Article

Prioritizing Green Economy-Based Destination Social Responsibility in Kelecung Ecovillage, Bali: An Importance–Performance Analysis

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ABSTRACT

This study assesses how residents evaluate the importance and performance of green economy-based Destination Social Responsibility (DSR) and identifies priority areas for strengthening governance in Kelecung Ecovillage, Bali, a community-based destination facing tourism expansion and outside investment pressure. A survey of 100 adult residents was conducted from 16 – 22 July 2026. Respondents rated 20 indicators across four dimensions green environmental, green economic, social-cultural, and green governance and participation responsibility on five-point scales (1–5) for both importance and performance. Data were analyzed using Importance–Performance Analysis (IPA) combined with performance and importance gap analysis. Perceived performance fell below perceived importance for all 20 indicators. Social-cultural responsibility was the most valued and best-performing dimension, whereas green economic responsibility showed the lowest performance and the largest dimensional gap. IPA identified two environmental indicators, protection of clean water and air and preservation of rice fields and green corridors, as the main priorities, while the largest single gap concerned the reuse and recycling of local materials. The study contributes to DSR research by treating residents as evaluators of destination responsibility rather than only as recipients of its outcomes, and by showing that combining IPA with gap analysis separates relative priority from the magnitude of unmet expectations. The findings provide a diagnostic basis for village-level tourism governance.

Keywords: Destination Social Responsibility; Ecovillage; Importance Performance Analysis; Green Economy; Resident Perceptions.

ABSTRAK

Penelitian ini mengkaji bagaimana warga menilai pentingnya dan kinerja Tanggung Jawab Sosial Destinasi (TJD) berbasis ekonomi hijau, serta mengidentifikasi bidang-bidang prioritas untuk

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memperkuat tata kelola di Desa Ekologi Kelecung, Bali—sebuah destinasi berbasis komunitas yang menghadapi ekspansi pariwisata dan tekanan investasi dari luar. Sebuah survei terhadap 100 warga dewasa dilakukan pada tanggal 16–22 Juli 2026. Responden menilai 20 indikator di empat dimensi—lingkungan hijau, ekonomi hijau, sosial-budaya, serta tata kelola hijau dan tanggung jawab partisipasi—menggunakan skala lima poin (1–5) baik untuk tingkat kepentingan maupun kinerja. Data dianalisis menggunakan *Importance Performance Analysis* (IPA) yang dikombinasikan dengan *performance and importance gap analysis*. Kinerja yang dirasakan berada di bawah tingkat kepentingan yang dirasakan untuk semua 20 indikator. Dimensi tanggung jawab sosial-budaya merupakan dimensi yang paling dihargai dan berkinerja terbaik, sedangkan dimensi tanggung jawab ekonomi hijau menunjukkan kinerja terendah dan kesenjangan dimensi terbesar. IPA mengidentifikasi dua indikator lingkungan, yaitu perlindungan air bersih dan udara serta pelestarian sawah dan koridor hijau, sebagai prioritas utama, sementara kesenjangan tunggal terbesar terkait dengan daur ulang dan pemanfaatan kembali bahan lokal. Studi ini berkontribusi pada penelitian DSR dengan memperlakukan penduduk sebagai penilai tanggung jawab destinasi, bukan sekadar sebagai penerima hasilnya, serta dengan menunjukkan bahwa penggabungan IPA dengan analisis kesenjangan memisahkan prioritas relatif dari besarnya ekspektasi yang belum terpenuhi. Temuan ini memberikan dasar diagnostik bagi tata kelola pariwisata di tingkat desa.

Kata Kunci: Tanggung Jawab Sosial Destinasi; Desa Ekologi; Importance Performance Analysis; Ekonomi Hijau; Persepsi Warga.

1. Introduction

Global tourism is currently undergoing a significant paradigm shift. For decades, indicators of a destination's success often focused solely on quantitative economic growth metrics such as increases in tourist visitation, foreign exchange earnings, and financial profit margins, which ultimately led to exploitative mass tourism practices. Given the resulting ecological and social vulnerabilities, the tourism development paradigm is now shifting toward sustainable tourism and, increasingly, toward regenerative approaches (Higgins-Desbiolles, 2020). The realization that tourism should not be reduced to merely a money-making industry makes the concept of a green economy a crucial foundation for responsible tourism. Within this governance framework, the success of tourism is measured holistically, not only through the minimization of the carbon footprint and resource efficiency, but also through ecological restoration and conservation and equitable improvements in the well-being of local communities (United Nations Environment Programme [UNEP], 2011).

As an embodiment of the green economy concept at the destination level, (DSR) has emerged as an essential theoretical foundation. DSR goes beyond conventional Corporate Social Responsibility (CSR) by emphasizing the collective responsibility of all stakeholders at the destination level to ensure that tourism generates positive environmental and social impacts. DSR refers to the collective obligations and commitments of destination stakeholders to take actions that maximize positive impacts on the environment and on the well-being of local communities (Su, Huang, & Huang, 2018). Previous studies report that perceived DSR is associated with residents' quality of life and support for tourism (Su, Huang, & Huang, 2018) and with residents' environmentally responsible behavior (Su, Huang, & Pearce, 2018), while responsible tourism practices more broadly have been linked to perceived destination sustainability and community quality of life (Mathew & Sreejesh, 2017).

In the geographical context of Bali Province, the realization of green economy-based governance is exemplified by the ecovillage initiative. Kelecung Ecovillage serves as a tourism entity that strives to synergize ecological conservation, socio-cultural sustainability, and economic empowerment. However, managing this integration often confronts managers with the dilemma of commercialization and the risk of degrading the living spaces of local communities

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(Dangi & Jamal, 2016), a dilemma substantiated by recent empirical evidence: a study on agricultural land conversion in Bali identified tourism investors, alongside local government, as the dominant actors driving the conversion of productive farmland into commercial tourism infrastructure across the province (Mahaendrayasa et al., 2024).

These dynamics are highly relevant to Kelecung Ecovillage in Tabanan Regency, Bali. The destination has a strong track record of social and ecological capital, as evidenced by its receipt of the Bali Sustainable Tourism Village Award, the Best Homestay Program award, and its recognition as a Center for Organic Agriculture and Agroforestry Education. However, Kelecung Ecovillage currently faces spatial vulnerabilities due to growing tourism expansion and investment by outside investors. This investment growth, which has not been systematically mapped, poses a dual threat: environmental degradation resulting from increased ecological pressure, and socioeconomic marginalization that risks transforming the local community from the primary agents of governance into mere objects of the industry.

Although research on DSR has advanced considerably, its treatment of host communities remains limited in a specific way. Most studies examine DSR from the tourist side, positioning visitors as the subjects who evaluate DSR and testing its effects on trust, loyalty, engagement, or pro-environmental behavior (Hassan & Soliman, 2021; Kumar et al., 2025; Li et al., 2022; Su & Swanson, 2017). Where residents are studied, they are typically framed as recipients of DSR outcomes, such as quality of life (Al-Sakkaf et al., 2024; Su, Huang, & Huang, 2018) or environmentally responsible behavior (Nasr et al., 2022; Su, Huang, & Pearce, 2018), rather than as evaluators of whether destination responsibilities are being fulfilled. Methodologically, these studies are explanatory: they estimate relationships between DSR and outcome variables but are not designed to indicate which specific responsibilities should be prioritized when community expectations are not met. Without a mapping of the disparity between what residents consider important and how they perceive current performance, policy interventions risk neglecting critical community concerns or allocating scarce resources to aspects residents regard as less essential.

Three interrelated gaps therefore motivate this study. Contextually, despite documented tourism-driven land conversion in Bali (Mahaendrayasa et al., 2024), the DSR studies reviewed here do not include an assessment of resident-perceived DSR performance in a community-based ecovillage experiencing this pressure. Conceptually, the reviewed DSR frameworks position communities mainly as objects of tourism's downstream effects and seldom specify green economy principles as explicit evaluative criteria for destination responsibility (Law et al. 2017; UNEP, 2011). Methodologically, the predominance of explanatory designs leaves DSR research without a systematic procedure for prioritizing governance indicators. These gaps matter for theory because a collective responsibility that cannot be evaluated by those it is meant to serve remains largely normative; examining how residents assess its realization makes it possible to identify where collective responsibility is, and is not, translated into practice.

To address these gaps, this study aims to: (1) analyze the level of importance and performance of green economy-based DSR implementation in tourism governance at Kelecung Ecovillage, and (2) determine which DSR indicators constitute the primary priorities for strengthening green economy-based tourism governance, using Importance–Performance Analysis (IPA) to map resident perceptions across four dimensions (green environmental responsibility, green economic responsibility, social-cultural responsibility, and green governance and participation) into a priority matrix.

This study offers three contributions. Conceptually, it treats host residents as evaluators of DSR performance rather than only as recipients of tourism's downstream effects, complementing the tourist-centered strand of DSR research (Hassan & Soliman, 2021; Su & Swanson, 2017) . Methodologically, it applies IPA, supplemented by gap analysis, as a diagnostic prioritization tool in a research area where explanatory designs predominate. Practically, the resulting priority

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map gives Kelecung's Tourism Awareness Group (Kelompok Sadar Wisata) and the local government an evidence-based basis for allocating limited governance resources amid ongoing tourism investment pressure.

2. Literature Review

2.1. Destination Social Responsibility (DSR)

Destination social responsibility (here and after written as DSR) emerged from the concept of Corporate Social Responsibility (CSR), which is rooted in the voluntary responsibility undertaken by a business entity toward its stakeholders (Su et al., 2020; Su & Swanson, 2017). However, the CSR framework does not reflect the realities of tourism destinations, where social and environmental impacts arise from the collective actions of multiple stakeholders, namely government, businesses, and the community, so that responsibility cannot rest with a single company. This conceptual limitation gave rise to DSR, understood as the collective responsibility of the stakeholders that make up a destination as a multi-stakeholder system, rather than of a single actor acting voluntarily (Su & Swanson, 2017). DSR thus shifts the unit of analysis for social responsibility from the corporate level to the collective level of the destination.

Although academic attention to DSR continues to grow (Agapito et al., 2023), its multidimensional nature is often oversimplified. Some studies reduce it to a single dimension; others measure it with CSR instruments merely adapted to the destination context; and still others measure only the perceptions of a single stakeholder group (Lee et al., 2025). The scale developed by Lee et al., (2025) represents one of the most recent efforts to address these measurement gaps by identifying four main dimensions (governance, economic, environmental, and cooperative responsibility) and by capturing the perceptions of both residents and government.

Most contemporary DSR studies focus on tourist behavioral outcomes, positioning DSR as a precursor to loyalty, revisit intentions, or pro-environmental behavior through the mediation of satisfaction and trust (Hassan & Soliman, 2021; Kumar et al., 2025; Li et al., 2022; Su & Swanson, 2017). Other studies involve local communities but generally treat them as the outcome side of DSR, such as the effect of DSR on community quality of life (Al-Sakkaf et al., 2024; Su, Huang, & Huang, 2018), on residents' pro-tourism behavior through place attachment (Hu et al., 2019), and on residents' environmentally responsible behavior (Nasr et al., 2022; Su, Huang, & Pearce, 2018). In both approaches, the community tends to be positioned as the recipient of impacts rather than as the party evaluating the performance of DSR itself.

2.2. Green Economy

While DSR explains the structure of responsibility that is, who is responsible and how that responsibility is distributed the concept does not inherently define the normative content of responsibility itself, namely, the criteria that make an action worthy of being called "responsible." This normative content is provided by the green economy framework. The United Nations Environment Programme (UNEP, 2011) defines the green economy as an economy that generates increased well-being and social justice, while significantly reducing environmental risks and ecological scarcity, based on the principles of resource efficiency, low carbon, and social inclusivity.

Specifically in the context of tourism destinations, Law et al. (2017) developed a framework of green economy indicators for tourism destinations that was built directly from a case study in Bali, Indonesia, a fact that makes this framework highly contextually relevant for the research at Kelecung Eco-Village. This framework translates the abstract principles of the green economy into measurable indicators at the destination level, covering environmental, economic, and governance/policy dimensions, which structurally align conceptually with the DSR dimensions developed by Lee et al. (2025). The DSR case study on tourism villages by Pratama et al. (2025)

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further reinforces this contextual relevance by demonstrating that community-based villages require a framework of responsibility tailored to regenerative approaches and local wisdom, rather than merely adapting a generic corporate CSR framework.

2.3. Green Economy-Based estination Social Responsibility (DSR)

The integration of DSR and the green economy rests on a division of conceptual labor. DSR specifies the structure of responsibility: it locates responsibility in the collective of destination stakeholders rather than in a single firm (Su, Huang, & Huang, 2018; Su & Swanson, 2017). It does not, however, specify the substantive standard against which collective conduct should be judged, and DSR measurement has often borrowed generic CSR content for this purpose (Lee et al., 2025). The green economy supplies that standard. Its principles of resource efficiency, low-carbon development, and social inclusiveness define what counts as responsible conduct (UNEP, 2011), and Law et al. (2017) translate these principles into destination-level indicators. Combining the two produces a construct in which DSR answers who is responsible and how responsibility is shared, while the green economy answers what responsible conduct must achieve.

This integration is analytically necessary for the present study for two reasons. First, IPA requires concrete attributes that respondents can judge. Abstract statements of "responsibility" do not provide such attributes, whereas green economy criteria translate responsibility into observable practices such as waste management, the use of local materials, or the regulation of outside investment. Second, an ecovillage presents itself as an embodiment of green development; evaluating its DSR against green economy criteria therefore tests whether governance performance matches the destination's own normative claims. Accordingly, green economy principles are not treated as separate dimensions but are embedded in each DSR dimension, so that responsibility in every dimension is defined by green economy criteria.

On this basis, this study conceptualizes Green Economy-Based DSR as a single, integrated construct: the collective responsibility of destination stakeholders (village government, tourism businesses, and the community) for managing the destination through a multi-stakeholder approach, in which the content of responsibility is guided by the principles of resource efficiency, low carbon, and social inclusivity (Law et al. 2017; UNEP, 2011).

The four dimensions were adapted from the multidimensional DSR scale of Lee et al. (2025), which distinguishes governance, economic, environmental, and cooperative responsibility. Three dimensions were retained and specified through green economy criteria: environmental responsibility was framed around resource efficiency and ecological restoration; economic responsibility around equitable distribution and low-impact, low-leakage economic practices; and governance responsibility was extended to include participation, reflecting the green economy's emphasis on enabling policy conditions and inclusive decision-making (Law et al. 2017; UNEP, 2011). The cooperative dimension was reformulated as social-cultural responsibility. In Balinese villages, cooperation among residents, customary institutions, and tourism actors is organized largely through customary (adat) institutions such as the banjar, the subak irrigation system, and village deliberation (paruman). Cooperative responsibility in this setting is therefore inseparable from the obligation to sustain the cultural and communal arrangements through which cooperation takes place, a view consistent with community-based tourism frameworks that treat socio-cultural sustainability as integral (Dangi & Jamal, 2016) and with DSR research in Balinese villages that emphasizes local wisdom (Pratama et al., 2025). Collaboration among managers, government, and community was retained as a governance indicator (GGP4). Because this adaptation was conceptual and context-driven, the resulting dimensional structure was not re-validated through factor analysis in this study, a limitation acknowledged in the Conclusions.

The four dimensions are defined as follows: (1) Green Environmental Responsibility, the collective responsibility of a destination to preserve ecological carrying capacity, ensure the

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efficient use of natural resources, and mitigate the environmental impacts of tourism; (2) Green Economic Responsibility, the collective responsibility to ensure that the economic benefits of tourism are distributed fairly among local communities while adhering to resource efficiency and minimizing economic leakage; (3) Social-Cultural Responsibility, the collective responsibility to preserve local social and cultural values and ensure social inclusivity in destination management; and (4) Green Governance and Participation, the collective responsibility to achieve transparent, participatory destination governance oriented toward long-term ecological and economic sustainability.

2.4. Important-Performance Analysis

Importance–Performance Analysis was introduced by Martilla and James, (1977) to evaluate attributes on two criteria simultaneously: how important an attribute is to respondents and how well it is perceived to perform. Plotting mean scores on a two-dimensional grid produces four quadrants with distinct management implications: concentrate here, keep up the good work, low priority, and possible overkill. The technique has been widely adopted in tourism because it converts survey data into readily interpretable priorities (Lai and Hitchcock, 2015). Although most tourism applications evaluate visitor satisfaction, IPA has also been applied to residents' evaluations of sustainable tourism initiatives, positioning residents as judges of whether tourism development delivers what they value (Boley et al., 2017). This resident-based use of IPA provides the methodological precedent for the present study.

IPA also has well-documented limitations. Quadrant positions depend on where the crosshairs are placed: when the grand means of the data are used (a data-centered approach), the quadrants become relative to the set of attributes rather than to an absolute standard, and attributes located near the crosshairs may change quadrant with small differences in scores (Azzopardi and Nash, 2013; Oh, 2001). The quadrant matrix also does not show how large the discrepancy between importance and performance is for each attribute. Tourism applications have therefore developed several extensions of the basic matrix, including explicit importance–performance gap measures (Lai & Hitchcock, 2015). The present study follows this approach by combining the IPA matrix with item-level gap analysis and by interpreting quadrant positions as relative priorities.

3. Method

3.1. Research Design

This study employs a quantitative descriptive approach with an evaluative-diagnostic design. The design was selected to measure the gap between residents' expectations (importance) and their perceived reality (performance) regarding green economy-based DSR governance at Kelecung Ecovillage. Data were analyzed using Importance–Performance Analysis (IPA), a diagnostic technique developed by Martilla and James (1977) to map service or governance attributes into a four-quadrant priority matrix based on their relative importance and performance scores.

The object of this study is the implementation of green economy-based DSR in tourism governance at Kelecung Ecovillage, Tegalmengkeb Tourism Village, Tabanan Regency, Bali Province, Indonesia. The research subjects are adult residents of Banjar Kelecung Kelod, the customary hamlet in which the ecovillage's tourism activities are located. According to the 2025 population census records of Tegalmengkeb Village, Banjar Kelecung Kelod has 279 adult residents. The target sample of 100 respondents was set considering the size of the accessible population and the available fieldwork resources. Its statistical precision was evaluated using (Cochran, 1977) formula with a finite population correction, assuming a 95% confidence level ($z = 1.96$) and maximum variability ($p = 0.5$):

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$$n_0 = \frac{z^2 p(1-p)}{e^2} = \frac{(1.96)^2(0.5)(0.5)}{(0.08)^2} = 150.06$$

$$n = \frac{n_0}{1 + \frac{n_0 - 1}{N}} = \frac{150.06}{1 + \frac{150.06 - 1}{279}} = 97.81 \approx 98\ respondents$$

n_0 is the initial sample size for an infinite population, z = 1.96 is the critical value for a 95% confidence level, p = 0.5 is the assumed proportion (maximum variability), e = 0.08 is the margin of error, N = 279 is the population size, and n is the required sample size after the finite population correction. For N = 279 and a margin of error of 8%, the required sample is 98 respondents; the sample of 100 therefore meets this level of precision. This margin is wider than the conventional 5%, which would have required 162 respondents. Its implications for interpreting items located close to the IPA crosshairs are addressed in the Results and in the limitations.

Table 1. Operational Definition of Variable Green Economy-Based DSR

Dimension	Operational Definition	Item Code	Indicators	Source
Green Environmental Responsibility (GEN)	Residents perceived responsibility of tourism governance in protecting natural resources, managing waste, and preserving agricultural land and water sources, substantively defined through the green economy principle of resource efficiency and ecological restoration.	GEN1	Active preservation of village natural beauty	Lee, Sharma & Tham (2025); Law, DeLacy & McGrath (2017); Su et al., 2018
		GEN2	Protection of clean water and air sources	
		GEN3	Environmentally responsible waste management	
		GEN4	Preservation of rice fields and green corridors	
		GEN5	Water availability amid tourism expansion	
Green Economic Responsibiliy (GEC)	Residents perceived fairness and environmental orientation of economic benefit distribution generated by tourism activities, substantively defined through the green economy principles of equitable distribution and low-impact economic practices.	GEC1	Fair economic benefit from tourism	Lee, Sharma & Tham (2025); UNEP (2011)
		GEC2	New environmentally friendly employment/business opportunities	
		GEC3	Prioritization of local workforce	
		GEC4	Marketing of local eco-friendly products	
		GEC5	Reuse/recycling of local materials	
Social-Cultural Responsibiliy (SCR)	Residents perceived commitment of tourism governance to preserving local adat, culture, and social cohesion, substantively defined through the green economy principle of social inclusiveness.	SCR1	Preservation of local Balinese customs and traditions	Lee, Sharma & Tham (2025); Dangi & Jamal (2016)
		SCR2	Strengthened social cohesion	
		SCR3	Respect for communal rights over land and environment	
		SCR4	Funding/preservation of cultural heritage (temples, subak, arts)	
		SCR5	Transmission of cultural values to younger generations	
Green Governance & Participation (GGP)	Residents perceived transparency, accountability, and community involvement in tourism policymaking and investment control, substantively defined through the green economy's emphasis on enabling policy conditions.	GGP1	Community involvement in deliberation (paruman)	Lee, Sharma & Tham (2025); UNEP (2011)
		GGP2	Openness to community input/complaints	
		GGP3	Long-term sustainability orientation of tourism regulation	
		GGP4	Harmonious collaboration among managers, government, and community	
		GGP5	Regulated control of outside investment	

Source: Synthesized from Su, Huang, & Pearce (2018); Lee et al (2025); Law et al (2017); UNEP (2011); and Dangi & Jamal (2016).

Respondents were selected purposively using three inclusion criteria: (1) aged 17 years or older; (2) domiciled in Banjar Kelecung Kelod; and (3) living in the area where the ecovillage's

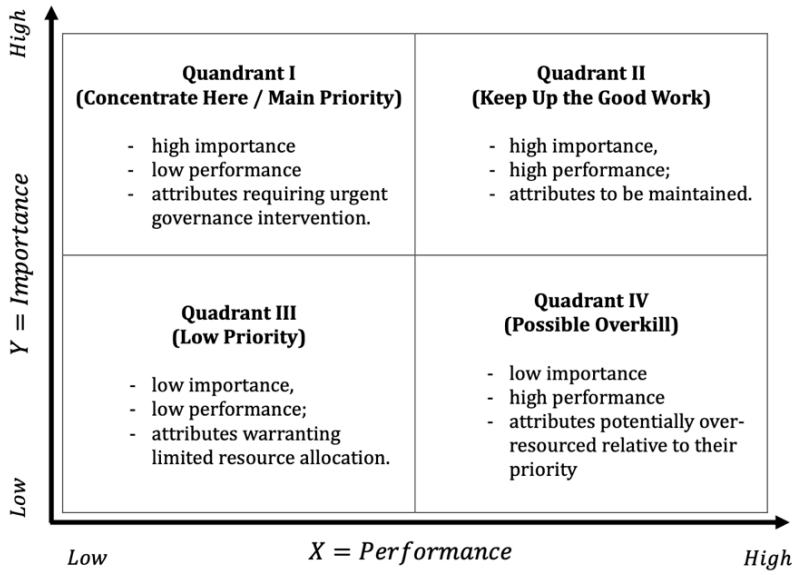
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tourism activities take place and therefore exposed to tourism development, regardless of whether they were personally employed in, or economically dependent on, tourism. The third criterion was deliberately broad. DSR concerns a destination's responsibility toward the host community, not only toward residents who earn income from tourism; restricting the sample to tourism workers or entrepreneurs would have excluded residents who bear tourism's environmental and social effects without sharing its economic benefits. The sample therefore includes residents with and without direct involvement in tourism (Table 2), and this variation is used as context when interpreting the results.

Data were collected using a structured questionnaire administered in person in Indonesian with the assistance of surveyors who were able to translate certain contexts into Balinese. Data collection via the questionnaire took place from July 16 to 22, 2026. The questionnaire contained 20 indicators (Table 1), each of which was rated twice: level of importance on a five-point scale (1 = not at all important to 5 = very important) and performance on a five-point scale (1 = very poor to 5 = very good). The questionnaire items were formulated with reference to collective entities (e.g., *"tourism management in this village")* rather than individual actors, except for governance items, in accordance with the DSR's collective conception. This instrument operates the integrated construct described in the Literature Review through four adapted dimensions (Lee et al., 2025) and destination-level green economy indicators from Law et al. (2017).

The questionnaire was first pilot tested with 30 residents of Banjar Kelecung Kelod. Because no items were modified after the pilot test, these 30 responses were retained and form part of the main sample of 100 respondents. Item validity was examined using Pearson item–total correlations within each dimension, with a critical value of $r = 0.361$ for the pilot sample ($n = 30$, $df = 28$, $\alpha = 0.05$) and $r = 0.197$ for the main sample ($n = 100$, $df = 98$, $\alpha = 0.05$). Internal consistency was assessed using Cronbach's alpha for each dimension in the pilot sample and for the full scale in the main sample, separately for importance and performance. Mean importance and performance scores were then computed for each item and dimension, and the gap for each item was calculated as performance minus importance (P - I). For IPA, items were plotted with performance on the horizontal axis and importance on the vertical axis, using the grand means of all importance and all performance scores as crosshairs (a data-centered approach). Because data-centered crosshairs make quadrant positions relative to the set of items rather than to an absolute standard, quadrant membership is interpreted as relative priority (Azzopardi & Nash, 2013). The quadrant scheme is shown in Figure 1. All analyses were conducted using IBM SPSS Statistics version 29.

Figure 1. Importance Performance Analysis (IPA) Quadrants



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4. Results

4.1. Respondent Characteristic

The characteristics of the respondents provide an important contextual basis for interpreting the findings of this study. Table 2 presents the demographic and tourism-related characteristics of the respondents, encompassing gender, age, educational background, occupation, length of residence, monthly income, tourism business ownership, involvement in tourism activities, and economic dependency on the tourism sector in Kelecung Ecovillage.

Table 2. Respondent Characteristics of Kelecung Ecovillage, Bali

Characteristic	Category	n	%
Gender	Male	46	46.0
	Female	54	54.0
Age	17–25 years	31	31.0
	26–35 years	16	16.0
	36–45 years	21	21.0
	46–55 years	12	12.0
	>55 years	20	20.0
Education	Elementary School (SD)	21	21.0
	Junior High School (SMP)	15	15.0
	Senior High School (SMA)	41	41.0
	Diploma (D1–D4)	12	12.0
	Bachelor's Degree (S1)	11	11.0
	Postgraduate (S2/S3)	0	0.0
Occupation	Farmer	17	17.0
	Tourism sector employee	16	16.0
	Student	16	16.0
	Trader	13	13.0
	Tourism business owner	12	12.0
	Housewife	9	9.0
	Civil servant/military/police	4	4.0
	Fisherman	2	2.0
	Other (incl. accounting, private employees, MSME)	11	11.0
Length of Residence	<5 years	4	4.0
	5–10 years	3	3.0
	11–20 years	14	14.0
	>20 years	79	79.0
Monthly Income	<IDR 1,500,000	43	43.0
	IDR 1,500,000–3,000,000	29	29.0
	IDR 3,000,001–5,000,000	23	23.0
	>IDR 5,000,000	5	5.0
Tourism Business Ownership	Does not own/manage	55	55.0
	Manages a tourism business	27	27.0
	Owns a tourism business	18	18.0
Involvement in Tourism Activities	Not involved	46	46.0
	Directly involved	38	38.0
	Indirectly involved	16	16.0
Economic Dependency on Tourism	Not dependent (0%)	49	49.0
	Highly dependent (>75%)	23	23.0
	Dependent (51–75%)	16	16.0
	Less dependent (1–50%)	12	12.0
Total		100	100.0

Source: Field survey (2026)

The sample was slightly female dominated (54.0%) and predominantly composed of long-term residents, with the majority (79.0%) having lived in Kelecung for more than 20 years. Educational attainment was concentrated at the senior high school level (41.0%), while no respondents held postgraduate qualifications. Regarding tourism-related characteristics, most respondents (55.0%) neither owned nor managed a tourism business, and nearly half (46.0%) reported no direct or indirect involvement in tourism activities. Correspondingly, economic dependency on the tourism sector was low for the largest share of respondents, with 49.0% reporting no income derived from tourism, while 23.0% identified as highly dependent (>75% of

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income from tourism). The substantial share of residents without direct involvement in tourism is consistent with the inclusion criteria, which targeted adult residents exposed to tourism development rather than only those employed in it.

4.2. Validity and Reliability Test Results

Item validity was assessed by correlating each item with the total score of its dimension. With n = 100 (df = 98), the critical r-value at the 5% significance level is 0.197. All 20 items exceeded this value on both the importance and performance scales (Table 3). Importance coefficients ranged from 0.647 (GGP4) to 0.848 (GGP2), and performance coefficients from 0.468 (GEN4) to 0.806 (GGP3). The comparatively low-performance coefficients of GEN4 (0.468) and GEC4 (0.483) indicate that residents' performance ratings of rice field preservation and of eco-friendly product marketing were less closely aligned with their ratings of the other items in the same dimension. These coefficients show that each item is coherent with its dimension; they do not by themselves establish construct validity, which would require factor-analytic evidence.

Table 3. Item Validity and Reliability Test Results of Instruments Indicators of Green Economy Based DSR

No.	Dimension/Item	r-table (n = 100, α = 0.05)	r-calculated (Importance)	r-calculated (Performance)	Description of Item Validity
Green Environmental DSR					
1	GEN1	0.197	0,813	0,731	Valid
2	GEN2	0.197	0,816	0,573	Valid
3	GEN3	0.197	0,772	0,759	Valid
4	GEN4	0.197	0,824	0,468	Valid
5	GEN5	0.197	0,689	0,731	Valid
Green Economic DSR					
6	GEC1	0.197	0,757	0,565	Valid
7	GEC2	0.197	0,744	0,699	Valid
8	GEC3	0.197	0,669	0,777	Valid
9	GEC4	0.197	0,727	0,483	Valid
10	GEC5	0.197	0,687	0,544	Valid
Social-Cultural DSR					
11	SCR1	0.197	0,771	0,760	Valid
12	SCR2	0.197	0,725	0,536	Valid
13	SCR3	0.197	0,750	0,721	Valid
14	SCR4	0.197	0,726	0,671	Valid
15	SCR5	0.197	0,758	0,696	Valid
Green Governance & Participation DSR					
16	GGP1	0.197	0,791	0,710	Valid
17	GGP2	0.197	0,848	0,727	Valid
18	GGP3	0.197	0,838	0,806	Valid
19	GGP4	0.197	0,647	0,706	Valid
20	GGP5	0.197	0,683	0,617	Valid

Source: Data Analysis Result (2026)

Internal consistency was assessed using Cronbach's alpha and interpreted following George and Mallery, (2003): excellent (≥ 0.90), good (≥ 0.80), acceptable (≥ 0.70), questionable (≥ 0.60), poor (≥ 0.50), and unacceptable (< 0.50). In the pilot test (n = 30), all items exceeded the critical value of 0.361, and dimension-level alphas ranged from 0.754 to 0.867 for importance and from 0.820 to 0.894 for performance. Because Green Economy-Based DSR is conceptualized as a single integrated construct and IPA is applied to individual indicators, reliability in the main sample was assessed for the full 20-item scale: alpha was 0.926 for importance (excellent) and 0.861 for performance (good) (Table 4). These results indicate that the items are sufficiently consistent to be aggregated, and the dimension means reported below are interpreted as descriptive summaries of their indicators. This measurement is repeated under equivalent conditions; the results obtained will tend to be stable and will not vary significantly due to random measurement errors. The higher reliability value for the expectations dataset compared to the performance dataset (0.926 versus 0.861) also indicates that respondents' perceptions of

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what the destination should do (expectations) are relatively more uniform across respondents, compared to their assessments of what the destination has actually done (performance), which naturally varies more because it depends on each respondent's experience and level of engagement with the destination's programs. Nevertheless, both values remain well above the minimum threshold (0.60), so the instrument is deemed reliable and suitable for further analysis.

Table 4. Reliability Test Results of Dimensions Green Economy Based DSR

Dimension	Cronbach's Alpha (Importance)	Cronbach's Alpha (Performance)	N of Items	Description
Green Economy Based DSR	0,926	0,861	20	Reliable

Source: Data Analysis Result (2026)

4.3. Descriptive Statistics of Importance and Performance Scores

Table 5 presents the mean Importance and Performance scores for each of the 20 items across the four dimensions of green economy-based DSR in Kelecung Ecovillage, Bali, along with the corresponding gap score (Performance - Importance) for each item.

Table 5. Descriptive Statistics of Green Economy Based DSR Importance and Performance Scores

Dimension	Item Code	Indicators	Mean Importance (I)	Mean Performance (P)	Gap (P-I)
Green Environmental Responsibility (GEN)	GEN1	Active preservation of village natural beauty	4.29	4.04	−0.25
	GEN2	Protection of clean water and air sources	4.33	3.77	−0.56
	GEN3	Environmentally responsible waste management	4.25	3.72	−0.53
	GEN4	Preservation of rice fields and green corridors	4.36	3.83	−0.53
	GEN5	Water availability amid tourism expansion	4.44	4.25	−0.19
Dimension Mean			4.33	3.92	−0.41
Green Economic Responsibility (GEC)	GEC1	Fair economic benefit from tourism	4.28	3.85	−0.43
	GEC2	New environmentally friendly employment/business opportunities	4.44	4.15	−0.29
	GEC3	Prioritization of local workforce	4.33	4.02	−0.31
	GEC4	Marketing of local eco-friendly products	3.94	3.53	−0.41
	GEC5	Reuse/recycling of local materials	4.09	3.30	−0.79
Dimension Mean			4.22	3.77	−0.45
Social-Cultural Responsibility (SCR)	SCR1	Preservation of local Balinese customs and traditions	4.48	4.06	−0.42
	SCR2	Strengthened social cohesion	4.40	4.06	−0.34
	SCR3	Respect for communal rights over land and environment	4.47	4.18	−0.29
	SCR4	Funding/preservation of cultural heritage (temples, subak, arts)	4.26	3.94	−0.32
	SCR5	Transmission of cultural values to younger generations	4.42	4.14	−0.28
Dimension Mean			4.41	4.08	−0.33
Green Governance & Participation	GGP1	Community involvement in deliberation	4.22	3.88	−0.34
	GGP2	Openness to community input/complaints	4.26	4.01	−0.25
	GGP3	Long-term sustainability orientation of tourism regulation	4.38	3.98	−0.40
	GGP4	Harmonious collaboration among managers, government, and community	4.30	4.05	−0.25
	GGP5	Regulated control of outside investment	4.07	3.75	−0.32
Dimension Mean			4.25	3.93	−0.31
Grand Mean			4.30	3.93	−0.38

The grand mean importance score was 4.30 and the grand mean performance score 3.93. All importance means were at least 3.94, indicating that residents regarded every indicator as important in absolute terms. At the dimension level, Social-Cultural Responsibility (SCR) recorded the highest mean importance (4.41) and performance (4.08), followed by Green Environmental Responsibility (GEN; 4.33 and 3.92), Green Governance and Participation

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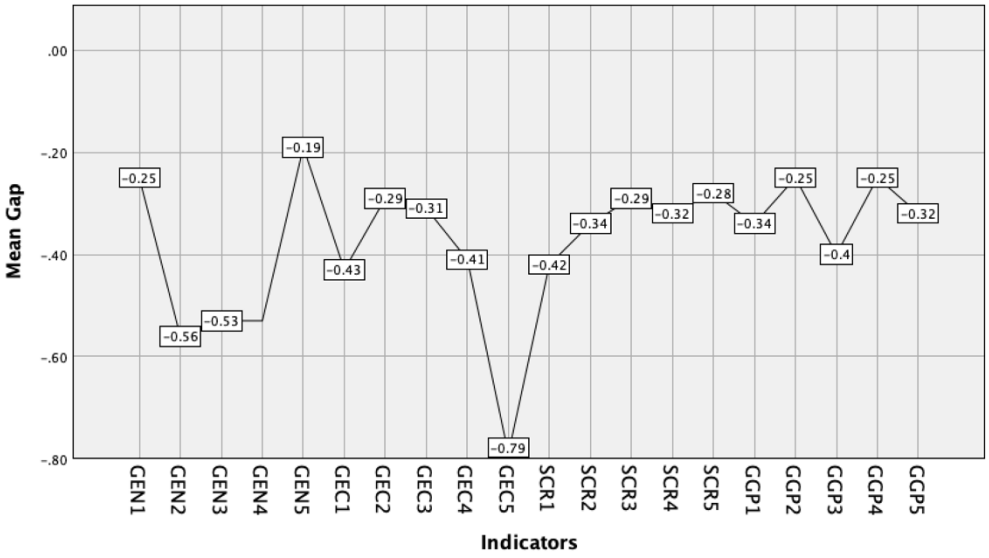
(GGP; 4.25 and 3.93), and Green Economic Responsibility (GEC; 4.22 and 3.77). In every dimension, the mean importance score exceeded the mean performance score.

At the indicator level, the highest importance score was recorded for the preservation of local Balinese customs and traditions (SCR1), with a mean of 4.48, followed by respect for communal rights over land and the environment (SCR3) at 4.47. The highest performance score was recorded for water availability amid tourism expansion (GEN5), at 4.25, followed by SCR3 at 4.18 and new environmentally friendly employment and business opportunities (GEC2) at 4.15. Conversely, marketing of local eco-friendly products (GEC4) recorded the lowest importance score, at 3.94, while reuse and recycling of local materials (GEC5) recorded the lowest performance score, at 3.30. Overall, the importance scores ranged from 3.94 to 4.48, whereas the performance scores ranged from 3.30 to 4.25.

4.4. Gap Analysis

The gap score was calculated as performance minus importance (P − I); a negative gap indicates that perceived performance falls below perceived importance. All 20 indicators recorded negative gaps, ranging from −0.19 to −0.79, with an overall gap of −0.38 (Table 5; Figure 2). At the dimension level, the largest gap was found for Green Economic Responsibility (−0.45), followed by Green Environmental Responsibility (−0.41), Social-Cultural Responsibility (−0.33), and Green Governance and Participation (−0.31).

Figure 2. Gap Analysis of Green Economy Based DSR Indicators in Kelecung Ecovillage



Source: Data Analysis Result (2026)

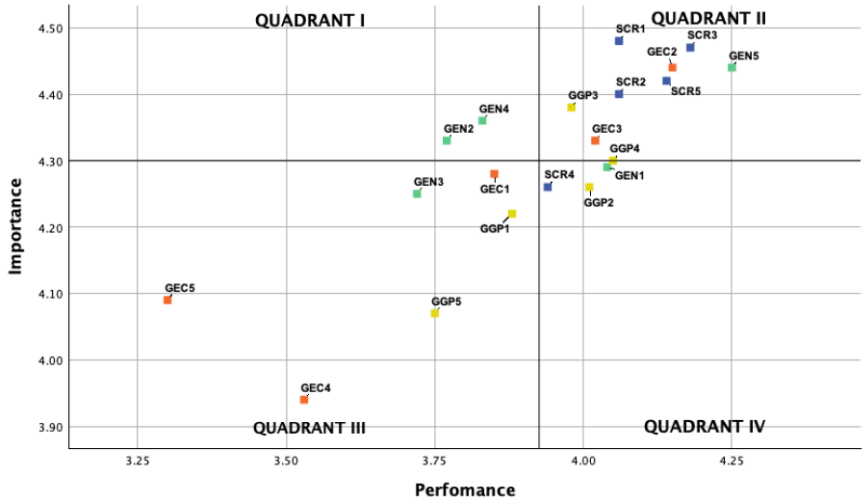
At the indicator level, the largest negative gap was found for reuse and recycling of local materials (GEC5; −0.79), followed by protection of clean water and air sources (GEN2; −0.56) and by environmentally responsible waste management (GEN3) and preservation of rice fields and green corridors (GEN4), both at −0.53. Other relatively large gaps were observed for fair economic benefit from tourism (GEC1; −0.43), preservation of local Balinese customs and traditions (SCR1; −0.42), marketing of local eco-friendly products (GEC4; −0.41), and long-term sustainability orientation of tourism regulation (GGP3; −0.40). The smallest gap was observed for water availability amid tourism expansion (GEN5; −0.19), followed by active preservation of village natural beauty (GEN1), openness to community input and complaints (GGP2), and harmonious collaboration among managers, government, and community (GGP4), each at −0.25.

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4.5. Importance-Performance Analysis

The Importance–Performance Analysis (IPA) was conducted to map the 20 indicators of green economy-based DSR according to their perceived importance and performance. The grand mean scores of 4.30 for importance and 3.93 for performance were used as the crosshairs to determine the position of each indicator within the four quadrants. The resulting IPA matrix is presented in Figure 3.

Figure 3. Importance–Performance Analysis of Green Economy-Based DSR in Kelecung Ecovillage



Source: Data Analysis Result (2026)

The 20 indicators were mapped into four quadrants based on their respective importance and performance scores. The results of the Importance–Performance Matrix mapping is presented in Table 6, which summarizes the classification of each indicator across Quadrants I–IV.

Table 6. Importance–Performance Matrix Mapping

Quadrant I – Concentrate here (n = 2)	Quadrant II – Keep up the good work (n = 8)
Protection of clean water and air sources (GEN2) Preservation of rice fields and green corridors (GEN4)	Water availability amid tourism expansion (GEN5) New environmentally friendly employment/business opportunities (GEC2) Prioritization of local workforce (GEC3) Preservation of local Balinese customs and traditions (SCR1) Strengthened social cohesion (SCR2) Respect for communal rights over land and environment (SCR3) Transmission of cultural values to younger generations (SCR5) Long-term sustainability orientation of tourism regulation (GGP3)
Quadrant III – Low priority (n = 6)	**Quadrant IV – Possible overkill (n = 3)**
Environmentally responsible waste management (GEN3) Fair economic benefit from tourism (GEC1) Marketing of local eco-friendly products (GEC4) Reuse/recycling of local materials (GEC5) Community involvement in deliberation (GGP1) Regulated control of outside investment (GGP5)	Active preservation of village natural beauty (GEN1) Funding/preservation of cultural heritage (temples, subak, arts) (SCR4) Openness to community input/complaints (GGP2)
On the importance crosshair (Quadrant II/IV boundary): GGP4 Harmonious collaboration among managers, government, and community (I = 4.30; P = 4.05)	

Note: Crosshairs are the grand means (I = 4.30; P = 3.93).

Source: Data analysis (2026)

5. Discussion

5.1. Importance and Performance of Green Economy-Based DSR Implementation

The findings reveal a consistent discrepancy between the perceived importance and the perceived performance of green economy-based DSR in Kelecung Ecovillage. All 20 indicators recorded

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negative gaps, and the discrepancy extends across environmental, economic, socio-cultural, and governance responsibilities rather than being concentrated in a single dimension. Residents attach high value to responsible destination governance while perceiving its implementation at a lower level; in effect, community expectations are ahead of what residents see being delivered.

The four dimensions nevertheless differ in how far this discrepancy extends. Social-Cultural Responsibility is both the most valued and the best-performing dimension, Green Economic Responsibility is the weakest in performance despite being considered important, and Green Environmental Responsibility and Green Governance and Participation occupy an intermediate position. This pattern is consistent with treating DSR as a multidimensional construct (Lee et al., 2025; Su et al., 2020). It also extends resident-based DSR research. Su et al. (2020) showed that DSR comprises multiple domains associated with community satisfaction, community identification, and support for tourism development; the present results show that these domains are not necessarily realized to the same degree within a single destination. Because the dimensional structure was not tested through factor analysis, the pattern should be read as evidence of differentiated implementation rather than as confirmation of the scale's structure.

The contrast between the comparatively strong performance of social-cultural responsibility and the weaker performance of green economic responsibility can be interpreted considering the collective conception of DSR. Responsibilities appear to differ in the extent to which they have institutional carriers. Social-cultural responsibilities, such as maintaining customs, social cohesion, communal rights over land, and the transmission of cultural values, are embedded in customary institutions (the banjar, the subak, and the desa adat) that predate tourism and operate through binding communal obligations. Realizing these values does not depend on new coordination among tourism actors. Green economic responsibilities, by contrast, such as a fair distribution of tourism benefits, the marketing of local eco-friendly products, and the reuse of local materials, require mechanisms that tourism governance must itself create, including benefit-sharing arrangements, supply linkages, and circular material practices. Where such mechanisms are weak, collective responsibility lacks an organizational form through which it can be discharged. The funding and preservation of cultural heritage (SCR4), the only social-cultural indicator outside Quadrant II, is consistent with this interpretation: it records the lowest importance and performance among the social-cultural indicators and, unlike them, depends on resources channeled from tourism to customary institutions. This reading extends the DSR literature, which defines responsibility as collective (Su & Swanson, 2017) but has paid less attention to the institutional conditions under which collective responsibility is realized. It is offered as an interpretation consistent with the pattern of results rather than as a relationship tested in this study.

Previous community-oriented DSR research provides a further basis for understanding the position of the socio-cultural dimension. Perceived DSR has been linked to community satisfaction, identification, and support for tourism (Su et al., 2020), to pro-tourism behavior through place identity and place dependence (Hu et al., 2019), and to environmentally responsible behavior through community attachment (Nasr et al., 2022). These relational outcomes presuppose that residents see the destination as respecting what binds them to the place. The comparatively strong performance of socio-cultural responsibility in Kelecung suggests that this relational foundation is largely in place. At the same time, Quadrant II is not confined to one dimension: alongside four social-cultural indicators (SCR1, SCR2, SCR3, SCR5), it contains water availability (GEN5), environmentally friendly employment and business opportunities (GEC2), prioritization of the local workforce (GEC3), the long-term sustainability orientation of tourism regulation (GGP3), while multi-stakeholder collaboration (GGP4) lies on the boundary between Quadrants II and IV. The respondent profile, in which 79% had lived in the village for more than 20 years, provides context for the salience of socio-cultural responsibility, although the study did not test whether length of residence or occupation influences DSR perceptions.

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Quadrant III presents a different pattern. It comprises six indicators with relatively lower importance and performance: waste management (GEN3), fair economic benefit (GEC1), marketing of local eco-friendly products (GEC4), reuse and recycling of local materials (GEC5), community involvement in deliberation (GGP1), and regulation of outside investment (GGP5). Three of the five green economic indicators fall into this quadrant, whereas the employment-related indicators (GEC2, GEC3) are in Quadrant II. This distinction matters for the green economy component of the framework. Economic responsibility, as defined here, refers to equitable distribution and resource efficiency (UNEP, 2011), not merely to the presence of tourism-generated jobs. 49% of respondents reported that no income from tourism provides context for why benefit distribution may be perceived unevenly. The placement of these indicators should also be read in relative terms: Quadrant III indicates lower importance than the average of the 20 indicators, not that residents regard these responsibilities as unimportant.

Quadrant IV, comprising active preservation of the village's natural beauty (GEN1), funding and preservation of cultural heritage (SCR4), and openness to community input and complaints (GGP2), shows that the overall negative gap should not be interpreted as uniform underperformance. All three indicators perform relatively well, although their importance remains high in absolute terms, so the label "possible overkill" should not be taken literally.

The negative gap pattern is particularly consequential in Kelecung, given the tourism-driven agricultural land conversion documented across Bali (Mahaendrayasa et al., 2024). The data do not show that investment has caused environmental degradation or socioeconomic marginalization. They do show that community expectations are already ahead of perceived governance performance across all four dimensions. The implication is not that investment should be rejected, but that further development without stronger alignment with the responsibilities identified by residents is likely to widen this gap.

These findings address the first research objective by showing that residents perceive green economy-based DSR as consistently important yet unevenly implemented, with social-cultural responsibility comparatively well realized and green economic responsibility comparatively underdeveloped. Previous studies established that DSR is associated with residents' quality of life and support for tourism (Su, Huang, & Huang, 2018) and with residents' environmentally responsible behavior (Su, Huang, & Pearce, 2018). The Kelecung results complement this evidence by identifying where residents perceive such responsibility to be realized and where implementation still falls short of its perceived importance.

5.2. Priority Indicators for Strengthening Green Economy-Based DSR

The four-quadrant pattern shows that DSR implementation is differentiated, but it does not by itself indicate where governance intervention should begin. Quadrant I provides this diagnostic information. Its two indicators, protection of clean water and air sources (GEN2) and preservation of rice fields and green corridors (GEN4), are both environmental, and they concern the ecological base of an agrarian ecovillage as well as the resources most directly exposed to tourism-driven land conversion (Mahaendrayasa et al., 2024). Environmental resource protection therefore emerges as the principal relative priority. The respondent profile provides context for this result: 79% of respondents had lived in Kelecung for more than 20 years and 17% were farmers, indicating a community whose livelihoods and long-term residence are closely tied to land and water. These characteristics contextualize the importance attached to environmental resources but do not explain it causally.

The prioritization obtained through IPA becomes more informative when read alongside the gap analysis. The largest single gap in the dataset concerns the reuse and recycling of local materials (GEC5, −0.79), and the green economic dimension records the largest dimensional gap; neither appears in Quadrant I. GEC5 falls into Quadrant III because its importance is lower than the average of the 20 indicators, not because residents regard it as unimportant, as its

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importance remains above 4 on a five-point scale. A reading based on the quadrant matrix alone would therefore classify the largest unmet expectation as a low priority. This divergence reflects a known limitation of data-centered IPA (Azzopardi & Nash, 2013; Oh, 2001) and shows that the two analyses are complementary rather than contradictory. IPA identifies relative priority by comparing each indicator with the overall means, whereas gap analysis identifies the magnitude of the discrepancy between what residents consider important and what they perceive to be delivered. The results thus reveal two forms of governance concern: an environmental priority identified through the matrix and a green economic shortfall identified through the size of the gap.

This combination constitutes the principal methodological contribution of the study. Previous DSR studies have predominantly examined explanatory relationships between DSR and outcomes such as quality of life, support for tourism, and environmentally responsible behavior (Su et al., 2020; Su, Huang, & Huang, 2018). These studies establish that DSR matters but are not designed to indicate which responsibilities should be addressed first when community expectations are not met. The present study shows that IPA can translate residents' evaluations into a differentiated priority map, while gap analysis prevents large discrepancies from being overlooked when they fall outside the highest-priority quadrant. Used together, the two techniques shift DSR assessment from identifying desirable responsibilities toward determining the relative urgency and magnitude of implementation problems.

Theoretically, the findings complement the tourist-centered strand of DSR research by showing that host residents can evaluate destination responsibility across distinct dimensions, rather than serving only as recipients of tourism's downstream effects. They also suggest that the positive associations between DSR and community outcomes documented elsewhere (Su et al., 2020) may coexist with a substantial gap between the responsibility residents expect and the responsibility they perceive. Explanatory designs are not structured to reveal such a gap; an evaluative design makes it visible.

Managerially, the quadrant and gap results give the Tourism Awareness Group (Kelompok Sadar Wisata) and village authorities a basis for allocating limited resources to specific indicators rather than to broad dimensions. The results suggest prioritizing the protection of water and air quality and the preservation of rice fields and green corridors, while treating circular material practices and the distribution of tourism benefits as the areas with the largest unmet expectations. For the Tabanan Regency government, the findings indicate that community expectations regarding environmental protection and equitable economic benefits are not yet matched by perceived implementation, a gap that warrants attention in the regulation of outside investment in the village.

6. Conclusions

This study shows that green economy-based DSR in Kelecung Ecovillage is characterized by a consistent expectation–implementation gap across environmental, economic, socio-cultural, and governance dimensions. Residents rated the importance of responsible destination governance higher than its perceived performance for every indicator (grand means of 4.30 and 3.93). Social-cultural responsibility emerged as the comparatively strongest dimension, whereas green economic responsibility showed the lowest performance and the largest gap. Two environmental indicators, protection of water and air and preservation of rice fields and green corridors, were identified as the main relative priorities. The study contributes to DSR research by positioning residents as evaluators of destination responsibility and by showing that combining IPA with gap analysis distinguishes relative priority from the magnitude of unmet expectations. Practically, the findings suggest that tourism development and investment in Kelecung should be aligned more closely with community expectations regarding environmental protection, economic inclusion, socio-cultural continuity, and governance.

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The study has several limitations. The cross-sectional design and purposive sample of 100 respondents capture perceptions at one point in time, do not support statistical generalization to the wider population, and do not establish causal relationships between tourism investment and DSR performance. The sample provides a precision of about ±8%, so the quadrant positions of indicators close to the crosshairs are sensitive to small differences in scores. The four dimensions were adapted conceptually and were not re-validated through factor analysis, and the institutional interpretation offered in the Discussion was not tested directly. The analysis also relies on aggregate scores and does not test whether perceptions differ across respondent groups. Future research should validate the dimensional structure through confirmatory factor analysis, compare groups by tourism involvement, economic dependency, and length of residence, use longitudinal designs to track how priorities change as tourism develops, and employ qualitative or participatory methods to examine the mechanisms behind the identified gaps.

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9. Conflict of Interest

The authors declare no conflict of interest.

10. Declaration of the use of AI

The authors used Grammarly for grammar checking and language refinement. All content was reviewed and verified by the authors, who take full responsibility for the published article.

11. Authors' Contribution

I Putu Andre Adi Putra Pratama: Conceptualization, Methodology, Formal analysis, Investigation, Writing – original draft, Writing – review & editing, Project administration, Funding acquisition. **I Made Kusuma Negara:** Conceptualization, Validation, Supervision, Writing – review & editing. **Putu Ade Wijana:** Investigation, Data curation, Resources, Writing – review & editing. **Luh Gede Leli Kusuma Dewi:** Methodology, Validation, Writing – review & editing.

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