

Beyond Numbers: An IPA Study of Accountability in Religious Tourism Governance at the Sunan Bonang Shrine

Farhani Kautsar Nugraha^{1✉}, Naghsa Arriva Puji Astuti², Ike Nur Syafitri³, Rofino Baitul Akbar⁴
(1,2,3,4) Digital Business, Institut Teknologi dan Bisnis Tuban, Indonesia

Abstract: This study explores the meaning of accountability in the management of religious tourism at the Sunan Bonang tomb complex in Tuban, East Java. Using a qualitative approach with an Interpretative Phenomenological Analysis (IPA) design, this research examines how site managers interpret and practice accountability within their religious and socio-cultural environment. Data were collected through semi-structured in-depth interviews with the Secretary of the Makbarot Sunan Bonang Foundation. Data credibility was enhanced through member checking and researcher reflexivity throughout the interpretative process. The findings show that accountability is deeply rooted in local spiritual and cultural values. Financial reporting is practiced as a form of social piety and dual responsibility: vertically to God and horizontally to the community. Four major themes emerged from the study: (1) spirituality as the foundation of management, (2) financial reporting as moral trust, (3) tensions between tradition and digitalization, and (4) community autonomy in relation to the state. The study concludes that accountability in religious tourism spaces manifests in distinctive ways that transcend formal institutional frameworks while still emphasizing transparency, trust, and social responsibility. The findings contribute to the accountability literature by demonstrating how local spiritual values shape accountability practices beyond formal and technocratic frameworks. Practically, the study highlights the importance of accommodating community-based and culturally embedded forms of accountability in the governance of religious tourism destinations.

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INTRODUCTION

Tourism is one of the major industrial sectors that contributes to job creation, economic growth, and the strengthening of social and cultural relations (Muharromah & Anwar, 2020; Suryani & Kumala, 2021). Although the tourism sector has significant potential to support economic and social development, many regions still regard it as a secondary sector of lesser importance. This is especially the case in areas whose primary sources of income come from other sectors, such as agriculture, mining, or manufacturing industries (Panorama, 2018). In this context, tourism is often treated merely as a complement within regional development policies rather than as a strategic sector capable of driving economic growth, generating employment, and promoting local culture.

With proper management, the tourism sector can increase local own-source revenue (PAD), strengthen cultural identity, and encourage sustainable development. In Indonesia, particularly in East Java Province, this sector has considerable potential through religious tourism, which is able to attract tourists, especially from Muslim communities. This is due to the existence of various historical heritage sites from the past that possess high spiritual and cultural value (Angelia & Santoso, 2019; Suryani & Kumala, 2021).

Religious tourism has become one of the leading destinations in East Java Province, along with the abundance of spiritual sites spread throughout the region. When classified based on the objects of visitation, religious tourism constitutes a type of tourism that is closely associated with the development of the halal tourism concept. East Java is known as the burial place of several influential Islamic propagators, such as Sunan Bonang. The existence of these tombs not only holds high spiritual value for Muslims, but also serves as a particular attraction for tourists who come for pilgrimage and tourism purposes. This combination of religious, historical, and cultural values makes religious tourism a strategic potential in supporting sustainable tourism growth in East Java (Muharromah & Anwar, 2020).

The Sunan Bonang tomb complex is a cultural heritage site recognized as a center of Islamic propagation with high cultural and spiritual value for the people of East Java. It is located in Tuban Regency, precisely in Kutorejo Village, in the city center (Ghozi et al., 2024; Putra et al., 2022). The tomb has become a major destination for religious tourism and is crowded daily with pilgrims. The tradition of grave pilgrimage has become part of Indonesia's hereditary culture. Tombs considered charismatic are often treated as sacred, venerated, respected, and decorated with various symbolic ornaments, such as canopies, curtains, and enclosing walls. Such special treatment is generally given to the graves of religious figures and kings, which often become objects of pilgrimage and public reverence (Mainnatul in Putra et al., 2022).

The Makbarot Sunan Bonang Foundation serves as the primary local managing body responsible for the daily spiritual, social, and operational activities of the site. This includes managing pilgrim services, maintaining the site, and handling voluntary donations (*infaq*) from visitors. In terms of financial flows, funds collected from pilgrims are not treated as formal service fees but as voluntary contributions, which are then allocated for operational costs, employee compensation, and social assistance programs such as support for the poor. At the same time, the site is officially designated as a national cultural heritage site under the supervision of the Directorate General of Culture and the East Java Cultural Heritage Preservation Agency (BPKW). In this arrangement, the Foundation maintains coordination with government authorities primarily in administrative and reporting matters, while the day-to-day spiritual and community-based management remains under the authority of the Foundation.

In the context of religious tourism, accountability does not only include administrative and financial aspects, but also involves ethical, spiritual, and social dimensions. Accountability in the management of religious sites such as the Sunan Bonang tomb includes transparency in the use of funds, the involvement of local communities, the protection of spiritual and cultural values, and responsibility for the social and environmental impacts generated by tourism activities (Kusumaningtyas et al., 2024).

As a form of tourism that combines religious and economic aspects, religious tourism requires a balance between preserving sacred values and utilizing its commercial potential. Therefore, the management of religious tourism must ensure that increasing visitor numbers and regional revenue do not sacrifice religious values and the sustainability of the site. Previous studies (Wiltshier & Griffiths, 2016) show that the successful management of religious sites largely depends on the integration of sacred and secular objectives, as well as on accountability in policymaking processes involving various stakeholders.

Furthermore, accountability also concerns commitment to social justice values, including how local communities gain economic and symbolic benefits from the presence of tourists. The participation of local communities in the management of religious tourism is key to the long-term

success of destinations and strengthens the sense of ownership and collective responsibility (Handriana et al., 2020).

Studies on religious tourism in Indonesia have extensively explored historical, socio-cultural, and tourists' spiritual motivation aspects (Handriana et al., 2020). However, discussions regarding accountability in the management of religious sites as part of tourism destination governance remain very limited. Many studies tend to overlook dimensions of institutional accountability, public ethics, and citizen involvement in decision-making processes, even though these aspects are crucial for destination sustainability (Kusumaningtyas et al., 2024).

In addition, only a limited number of studies have linked tourists' perceptions of the accountability of religious site managers with their spiritual experiences and support for the preservation of such sites. In fact, understanding this relationship may provide strategic insights for value-based destination planning (Handriana et al., 2020). On the other hand, the development of religious tourism is often trapped in a commercial approach without an adequate framework of ethics and accountability, which may ultimately reduce the spiritual meaning of pilgrimage itself (Wiltshier & Griffiths, 2016).

This study contributes to the literature in three important ways. First, it shifts the focus of religious tourism research from visitors' motivations and destination attractiveness toward the governance practices of religious sites themselves. Second, it foregrounds the perspective of local actors by examining how accountability is understood and enacted by those directly responsible for managing the Sunan Bonang tomb complex. Third, the study extends conventional understandings of accountability beyond administrative and financial dimensions by demonstrating how accountability is embedded in spiritual values, moral trust, and the socio-cultural traditions. In doing so, the study offers a value-based perspective on accountability within religious tourism governance and highlights forms of accountability that may not be fully captured by formal institutional frameworks.

Thus, there is a significant research gap in examining the practices and perceptions of accountability in religious tourism. Therefore, this study aims to explore the meaning of accountability in the management practices of religious tourism, particularly in the Sunan Bonang tomb complex in Tuban, East Java. The research question posed is: *How is the meaning of accountability understood and interpreted by local actors in the management of religious tourism at the Sunan Bonang tomb?*

Religious tourism is a form of tourism that is closely related to the religious values embraced by society and represents a type of tourism that combines religious elements within travel activities (Waluyo et al., 2022). The main attraction of religious tourism largely depends on the quality of the destination, which includes aspects such as attractions, supporting facilities, accessibility, and the existence of institutions or managers responsible for the management of the tourism site.

Activities in religious tourism are generally carried out by visiting places that possess special spiritual meaning for followers of certain religions, such as places of worship, the tombs of religious scholars, and ancient sites considered to have exceptional value (Hakim & Muhajarah, 2023; Imandintar & Idajati, 2019). These special characteristics may include historical value, the existence of myths or legends that develop within society, as well as uniqueness and excellence in architectural aspects (Firsty & Suryasih, 2019).

As an activity that combines spiritual and cultural elements, religious tourism not only serves as a means of inner journey for individuals, but also plays an important role in preserving historical and religious heritage. Through this activity, communities are able to strengthen their religious

identity while also contributing to the sustainability of historical sites that form an important part of the collective memory of religious communities.

Accountability and transparency in financial management play a crucial role in ensuring that every financial process is carried out properly and can be accounted for. Reliability in financial management is strongly influenced by the level of accountability applied within it (Maysyaroh et al., 2024).

Islamic accounting views accountability as a unified concept in which worldly and ukhrawi (hereafter-oriented) aspects cannot be separated. This perspective constitutes the main distinction from the fundamental objectives of conventional accounting. In the perspective of Islamic accounting, accountability functions as a bridge connecting stakeholders, entities, and the wider community, while remaining grounded in accounting principles and Islamic values (Mubtadi, 2019).

Through this approach, Islamic accounting seeks to present financial information that reflects actual conditions without manipulation from any party. This transparency is not only intended to fulfill the interests of stakeholders, but also represents a form of obedience to Allah. Thus, accountability in Islamic accounting contributes to the realization of harmonious and responsible social relations.

Contemporary accountability literature suggests that accountability extends beyond formal reporting mechanisms and may operate through multiple dimensions. First, accountability can be understood as both vertical and horizontal. Vertical accountability refers to responsibility to higher authorities (Lee, 2022; Pérez-Durán, 2024) or, in religious contexts, to God, while horizontal accountability concerns responsibility to communities, beneficiaries, and other stakeholders. Second, accountability may take formal and informal forms (Purwanti et al., 2024). Formal accountability is manifested through procedures, documentation, and financial reporting, whereas informal accountability is embedded in values, trust, moral obligations, and social relationships. Finally, in community-based settings, accountability is often constructed collectively through shared norms, local traditions, and social expectations rather than solely through bureaucratic controls (Rahman, 2023). These perspectives provide a useful analytical lens for understanding how accountability is interpreted and practiced in religious tourism governance, where spiritual commitments, community participation, and administrative responsibilities frequently intersect. In Islamic community settings, these dimensions are often intertwined through the concept of *amanah*, in which accountability is understood not only as compliance with formal obligations but also as a moral and spiritual trust entrusted by God and society (Hidayat & Masyhuri, 2026; Nasution et al., 2023).

RESEARCH METHOD

This study employs a qualitative approach with an Interpretative Phenomenological Analysis (IPA) design, aimed at deeply exploring how the managers of the Sunan Bonang religious tourism site interpret the practice of accountability within religious and socio-cultural contexts. This approach is consistent with the research objective of understanding the subjective experiences and meaning interpretations of informants in depth (Smith et al., 2022).

The research was conducted at the Sunan Bonang Tomb site in Tuban, East Java, which is one of the important religious tourism destinations in Indonesia and has been designated as a national cultural heritage site. The site not only possesses historical and spiritual value, but also involves financial management practices in its daily operations. The informant in this study was the

Secretary of the Makbarot Sunan Bonang Foundation and has a direct role in administrative and financial management. The participant was selected purposively based on his direct involvement in the administrative and financial management of the Sunan Bonang Tomb complex. As Secretary of the Makbarot Sunan Bonang Foundation, he possesses extensive knowledge of governance practices, financial reporting processes, and interactions with pilgrims, local communities, and government institutions. His position enabled him to provide rich and relevant insights into how accountability is understood and practiced within the organization.

The use of a single key informant is consistent with the idiographic orientation of Interpretative Phenomenological Analysis, which prioritizes an in-depth exploration of individual lived experience rather than broad generalization. The selected participant was considered an information-rich case because of his central role in the management and accountability practices of the religious tourism site (Smith et al., 2022).

Data were collected through semi-structured in-depth interviews to obtain narratives of the participant's experiences and subjective views regarding accountability practices. The interview protocol covered themes related to financial management, accountability practices, religious values, stakeholder relationships, and governance processes within the Sunan Bonang religious tourism site. The interviews were conducted face-to-face and lasted approximately one hour, with audio recording and note-taking carried out after obtaining permission from the management. Prior to the interview, informed consent was obtained from the participant. Participation was voluntary, and the participant was informed about the purpose of the study, the use of audio recordings, and the confidentiality of the information provided.

In addition, the researcher conducted brief field observations and reviewed available simple financial documents to obtain additional context. The financial documents were not analyzed as primary data but were used to provide contextual understanding and to corroborate information obtained during the interview regarding financial reporting and accountability practices.

The data were analyzed using the Interpretative Phenomenological Analysis (IPA) method (Smith et al., 2022) through the following steps:

1. Reading and comprehensively understanding the interview transcripts.
2. Identifying and annotating important sections (descriptive notes).
3. Identifying emergent themes from the narratives.
4. Organizing themes and examining relationships among themes.
5. Constructing an interpretative narrative that connects individual experiences with social and spiritual contexts.

Data validity was maintained through member checking techniques by reconfirming the researcher's interpretations with the participant to ensure the accuracy of meaning. In addition, researcher reflexivity was applied throughout the analysis process to avoid bias and maintain interpretative neutrality.

Member checking was conducted after the initial interpretation of interview data and preliminary theme development. The researcher returned the interpreted summaries and emergent themes to the participant to confirm whether the meanings accurately reflected his intended perspectives. This process particularly focused on validating interpretations related to financial accountability practices, the meaning of *amanah*, and the role of the Foundation in managing religious tourism governance. Feedback from the participant was used to refine and clarify several interpretative statements without altering the core meanings of the themes.

To ensure reflexivity and minimize researcher bias, the researcher maintained a reflective journal throughout the data collection and analysis process. This audit trail documented analytical decisions, initial coding notes, theme development, and personal reflections on potential preconceptions regarding religious tourism and Islamic accountability. These reflective notes were continuously revisited during the Interpretative Phenomenological Analysis process to ensure that emerging interpretations remained grounded in the participants' narratives rather than the researcher's assumptions.

RESULTS AND DISCUSSION

The informant in this study was a board member of the Makbarot Sunan Bonang Foundation, who has direct experience in managing the Sunan Bonang Tomb pilgrimage site for many years. He possesses authority and in-depth knowledge regarding the spiritual, social, and financial aspects involved in the management of the site.

From the process of interpreting the interview transcripts, the researcher identified several main themes as follows:

Theme 1: Spirituality as the Core of Management

The management of the Sunan Bonang Tomb is not viewed as a commercial activity or a form of ordinary tourism oriented toward economic profit. For the managers, this site represents a spiritual locus—a sacred space containing profound religious and historical values whose sanctity must be preserved with a strong sense of responsibility. Every element of management, from maintaining the cleanliness of the tomb area to regulating the flow of pilgrims, is carried out with the intention of supporting solemnity and comfort in worship. Funds received from pilgrims are not positioned as transactions or service fees, but rather as voluntary infaq—a form of worship participation arising from sincerity. In this context, financial management becomes deeply meaningful: not merely the management of resources, but also the preservation of trust (*amanah*). These funds are not regarded as belonging to the Foundation, but rather as deposits entrusted by the community and, ultimately, as a trust from Allah that must be managed fairly, transparently, and responsibly. As emphasized by the informant,

"Kita hanya mengarahkan para peziarah supaya mereka nyaman dan tenang dalam beribadah. Imbal balik dari peziarah adalah mereka memberikan infaq sukarela. (We only guide the pilgrims so that they may feel comfortable and peaceful in worship. The return from the pilgrims is that they provide voluntary infaq.)" (Interview, 12 April 2025).

This statement reflects that the management of the tomb is not merely administrative work, but part of spiritual and social devotion that intertwines religious values, tradition, and moral responsibility.

Theme 2: Financial Reporting as a Form of Trust and Moral Responsibility

Although the management of the Sunan Bonang Tomb site is not based on commercial logic, financial reporting is still regarded as a very important and inseparable aspect of management practices. In this context, financial reporting is not merely understood as an administrative obligation or formal procedure, but as a manifestation of moral and spiritual responsibility. The managers realize that the funds received from pilgrims do not belong to the institution, but constitute a trust originating from the wider community and, in essence, must be accounted for not only horizontally

to the public, but also vertically to God. Therefore, the preparation and presentation of financial reports are positioned as ethical practices reflecting transparency, integrity, and social responsibility. As stated by the informant,

“Laporan keuangan sangat penting karena dana tersebut merupakan dana masyarakat yang semua harus dipertanggungjawabkan. (Financial reports are very important because the funds are public funds that must all be accounted for.)” (Interview, 12 April 2025).

This statement confirms that financial reporting functions not only as a control mechanism, but also as an ethical instrument for maintaining public trust and realizing accountability values grounded in spirituality.

This commitment to accountability is further demonstrated through routine reporting practices within the Foundation. According to the informant, financial reports are regularly discussed in quarterly plenary meetings and annual accountability meetings, indicating that financial reporting functions not only as an internal administrative tool but also as a mechanism for maintaining collective trust and organizational responsibility.

Theme 3: Tradition and the Limitations of Digitalization

The management of the Sunan Bonang Tomb, which has been carried out over a long period of time with the involvement of senior administrators, creates its own dynamics within institutional practices. The continuity of management based on long-standing experience brings value stability and continuity of local traditions. Nevertheless, amid the development of information technology and increasing demands for more modern financial reporting, concerns have emerged regarding the limited implementation of digitalization within administrative and reporting systems. Limited digital literacy and organizational capacity is viewed as a potential weakness in meeting financial reporting standards that increasingly emphasize technology-based transparency and efficiency. The informant stated,

“Hal yang perlu di-upgrade adalah digitalisasinya karena pengurusnya sudah berumur dan belum terlalu faham dengan digitalisasi. (What needs to be upgraded is the digitalization because the administrators are elderly and do not yet fully understand digitalization.)” (Interview, 12 April 2025).

The informant's concern regarding digitalization was also reflected in existing administrative practices. Financial accountability was primarily conducted through periodic meetings, including quarterly plenary meetings for evaluation, annual budgeting meetings, and year-end accountability meetings. These practices indicate that accountability mechanisms remain strongly dependent on face-to-face deliberation and conventional administrative procedures rather than digital reporting systems. Such conditions help explain why digital transformation is perceived as an important yet challenging area for future development.

On the one hand, this condition demonstrates gradual and negotiated adaptation to technological change, but on the other hand, it may also be interpreted as a form of respect for local traditions that have long served as the foundation for the continuity of this site. Thus, the challenge of digitalization in the management of the Sunan Bonang Tomb needs to be understood within the framework of tension between the need for technological adaptation and efforts to preserve deeply rooted traditional values.

Theme 4: Autonomy and Relations with the State

The Makbarot Sunan Bonang Foundation interprets management autonomy as a manifestation of the local community's responsibility in preserving and maintaining an inherited spiritual heritage. Although the Sunan Bonang Tomb has been designated as a national cultural heritage site and is formally associated with state institutions responsible for cultural preservation, the spiritual management of the site remains under the authority of the Foundation. The informant explained that the site is recognized as a cultural and archaeological heritage site under the Directorate General of Culture and the East Java Cultural Heritage Preservation Agency (BPKW), while the Foundation remains responsible for guiding pilgrims, safeguarding religious practices, and managing donations received from visitors. As stated by the informant:

"Secara status situs, ini adalah situs budaya dan arkeologi yang berada di bawah Dirjen Kebudayaan Pusat karena wisata makam Sunan Bonang ini adalah cagar budaya nasional dan dikelola oleh BPKW Jawa Timur. Namun pengelolaan secara spiritual Yayasan Makbarot Sunan Bonang yang mengelola bagaimana peziarah datang, melayani para peziarah supaya tidak melenceng dalam syari'at. (Officially, this site is a cultural and archaeological heritage site under the Directorate General of Culture because the Sunan Bonang Tomb has been designated as a national cultural heritage site and is managed by the East Java Cultural Heritage Preservation Agency (BPKW). However, the spiritual management is handled by the Makbarot Sunan Bonang Foundation, which oversees the arrival of pilgrims and serves them to ensure that they do not deviate from Islamic principles.)" (Interview, 12 April 2025).

This statement indicates that the relationship between the Foundation and state authorities is characterized more by coordination and administrative accountability than by direct state control over daily management practices. Such an arrangement allows the community to preserve local spiritual traditions while simultaneously complying with the formal requirements attached to cultural heritage governance.

The Foundation's autonomy is also reflected in the management of donations received from pilgrims. According to the informant:

"Yayasan tidak mengambil sesuatu pun dan dana tersebut digunakan untuk menggaji karyawan dan sebagian dialokasikan kepada fakir miskin. (The Foundation does not take any portion of the funds for itself. Instead, the funds are used to pay employees' salaries, while a portion is allocated to support the poor.)" (Interview, 12 April 2025).

This statement emphasizes the social orientation of financial management and demonstrates that community autonomy is accompanied by a commitment to transparency and social responsibility. Rather than functioning as an independent authority detached from public accountability, the Foundation understands autonomy as a collective responsibility to manage entrusted resources for the benefit of pilgrims, employees, and the wider community.

Discussion

The findings of this study indicate that accountability in the context of religious tourism at the Sunan Bonang Tomb is not understood merely as a technical instrument for fulfilling administrative obligations. Instead, accountability is interpreted as a manifestation of religious ethics and social trust rooted in the spiritual values of the community. Contemporary accountability literature suggests that accountability in community-based and religious settings often operates as a relational and value-laden practice rather than a purely technical mechanism (Pérez-Durán, 2024; Purwanti et al., 2024). The interpretative approach employed in this study enables the disclosure of accountability as an integral part of social piety and spiritual responsibility.

The first theme, spirituality as the core of management, demonstrates that managerial practices at the Sunan Bonang Tomb are embedded within a broader religious worldview. The site is not perceived primarily as a tourism asset or economic resource, but as a sacred space whose spiritual integrity must be preserved. Consequently, managerial activities such as serving pilgrims, maintaining facilities, and managing donations are understood as forms of religious service. This finding is consistent with studies of religious tourism suggesting that pilgrimage destinations operate within a framework where spiritual, cultural, and social values are inseparable from management practices (Sharma & Timothy, 2023). Accountability therefore functions not only as a mechanism of control but also as a means of safeguarding the sacred character of the pilgrimage experience.

The second theme, financial reporting as a form of trust and moral responsibility, highlights the importance of *amanah* in shaping accountability practices. The managers perceive financial reporting not merely as an administrative obligation but as a moral responsibility toward both society and God. This finding supports the Islamic accountability perspective, which emphasizes that accountability extends beyond compliance with regulations and encompasses stewardship, honesty, and spiritual responsibility (Andriana et al., 2022; Narulitasari et al., 2023). The findings also resonate with recent discussions on accountability in Islamic organizations, where reporting practices are viewed as mechanisms for maintaining public trust while simultaneously fulfilling religious obligations. In this context, financial reports serve not only as records of financial transactions but also as expressions of ethical commitment and social legitimacy.

The third theme, tradition and the limitations of digitalization, reveals the challenges faced by community-based religious organizations in adapting to technological change. Although accountability practices are already institutionalized through regular meetings, budgeting processes, and financial reporting routines, the adoption of digital technologies remains limited. The findings suggest that digital transformation is not solely a technical issue but also a cultural and generational challenge. Similar observations have been reported in studies of nonprofit and religious organizations, where technological innovation often encounters resistance arising from established organizational cultures and limited digital literacy among senior administrators. The findings indicate that future efforts to strengthen accountability systems should consider not only technological efficiency but also the preservation of local traditions and organizational values that have long supported community trust.

The fourth theme, autonomy and relations with the state, illustrates a distinctive model of community-based governance. Although the Sunan Bonang Tomb is officially recognized as a national cultural heritage site and falls under the supervision of government institutions responsible for cultural preservation, the spiritual management of the site remains under the authority of the Makbarot Sunan Bonang Foundation. This arrangement reflects a hybrid governance structure in

which state oversight coexists with community autonomy. Such findings support contemporary perspectives on community accountability, which emphasize that accountability may be constructed through local norms, collective trust, and social responsibility rather than solely through bureaucratic mechanisms (Purwanti et al., 2024; Rahman, 2023). The Foundation's management of donations for operational activities and social welfare programs further demonstrates how community autonomy can be accompanied by transparency and responsibility toward broader social interests.

Taken together, the four themes suggest that accountability in religious tourism cannot be adequately understood through conventional administrative or technocratic frameworks alone. Instead, accountability emerges as a multidimensional practice encompassing spiritual commitments, moral obligations, community trust, and institutional responsibilities. The study therefore contributes to the growing literature on accountability by demonstrating how accountability is interpreted and practiced within a religious tourism setting characterized by strong local traditions and Islamic spiritual values. In doing so, it extends existing discussions of accountability beyond formal reporting mechanisms and highlights the importance of understanding accountability as a lived social and spiritual practice.

CONCLUSION

This study demonstrates that the meaning of accountability in the management of religious tourism at the Sunan Bonang Tomb cannot be separated from the surrounding spiritual, social, and local cultural context. For the managers, accountability is not merely understood as an administrative obligation or technical formality, but as a lived moral and spiritual trust shaped by local religious and cultural context. Financial reporting is practiced not to pursue efficiency or merely comply with state standards, but as a form of social piety and a manifestation of both vertical responsibility to God and horizontal responsibility to society.

The four main themes identified: (1) spirituality as the core of management, (2) financial reporting as a form of trust, (3) the tension between tradition and digitalization, and (4) community autonomy in relation to the state; all indicate that accountability is practiced within a distinctive horizon of meaning in which religious values, social responsibility, and cultural continuity are closely intertwined.

In this context, accountability is better understood as a lived practice rooted in local traditions and spiritual awareness, rather than merely a legalistic concept. These findings broaden our understanding of accountability by demonstrating that within religious and community spaces such as the Sunan Bonang Tomb, accountability may emerge in forms that differ significantly from modern institutional frameworks, while still embodying profound principles of transparency, trust, and responsibility.

Implications of the Study

The findings of this study have several important implications, theoretically, practically, and in terms of policy, particularly within the context of financial management based on local and spiritual values in religious tourism sites. This study expands the understanding of the concept of accountability by showing that accountability does not always need to be understood within a framework of formal and technocratic rationality. In local contexts such as the management of religious tourism at the Sunan Bonang Tomb, accountability possesses deep spiritual and moral dimensions. This challenges the dominant narrative in accounting literature that is overly oriented toward efficiency and technical transparency.

For managers of religious tourism sites, the findings of this study emphasize the importance of maintaining financial reporting practices as part of spiritual and social trust, rather than merely as administrative procedures. Financial reporting that is presented simply yet honestly and can be accounted for to the congregation reflects a form of accountability that aligns with the values and beliefs of the local community. Strengthening managers' capacity in financial literacy, without neglecting local wisdom and religious values, may become an important step in maintaining the sustainability of management practices.

For governments and other stakeholders, these findings demonstrate the need for policy approaches that are more sensitive to local wisdom. Government regulations and interventions should not impose rigid standardized financial reporting formats, but instead provide space for community-based models of accountability that continue to uphold the values of transparency and responsibility. Assistance programs or financial training for managers of religious sites need to be designed participatively and based on local traditions as well as existing socio-religious structures.

Limitations of the Study

This study has several limitations. First, it relies on a single key informant from the management of the Makbarot Sunan Bonang Foundation. Although this informant was selected due to his central role and extensive experience in financial and administrative management, the findings may not fully capture the diversity of perspectives among other stakeholders such as pilgrims, local community members, or government officials. Second, the study focuses on a single case study in one religious tourism site. Therefore, the findings cannot be generalized to other religious tourism contexts with different governance structures, cultural backgrounds, or institutional arrangements. However, the study aims for analytical rather than statistical generalization. Third, data collection primarily relied on interviews, supported by limited field observations and simple financial documents. A more extensive multi-method approach could provide a more comprehensive understanding of accountability practices.

Future Research Directions

Future research may expand the scope of inquiry by involving multiple informants, including pilgrims, local community members, and government authorities, to provide a more comprehensive understanding of accountability in religious tourism governance. In addition, comparative studies across different religious tourism sites in Indonesia or other countries could further enrich understanding of how cultural, institutional, and religious contexts shape accountability practices. Finally, future research may also explore the role of digital transformation in greater depth, particularly how digitalization reshapes the relationship between spiritual values, community governance, and financial accountability in religious and heritage tourism settings.

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