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TOURISM ACCOUNTING INFORMATION SYSTEMS FOR EVIDENCE-BASED GOVERNANCE AND REGIONAL ECONOMIC RESILIENCE: A QUALITATIVE CASE STUDY OF PANGANDARAN REGENCY

SISTEM INFORMASI AKUNTANSI PARIWISATA UNTUK TATA KELOLA BERBASIS BUKTI DAN RESILIENSI EKONOMI DAERAH: STUDI KASUS KUALITATIF DI KABUPATEN PANGANDARAN

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Abstract

Pangandaran Regency relies heavily on tourism, yet seasonal demand, short visitor stays, and fragmented accounting information constrain evidence-based governance and regional economic resilience. This study examines how tourism accounting information systems support governance and economic resilience in Pangandaran Regency. A qualitative case study was undertaken using in-depth interviews with two key informants, supported by observations and documentary analysis. The findings indicate that integrating tourism revenue, accommodation occupancy, visitor, and local economic information improves inter-agency coordination, policy formulation, and tourism performance monitoring. Rather than functioning solely as administrative records, tourism accounting information serves as strategic evidence for public-sector decision-making. Based on these findings, the study proposes a preliminary conceptual model linking tourism accounting information systems, evidence-based governance, and regional economic resilience. The study contributes to the accounting information systems literature by demonstrating the strategic role of integrated accounting information in supporting public-sector governance within tourism-dependent regions.

Keywords: Accounting information systems; Evidence-based governance; Public sector accounting; Regional economic resilience; Tourism governance.

Abstrak

Kabupaten Pangandaran memiliki ketergantungan tinggi pada sektor pariwisata, namun pola kunjungan musiman, lama tinggal wisatawan yang rendah, serta terfragmentasinya informasi akuntansi masih menghambat tata kelola berbasis bukti dan penguatan resiliensi ekonomi daerah. Penelitian ini bertujuan untuk menganalisis peran sistem informasi akuntansi pariwisata dalam mendukung tata kelola dan resiliensi ekonomi di Kabupaten Pangandaran. Penelitian ini menggunakan pendekatan studi kasus kualitatif melalui wawancara mendalam terhadap dua informan kunci, didukung oleh observasi dan analisis dokumen. Hasil penelitian menunjukkan bahwa integrasi informasi pendapatan pariwisata, tingkat hunian akomodasi, kunjungan wisatawan, dan aktivitas ekonomi lokal dapat meningkatkan koordinasi antarinstansi, perumusan kebijakan, serta pemantauan kinerja pariwisata. Berdasarkan temuan tersebut, penelitian ini mengusulkan model konseptual awal yang menghubungkan sistem informasi akuntansi pariwisata, tata kelola berbasis bukti, dan resiliensi ekonomi daerah. Temuan ini memperluas penerapan sistem informasi akuntansi dalam konteks tata kelola sektor publik di daerah yang bergantung pada pariwisata.

Keywords: *Sistem informasi akuntansi; Tata kelola berbasis bukti; Akuntansi sektor publik; Resiliensi ekonomi daerah; Tata kelola pariwisata.*

INTRODUCTION

Tourism has become a strategic sector that contributes significantly to regional economic development through employment creation, local business expansion, and regional revenue generation. In coastal regions, tourism stimulates economic activities by integrating natural attractions, cultural assets, accommodation services, transportation, and tourism-related micro, small, and medium enterprises (MSMEs), thereby creating multiplier effects that support local economic growth (Sari & De Fretes, 2021). Beyond its economic contribution, tourism also generates various forms of information that are increasingly important for planning, monitoring, and evaluating regional development policies. Consequently, strengthening the quality and utilisation of tourism-related information has become an important prerequisite for improving governance and promoting sustainable regional development.

From an accounting perspective, tourism activities generate various forms of economic information, including destination revenues, accommodation occupancy rates, tourism-related business transactions, tourism levies, and regional tourism income. These forms of information extend beyond visitor statistics, providing the financial and economic evidence required for planning, resource allocation, performance evaluation, and public accountability. Romney and Steinbart (2018) emphasise that accounting information systems support organisational decision-making by collecting, processing, and communicating relevant information, while Hall (2016) argues that the quality of accounting information directly influences managerial effectiveness by providing accurate, timely, and integrated information. Likewise, Priantinah (2014) demonstrates that accounting information systems contribute to improving managerial performance by providing reliable information for organisational decision-making. Within the public sector, the quality of accounting information is also influenced by institutional capacity and the implementation of appropriate accounting standards, which ultimately support more accountable public governance (Annisa et al., 2025). Therefore, tourism accounting information should be understood as accounting-related economic information generated from tourism activities that supports evidence-based public-sector decision-making rather than merely representing tourism statistics.

Despite the growing importance of tourism information, many tourism-dependent regions continue to struggle to strengthen regional economic resilience. Economic resilience refers to the capacity of a regional economic system to anticipate, adapt to, and recover from external disturbances while maintaining its essential economic functions (Martin & Sunley, 2015). In tourism destinations, resilience is frequently challenged by seasonal tourism demand, fluctuations in visitor arrivals, and changing travel behaviour, all of which influence accommodation providers, tourism-related MSMEs, local employment, and regional revenue. Consequently, strengthening economic resilience requires not only increasing tourism activity but also improving the quality of information available for public-sector decision-making.

Pangandaran Regency is one of Indonesia's leading coastal tourism destinations, where tourism has become an important driver of regional economic activity through beach, marine, and nature-based attractions (Millah & Fadlina, 2023). Nevertheless, the increasing number of tourist arrivals has not consistently translated into sustainable improvements in regional economic performance. Tourism activities remain highly dependent on weekends and holiday seasons, while the dominance of one-day-trip visitors limits accommodation utilisation and reduces the economic multiplier effect generated through hospitality, food services, and tourism-related businesses. As noted by Sofyan (2021), regional economic resilience depends not only on tourism growth itself but also on the ability of institutions to manage available economic resources and information effectively. These conditions indicate that tourism development requires stronger information governance to support adaptive and evidence-based policymaking.

The challenge of strengthening regional economic resilience in Pangandaran is closely associated with the governance of tourism accounting information. Tourism-related economic information is generated by multiple institutions, including the Tourism and Culture Office, regional revenue agencies, accommodation providers, destination managers, and tourism-related businesses. However, these data are generally managed independently and remain fragmented across institutions, limiting the government's ability to obtain comprehensive information to monitor tourism performance and evaluate development policies. Previous studies have highlighted the importance of information integration in improving governance effectiveness and public-sector accountability (Fatih et al., 2026; Muchsin, 2025). Similarly, accounting knowledge and information quality have been shown to support more effective organisational and business decision-making (Azizah et al., 2025). Nevertheless, the integration of tourism accounting information across public-sector institutions to support evidence-based governance has received relatively limited scholarly attention.

Previous studies have predominantly examined tourism destination development, tourism promotion, digital tourism, and tourism competitiveness (Setiawan, 2025; Ramadhan et al., 2025), while research on tourism resilience has generally focused on economic, social, or environmental dimensions. Conversely, studies on accounting information systems have mainly concentrated on business organisations or the general public sector rather than on tourism governance. Consequently, limited attention has been devoted to understanding how tourism accounting information, including destination revenues, accommodation occupancy, tourism-related economic transactions, and other accounting-based tourism information, can be integrated across institutions to support evidence-based policymaking and strengthen regional economic resilience. This gap indicates the need to extend the application of accounting information systems beyond administrative reporting towards a governance resource that supports strategic public-sector decision-making.

Accordingly, this study aims to analyse the role of tourism accounting information systems in strengthening evidence-based governance and regional economic resilience in Pangandaran Regency. The study contributes to the accounting literature by extending the application of accounting information systems within the context of tourism governance and public-sector decision-making. In addition, the study responds to the growing discussion within accounting education regarding the strategic role of accounting information in supporting public-sector governance and organisational decision-making, while proposing a preliminary understanding of how integrated tourism accounting information may enhance regional economic resilience in tourism-dependent regions.

Accounting Information Systems (AIS) are designed to collect, process, store, and communicate financial and non-financial information required to support organisational planning, control, decision-making, and accountability (Romney & Steinbart, 2018). In the public sector, AIS extends beyond financial reporting by providing relevant information for policy formulation, performance evaluation, and resource allocation. Hall (2016) argues that high-quality accounting information enables organisations to reduce uncertainty and improve managerial effectiveness, as decision-makers rely on integrated, timely, and reliable information when making strategic decisions.

The role of accounting information systems has also been recognised within the accounting education literature. Priantinah (2014) demonstrates that effective accounting information systems positively contribute to managerial performance by providing accurate information for organisational decision-making. Likewise, the implementation of public-sector accounting standards and competent human resources improves the quality of government financial information, thereby strengthening accountability and governance practices (Annisa et al., 2025). These studies indicate that accounting information should be viewed not merely as an administrative output but as a strategic organisational resource supporting evidence-based decision-making.

Tourism activities generate various forms of economic information that may support public-sector governance. However, tourism information should be distinguished from tourism statistics. Tourism statistics generally describe visitor characteristics, tourist arrivals, and travel patterns, whereas tourism accounting information refers to accounting-related economic data generated by tourism activities, including destination revenues, tourism levies, accommodation occupancy, tourism-related business transactions, and other financial information that supports planning, monitoring, and policy evaluation. Consequently, tourism accounting information provides economic evidence that enables governments to assess tourism performance and allocate public resources more effectively.

Integrated accounting information also supports evidence-based governance by improving coordination among government institutions responsible for tourism development. Granlund (2011) argues that accounting information systems increasingly function as strategic management tools rather than merely financial reporting systems. Similarly, previous studies have shown that integrated public-sector information contributes to stronger governance effectiveness, transparency, and accountability (Fatih et al., 2026; Muchsin, 2025). Therefore, integrating tourism accounting information across public institutions has the potential to improve tourism governance through more comprehensive performance monitoring and evidence-based policymaking.

Regional economic resilience refers to the ability of regional economic systems to withstand, adapt to, and recover from external disturbances while maintaining sustainable economic performance (Martin & Sunley, 2015). In tourism-dependent regions, resilience is influenced not only by tourism growth but also by institutional capacity to manage information and respond to changes in tourism demand. Seasonal tourism patterns, fluctuating visitor arrivals, and unstable accommodation occupancy frequently reduce the stability of tourism-related businesses and local government revenues.

In Pangandaran Regency, tourism is one of the primary economic sectors supporting local development. Nevertheless, previous studies indicate that tourism activities remain highly seasonal and continue to face challenges related to destination management and sustainable economic development (Millah & Fadlina, 2023; Sofyan, 2021). These conditions suggest that improving tourism governance requires stronger integration of accounting-based economic information, enabling public policies to be formulated using reliable empirical evidence rather than fragmented institutional data.

Previous studies on tourism governance have primarily examined destination development, tourism competitiveness, digital tourism, and sustainable tourism management (Setiawan, 2025; Ramadhan et al., 2025). Meanwhile, accounting information systems research has generally focused on organisational information management and managerial decision-making (Romney & Steinbart, 2018; Hall, 2016; Priantinah, 2014), whereas public-sector accounting studies have mainly emphasised financial reporting quality, accounting standards, and institutional accountability (Annisa et al., 2025). Furthermore, accounting knowledge has been recognised as an important determinant of organisational and business decision-making (Azizah et al., 2025). However, these streams of literature have rarely been integrated to explain how tourism accounting information generated by multiple public-sector institutions can support evidence-based governance and strengthen regional economic resilience.

Accordingly, this study positions tourism accounting information systems as an integrated governance resource rather than merely an administrative reporting mechanism. By examining how tourism accounting information is collected, integrated, and utilised in Pangandaran Regency, this study extends the application of accounting information systems to tourism governance and regional economic resilience, while providing an accounting perspective that has received limited attention in prior tourism governance studies.

METHODS

This study employed a qualitative case study approach to develop an in-depth understanding of how tourism accounting information systems support evidence-based governance and regional economic resilience in Pangandaran Regency. A qualitative case study was considered appropriate because the research aimed to explore governance processes, institutional interactions, and the utilisation of accounting-related tourism information within a specific public-sector context rather than to test causal relationships (Yin, 2018). This approach also enabled the researchers to understand participants' experiences and institutional practices related to tourism information management from the perspective of those directly involved in regional tourism governance (Salam et al., 2024).

The study was conducted in Pangandaran Regency, West Java, Indonesia, one of the country's leading coastal tourism destinations. Pangandaran was selected because tourism is one of the primary economic sectors supporting regional development, yet it faces persistent challenges, including seasonal tourism demand, short visitor stays, fluctuating accommodation occupancy, and uneven tourism-related economic performance (Millah & Fadlina, 2023). These characteristics provide an appropriate context for examining how tourism accounting information is managed and utilised to support public-sector decision-making.

The unit of analysis in this study was the governance process of tourism accounting information within the Pangandaran Regency Government. Specifically, the study focused on how accounting-related tourism information, including destination revenues, accommodation occupancy, tourism-related economic activities, and visitor information, was collected, managed, integrated, and utilised to support policy formulation, tourism performance monitoring, and regional economic resilience.

Informants were selected through purposive sampling because they held direct responsibilities in tourism management and tourism information administration. The study involved two key informants occupying strategic managerial positions within the Tourism and Culture Office of Pangandaran Regency. To maintain confidentiality, the informants were identified using the codes L and H. Both informants had substantial professional experience in tourism governance and information management and were therefore considered capable of providing relevant insights into the governance of tourism accounting information. The purposive sampling strategy followed Patton (2015), who emphasises selecting information-rich participants capable of providing a comprehensive understanding of the phenomenon under investigation. Semi-structured interviews were conducted with each informant for approximately 90 minutes, yielding approximately 3 hours of recorded interview data.

The study employed three complementary data collection techniques: in-depth interviews, direct observation, and document analysis. Semi-structured interviews were undertaken to explore tourism accounting information management, institutional coordination, tourism performance monitoring, and evidence-based policymaking. Direct observation was conducted to obtain a contextual understanding of tourism management practices and institutional interactions within the research setting. Documentary evidence was used to complement interview findings and consisted of tourism statistics, Pangandaran in Figures publications, regional development reports, tourism policy documents, and administrative records related to tourism economic activities. The combination of these three data sources enabled the researchers to obtain a more comprehensive understanding of tourism accounting information governance within the case study.

Data were analysed using the interactive analysis model proposed by Miles et al. (2014), consisting of data condensation, data display, and conclusion drawing. The analytical process began with open coding to identify meaningful information from interview transcripts and documentary evidence. Similar codes were subsequently grouped through axial coding to establish relationships among emerging categories. Finally, selective coding was undertaken to synthesise the categories into broader themes explaining the role of tourism accounting information in supporting evidence-based governance and regional economic resilience. The iterative nature of this analytical process enabled systematic interpretation of empirical findings while maintaining consistency between the research objectives and the resulting thematic categories.

To enhance the trustworthiness of the findings, the study applied source triangulation by comparing evidence obtained from interviews, observations, and documentary analysis (Lincoln & Guba, 1985). Information generated from each source was examined for consistency before developing thematic interpretations. Rather than relying on a single source of evidence, integrating multiple data sources strengthened the credibility of the findings and provided a more comprehensive understanding of tourism accounting information governance in Pangandaran Regency.

Data collection concluded when the information obtained from interviews, observations, and documentary evidence was deemed sufficient to explain the governance processes examined in this case study. Accordingly, the findings should be interpreted as evidence derived from a bounded qualitative case study within the context of Pangandaran Regency rather than as broadly generalisable conclusions applicable to all tourism destinations.

FINDINGS AND DISCUSSION

Findings

Tourism Accounting Information and Economic Vulnerability

The findings indicate that tourism plays a central role in supporting Pangandaran Regency's economy through accommodation services, tourism destinations, culinary businesses, and other tourism-related enterprises. Nevertheless, tourism performance remains vulnerable because visitor activities are dominated by seasonal demand and relatively short stays. Informants explained that although tourist arrivals continue to increase, the resulting economic benefits are not distributed evenly across tourism-related sectors.

One informant stated:
"*Most tourists visiting Pangandaran are daily visitors, resulting in a relatively short length of stay.*" (Informant L)

The interview further revealed that the Tourism Office has started measuring additional tourism performance indicators, including visitor expenditure, tourist satisfaction, and length of stay, to better evaluate tourism performance. However, recent monitoring indicates declining visitor spending and shorter stays among domestic tourists despite increasing visitor numbers.

These findings demonstrate that tourist arrivals alone are insufficient to explain regional economic performance. Tourism accounting information, therefore, needs to incorporate accounting-related economic indicators, including accommodation occupancy, tourism revenues, visitor expenditure, and tourism-generated local income, to provide a more comprehensive basis for evaluating economic resilience.

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Table 1. Summary of Tourism Accounting Information and Economic Vulnerability

Empirical finding	Supporting evidence	Implication
Short tourist length of stay	Interview (Informant L)	Lower tourism multiplier effect
Seasonal tourism demand	Interviews and observations	Fluctuating local business income
Declining visitor spending	Tourism Office monitoring	Weak regional economic resilience
Tourism performance requires broader indicators	Documents and interviews	Need for integrated tourism accounting information

Fragmentation of Tourism Accounting Information

The second theme concerns the fragmentation of tourism accounting information across government institutions. Although tourism-related information is available, the interviews revealed that relevant data are managed separately by various organisations, including the Tourism Office, the Regional Revenue Agency (Bapenda), the Regional Development Planning Agency (Bappeda), the Communication and Information Office (Kominfo), and other government units. Consequently, no single institution possesses comprehensive tourism accounting information for policy evaluation.

As one informant explained:

"Many of these data are actually not managed by us. Some belong to Bappeda, others to Bapenda, and others are held by different agencies." (Informant H)

This fragmented governance structure limits comprehensive monitoring of tourism performance because information on destination revenues, accommodation occupancy, tourism taxes, visitor statistics, and tourism-related economic activities remains dispersed across institutions. Consequently, information is primarily utilised for administrative reporting rather than strategic policy formulation.

Table 2. Fragmentation of Tourism Accounting Information

Information	Main institution	Current limitation
Tourism revenues	Bapenda	Not integrated with tourism performance data
Visitor statistics	Tourism Office	Limited linkage with economic indicators
Accommodation occupancy	Accommodation providers/Tourism Office	Fragmented reporting
Regional planning information	Bappeda	Limited interoperability across agencies

Tourism Accounting Information for Evidence-Based Governance

Despite existing limitations, both informants emphasised the importance of integrating tourism accounting information to strengthen evidence-based governance. Interviews revealed ongoing initiatives to develop digital platforms that integrate tourism-related information into a single database to support planning, monitoring, and policy evaluation.

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One informant explained:
"We are developing a website that will integrate the available data. Later, artificial intelligence will generate recommendations for the local government regarding tourism governance and estimate potential revenues." (Informant L)

The interviews also revealed that Pangandaran already operates a tourism website; however, its functionality remains limited because information management and digital infrastructure are still fragmented across institutions.

These findings indicate that tourism accounting information should not be interpreted merely as visitor statistics but as integrated accounting-related economic information that supports policy formulation, tourism performance monitoring, resource allocation, and regional accountability.

Table 3. Empirical Themes and Interpretation

Theme	Empirical evidence	Interpretation
Tourism economic vulnerability	Short stay, seasonal demand, declining spending	Tourism growth does not automatically strengthen resilience
Fragmented accounting information	Data dispersed across multiple agencies	Weak information integration
Evidence-based governance	Development of an integrated digital platform	Accounting information supports strategic decision-making

To synthesise the empirical findings, this study proposes a preliminary conceptual model illustrating how tourism accounting information governance supports evidence-based governance and ultimately contributes to regional economic resilience. The model is derived from thematic analysis of interviews, observations, and documentary evidence collected in Pangandaran Regency.

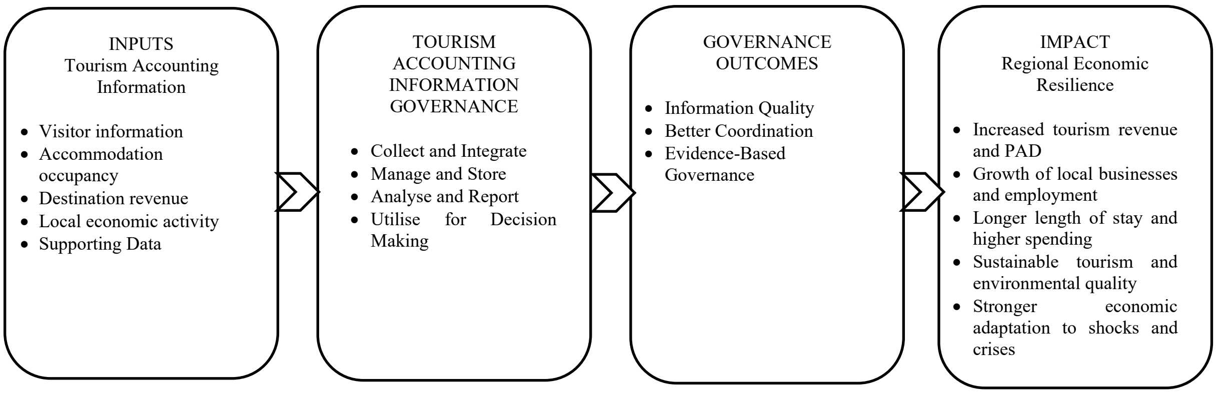

Figure 1. Proposed Preliminary Conceptual Model of Tourism Accounting Information Governance Supporting Evidence-Based Governance and Regional Economic Resilience

As illustrated in Figure 1, tourism accounting information governance begins with the integration of tourism-related accounting information, which is subsequently utilised to support evidence-based governance through improved information quality, institutional coordination, and policy formulation. These governance processes are expected to strengthen regional economic resilience by enhancing tourism performance, local revenue generation, and adaptive policy responses. Given the exploratory nature of this qualitative case study, the model should be interpreted as a preliminary conceptual model that requires further validation across different tourism contexts.

DISCUSSION

Tourism Accounting Information as a Strategic Governance Resource

The findings demonstrate that tourism accounting information extends beyond its conventional administrative function and serves as a strategic governance resource supporting public-sector decision-making. Rather than relying solely on visitor statistics, the Pangandaran Regency Government increasingly utilises accounting-related tourism information, including accommodation occupancy, tourism-generated local revenue, visitor expenditure, and tourism-related business activities, to evaluate tourism performance and formulate development policies. This finding supports Romney and Steinbart (2018), who argue that accounting information systems provide relevant information for managerial decision-making, and extends their application from organisational settings to tourism governance in the public sector.

Similarly, Hall (2016) emphasises that accounting information contributes to organisational effectiveness when information is timely, relevant, and integrated. However, this study suggests that information quality alone is insufficient unless supported by institutional coordination among government agencies responsible for producing tourism-related accounting information. This finding is consistent with Priantinah (2014), who demonstrates that accounting information systems improve managerial performance by providing reliable information. In the present study, the strategic value of tourism accounting information emerges not merely from data availability but also from its integration into governance processes that support planning, budgeting, monitoring, and policy evaluation.

Information Integration for Evidence-Based Governance

One of the principal findings concerns the fragmented governance of tourism accounting information across multiple government institutions. Tourism-related economic information is generated by different agencies, including the Tourism and Culture Office, the Regional Revenue Agency, the Regional Development Planning Agency, and other government organisations. Although each institution possesses relevant information, the absence of an integrated information governance mechanism limits comprehensive tourism performance assessment and evidence-based policymaking.

These findings reinforce previous studies highlighting the importance of information governance and institutional coordination in improving public-sector accountability (Fatih et al., 2026; Muchsin, 2025). Nevertheless, this study provides a more specific contribution by demonstrating that fragmentation occurs not because tourism information is unavailable, but because accounting-related tourism information remains institutionally dispersed and is primarily utilised for administrative purposes rather than strategic governance.

The findings also complement those of Annisa et al. (2025), who report that implementing public-sector accounting standards and competent human resources improve the quality of government financial reporting. The present study extends this perspective by showing that high-quality accounting information should also be supported by cross-institutional integration, enabling financial and tourism information to collectively support evidence-based governance. Consequently, improving governance requires not only better accounting information systems but also stronger institutional collaboration to transform fragmented information into strategic knowledge for policymaking.

Tourism Accounting Information and Regional Economic Resilience

The findings further indicate that increasing tourist arrivals alone does not necessarily strengthen regional economic resilience. Although Pangandaran continues to attract large numbers of visitors, relatively short lengths of stay and declining visitor expenditure reduce the economic multiplier effects expected from tourism development. Accordingly, tourism performance should be evaluated using broader accounting-related indicators rather than relying exclusively on visitor numbers.

This finding supports Martin and Sunley (2015), who argue that regional economic resilience depends upon the capacity of regional systems to adapt to changing economic conditions. In the context of Pangandaran, adaptive capacity is influenced not only by tourism growth but also by the government's ability to collect, integrate, and utilise tourism accounting information for timely policy responses. The findings therefore suggest that integrated accounting information enables governments to identify tourism vulnerabilities, allocate public resources more effectively, and formulate adaptive tourism policies.

These results are also consistent with previous studies emphasising the importance of sustainable tourism governance in strengthening local economic development (Millah & Fadlina, 2023; Sofyan, 2021). However, the present study offers an accounting perspective by demonstrating that tourism accounting information is an essential governance resource that supports regional economic resilience. Rather than serving solely as financial records, accounting information provides empirical evidence that enables governments to monitor tourism performance and evaluate the effectiveness of tourism policies over time.

Theoretical and Practical Contributions

This study offers both theoretical and practical contributions to the accounting literature. Theoretically, it contributes to the application of Accounting Information Systems literature by introducing tourism accounting information governance as a public-sector governance perspective in which accounting-related tourism information is integrated across institutions to support evidence-based decision-making. While previous Accounting Information Systems studies have predominantly examined organisational information management, this study demonstrates its relevance within tourism governance and regional economic resilience.

Furthermore, the study complements previous findings on the relationship between accounting information and decision-making (Azizah et al., 2025) by illustrating how accounting-related tourism information contributes to the formulation of local government public policy. Considering that this research employed an exploratory qualitative case study involving two key informants in Pangandaran Regency, the conceptual relationship proposed in Figure 1 should be interpreted as a preliminary conceptual model that requires further examination across different tourism destinations and institutional settings.

From a practical perspective, the findings highlight the importance of developing integrated tourism accounting information systems that connect tourism performance indicators, local government revenue, accommodation occupancy, tourism-related business activities, and other accounting information generated by multiple institutions. Strengthening information integration may improve planning, monitoring, evaluation, and policy coordination while enhancing transparency and accountability in tourism governance. Consequently, local governments should prioritise institutional collaboration and information integration as strategic foundations for evidence-based governance and sustainable regional economic resilience.

The findings also have implications for accounting education, particularly for developing competencies in accounting information systems, public-sector accounting, and evidence-based decision-making. Tourism governance provides an applied context through which accounting students can understand how accounting information supports public policy, institutional coordination, and regional development.

CONCLUSION

This study examined the role of tourism accounting information governance in supporting evidence-based governance and regional economic resilience in Pangandaran Regency. The findings demonstrate that tourism accounting information extends beyond administrative reporting and functions as a strategic governance resource for planning, monitoring, evaluating tourism performance, and supporting public-sector decision-making. However, the effectiveness of tourism accounting information remains constrained by fragmented information management across government institutions, limiting the integration of tourism-related accounting information into comprehensive policymaking.

The study further indicates that strengthening regional economic resilience requires not only increasing tourist arrivals but also improving the governance of tourism accounting information through greater institutional coordination and information integration. By integrating accounting-related tourism information—including tourism revenue, accommodation occupancy, visitor expenditure, and tourism-related economic activities—local governments are better positioned to formulate evidence-based policies, improve monitoring of tourism performance, and enhance public accountability.

Theoretically, this study extends the application of Accounting Information Systems in tourism governance by introducing tourism accounting information governance as a preliminary conceptual perspective that links accounting information, evidence-based governance, and regional economic resilience. Practically, the findings highlight the importance of developing integrated tourism accounting information systems that facilitate inter-agency coordination and support strategic decision-making in tourism-dependent regions.

This study has several limitations. First, the findings were derived from a qualitative case study conducted in a single tourism destination involving two key informants; therefore, they should be interpreted within the specific institutional context of Pangandaran Regency rather than as broadly generalisable conclusions. Second, the proposed preliminary conceptual model has not been empirically validated using broader organisational or regional contexts.

Future research is encouraged to examine tourism accounting information governance across different tourism destinations using comparative case studies or mixed-methods approaches that involve a broader range of stakeholders. Such studies may provide stronger empirical evidence on the applicability of the proposed conceptual model and further explain how tourism accounting information contributes to evidence-based governance and regional economic resilience.

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