability with external innovation, where clear budget targets and community participation provide the foundation for village governments to report on accountability of fund utilization (Asian Development Policy Review, 2024; Buetti et al., 2023). Social impact measurement has become an essential practice for community enterprises to meet external accountability expectations while ensuring proper allocation according to community priorities and actual needs (Guerrero et al., 2023; Maurischa et al., 2023).

Community Empowerment through Tourism Entrepreneurship

Community empowerment in tourism villages extends beyond participation to encompass entrepreneurial capacity-building. Contemporary research conceptualizes empowerment as a process that positions communities as central actors in development, granting them control over resources and decision-making (Gutierrez, 2023; Scheyvens & van der Watt, 2021). In tourism villages, entrepreneurship manifests in homestay management, guiding services, and the creation of cultural and nature-based attractions, where homestays are popular among visitors for their close host-guest interactions and authentic local cultural experiences (Charoenpokaraj & Kaewmahanin, 2024; Xue et al., 2022). Rural homestays contribute significantly to local revenue generation, poverty alleviation, community empowerment, and protection of local culture (McIntosh et al., 2011; Qiao et al., 2021). Research on rural tourism entrepreneurship highlights the importance of service differentiation as a strategy for enhancing business competitiveness, with successful rural homestay operators demonstrating higher entrepreneurial motivation, stronger community relations, and better entrepreneurial performance perception (Utami et al., 2023; Zhou et al., 2024). The TourDure program in South Korea exemplifies how capacity building and women's entrepreneurship through training and resources for managing homestays and craft businesses can foster financial independence and community resilience (Eom & Han, 2019; Lemunge et al., 2025). Through capacity-building programs, local communities should be empowered to actively participate in homestay management, leveraging digital technology for marketing, operations, and customer engagement (Samad et al., 2024; Thakur et al., 2024). In this context, tourism entrepreneurship becomes a vital pathway for communities to innovate, diversify, and sustain their economic resilience while preserving cultural heritage and natural resources (Arida et al., 2019; Arintoko et al., 2020).

3. Purposed Method

This study adopts a qualitative case study design to explore the role of financial management in empowering the community of Somongari Tourism Village. A qualitative approach was chosen for its reflective nature and its ability to capture the reciprocal relationship between social theory and empirical practice (Christou, 2023; Monforte & Úbeda-Colomer, 2021). Qualitative research explores the intricate details of human behavior, attitudes, and experiences, emphasizing the exploration of nuances and context, which is particularly relevant to understanding complex social phenomena in tourism settings (Ahmed, 2024; Kiger & Varpio, 2020). The case study method is particularly appropriate for examining complex social phenomena within real-life contexts, offering nuanced insights into the challenges and

opportunities faced by tourism village managers and local communities (Yin, 2018; Baxter & Jack, 2008). Contemporary tourism researchers increasingly acknowledge the value of case study methodology as it can be used across qualitative, quantitative, and mixed methods approaches to scientific inquiry, respecting disciplinary standards and practices (Beeton, 2021; Pernecky, 2016). From a philosophical perspective, this study is grounded in the paradigm of constructionism and interpretivism, which allows researchers to understand the perspectives, experiences, and meanings of participants in depth (Qin et al., 2024; Kunjuraman, 2024).

Data Collection

Primary data were obtained through in-depth interviews, direct observation, and document analysis. These instruments provided a comprehensive understanding of managerial practices, sustainability strategies, and community empowerment initiatives, consistent with methodological triangulation approaches recommended in contemporary qualitative tourism research (Decrop, 2022; Koc & Boz, 2014). Interviews are one of the most widely used methods for data collection in qualitative research, enabling researchers to explore the perspectives, experiences, and meanings of participants in depth (Mears, 2021; Kallio et al., 2016). Unlike structured surveys or questionnaires, qualitative interviews are flexible, allowing for adaptive and responsive data collection (Srivastava et al., 2025; McIntosh & Morse, 2015).

In-depth interviews were conducted with 20 tourism village managers and 10 homestay operators. The interviews explored managerial experiences, financial strategies, operational challenges, and participation in empowerment programs. This approach aligns with the interview technique as the principal and extensively utilized method in qualitative research, particularly within post-positivist, interpretivist, and constructivist research paradigms (Picken, 2018; Christou, 2023). The semi-structured interview format allowed for flexibility while maintaining focus on the research objectives (Regmi, 2022; Naeem et al., 2023).

Observation checklists were used to record environmental practices, operational procedures, and community participation during field visits. Participatory observation and in-depth interviews are recognized as essential methods for investigating the perspectives of key stakeholder groups in rural tourism research (Chen et al., 2024; Zhu et al., 2019). This method enables researchers to capture non-verbal cues and contextual factors that may not emerge through interviews alone (Sandelowski, 2004; Rosenthal, 2016).

Document analysis included reviewing financial records, organizational structures, and tourism activity reports to triangulate findings. Document analysis serves as a critical component of methodological triangulation, enhancing the validity and credibility of research findings by cross-verifying data from multiple sources (Denzin, 2017; Patton, 2015). By comparing and contrasting data from these different sources, researchers can identify consistent patterns and themes, strengthening the validity of conclusions (Natow, 2019; Nowell et al., 2017).

The study was conducted over one month, from December 2025 to January 2026. Initial meetings introduced the research objectives to the community and secured informed participation, consistent with ethical guidelines for qualitative research involving human subjects (Ahmed, 2024; Lincoln & Guba, 1985). Subsequent stages involved interviews, homestay observations, and documentation of tourism-related activities. All interviews were transcribed, and detailed field notes were compiled to ensure systematic data recording, which is essential for maintaining the dependability of qualitative research findings (Gunbayi, 2023; Creswell & Creswell, 2018).

Research Context

Somongari Tourism Village was selected as the research site due to its distinctive natural, cultural, and historical assets. The selection of case study sites should be driven by specific reasons that clarify why the chosen location is vital to be studied empirically (Kunjuraman, 2024; Yin, 2018). The village is renowned for its scenic Menoreh landscape, agricultural products such as durian and herbal crops, and its historical significance as the birthplace of WR. Soepratman, composer of Indonesia's national anthem Indonesia Raya. Contemporary research on tourism villages recognizes that traditional villages possess both heritage qualities and a sense of community, necessitating that the advancement of rural tourism be centered around enhancing the social resilience of these traditional villages (Yang et al., 2024; Qin et al., 2024). Community empowerment is evident in the direct involvement of residents in homestay management and tourism activities, ensuring that economic benefits remain within

the local community, consistent with the principles of community-based tourism (Hariyadi et al., 2024; Arintoko et al., 2020).

Data Analysis

Data analysis followed an iterative process of coding, categorization, and thematic synthesis. This study employed Braun and Clarke's thematic analysis procedure, a six-phased method widely utilized for analyzing qualitative data, offering a structured yet flexible framework for identifying, analyzing, and interpreting patterns of meaning within datasets (Braun & Clarke, 2022; Christou, 2023). The analysis followed six iterative stages: data familiarization, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and writing the report (Naeem et al., 2023; Lochmiller, 2021). This particular procedure is iterative and reflective, involving revisiting collected data, generating codes, establishing themes, re-examining themes, and defining themes (Majumdar, 2022; Byrne, 2022).

Triangulation across interviews, observations, and documents enhanced the validity of findings. Triangulation refers to the use of multiple methods or data sources in qualitative research to develop a comprehensive understanding of phenomena, and has been viewed as a qualitative research strategy to test validity through the convergence of information from different sources (Denzin, 2017; Carter et al., 2014). By combining various sources of evidence and perspectives, researchers can cross-validate their findings and mitigate the limitations inherent in any single approach (Decrop, 2022; Koc & Boz, 2014). Data triangulation involves collecting data from multiple sources to cross-verify findings and identify consistencies or discrepancies, thereby strengthening the credibility of research conclusions (Nowell et al., 2017; Ahmed, 2024).

Emerging themes were systematically refined to reflect the lived experiences of tourism managers and community members. Special attention was given to the role of women and youth in entrepreneurship and financial management, highlighting inclusive participation as a central dimension of empowerment. In an inductive approach, themes emerge from the data through descriptive or interpretive analysis, allowing for a comprehensive understanding grounded in participants' actual experiences (Braun & Clarke, 2022; Fereday & Muir-Cochrane, 2006). Axial coding was employed to group related codes and identify patterns across participant accounts, thereby enhancing analytical rigor (Lochmiller, 2021; Saldaña, 2016).

Reliability and Validity

The credibility of the study was strengthened through methodological triangulation and member checking, ensuring that interpretations accurately reflected participants' perspectives. The key criteria for ensuring the quality of qualitative research include credibility, achieved through extended involvement, persistent observation, and triangulation; transferability, achieved through comprehensive and detailed explanations; dependability, achieved through rigorous documentation and the creation of an audit trail; and confirmability, achieved through peer debriefing, member checking, and reflexive journaling (Ahmed, 2024; Lincoln & Guba, 1985). Member checking, also known as participant or respondent validation, is a technique for exploring the credibility of results where data or results are returned to participants to check for accuracy and resonance with their experiences (Lloyd et al., 2024; Gupta, 2024).

The iterative design allowed for flexibility in refining interview questions and observation techniques, thereby capturing the dynamic realities of tourism village management. This recursive nature of qualitative research enables researchers to engage with data iteratively, actively constructing meaning and acknowledging theoretical positioning throughout the analytical process (Braun & Clarke, 2022; Matteucci & Gnoth, 2017). Prolonged engagement in the field, persistent observation, and the use of reflexive journals allow for understanding the extent to which the researcher's biases may have influenced the outcomes, thereby enhancing the trustworthiness of qualitative findings (Gunbayi, 2023; Adler, 2022).

4. Results and Discussion

The preceding results and discussion illustrate that financial management within Somongari Tourism Village extends beyond technical administration to encompass mechanisms of social inclusion, intergenerational collaboration, and adaptive innovation. Contemporary research on community-based tourism emphasizes that economic practices function as

instruments of collective organization rather than isolated managerial tools (Hariyadi et al., 2024; Lemunge et al., 2025). These findings underscore that economic practices—such as standardized pricing, equitable role distribution, and digital engagement—function as instruments of collective organization that foster community resilience and sustainable development (Purnamawati & Hatane, 2024; Ginting et al., 2024). Such dynamics provide a logical foundation for the subsequent focus on community-based empowerment, wherein the sustainability of tourism development is contingent upon the active participation of diverse social groups and the integration of both traditional and modern capacities (Rosalina et al., 2021; Haulle et al., 2024). By situating financial management within the broader discourse of empowerment, the analysis highlights that community resilience and competitiveness are achieved not solely through economic stability but through the mobilization of social capital, participatory governance, and shared responsibility (Zhang et al., 2024; Scheyvens & van der Watt, 2021).

Community-Based Empowerment

The organizational structure of Somongari Tourism Village reflects inclusive participation across generations and genders. Senior leaders serve as chairperson and secretary, while younger members manage IT, public relations, and guiding services. This generational balance demonstrates healthy regeneration, where traditional knowledge is complemented by digital innovation. Research on intergenerational knowledge sharing in sustainable tourism demonstrates that different generations bring complementary strengths to community development, with older generations providing experiential wisdom while younger generations contribute technological competencies (Rastegar et al., 2024; Burmeister et al., 2020). Sustainable tourism development is recognized as a multi-generational endeavor requiring collective actions across different age groups, where Generation Z and older generations engage in reciprocal knowledge exchange (Wang et al., 2023; Nørtoft et al., 2024).

Women's involvement as treasurers and homestay managers further underscores the inclusivity of economic empowerment, ensuring that tourism development is not male-dominated but community-wide. Gender equity in tourism aligns with multiple Sustainable Development Goals, including SDG 5 on Gender Equality, where women's participation enables shifts from domestic roles to income generation and community leadership (Ferguson & Alarcón, 2015; Arroyo et al., 2024). Research demonstrates that community-based tourism initiatives can serve as powerful catalysts for women's empowerment, enabling women to participate as employees and leaders while preserving their unique cultures on their own terms (UN Tourism, 2024; Boley et al., 2017). As contemporary empowerment literature emphasizes, empowerment must be understood as a participatory process that positions residents as central actors in development, enabling them to gain control over their lives while catalyzing positive changes for their communities (Kabeer, 2021; Scheyvens, 2020). In this context, financial management functions not only as a technical mechanism but also as a means of distributing roles and responsibilities that reinforce social cohesion (Abou-Shouk et al., 2021; Bagheri et al., 2023).

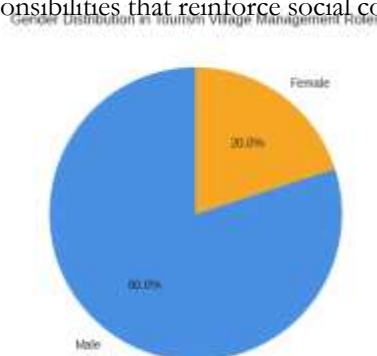


Figure 1. Gender Distribution in Tourism Village Management Roles.

The pie chart depicts the gender composition of tourism village management roles. Male participation dominates at approximately 80%, primarily in guiding and technical positions, while female participation accounts for 20%, concentrated in financial management, homestay operations, and secretarial roles. This distribution demonstrates inclusivity in

community-based tourism governance, yet also reveals a male-dominated structure that requires continued attention to achieve full gender equity (Quang et al., 2024; Ghanian et al., 2020). The chart supports the discussion that women play crucial roles in financial accountability and hospitality, contributing significantly to empowerment despite their smaller representation, consistent with findings from homestay tourism studies that women's participation correlates with more sustainable resource management and culturally sensitive development practices (Dong & Khan, 2023; Kuma & Godana, 2023).

Price Agreements as a Financial Strategy

The data of room rates for the homestays in Somogari Tourism Village as follows:

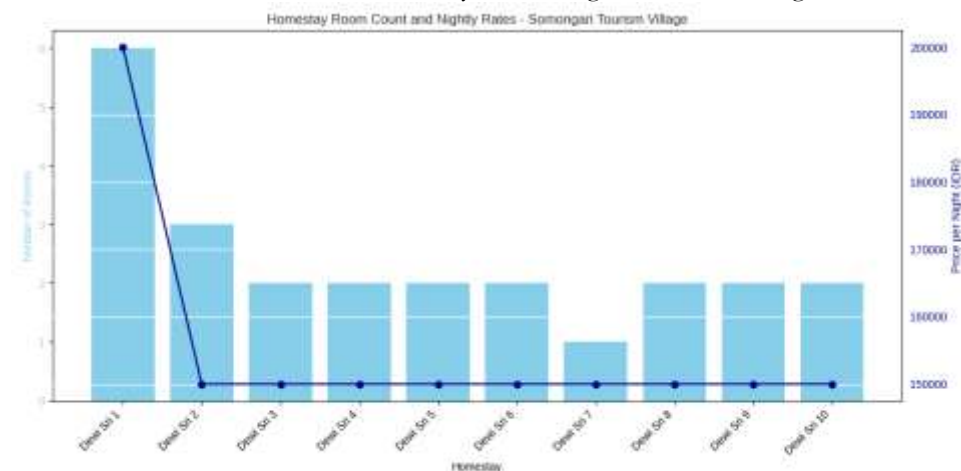


Figure 2. Homestay Room Count and Nightly Rates.

Homestay data reveal standardized room rates of IDR 150,000–200,000 per night, with relatively uniform facilities. This collective agreement reflects solidarity in financial management, preventing harmful internal competition and ensuring equitable income opportunities. Research on homestay pricing strategies demonstrates that standardized pricing mechanisms within community-based tourism help maintain social harmony while ensuring fair distribution of economic benefits among participating households (Dey et al., 2024; Rawat, 2020). In community-based tourism settings, collective pricing agreements serve as instruments of social cohesion, preventing destructive competition that could undermine community solidarity (Pasanchay & Schott, 2021; Charoenpokaraj & Kaewmahanin, 2024).

While this strategy fosters fairness, it also limits competitiveness in external markets due to the absence of service differentiation. Contemporary tourism economics literature emphasizes that financial management must balance internal stability with external innovation to achieve sustainable competitive advantage (Nusraningrum & Pratama, 2022; Moraru, 2021). Studies on rural tourism homestays indicate that while collective pricing agreements maintain community cohesion, destinations must also develop differentiation strategies to remain competitive in increasingly globalized tourism markets (Tu et al., 2025; Martín-Delgado et al., 2020). In Somongari, price agreements serve as instruments of social harmony, though diversification strategies remain necessary to strengthen competitiveness in the broader tourism landscape (Cors-Iglesias et al., 2020; Ilieva, 2022).

Service Homogeneity and Entrepreneurial Limitations

Homestay facilities—such as bathrooms, basic amenities, simple breakfasts, and bottled water—demonstrate a shared minimum service standard. While this consistency benefits domestic tourists, it restricts opportunities for value-added services that international visitors often seek. Research on homestay tourism in developing countries indicates that standardized service offerings, while ensuring consistency, may limit the capacity to capture diverse market segments with varying expectations and willingness to pay (Thakur et al., 2023; Sharma & Chettri, 2023). The orientation of financial management toward income stability, rather than innovative investment, limits entrepreneurial growth and the ability to respond to evolving tourist preferences (Utami et al., 2023; Zhou et al., 2024).

Contemporary strategic management literature highlights differentiation as a key strategy for enhancing destination competitiveness, particularly in saturated tourism markets where unique offerings create sustainable competitive advantages (Nusraningrum & Pratama,

2022; Dwyer et al., 2023). Product differentiation in tourism services positively and significantly affects service quality and visitor satisfaction, illustrating that tourism price innovation strategies and differentiated products improve the excellence of tourism services (Yeung & Lau, 2024; Wang et al., 2023). Thus, Somongari's financial management remains at a foundational stage, requiring greater emphasis on creative diversification to meet diverse market demands and capture higher-value tourist segments (Albarq, 2022; Babu, 2021). Differentiation strategies—including unique cultural experiences, premium accommodation options, and specialized tourism packages—represent opportunities for enhancing competitiveness while maintaining community solidarity (Cognitivemarketresearch, 2024; Cultivate Advisors, 2023).

Youth Participation in Digitalization

The involvement of young managers in IT and public relations positions Somongari Tourism Village to capitalize on digital opportunities. With stronger technological literacy, the younger generation can implement digital financial recording systems, leverage social media for promotion, and expand online marketing. Research on digital marketing in tourism demonstrates that social media has become indispensable for tourism businesses, fostering customer engagement, enabling personalized communication, and enhancing competitive positioning (Deb et al., 2024; Iglesias-Sánchez et al., 2019). The global rise of social media helps bridge the digital divide and expand market reach, particularly for community-based tourism enterprises seeking to reach tech-savvy audiences effectively (Abaddi, 2024; Liu et al., 2019).

These practices are essential in an era where tourism trends are shaped by digital information access, with studies indicating that the majority of Generation Z travelers utilize digital marketing options for their travel-related decisions (Islam, 2021; Roller, 2023). Social media marketing strategies positively influence trust and credibility, particularly among younger demographics, through influencer marketing, user-generated content, and targeted advertising (Chong, 2023; Tham et al., 2024). Supported by transparent financial management, youth participation enhances accountability and broadens market reach through digital platforms (Deb & Nafi, 2024; Matikiti et al., 2021). In line with social innovation theory, digitalization represents community adaptation to external change, demonstrating that empowerment occurs not only through role distribution but also through the transfer of modern skills relevant to contemporary tourism markets (Ndou et al., 2022; Melián-Alzola et al., 2020). Rural tourism village managers increasingly position digital content—including photos, videos, and graphics—as strategic stimuli to encourage tourist attendance and engagement (Sulistyo et al., 2023; Dewantara et al., 2022).

Visitor Fluctuations as a Sustainability Challenge

The line chart presents fluctuations in domestic and international visitor arrivals over three years, as follows:

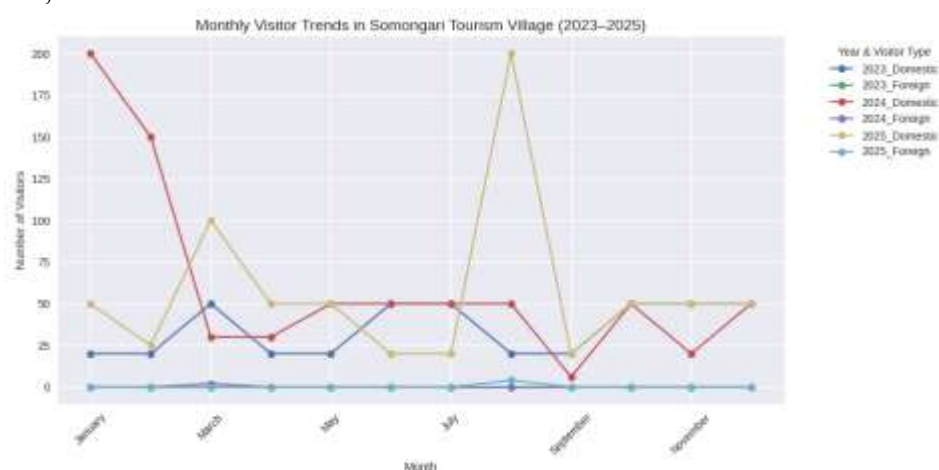


Figure 3. Visitor Trends in Somongari Tourism Village (2023–2025).

Visitor data from 2023 to 2025 reveal significant fluctuations. In 2023, visits remained stable at 20–50 guests per month, reflecting the early stage of destination development. In 2024, arrivals surged in January (200 guests) and February (150 guests) but dropped sharply in September (6 guests). Limited 2025 data show a peak in August (200 guests), suggesting

reliance on holiday seasons and special events. International arrivals were minimal and inconsistent.

These fluctuations highlight the vulnerability of tourism sustainability, as income remains uneven throughout the year. Destinations with high fluctuations in seasonality often face various challenges, including overcrowding and high prices during peak seasons, as well as lack of services and job opportunities during low seasons (UN Tourism, 2024; Bisht et al., 2025). The unpredictability of seasonal fluctuations makes it challenging for tourism providers to effectively plan and manage their inventory and resources, creating cash flow issues that undermine long-term profitability (Cognitivemarketresearch, 2024; Koens et al., 2018). From a financial management perspective, this irregularity poses challenges for long-term planning and sustainable income distribution among community members (Milano et al., 2024; Jacobsen, 2022).

Addressing this requires diversification strategies, such as culinary tourism, educational packages, and cultural events, to attract visitors beyond peak seasons. Research on tourism seasonality management emphasizes that destinations should implement strategies including special promotions during off-peak periods, diversification of target markets, and exploration of alternative revenue streams to sustain business operations during slower seasons (UN Tourism, 2024; Dwyer, 2022). The tourism area life cycle theory underscores the inevitability of fluctuations in visitor arrivals, making continuous innovation essential to sustain competitiveness and prevent destination decline (Butler, 2024; Marsiglio & Tolotti, 2024). Managing tourism destinations for sustainable long-term success requires attention to environmental, social, and economic dimensions, with visitor satisfaction and resident well-being serving as alternative measures of development success beyond mere visitor numbers (Butler & Dodds, 2022; Agarwal, 2022). Financial management must therefore evolve beyond income recording to function as a strategic planning tool for economic sustainability, incorporating demand forecasting, seasonal pricing adjustments, and product diversification initiatives (Kalogiratou et al., 2024; Hell & Petrić, 2021).

Synthesis of Findings

Overall, financial management in Somongari Tourism Village operates as a community empowerment instrument through three key dimensions: inclusive role distribution, equitable price agreements, and digital innovation potential. These dimensions align with contemporary frameworks on community-based tourism that emphasize the integration of social capital, participatory governance, and adaptive capacity in sustainable destination development (Hariyadi et al., 2024; Lemunge et al., 2025). However, challenges persist in service differentiation and visitor fluctuations, requiring strategic interventions that balance community solidarity with market competitiveness (Tu et al., 2025; Nusraningrum & Pratama, 2022).

To address these challenges, financial management must integrate innovative strategies that enhance competitiveness and ensure sustainability. Research suggests that successful community-based tourism requires not only economic strategies and policy frameworks but also inclusive and equitable social approaches that engage diverse stakeholders (Rosramadhana et al., 2024; Widayati et al., 2024). These findings align with broader literature on community-based tourism empowerment, which emphasizes the integration of social, economic, and innovation dimensions in sustainable destination development (Scheyvens & van der Watt, 2021; UN Tourism, 2024; Butler, 2024). The mobilization of internal resources—including youth, women, elderly residents, and marginalized groups—ensures full participation and active engagement in tourism activities while fostering harmonious development across economic, social, cultural, and environmental domains (Sun et al., 2024; Paunović et al., 2022). Moving forward, Somongari Tourism Village should consider implementing differentiated product offerings, expanding digital marketing capabilities, developing off-season tourism packages, and strengthening intergenerational knowledge transfer mechanisms to achieve sustainable competitive advantage in Indonesia's growing rural tourism sector (Utami et al., 2023; Rastegar et al., 2024).

5. Conclusions

This study underscores the strategic importance of financial management in empowering the community of Somongari Tourism Village. Transparent, participatory, and structured financial practices enable residents to optimize revenues, allocate resources effectively, and

sustain tourism enterprises over the long term. More than a technical mechanism for recording transactions, financial management functions as a catalyst for community empowerment, fostering entrepreneurship among local residents, reinforcing social solidarity within the village, and enhancing destination competitiveness in the broader tourism market.

The findings of this research highlight four key dimensions that characterize the relationship between financial management and community empowerment in tourism village contexts. First, inclusive role distribution within the organizational structure strengthens social cohesion and facilitates meaningful participation across generations and genders, ensuring that both traditional knowledge and modern skills contribute to village tourism development. Second, homestay price agreements serve as instruments of economic solidarity that promote fairness and prevent destructive internal competition, though they remain constrained by limited service differentiation that restricts the village's ability to capture diverse market segments. Third, youth involvement in digitalization significantly enhances financial accountability through modern recording systems while simultaneously expanding technology-driven tourism promotion through social media and online marketing platforms. Fourth, visitor fluctuations throughout the year reveal the pressing need for product diversification strategies to stabilize income and reduce the community's vulnerability to seasonal demand patterns.

Taken together, these four dimensions illustrate that financial management in community-based tourism is not merely about recording transactions or tracking revenues and expenses. Rather, it is fundamentally about shaping strategic pathways for sustainable tourism development that balance economic viability with social equity and environmental responsibility. Financial management serves as the foundation upon which communities can build resilient tourism enterprises that generate lasting benefits for all stakeholders.

To advance this agenda and strengthen the role of financial management in community empowerment, this study offers three key recommendations for Somongari Tourism Village and similar community-based tourism destinations. First, establishing a professional financial recording system would significantly improve transparency and accountability, enabling village managers to make informed decisions based on accurate financial data and to demonstrate responsible stewardship of community resources to external stakeholders. Second, providing continuous training and capacity-building programs for tourism managers would strengthen financial literacy and entrepreneurial skills throughout the community, empowering residents to identify new business opportunities and to manage existing enterprises more effectively. Third, fostering active collaboration among communities, government agencies, and private sector partners would ensure long-term sustainability and competitiveness by mobilizing diverse resources, expertise, and networks in support of village tourism development.

By integrating financial management with social empowerment and technological innovation, Somongari Tourism Village can position itself as a model of community-based tourism that successfully balances economic growth with cultural preservation and environmental stewardship. The experience of Somongari demonstrates that when financial management is approached not merely as an administrative function but as a strategic tool for community development, tourism villages can achieve sustainable prosperity while maintaining the authentic character and social fabric that make them attractive destinations in the first place. This integrated approach offers valuable lessons for other rural communities seeking to harness tourism as a pathway to empowerment and sustainable development.

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