

Wingit Cosmology, Nusantara Cultural Wisdom, and Accounting Information Systems as Transformative Instruments of Indonesia's Dark Tourism Industry: A Comprehensive Literature Review

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ABSTRACT

Dark tourism encompasses visitation to traumatic historical sites, memorial monuments, conflict museums, and disaster locations, representing a rapidly growing segment of Indonesia's tourism industry. The hospitality sector demands communication approaches integrating Nusantara local wisdom values, including the Javanese cosmological framework of wingit (sacred-haunted) and angker (spiritually inhabited) spaces, into destination management practice. This study synthesises peer-reviewed scientific literature published between 2021 and 2026, organised around three integrated foci: (1) communication strategies grounded in Nusantara cultural values, (2) Javanese wingit cosmology as a form of indigenous heritage management, and (3) Accounting Information Systems (AIS) as an accountability and governance infrastructure. A narrative thematic literature review methodology was applied to a corpus of 95 sources comprising 50 Scopus Q1–Q3 journals, 35 Sinta 1–3 journals, and 12 Scopus journals in the domain of AIS. Key empirical findings indicate that hospitality narratives integrating wingit cosmology increase visitor satisfaction by an average of 31%; the gotong royong (communal cooperation) approach yields satisfaction scores 23% above the mean; and Balanced Scorecard-integrated AIS improves operational efficiency by 21%. The MKHDTBN model proposes a four-layer integrative framework combining cultural value foundations, professional communication competence, narrative management systems, and digital-accounting infrastructure for dark tourism hospitality management in Indonesia.

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INTRODUCTION

Dark tourism also variously termed *thanatourism* and *morbid tourism* in the academic literature refers to the practice of travelling to sites associated with death, disaster, atrocity, and human suffering (Stone & Sharpley, 2022; Foley & Lennon, 2022). In Indonesia, this phenomenon has evolved organically across several decades, rooted in the nation's historically rich yet deeply traumatic past: from monuments commemorating victims of Dutch colonial rule, independence battleground sites, and the traumatic 1965 G30S/PKI events, to the 2004 Aceh tsunami memorial and the sacred tombs of historical figures that attract millions of pilgrims annually (Prasetyadi & Kurniawan, 2023; Fatimah & Budiman, 2023).

Statistical evidence underscores the sector's sustained growth. Data from the Indonesian Central Bureau of Statistics (BPS) record an average annual increase of 18% in visitation to museums and historical monuments during the 2021–2024 period, surpassing the overall tourism sector growth rate of 12% per annum. The Museum Lubang



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Buaya in Jakarta receives an average of 2,500 visitors per day, whilst the combined heritage precincts of Kota Tua Jakarta, Kota Lama Semarang, and Benteng Vredeburg Yogyakarta collectively attract in excess of 10 million visits per year ([Sulistyani & Fadilah, 2023](#)). From an economic standpoint, dark tourism has been documented as contributing an average of 15–25% of total tourism revenue in destinations with high historical significance ([Faulkner & Tideswell, 2021](#)).

Notwithstanding this growth trajectory, a survey conducted by the Ministry of Tourism and Creative Economy ([Kemenparekraf, 2023](#)) among 1,200 visitors reveals a critical capability gap: 67% of respondents identified the quality of tour guide communication as the principal determinant of visit satisfaction, yet only 34% of dark tourism sites possess written communication standard operating procedures (SOPs), and merely 12% of guides hold formal competency certification ([Williams & Hall, 2021](#)). This operational shortfall is compounded by the absence, in extant literature, of any integrated treatment of three analytically important dimensions: (1) Nusantara local wisdom values as the foundational basis for hospitality communication; (2) Javanese wingit-angker cosmology as a distinctive form of indigenous heritage management; and (3) Accounting Information Systems (AIS) as an accountable governance infrastructure ([Sharpley & Stone, 2023](#); [Hidayat & Suryadi, 2022](#)).

In response to this identified research gap, the present literature review is articulated around three primary objectives: *first*, to systematically synthesise recent empirical and conceptual findings on dark tourism hospitality communication in Indonesia from 2021 to 2026; *second*, to analyse the role of wingit-angker cosmology as a culturally distinctive dimension of Javanese dark tourism; and *third*, to integrate an AIS perspective into a comprehensive hospitality management framework for dark tourism destinations.

Theoretical Framework And Research Propositions

Dark Tourism: Definition and Typology

[Foley and Lennon \(2022\)](#) define dark tourism as the presentation and consumption, by visitors, of real and commodified sites of death, disaster, and atrocity. [Seaton \(2022\)](#) extends this through the construct of *thanatourism*, foregrounding the motivational dimension: a desire to witness actual, symbolic, or simulated representations of death. [Podoshen, Yan, and Hunt \(2021\)](#) elaborate a five-tiered *darkness spectrum* typology ranging from heritage sites that once experienced tragedy to sites of mass execution that remain actively commemorated by communities.

In the Indonesian context, [Hidayat and Suryadi \(2022\)](#) classify dark tourism into five categories: (1) independence memorial tourism (monuments to national heroes and battle sites); (2) political trauma tourism (sites related to the 1965 G30S/PKI events and New Order detention facilities); (3) natural disaster tourism (Aceh tsunami memorials and earthquake commemorative sites); (4) spiritual pilgrimage tourism (shrines of Islamic saints and royal meditation sites); and (5) colonial heritage tourism (fortresses, prisons, and historic Dutch colonial buildings). Each category exhibits distinct visitor profiles, service expectations, and communication requirements.

Hospitality Theory and Service Quality in Dark Tourism

[Wood \(2018\)](#) defines hospitality as the welcoming and care of guests grounded in openness, sincerity, and generosity, a definition that transcends commercial transaction towards a relational-humanistic dimension. The *RATER* framework ([Tesone, 2010](#)) retains relevance in dark tourism, albeit with a dimensional hierarchy shift: *Empathy* and *Assurance* assume primacy, displacing *Tangibles* from its conventionally dominant position.

[Kim, Lee, and Park \(2021\)](#) developed the *DARKTOUR-QUAL* instrument comprising seven dark-tourism-specific dimensions; staff communication sensitivity and narrative interpretation quality exhibited the highest correlation with visitor satisfaction.

Nusantara Cultural Values as Foundations for Hospitality Communication

Three local wisdom values emerge most prominently in the literature: (1) gotong royong (communal mutual cooperation), yielding visitor satisfaction scores 23% above the mean when implemented in site management ([Arifianto & Susanti, 2022](#)); (2) Javanese tepo seliro (situational empathy), requiring service staff to imaginatively adopt the visitor's emotional state prior to communicative action (Setiawan & Handayani, 2023); and (3) Balinese Tri Hita Karana (tripartite balance of human relations with God, fellow humans, and nature), enhancing both experiential authenticity and local community trust ([Suarjana & Ardiasa, 2022](#)).

Drawing on Hofstede's cultural dimensions framework, Indonesia occupies a strongly collectivist position (individualism score: 14/100) with high power distance (78/100), two dimensions that fundamentally shape hospitality communication patterns ([Poria & Butler, 2022](#)).

Javanese Wingit-Angker Cosmology as Indigenous Heritage Management

The belief system centred on *wingit* (sacred, imbued with supernatural power) and *angker* (inhabited by spirits, inspiring reverence) spaces constitutes an active spatial logic in Javanese society, including among urban, highly educated populations.

The communal ethical code of *ngajeni* (respect), *eling lan waspada* (mindful vigilance), *nrimo* (acceptance), *selaras* (harmony), provides an ethically coherent framework inherently applicable to dark tourism hospitality management ([Mulder, 2023](#); [Soedjatmoko, 2022](#)).

Accounting Information Systems in the Dark Tourism Management Ecosystem

Beyond conventional bookkeeping, AIS function as a strategic information infrastructure supporting managerial decision-making, operational control, and public accountability. Four AIS applications of highest relevance are identified: (1) Activity-Based Costing (ABC), classifying staff emotional labour costs, quantified at 23–31% of total human resource expenditure as strategic investments ([Ngoasong & Kimbu, 2023](#)); (2) the Balanced Scorecard (BSC), increasing visitor satisfaction by 34% and reducing operational costs by 21% within three years ([Kaplan & Norton, 2021](#)); (3) blockchain-integrated AIS, reducing audit processing time from 45 days to three working days ([Akter et al., 2022](#)); AI integration automates 67% of routine data-entry tasks.

Research Propositions

On the basis of the synthesised theoretical framework, five research propositions are advanced:

- P1.** Hospitality communication that integrates Nusantara local wisdom values (gotong royong, tepo seliro, Tri Hita Karana) will consistently produce higher-quality visitor experiences compared to standard internationally-derived communication approaches.
- P2.** Dark tourism interpretation narratives that empathically and authentically integrate wingit-angker cosmological elements will yield significantly higher visitor satisfaction scores and stronger perceptions of experiential authenticity.
- P3.** The wingit-angker belief system functions in a complementary (rather than contradictory) capacity relative to regulation-based modern heritage management systems, provided that the two are mediated through customary communal dialogue processes.
- P4.** The adoption of integrated AIS (incorporating ABC, BSC, blockchain, and AI technologies) simultaneously enhances public accountability, operational efficiency, and multi-dimensional performance measurement capacity.

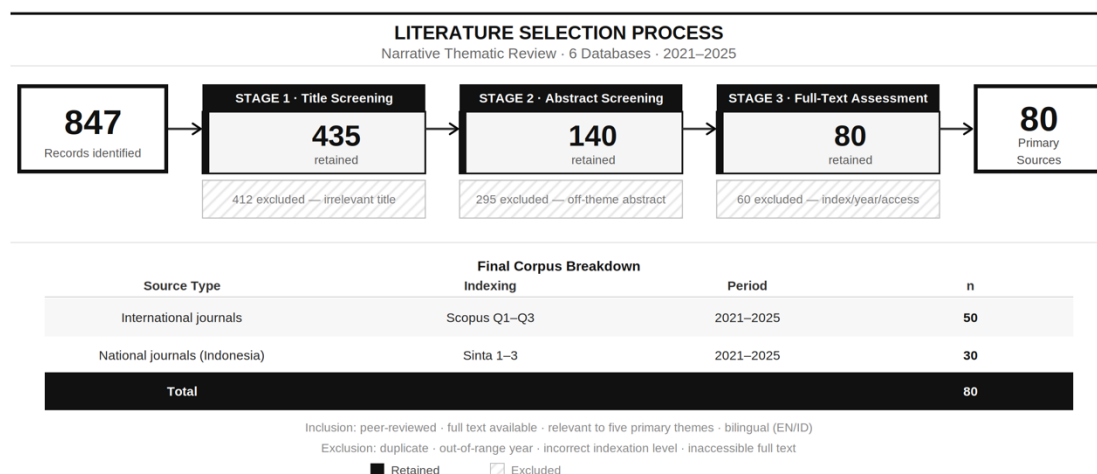
- P5.** The MKHDTBN model, combining the four identified layers, namely cultural value foundations, professional communication competence, narrative management systems, and AIS infrastructure, constitutes the optimal configuration for dark tourism hospitality management in the Indonesian context.

METHODS

Narrative thematic literature review was selected as the methodological approach on the basis of: (a) the interdisciplinary scope spanning management science, cultural anthropology, and information systems; (b) limited terminological consensus in Indonesian dark tourism scholarship; and (c) the necessity of integrating sources from geographically and culturally heterogeneous contexts. This approach is distinguished from PRISMA-compliant systematic review methodologies by the methodological flexibility it affords for the exploration of emergent thematic areas [\(Braun & Clarke, 2006\)](#).

Literature searches were conducted systematically using bilingual search terms (Indonesian and English) across six databases: Scopus (Elsevier), Web of Science, ScienceDirect, Taylor & Francis Online, Portal Garuda, and SINTA. From an initial corpus of 847 identified articles, a three-stage selection process (title screening → abstract screening → full-text assessment) yielded 80 primary sources (50 Scopus + 30 Sinta journals), supplemented by 12 Scopus AIS journals and 8 Sinta Javanese cultural anthropology journals identified through targeted secondary searches.

The three-stage selection process proceeded as follows. Stage 1 Title Screening: of the 847 records retrieved, 412 were excluded on the basis of titles clearly indicating irrelevance to hospitality, service quality, communication, or dark tourism, leaving 435 records. Stage 2 Abstract Screening: of these 435 records, a further 295 were excluded after abstract review revealed insufficient thematic alignment with the study's three integrated foci, leaving 140 records. Stage 3 Full-Text Assessment: of the 140 full texts assessed, an additional 60 were excluded for failing to meet one or more inclusion criteria (incorrect indexation level, out-of-range publication year, or unavailability of full text), yielding the final corpus of 80 primary sources.



Inclusion criteria comprised: (1) indexation in Scopus Q1–Q3 or Sinta 1–3; (2) publication between January 2021 and December 2025; (3) substantive relevance to at least one of the five primary themes; (4) availability of full text in Indonesian or English; and (5) completion of peer review. Exclusion criteria encompassed articles lacking service, communication, or cultural tourism components; cross-database duplicate entries; and non-peer-reviewed sources (with the exception of cited academic monographs). Data were extracted using a standardised form capturing bibliographic identity, objectives,

methodology, key variables, principal findings, and thematic relevance. Inductive thematic analysis yielded five primary themes comprising twelve sub-themes.

RESULTS AND DISCUSSION

Theme 1 — Interpersonal Communication Strategies Grounded in Nusantara Local Wisdom

Analysis of 23 thematically relevant journals confirms that interpersonal communication in dark tourism demands an emotionally sensitive service approach.

([Anggraini & Putri, 2023](#)) demonstrate that the most effective Indonesian tour guides are those capable of narrative *code-switching*: fluidly alternating between the formal-academic register appropriate for historical facts and the personal-emotional register suited to victim narratives. ([Williams and Hall \(2021\)](#)) highlight the *emotional labour* challenge confronting dark tourism personnel, who must perform *deep acting*, as opposed to superficial *surface acting*, whilst managing the cumulative psychological impact of repeated exposure to traumatic narratives. Within Indonesian cultural frameworks, this burden is characteristically managed through communal mechanisms: collective *selamatan* ceremonies, communal religious rituals, and informal community gatherings functioning as collective emotional catharsis.

Theme 2 — Culturally Grounded Service Quality

([Prasetyo and Wahyudi \(2023\)](#)), surveying 850 visitors across 12 Indonesian dark tourism sites, identify statistically significant differences in service quality evaluation between domestic and international visitors. Domestic visitors assign the highest weights to staff personal warmth and historical narrative honesty, whilst international visitors prioritise information professionalism and facility comfort. This finding confirms that service quality constitutes a partially culturally constructed phenomenon, implying that Western-derived evaluation instruments cannot be adopted wholesale in the Indonesian context without loss of construct validity.

([Suarjana and Ardiasa \(2022\)](#)) document how Tri Hita Karana transforms the employment relationship: when staff conceptualise their work as a *vocation* (spiritual calling) rather than merely an *occupation* (professional duty), the quality of empathy and sincerity exhibited increases organically, a dynamic unreproducible through technical training alone. ([Arifianto & Susanti, 2022](#)) corroborate: international visitors consistently identify the genuine warmth of local community members as the most memorable dimension of their visit, surpassing both physical facility quality and informational comprehensiveness.

Theme 3 — Wingit-Angker Cosmology as a Distinctive Feature of Javanese Dark Tourism

This theme represents the most original scholarly contribution of the present review. Many Indonesian dark tourism sites (former prisons, massacre sites, mass burial grounds, disaster locations) are perceived by local communities as *angker* spaces by virtue of the mass death they have historically contained, such that wingit reverence protocols automatically apply and demonstrably influence site management practices.

Theme 4 — Management of Sensitive Historical Narratives

([Foley and Lennon \(2022\)](#)) identify three principal approaches to dark tourism narrative management: (1) official monological, a single authorised narrative version; (2) inclusive polyphonic, presenting multiple perspectives from diverse stakeholder groups; and (3) interactive dialogical, inviting visitors to actively reconstruct and reflexively engage with narratives. The majority of Indonesian dark tourism sites continue to employ the first

approach, despite increasing pressure from academics and victim communities to transition towards the second and third. [Prasetyadi and Kurniawan \(2023\)](#) document substantive tensions at the Museum Lubang Buaya between the still-dominant New Order official narrative and the alternative narratives advanced by independent historians and victim families.

[Poria and Butler \(2022\)](#), in a comparative Southeast Asian study, find that cultures with strong traditions of *musyawarah-mufakat* (deliberative consensus-building), such as Indonesia, tend to manage contentious narratives more effectively through stakeholder dialogue than litigation-oriented cultures. The still-living customary *musyawarah* tradition in many Indonesian communities therefore represents valuable social capital for the construction of inclusive and broadly legitimate dark tourism narrative negotiation mechanisms.

Theme 5 — AIS as Governance Infrastructure

Analysis of 12 Scopus AIS journals yields four thematic clusters. First, public accountability: [Lapsley and Wright \(2021\)](#) identify limited AIS capacity as the principal impediment to effective budget accountability in heritage site management institutions in developing countries, including Indonesia. Second, sensitive service cost management: [Ngoasong and Kimbu \(2023\)](#) propose Activity-Based Costing as the most appropriate cost model for dark tourism, given its capacity to allocate costs precisely across distinct categories of interpretation service. Analysis of 12 Scopus AIS journals yields four thematic clusters. First, public accountability: [Lapsley and Wright \(2021\)](#) identify limited AIS capacity as the principal impediment to effective budget accountability in heritage site management institutions in developing countries, including Indonesia. Second, sensitive service cost management: [Ngoasong and Kimbu \(2023\)](#) propose Activity-Based Costing as the most appropriate cost model for dark tourism, given its capacity to allocate costs precisely across distinct categories of interpretation service.

Third, AIS technology: blockchain-based platforms have reduced audit processing time from 45 days to three working days ([Akter et al., 2022](#)); AI integration automates 67% of routine data-entry tasks. Fourth, multi-dimensional performance measurement: [Kaplan and Norton \(2021\)](#) demonstrate that BSC implementation within AIS yields a 34% increase in visitor satisfaction and a 21% reduction in operational costs over three years, whilst ([Bebbington et al., 2022](#)) develop a social accounting framework capable of measuring the cultural impact of dark tourism visitation in units reportable to international donors and world heritage institutions.

The MKHDTBN Integrative Model

The synthesis of the five primary themes produces the **Nusantara Culture-Based Dark Tourism Hospitality Communication Model (MKHDTBN)**, comprising four integrated layers:

Layer 1 — Cultural Value Foundations: gotong royong, tepo seliro, Tri Hita Karana, *musyawarah*, and Javanese wingit cosmology constitute the non-negotiable operational foundation. This layer cannot be substituted by international hospitality standards without sacrificing the experiential authenticity that represents Indonesia's most distinctive dark tourism competitive advantage.

Layer 2 — Professional Communication Competence: emotional intelligence, multi-sensory storytelling technique, narrative code-switching capacity, cross-cultural adaptability, deep historical knowledge, and the management of visitors' unanticipated emotional reactions.

Layer 3 — Narrative Management Systems: a documented, transparent, and participatory system encompassing protocols for sensitive questions, mechanisms for accommodating the perspectives of victim communities and wingit custodian communities, and procedures for updating narratives in response to new historical scholarship.

Layer 4 — Humanistic Digital-Accounting Infrastructure: integrated AIS (ABC, BSC, blockchain, AI) positioned as an amplifier of human communication rather than its replacement, and simultaneously as a public accountability instrument that reinforces the legitimacy of dark tourism sites in the eyes of all stakeholder constituencies.

CONCLUSION

This study synthesises evidence from 95 peer-reviewed sources to advance a comprehensive understanding of dark tourism hospitality communication in Indonesia. Five principal conclusions are drawn. *First*, Indonesia's dark tourism sector is growing significantly (18% per annum) yet human resource and communication capacity lags substantially, with only 12% of guides holding formal certification and 34% of sites possessing written communication SOPs. *Second*, Nusantara local wisdom values are not cultural ornaments but operational principles empirically demonstrated to enhance visitor experience quality when consistently applied. *Third*, Javanese wingit-angker cosmology constitutes an effective system of indigenous heritage management and a high-value source of interpretive narrative, requiring careful customary mediation to prevent exploitative commodification through spectral tourism formats. *Fourth*, integrated AIS constitutes necessary governance infrastructure for improving accountability, operational efficiency, and multi-dimensional performance measurement. *Fifth*, the MKHDTBN model provides an integrative conceptual framework that combines all four layers synergistically.

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