01_Accelerating Regional Economic Development through Tourism

by Widani la

Submission date: 05-Sep-2019 10:57AM (UTC+0700)

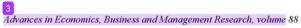
Submission ID: 1167474511

File name: 01_ICIIRAP047_2019.pdf (2.34M)

Word count: 5679

Character count: 31336





1st International Conference on Innovation in Research (ICIIR 2018)

Accelerating Regional Economic Development through Tourism:

The development of "Alas Kedaton" as a spiritual tourism destination

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Abstract-Tourism has long been considered as one of vital pillars in economic development. It has been an important choice for development in Indonesia, not excluding Bali, Bali Province has varied tourist attractions, which are predominantly based on the spirit of Hinduism. Alas Kedaton, as one of these tourist attractions, situated in Kukuh Village, is seen to be suitably developed as a spiritual tourism attraction. The name Alas Kedaton is derived from the word 'alas', which means jungle, and 'kedaton', which means the palace. This name suggests that this place is 'the jungle where the King resides'. One of the kings who has chosen the Pura Dalem Kahyangan Kedaton as the residence is Sire Dalem. Hinduism views forest not only from its economic aspect, but also from religious fint of view that has made it one of the sacred places. This is represented by the existence of temples around a forest. The Pura Dalem Kahyangan is believed to serve spiritual power, as means of avoiding all sorts of dangers, which is indicated by the image of Ganeca and the image of Durga Mahesasurawardani which is believed to provide protection and conquest. Those images are stored inside the Meru Pura, and have served as religious bond for Kukuh Village in a socio-religious bond. Religious tourism is a new trend as a higher quality tourism as it has been able to contribute to socio-cultural aspect with its unique traditions and customs as determinants of regional economic increase, providing employment opportunities, and improving people's quality of life. Therefore, it is a strategic opportunity for the region to accelerate its economic development through spiritual tourism development.

Keywords—economic development; spiritual tourism; community empowerment; Alas Kedaton

I. INTRODUCTION

Tourism has been one of major drivers in the context of the Indonesian economy. In recent years, it has become the second largest sector contributing to Indonesia's national income following oil and gas and the crude palm oil industry. During the 2015-2017 period, Indonesia's foreign exchange earnings generated from tourism reached USD 12.22 billion in 2015, USD 13.56 billion in 2016, and USD 16.80 billion in 2017 respectively, or an increase by 23.90 percent [1]. On average in the last 3 years, it has contributed to the formation of the country's foreign exchange at 14.19 percent, which indicates

that it has served as a strategic role in the national economy. Tourism is expected to be able to increase both current and future economic growth and development, either through the contribution of foreign exchange earned, foreign investment in the tourism industry, or the expenditure of tourists, including the opportunity of expanding tourism-related businesses opportunities easily accessible for local communities, which, therefore, help accelerate the development of economy, which that leads to improved community welfare.

The Province of Bali, one of the integral parts of the Republic of Indonesia, has long been recognized as the most famous international tourist destinations in the world. The tourism sector has been the driving force of Bali's economy and development since the 1970s. Its contribution to Bali's conomy is also substantially high, which is reflected in the increase in the number of foreign and domestic tourist visits to Bali from around 4,927,937 in 2016 to 5,697,737 in 2017 or around 15.62 percent of increase [2]. Therefore tourism is considered an inseparable part of community life and development in Bali.

Behind this significant development, Bali tourism is facing challenges with a complex global martit situation mainly due to a shift in tourist market orientation. In the last two decades, there has been a shift in tourist travel orientation. Tourist orientation is no longer focused on conventional tourism products emphasizing on recreational activities. Instead, it has shifted to special products focusing on the elements of experience, uniqueness, authenticity and respect for natural environment and local culture [3]. This trend results in implications for the increasing interest of tourists visiting regions which offer unique tourist attractions, especially in rural areas. A survey by the Countryside Commission indicates that 84 percent of the UK population vacation in rural areas each year, 25 percent of the local French population spent their vacation in the suburbs, and 17 percent vacation in the mountains [4].

In Indonesia, the research by the Ministry of Culture and Tourism on the Study of Special Interest Tourism Development Plans show that the main interest of foreign tourists in visiting Indonesia is to witness its unspoiled life of local communities (20 percent), to attend ritual ceremonies (15 percent), to see



and learn local specialties (12.5 percent), and enjoy local culinary specialties (10 percent) [5]. It was also emphasized that the enthusiasm of foreith tourists visiting Indonesia included seeing and studying culture (67.5 percent). Similar patterns also happened in Bali, in which 71.17 percent of foreign tourist who visits the island was to enjoy culture and customs, while there are 53.83 percent of domestic visitors who enjoyed the same attractions [6].

The implication of a shift in tourist orientation requires a change in orientation of tourism product development from mass tourism products oriented, which emphasizes more on the quantitative side towards the concept of quality tourism oriented into: (1) environmental preservation and community cultural values; (2) local community development which provides great benefits; and (3) providing benefits or long-term orientation. The shift in orientation of tourists results in a reorientation in tourism development. The development of rural areas as tourism destinations is needed as an anticipation of the current shift in tourism polarization. One program in the tourism sector which needs special attention to anticipate this trend is the development of spiritual tourism provided that Bali has great potential in the development of spiritual tourism mainly due to the fact that Bali has varied places that are considered capable of giving a vibration of peace [7].

Tabanan Regency is one of nine regencies / municipalities in the province of Bali, which was formed based on the Act Number 69 of 1958. Tabanan is characterized by mountainous ecosystems, lakes, forests, valleys, lowlands and coastal seas. The potential of Tabanan Regency has led to the development of the tourism sector in Bali. It has good potential for the development of spiritual tourism activities because of the existence of Alas Kedaton tourist attraction, which is located in Kukuh village, Marga Tabanan Sub-district. Kukuh Village is an agricultural rural area with religious community life evidenced by the existence of 54 temples and 108 leaders who always perform religious ritual activities in this region. Alas Kedaton Temple, now the main attraction, is one of the temples which has become the seat of the local community. The name Alas Kedaton derives from the word 'alas', the forest, and 'kedaton', meaning the King's Place. Alas Kedaton, therefore, means the forest where the king resides. One of the kings who made Pura Dalem Kahyangan Kedaton as a place to live was Sire Dalem or better known as Ida Ratu Ngurah Sakti.

In addition to the existence of temples in Alas Kedaton, it also another uniqueness, namely the presence of animal inhabitants such as monkeys and bats which have existed long before the Pura Dalem Alas Kedaton was built. These animals were breeding because the natural environment was suitable for them, such as the growth of tropical trees supported by environmental resources. This area is a sacred by the Hindu community on the island of Bali, as it is rich with the value of local wisdom contained in the concept of Rwa Bhineda and Tri Hita Karana, which is reflected in the cosmological existence of the Hindu community in environmental conservation as well as the main model in the development of spiritual tourism.

Spiritual tourism can organize the socio-cultural system of society with various heterogeneity of customs and culture [8]. Kukuh Village, with Alas Kedaton as a mainstay tourist

destination, has distinct customs, culture, awig-awig, and the unique social life of its people in local genius, making it as an amazing natural panorama as the gift of Shang Hyang Widhi Wasa, which must be preserved. Developing spiritual tourism does not always have to be embodied in massive physical development. Hence, it should be able to empower existing cultural social values in the community so that tourism does not only improve the material welfare but also the spiritual community.

II. SPIRITUAL TOURISM AND ECONOMIC DEVELOPMENT

One type of special interest tourism activity based on expectations related with spirituality is called the spiritual tourism. This type of tourism has actually existed and been carried out long time ago, where people carried out expeditions to visit holy and sacred places, and to meet face-to-face with saints based on their beliefs. The purpose of the activity is to get answers related to the questions they ask about spirituality, rituals, or those related to the religious system. These are the basis of their motivation to travel [9].

In line with the improvement of tourist information technology, this type of tourism is continuously developing and demanded by the tourists. This is possible because of changes in market needs, which initially consider that doing religious and spiritual activities are something directly connected with religion, and they have now shifted to the idea that something related with spiritual activities can also be creating comfort and pleasure. Spirituality is believed to be able to manifest in the form of enthusiasm for sacred objects. This enthusiasm is a form of experience and environment that shapes the world and the view of one's life for a long time. Through this form spirituality, it finds its way to manifest in human life. Spirituality is viewed as something that gives special meaning to every individual, who carries out his socio-cultural activities, including having a subjective meaning. This occurs due to the way each individual does in achieving spiritual satisfaction.

Spiritual tourism is one form of activity based on devoutness. Tourism today is not only an abstraction of a physical experience but also a spiritual journey that is manifested to enhance the quality of life and to be able to transform the life of someone who conducts spiritual tourism activities. It is also a tangible form of quality tourism, considering that this type of tourism has characteristics such as: (1) giving respect to the universe, having a minimum pollution effect and the use of energy given that spiritual tourism emphasizes on the spiritual sides, (2) giving respect for local culture, as in general this type of tourist tends to looking for calm, peaceful and pure local traditions; (3) most of the tourists are highly educated and have a high level of expenditure.

Tourism is an industry that is believed to become a pillar of economic development considering that it can contribute to the economic development of tourist destinations. Tourism coherence and economic development are essential as dependencies of several economy-based tourists about the impact of tourism on economic development. Regional economic development is a systematically planned 4 structured in such a way that local government and communities manage existing resources and form partnerships



between the local government and the private sector to create new jobs and stimulate the development of economic activities in the region [10-12].

Regional economic development planning becomes an absolute necessity because it is related to the allocation of distribution of factors of production between regional and economic sectors. Factors of production will move between regions based on market mechanisms and accelerate the growth of economic sectors. Friedman and Alonso state that regions have territorial and city space in order to integrate these two things [13]. Visionary development planning is, therefore, needed, because they have different determinants between their functions and positions. In regional development planning, both must be integrated in a simultaneous planning with the aim of achieving social welfare of the community. The development target can only be realized if the local government recognizes the potential and the mainstay of the region, and is able to formulate a regional economic diversification policy strategy.

The main problem is regional economic development lies in development policies based on the characteristics of the area concerned (endogenous) by using the potential of human resources, institutions and local physical resources. This orientation leads to the cression of initiatives from the region in the development process to create new jobs and stimulate an increase in economic activity [14].

III. PROTECTION OF ALAS IN HINDUISM

One of the principal basis of the protection of the nature according to Hinduism is referred to a number of sacred literature. The manifestation of efforts to protect the forest is through the implementation of the *Wana Kertih* ceremony, which is a pall of *Sad Kertih* ceremony, a concept in manifesting the local wisdom of *Tri Hita Karana* which means maintaining the balance of human life with God, the balance of life between human beings and human balance with the universe.

The Wana Kertih ceremony is defined as an effort to maintain the sanctity and sustainability of the forest and all its contents, so that it is expected to be able to provide interpretation in increasing the sradha of community service to God. Through the ceremony, it is expected that the people are able to assemble synergies between fellow communities and develop a sense of love for humanity for the environment. This highly sacred ceremony in Hindu society generally has several stages, i.e.: (1) Mapadada Ceremony, (2) Mapaselang Ceremony, (3) Mulang Pakelem Ceremony, (4) Ngaturang Sarana Bebantenan lan caru and (5) Planting forest trees to maintain natural balance.

In the forest, the Alas Angker Temple is generally built to maintain forest harmony in the *niskala* way, where a ceremony of *ngaturang pakelem* was performed for the forest, mountains or lakes. As stipulated on the *Bhuwana Kosa* VIII, 2-3 *lontar*, forests are the source of purification of nature, where *patra* (flora) and *pertiwi* (soil) are the source of purification of all holy things (*leteh*) in the world. Meanwhile, the Regveda III.51.5 scriptures mentioned "*Indraa ya dyaava osadhir uta aapah, Rayim raksanti jiyaro vanani*" which means 'without

protecting natural resources, human beings will never get a safe, peaceful and prosperous life'. Therefore it is vitally important that forests be maintained to remain sustainable. The Kitab Pancaw 2 mentions 3 functions of forests, namely: (1) Maha Wana, a wilderness as a source of human life and protector of various biologic 2 resources. It also serves as a natural hull from the earth that will store and drain water throughout the year; (2) Tapa Wana, a function of the forest as a spiritual means that echoes spiritual teachings where in the forest the ascetics set up asram and offer prayers and teach sacred teachings to every human being; (3) Sri Wana, the forest as a vehicle for people's economy since they function as source of living for human beings. These three concepts are in line with the modern paradigm, which also has a mind-set that forest is the lungs of the world that maintains the balance of nature and a place to store ground water. It has also become tourist attractions to calm themselves from routines and forests are also various producing places commodities that are able to improve the standard of living and economic community [15].

IV. LOCAL COMMUNITY PARTICIPATION ON THE SUSTAINABLE COMMUNITY-BASED DEVELOPMENT

Community-based and sustainable development patterns place the community in a central position in development. They are considered not only as a resource and object of development, but as a subject of development that includes their own goals, mastering the resources needed to achieve these goals and direct the processes that affect their lives independently. This development model provides high value on local initiatives and systems to organize themselves through organizations that are humane in scale and independent communities.

Community-based and sustainable development patterns arise as a response to development policies heavily prioritizing economic growth and often ignoring the elvironmental, social and cultural spaces of the community. In terms of tourism development, as well as macroeconomic development, growth paradigm is commonly preferred, which refers to modernization theory with its trickle-down effect. Tourism development has been diffeted to large-scale tourism that is capital-oriented with the pursuit of high growth. This is not impossible to bring negative impacts including: (1) dependence on industrialized countries, (2) deterioration of the quality of the natural environment, (3) the occurrence of economic gaps between local communities and owners of capital, (4) the presence of tourism penetration and foreign capital intervention penetrating rural areas, which led to a process of marginalization of the socio-economic position of local communities. Tourism is then accused of being inclined to neoliberalism, which merely exploits local people, whereas the benefits of tourism development are going through investors. The income gap and prosperity between layers of society will be even greater, and local people are deeply marginalized. One way to change the approach to large-scale tourism development with quantity-oriented and high-growth is to emphasize smallscale, community-oriented tourism. Such a tourism development approach is a sustainable and community-based tourism development approach.



In addition to this concept, sustainable tourism is also important in tourism development. In tourism, both of these concepts are community-based and sustainable tourism approach. Sustainable development is development that is able to meet the needs of the present without sacrificing future generations to meet their needs. Therefore, meeting the needs of the current generation must not destroy various resources, so that the welfare of future generations is guaranteed [16]. Sustainable tourism is a process and system of tourism development that is believed to able to guarantee the existence of natural resources, and socio-cultural and economic life for ture generations. Sustainable tourism is essentially providing long-term benefits to the local economy without damaging the environment [4].

V. ALAS KEDATON AS A SPIRITUAL TOURISM DESTINATION: AN ALTERNATIVE TO REGIONAL ECONOMIC DEVELOPMENT

One manifestation of the actualization of sustainable community-based tourism development is to involve community participation in tourism activities in tourist destinations. Through participation, it is expected that the equality will be formed in accordance with the concept of sustainable tourism development. This is important considering that there is a significant trend in the last two decades towards the shift of interest in tourists, especially foreign tourists, which is indicated by the growth of new market groups, namely the segment of special interest tourism, one of which is spiritual tourism.

Spiritual tourism is a type of tourism based on encouragement related to spirituality. Today's tourism is not only related to physical experiences but spiritual experiences which are expected to be able to improve the quality of life of the travellers. It is a manifestation of quality tourism potential to be developed since in practice it highly respects local culture, takes its part in protecting the nature and the environment, where most of the tourists are highly educated [17].

The faith is a basis which is implemented through digious activities. For the Hindu community, the balance between humans and nature is manifested by human efforts in carrying out religious actions, in forms of ritual offerings arranged to the Gods. Alas Kedaton is considered a sacred area for Hindu people. The sacredness of forests is represented through the existence of Pura Dalem Kahyangan Kedaton, and statues or sacred statues around the area. It is one of the temples that people used as a worshipping sacred place, and is believed to have various powers to avoid distress, which is marked by the existence of a statue of Ganeca, as well as the statue of Durga Mahesasurawardani. These images are believed to serve for protection and conquest of the enemy. All of the statues are stored in Meru Pura and become a binding force for Kukuh Village in a socio-religious bond.

Tourist lattractions can be interpreted as tourist objects including all kinds of movable and immovable objects that have attraction and worth offering to toutsts. Tourist attractions can be divided into two types, i.e. (1) attractions that can be enjoyed by the five senses, for example, dance performances, local culinary, typical buildings, participating in

farming activities in the fields or picking fruit in the garden; and (2) attractions which cannot be seen in plain view, for example, listening to the narrative of village least who tell the story of a village's past or to mythology from the existence or origin that developed in a particular area. Through listening activities, tourists get information during their tour activities in the village.

Management of tourist attractions is needed so that the development is well-planned, and the preservation of nature is maintained and obtaining economic revenue to the community, and, therefore, it can be further developed appropriately. The community supports and active participation in the development of tourism continues to support the balance of the nature. The main element that attracts tourists to visit tourism destinations is the presence of tourist attractions. To seize the tourist market, this attraction must be managed and developed optimally. Indicators of attraction management are uniqueness, authenticity and diversity of attractions offered to the visitors.

Spiritual tourism is a form of quality tourism in that it provides tangible respect for local culture, nature, and the environment, and most of the religious tourists are from the upper middle class and well-educated. Potential tourism attraction with the spiritual nuance, which can potentially be developed in Kedaton include: (1) nature-based spiritual tourism as Kukuh Village of Alas Kedaton area offers a splendid panoramic view of the countryside, forests and rice fields with hiking treks; (2) art attraction of satakan in Kukuh village, which uses traditional musical instruments of gong, drum and gamelan as potential for spiritual tourism-based music, where the strains of traditional musical instruments (gong, gamelan, percussion) can be heard and is expected to calmly influence the audience in order to obtain peaceful mind through chanting melodious rhythm of traditional music instruments; (3) physically-based spiritual tourism. The potential spiritual tourism which bases on physical activities is generally associated with movement in order to achieve specified spiritual level as in Rejang Renteng dance which are performed during pujawali ritual in a temple; (4) creativitybased spiritual tourism [9]. The potential of creativity-based spiritual tourism are in Mapeed and Ngrebeng Gebogan traditions; (5) activity-based spiritual tourism, which delibe identified from religious activities and faiths of Hindu community in the village of Kukuh with the existence of Pura Dalem Kahyangan Kedaton a sacred place of sungsungan krama; (6) Religious ceremony-based spiritual tourism, which can be identified from religious activities and faiths of Hindu community in the village of Kukuh who always perform the sradha bhakti, an offering to the Gods, through the ritual of Pujawali at Pura Dalem Kahyangan Kedaton, which falls on the day of anggara kasih Medangsia, upakara tumpek bubuh which falls on Saniscara kliwon wuku Wariga, upakara tumpek uye, which falls on Saniscara kliwon wuku uye, which is a form of actualization of humanity's love for the plants and animals of Alas Kedaton such as apes and bats. Comprehensively these are potentials of Kukuh Tabanan Village to continue to be developed in order to have a positive impact on people's lives.

Kukuh Village, located in Marga District, Tabanan Regency, is one of the core economic growths of Bali Province in addition to Badung Regency, Denpasar and Gianyar,



establishing tourism as one of the regional economic locomotives and has a large and promising tourism potential. One of them is by developing Alas Kedaton area as a spiritual tourism destination. This variety of tourism in its implementation highly respects local cultural traditions, preserving the nature and the environment. This spiritual tourism destination is not merely emphasizing on religion itself, but also on spiritual aspects for people who seek for peace and harmony in life [8]. Today tourists have more orientation to enjoy historical values, the implementation of socio-cultural traditional communities that are harmonious, humanist, tolerant, environmentally friendly and able to gain inner peace in carrying out spiritual tourism activities [18].

The development of tourism in Alas Kedaton is expected to be able to encourage the creation of significant economic benefits for the people of Kukuh Village and the Tabanan Regional Government, such as:

- The growth of economic efforts related to tourism business, such as culinary business, handicraft business, souvenirs, tour guide services, photography services.
 These small businesses are commonly developed by the local community.
- The creation of employment opportunities from the service sector related to tourism, either employment directly related to tourism services businesses and those which are not directly related to tourism service businesses.
- The creation of local government revenues through Regional Gross Income, as well as increasing the income of traditional villages and local communities.

As an idea to realize the impact of tourism activities in relation to the economic development of Tabanan Regency is to establish the synergy between regency government and provincial government, for example Badung District which has the highest regional income in Bali. At present, overall average length of stay of tourists staying in Badung Regency is three days, which contributes to the income of Rp 5.5 trillion, compared to the average length of stay of domestic tourists staying in Tabanan Regency for 1.12 days, while foreign tourists' were 2.22 days contributing to the income of Rp. 324 billion [19]. Data regarding the average length of stay of tourists in Tabanan Regency are described in Figure 1.

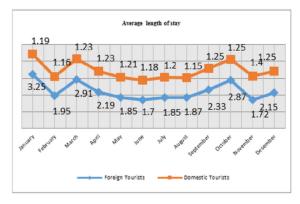


Fig. 1. Average length of stay of foreign and domestic tourists in Tabanan Regency (days) Year 2016; Source: *Tabanan Dalam Angka*, 2017 (processed).

Figure 1 depicts that partially the average length of stay of foreign tourists is 1.2 days longer than the length of stay of domestic travellers. During the period of January to December 2016 the average length of stay of tourists were fluctuating, and the highest number of foreign tourists staying 3.25 days was reached in January and the lowest in June with only 1.70 days. For the domestic tourists, the highest length of stay occurred in September, October and November reaching 1.25 days, and the lowest occurred in February, 1.16 days.

The figure further suggests that there must be an initiative or policy that is able to make tourists feel as if they are at home and further extend their stay in this area, so that the development of tourism destinations in each region becomes important and strategic to do. The development of special derest tours such as spiritual tourism is one of the alternatives considering that in the last two decaded there has been a shift in the orientation of tourists to travel to the concept of quality tourism oriented to environmental preservation and community cultural values. The development of local communities will bring about the benefits for local people with long-term profits.

This is prospective opportunity for Tabanan Regency to position tourism sector as one of the pillars of supporting the regional economy, making a meaningful opportunity because it has cultural heterogeneity, customs, religious systems, local wisdom, to be developed in a structured and integrated manner as a vehicle for accelerating economic development. In this context, the development of the tourism sector especially spiritual tourism in Alas Kedaton needs to be planned appropriately so that the development and utilization of tourism resources can contribute significantly in implementing the role of the tourism sector as a leading sector in future economic development. This is further reflected in Table 1.



TABLE I. GROSS DOMESTIC REGIONAL PRODUCT OF TABANAN REGENCY, YEAR 2014-2016

GDRP Category Constant GDRP Price (in millio			llion Rupiah)
	2014	2015	2016
Agriculture, Forestry, and Fisheries	2673872.12	2726575.02	2868766.12
Mining and Digging	162091.0	156343.81	160641.03
Manufacture Industry	695818.59	771128.61	808679.79
Electricity and Gas Provision	13264.93	13410.57	13717.29
Provision of Water, Waste, and Garbage Treatment	23118.84	23573.14	24445.76
Construction	1174085.74	1255518.85	1343604.70
Wholesale and Retail; car and motorbike reparations	1011444.22	1105066.66	1186417.84
Transportation and Warehousing	207718.43	214611.43	233058.38
Provision of accommodation and catering	2189285.63	2310918.91	2438015.04
Information and Communication	782143.64	857822.67	943402.51
Financial Service and Insurance	442865.06	464726.30	494072.51
Real Estate	704024.39	750276.49	771361.71
Service Company	117543.22	126669.30	134464.16
Administration, Government, Defense, and Compulsory Social Insurance	100327.95	1086304.37	1154801.70
Education Service	211487.40	236334.20	255136.54
Health Service and Social Activities	275640.21	310429.79	334490.76
Other Services	220318.90	241638.45	260341.81
GDRB	11907999.37	12651348.57	13426017.66

Table 1 indicates the data of various sources forming the Gross Regional Domestic Product of Tabanan Regency in the last three (3) years. Its GRDP in 2016 amounted to 13,426,017.66 million rupiahs, an increase of 774,669.09 million rupiah compared to 2015 of 12,651,348.57 million rupiahs. This shows that the growth rate of Tabanan Regency's GRDP (using the 2010 base year) in 2016 was 6.12 percent, and when calculated as a whole the rate of Tabanan Regency GRDP is moving at the level of 6.26 percent per year. Table 1.1 also depicts that the tertiary sector is still predominant in the regional income of the regency by 60.03 percent, followed by the primary sector by 24.25 percent and the secondary sector by 15.72 percent. It can be concluded, therefore, that the tertiary sector contribution in the formation of GDP is quite high, which means that there has been a shift in the formation of GRDP components from the primary sector to the tertiary

VI. CONCLUSION

Kukuh Village in Tabanan Regency with Alas Kedaton as a tourist attraction is one of the core economic growths of Bali in addition to Badung Regency, Denpasar and Gianyar, and has set tourism as one of the economic drivers to further develop its tourism potential. One of these efforts is by developing Alas Kedaton as a spiritual tourism destination. This variety of tourism in its implementation highly respects local cultural traditions, nature and the environment. The object of spiritual tourism is not religion itself, but also its tendency to allow people seeking for peace and harmony in life to talk about their spirituality.

The development of special interest tours such as spiritual tourism is one alternative considering that in the last two decades there has been a shift of the desire of tourists to travel to the concept of quality tourism that is oriented towards environmental preservation and community cultural values, the development of local communities including the benefits for local people in a long-term benefit. Spiritual tourism is a new mode as a form of quality tourism development because it can organize socio-cultural life with a variety of unique customs, as

a too 8 o increase regional income, opening job opportunities as well as an effort to improve the quality of life. This is therefore a very strategic opportunity for Tabanan Regency in order to accelerate its economic development through tourism-based tourism spiritual path.



ACKNOWLEDGMENT

Om Awignam astu namo sidham Om sidhirastu tad astu swaha. May good thoughts come from all directions. First of all, praise and gratitude may be to Ida Sang Hyang Widihi Wasa, God the Almighty for Angayu Bagia for His mercy, so that the preparation of this article was successfully completed. Our sincere gratitude goes to the Rector, the Dean of the Faculty of Economics, and Head of the Indonesian Hindu University's Community Service Research Institute for the trust given to us in contribution through the thoughts we put into this paper. We also express our deep gratitude to the International Conference on Innovation in Research (ICIIR) organizing committee for the opportunity for us to participate in this extraordinary conference. Hopefully this article is able to make conclusive contributions. Dumogi Rahayu Rahajeng.

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