



Analysis of factors affecting local income of tourism sector in Bali Province

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ABSTRACT

This study aims to analyze the effect of the number of tourists, the number of hotel rooms, the number of restaurants and GRDP on Local Original Income (PAD) in Bali Province. The model used in this study used multiple regression with panel data. This study used 9 regencies/cities in Bali Province with time series data from 2013-2022. The selected panel data regression model is the Random Effect Model. The results showed that the number of tourists, the number of hotel rooms, and the Gross Regional Domestic Product had a positive and significant effect on the Local Original Income in Bali Province, while the number of restaurants had no influence on the local original income. Bali is a very famous tourist area, so culinary tourism is very mushrooming around tourist attractions. However, the proliferation of culinary tourism has no impact on increasing PAD. So that local governments need to re-register taxpayers for restaurant and entertainment entrepreneurs who have not paid taxes, and re-register for taxpayers who have not been recorded.



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INTRODUCTION

Tourism is one of the efforts made to increase regional income, therefore the regional tourism industry potential development program is expected to add to the regional economy. Tourism can provide income for a country, especially local governments to advance the economy of the region. According to (Ahmad, 2022) explained that the development of tourism itself in an area has a positive impact on the economy and makes it one of the original sources of regional income.

Tourism business activities in each region are very large potential. Tourism is an industry that can increase many jobs and reduce unemployment. The progress of this industry also causes an increase in local income, besides that the tourism sector can also generate interest in investment to help manage the tourism industry in an area.

Bali Province is one of the famous tourism destinations in Indonesia, even in the world. Bali is one of the icons of tourism in Indonesia. Its natural beauty, rich culture, and the hospitality of its people have made Bali a top destination for foreign and domestic tourists. This is because Bali has a variety of beautiful and varied natural attractions, for example white sand beaches in Bali. This natural beauty is also supported by the uniqueness of Balinese culture which is very close to Hinduism.

The development of the tourism sector in Bali over the past decade has achieved remarkable achievements. From 2004 to 2022, more than 33 million foreign tourists from all over the world visited Bali. This can affect the growth of the tourism sector, thus having a significant impact on the economy of this province. One of them is in the economic sector, namely increasing local original income for government revenue. Local Original Revenue includes various sources of revenue, including taxes, levies, proceeds from locally owned enterprises, and other sources obtained by local governments in various provinces that have thriving tourism sectors.

According to Wijaya & Sudiana (2016) The increasing number of tourist visits will also increase Local Original Income. According to Mahroji & Nurkhasanah (2019) The large number of tourist visits affects the increase in local income, which can be seen from visitors who make transactions such as paying for tickets, buying food and drinks. Bali's success in attracting tourists has not only had a positive impact on the province's economy, but also affected the tourism sector in Indonesia as a whole.

According to research Manalu et al (2021) with the title of research The Effect of the Number of Tourist Visits and the Number of Restaurants on PAD and Economic Progress in South Nias Regency in 2014-2018. Directly the number of tourist visits has a positive and significant effect on PAD In contrast to research Nurainina & Asmara (2022) with the title Number of Tourists, Number of Hotels,

and Number of Attractions to the Original Income of Tuban Regency. It is known that the number of tourists visits negatively affected the original income of Tuban Regency in 2006-2020.

This makes the reason researchers conducted this study because Bali is one of the cities that on average is visited by foreign tourists and domestic tourists, recorded by the Central Statistics Agency in 2022 foreign tourist visits and domestic tourists to Bali as many as 10,301,744 people. This number places Bali in the first position with the highest number of tourism visits in Indonesia in 2022.

The number of incoming foreign and domestic tourist visits also affects the number of hotel rooms in Bali. Tourists will use the hotel/lodging room as a resting place. The increasing number of visits and the length of stay of tourists will increase the original income of the region in Bali Province. According to Alyani & Siwi (2020), Armahidha (2011) dan Yasa (2015) states that the length of stay of tourists is one of the factors that determine how much income is received by countries that depend on foreign trade from the tourism industry.

According to research Rawis et al. (2016) which shows that the number of rooms nearby affects the income of Manado city. The number of incoming tourists will affect the number of hotel rooms. Meanwhile, it is inversely proportional to research Wijaya & Djayastra (2014) with the title of research on the effect of tourist visits, the number of hotel room occupancy rates, and the number of hotel rooms on local original income (PAD) in Badung, Gianyar, Tabanan, and Denpasar City districts in 2001-2010 which shows the number of hotel rooms has a positive and significant relationship with Regional Original Income.

Comparable to the number of hotel rooms, restaurants in Bali have also become an indispensable part of tourist visits. Restaurants in Bali have beautiful views such as beaches, rice fields/countryside, and stunning mountains as a backdrop. In addition, restaurants in Bali are a place to taste delicious dishes as well as to enjoy the relaxed atmosphere and enchanting scenery. In fact, not a few tourists who visit an area with the main purpose of enjoying local food and drinks. So, this is what can increase the number of restaurants in Bali.

The number of tourists entering Bali also affects the number of hotels in the Regency / City of Bali province. If tourists enter the increase, the number of restaurants that tourists will visit will also increase, so the amount of restaurant tax will affect the Original Revenue of Bali Province.

According to research Manalu et al. (2021) with the title of research The Effect of the Number of Tourist Visits and the Number of Restaurants on PAD and Economic Progress in South Nias Regency in 2014-2018. Directly the number of restaurants has a positive effect on PAD. Meanwhile, according to research from Padilah (2023) with the title Inter-Destination Connection for Increasing Local Original Income in Sambas Regency. The number of restaurants affects environmental income in the tourism industry area in DIY.

The economic growth of a region shows that the regional economy is improving. The monetary development of the province is indicated by the growth rate of Gross Domestic Product at fixed costs. As a macroeconomic marker, GDP is basically how much added value arises from all areas of finance in each region, or the total value of certain labor and products created by each monetary unit.

According to research conducted by C. Muslim et al. (2019) shows that the influence of Gross Regional Domestic Product has a positive effect on Regional Original Income (PAD), meaning that every increase in Gross Regional Domestic Product will increase Regional Original Income (PAD). While according to Padilah (2023) with the title Determinants of Local Original Income: The Era of Special Autonomy for the Government of Aceh Province. The results of the GRDP research have a positive and significant effect on the original income of the Aceh Proymce region for the 2011-2018 period. In contrast to research conducted by Susanto & Maskie (2013) Gross Regional Domestic Product negatively affects Regional Original Income (PAD).

One of the motivations of Islamic economics is the creation of sustainable economic growth to achieve increasing community welfare. Economic growth that causes increased prosperity is one of the goals of Islamic economics. The purpose of Islamic economics is inseparable from the purpose of creating and sending down humans to the earth, namely as the caliph of God on earth, the prosperity of the earth (imarah al-ardh), who was created to worship Him.

Regional Original Revenue (PAD) is revenue collected by the region based on regional regulations. According to (Warsito, 2001) Local Original Revenue (PAD) is revenue sourced and collected by the local government. The source of PAD consists of local taxes, regional levies, profits from regionally owned enterprises (BUMD), and other legitimate local original revenues.

According to Halim (2004) argues that Regional Original Revenue (PAD) is all regional revenue sourced from the original economy of the region itself. According to Mardiasmo (2002) Local Original Revenue is revenue sourced from the local tax sector, regional levies, the results of regionally owned companies, the results of segregated regional wealth management, and other legitimate local original revenues (Qadarochman & SBM, 2010).

Based on the description above, the framework of thinking is expected to provide views on the influence of the dependent variable from the independent variable. Number of tourists, number of hotel rooms, number of restaurants, and GRDP (Gross Regional Domestic Product). Where the four variables are related to PAD in the province of Bali. Where with the frame of mind that there is an attachment between variables can be seen as follows:

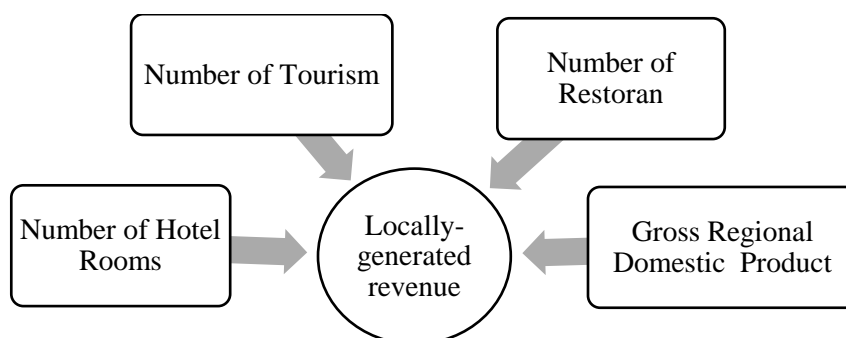


Figure 2. Variable Framework

In this study, it is suspected that the variables used have a positive and significant effect on local original income. Some of the variables used are the number of tourists, the number of hotel rooms, the number of restaurants, and GDP (Gross Regional Domestic Product). Where the four variables are related to PAD in the province of Bali.

RESEARCH METHODS

The type of data used in this study is secondary data. Secondary data is a type of data obtained indirectly or data obtained through sources that have been collected by certain parties such as documentation, publications, scientific papers, or special records and agencies or institutions, and certain parties related to research (Wibisono, 2005). The data obtained is in the form of raw data from various sources that have the authority to publish these data such as the Central Bureau of Statistics of Bali Province and the Bali Provincial Tourism Office (Disparda). The data used are *cross section* and *time series* with a time span used from 2013 to 2022.

This study uses combined panel data from *time series* data in 2013-2022 and *cross section data*, namely 9 regencies/cities in Bali Province. According to Widarjono, (2007) and Basuki & Prawoto (2016), panel data in an observation has several advantages obtained. First, panel data which is a relationship between two *time series* data and *cross section* can present more data, it will get a higher *degree of freedom* Second, connecting information from *time series* and *cross section data* can bypass problems that grow when there is a problem of eliminating variables (*omitted variable*).

Panel data regression method:

$$PAD = \alpha_0 + \alpha_1JWA + \alpha_2JH + \alpha_3JR + \alpha_4PDRB + e \dots (1)$$

where:

- PAD = Local Revenue
- a = Constant
- JW = Number of Travellers
- JKH = Number of Hotel Rooms
- JR = Number of Restaurants
- GRDP = Gross Regional Domestic Product
- e = Error term

a. *Common Effect Model*

It is the simplest panel data model approach because it specifically combines *time series* and *cross section data*. In this model, there is no specific dimension of time or individual, therefore it is estimated that the behavior of company data is the same in various time periods. This method can apply the *Ordinary Least Square (OLS) approach* or the least squares technique to estimate panel data models.

$$\text{Log (PAD)} = \alpha + B_1 \log (\text{JW}) + B_2 \log (\text{JKH}) + B_3 \log (\text{JR}) + B_4 \log (\text{PDRB}) + e \dots (2)$$

b. *Fixed Effect Model*

This model predicts that abnormalities between individuals can be accommodated from interception abnormalities. To estimate the Fixed Effects model panel data using *the variable dummy technique* to obtain intercept differences *between* companies, *intercept* differences occur due to differences in work culture, managerial, and incentives. However, the slope is the same between companies. This estimation model is repeatedly called the *Least Squares Dummy Variable (LSDV) technique*.

$$\text{Log (PAD)} = (\alpha + i\alpha) + B_1 \log (\text{JWA}) + B_2 \log (\text{JH}) + B_3 \log (\text{JR}) + B_4 \log (\text{PDR}) + e \dots (3)$$

c. *Random Effect Model*

This model will apply panel data, where problem variables are presumably related between time and between individuals. In the *Random Effect model*, intercept differences are accommodated by *the company's* own error terms. The percentage uses the *Random Effect* model, which eliminates heteroscedasticity. This model is also called the *Error Component Model (ECM)* or *the Generalized Least Square (GLS) technique*.

$$\text{Log (PAD)} = \alpha + B_1 \log (\text{JWA}) + B_2 \log (\text{JH}) + B_3 \log (\text{JR}) + B_4 \log (\text{PDRB}) + w \dots (4)$$

Regression Method Selection

1. Chow Test

The Chow test is a test to determine the best model between *the Fixed Effect Model* and *the Common / Pool Effect Model*. If the results acknowledge invalid speculation, the best model to use is the *Common/Pool Effect Model*. Nonetheless, if the results show rejection of invalid speculation, the best model is the *Fixed Effect Model*, and testing can proceed to the Hausman test.

2. Hausman Test

Hausman test, which is a test to predict *Fixed Effect* or *Random Effect* models that are more suitable for estimating panel data. If from the results of the Hausman test, states accept the null hypothesis, then the best model to use is the *Random Effect model*. However, if the results state that they reject the null hypothesis, then the best model used is the *Fixed Effect model*.

3. Lagrange Multiplier Test

If after performing a *chow test* the selected results are *common effect model*, it is necessary to perform a *lagrange multiplier test*. *This lagrange multiplier test* is used to compare the *common effect model* and *the random effect model*. If the *Chi-squared probability value* is more than 0.05 then H₀ is accepted and H₁ is rejected, this means that the selected model is a *common effect model*. If the opposite happens, i.e. *the Chi-squared probability value* is less than 0.05 then H₀ is rejected and H₁ is accepted, which means that the selected model is a *random effect model*.

Classical Assumption Test

1. Multicollinearity Test

Multicollinearity is the linear relationship between explanatory variables. As a proof of multicollinearity, it can assess the R squared regression of the independent variable against the dependent variable with R squared of the regression between the independent variables. According to (Basuki, 2017) Multicollinearity is thought to occur when estimates produce high R² values (greater than 0.85), high F values, and t-statistical values all of which are almost all insignificant explanatory variables.

2. Heteroscedasticity Test

Heteroscedasticity does not interfere with the traditional nature and consistency of the OLS estimator, but enthusiasts are no longer efficient in making the usual hypothesis testing procedure of questionable value. Therefore, if a model is exposed to heteroscedasticity, a modification action is needed in the regression model to eliminate the heteroscedasticity problem in the regression model

(Gujarati & Porter, 2009). The heteroscedasticity test can be detected by looking at the degree of correlation significance. If the significant value of the correlation is greater than 0.05 then the regression model is free from heteroscedasticity problems and vice versa if it is less than 0.05 then the regression model has heteroscedasticity problems.

RESULTS AND DISCUSSION

The first step taken in panel data analysis is to regress between the independent variable and the dependent variable (number of foreign tourists). The resulting regression models are CEM, FEM and REM Models as seen in Table 1.

Table 1. Regression Results of CEM, FEM and REM Models

| Variable | Common Effect Model (CEM) | | Fixed Effect Model (FEM) | | Random Effect Model (REM) | |
|-------------------------|---------------------------|------------|--------------------------|------------|---------------------------|------------|
| | Coeffic. | Std. Error | Coeffic. | Std. Error | Coeffic. | Std. Error |
| LOG(JW) | 0.0975 | 0.0413** | 0.1382 | 0.0407*** | 0.0975 | 0.0412** |
| LOG(JKH) | 0.5374 | 0.1000*** | 0.5850 | 0.0887*** | 0.5374 | 0.0995*** |
| LOG(JR) | -0.0680 | 0.0872 | -0.0602 | 0.0793 | -0.0680 | 0.0868 |
| LOG(PDRB) | 0.5619 | 0.1318*** | 0.4480 | 0.1126*** | 0.5619 | 0.1312*** |
| C | 1.2173 | 2.5216 | 2.9484 | 2.1341 | 1.2173 | 2.5104 |
| R ² | 0.8265 | | 0.8857 | | 0.8265 | |
| Adjusted R ² | 0.8183 | | 0.8662 | | 0.8183 | |
| F-statistic | 101.24 | | 45.340 | | 101.24 | |
| Prob(F-stas) | 0.0000 | | 0.0000 | | 0.0000 | |

Source: Data Processing Results

Best Model Selection

According to (Greene, 2003) The initial analysis stage in regressing with static panel models is that the static panel data estimation method must pass three model selection testing approaches (Chow Test, Hausman Test, and LM test), and if testing with the Chow test and Hausman test has consistently rejected the zero hypothesis, then the LM test does not need to be done. After the model is selected (*Common Effect, Fixed Effect, or Random Effect*), then a study of classical assumption tests is carried out.

Table 2. Chow Test and Hausman Test

| Chow Test | | | Hausman Test | | |
|-----------|--------|--------|-------------------|--------------|--------|
| Statistic | d.f. | Prob. | Chi-Sq. Statistic | Chi-Sq. d.f. | Prob. |
| 1.352143 | (9,76) | 0.2251 | 6.79479 | 4 | 0.1471 |

Source: Data Processing Results

The results of the chow test can be seen in Table 2. The results of the Chow test show that the probability value > 0.05 or $0.335 > 0.05$, it can be concluded that H_0 is accepted, so the best model is the Common Effect Model. Based on the results of the Hausman test, it is known that the probability value is 0.1471. From these results can show that the probability of > 0.05 or $0.1471 > 0.05$ then H_0 is accepted, so the best model is the Random Effect Model. According to (Greene, 2003) The Lagrange Multiplier test is performed if the Chow Test selects Common Effect and the Hausman Test selects Random Effect, but if the Chow Test and Hausman test consistently accept the Fixed Effect model is the best model, then the LM test does not need to be performed. To find out whether the Random Effect model is better than the Random Effect method, the Lagrange Multiplier test is used.

Table 3 Lagrange Multiplier Test Results

| | Cross-Section | Test Hypothesis Time | Both |
|----------------------|----------------------|----------------------|----------------------|
| Breusch-Pagan | 86.04985 (0.0000) | 0.084437 (0.7714) | 86.13429 (0.0000) |

Source: Data Processing Results

Based on the results of the Lagrange Multiplier test in Table 3, the Cross-Section value is 0.0000. The results show that the probability < 0.05 or $0.0000 < 0.05$ then H_0 is rejected, so it can be concluded that the best model is the Random Effect Model.

Heteroscedasticity Test

According to Basuki & Prawoto (2016) states that the heteroscedasticity test is a regression problem in which the troubling influencing factors do not have the same fluctuations or the changes are inconsistent. This will cause different problems, especially OLS raters will be unilateral, differences in OLS coefficients will be unfounded. In this test, we will use the Glejser test strategy to distinguish heteroscedasticity deficiencies in regression models.

Table 4. Heteroscedasticity Test Results

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|-----------|-------------|------------|-------------|--------|
| LOG(JW) | 0.139955 | 0.126677 | 1.104816 | 0.2727 |
| LOG(JKH) | 0.664782 | 0.267445 | 2.485678 | 0.0151 |
| LOG(JR) | -0.232681 | 0.217242 | -1.071066 | 0.2875 |
| LOG(PDRB) | -0.656063 | 0.356786 | -1.838811 | 0.0698 |
| C | 7.766980 | 6.750173 | 1.150634 | 0.2535 |

Source: Data Processing Results

From Table 4, it can be seen from the probability values of the number of foreign tourists of 0.2727, the number of hotel rooms of 0.0151, the number of restaurants of 0.2875, and the Gross Regional Domestic Product of 0.0698. Most probability values are more than 0.05 so the variable values are free from heteroscedasticity problems.

Multicollinearity Test

According to (Muslim, 2014) Multicollinearity is a linear relationship between independent variables in a regression model. To see whether there is multicollinearity in the model, researchers apply the partial method between independent variables. *The rule of thumb* in this method if the correlation coefficient is high enough above 0.85, then it is estimated that there is multicollinearity in the model. Meanwhile, if the correlation coefficient is relatively low, it is estimated that the model does not have an element of multicollinearity.

Table 5. Multicollinearity Test Results

| | PAD | JW | JKH | JR | PDRB |
|------|-------------|------------|------------|------------|------------|
| PAD | 1 | 0.47791369 | 0.85420494 | 0.68542429 | 0.74207873 |
| JW | 0.47791369 | 1 | 0.35289131 | 0.30108245 | 0.31719312 |
| JKH | 0.885420494 | 0.35289131 | 1 | 0.74111637 | 0.69843430 |
| JR | 0.68542429 | 0.30108245 | 0.74111637 | 1 | 0.74169611 |
| PDRB | 0.74207873 | 0.31719312 | 0.69843430 | 0.74169611 | 1 |

Source: Data Processing Results

From Table 5 the value of the correlation coefficient of the entire independent variable of this study is not greater than 0.85, therefore it can be concluded that the data used in this study is not exposed to multicollinearity between independent variables.

The variable number of tourists has a positive and significant effect on local original income with a probability value of 0.0202. Based on statistical tests, it was found that the coefficient of the number of tourists was 0.097543, this shows that if the number of tourists increases by 1 percent, it can increase local original income by 9.7 percent. Thus, if the number of tourists increases, it will have a positive impact on local income.

Based on research conducted by Ahmad (2022) which shows that the number of tourists has a positive and significant effect on local income in the Special Region of Yogyakarta. The large number of domestic and foreign tourists can increase the sustainability of local original income. According to (Nawawi, 2016) Tourist expenditure will be a source of revenue for local governments (PAD), entrepreneurs in the tourism sector, and the communities involved. This is in line with research (Alyani

& Siwi, 2020) Yang explained that the higher the number of tourists visiting tourist attractions, the higher the original regional income received.

The variable number of hotel rooms has a positive and significant effect on local revenue with a probability value of 0.0000. Based on statistical tests, it was found that the coefficient of the number of hotel rooms was 0.537411, this shows that if the number of hotel rooms increases by 1 percent, it can increase local original income by 53 percent. Thus, if the number of hotel rooms increases, it will have a positive impact on local revenue. The results of this study are still not in line with the research (Rawis et al., 2016) which shows that the number of rooms has a positive and insignificant effect on the original income of Manado city. The number of incoming tourists will affect the number of hotel rooms. According to (Yasa, 2015) stated that the factor of the length of stay of tourists is one of the factors that determine the size or size of the income received for countries that rely on foreign exchange for the tourism industry.

The variable number of restaurants has a negative and insignificant effect on local revenue with a probability value of 0.4356. Based on statistical tests, it was found that the coefficient of the number of restaurants was -0.068052, this shows that if the number of restaurants increases by 1 percent, it can reduce local original income by 6.8 percent. Thus, if the number of restaurants increases, it will have a negative impact on local income. This is because the uneven number of restaurants in some regions is suspected to be one of the factors in the number of restaurants being negative for the original income of the Regency / City of Bali Province. The results of this study are not in line with the research Padilah (2023) which shows that the number of restaurants has a positive and significant effect on local income.

The variable Gross Regional Domestic Product has a positive and significant effect on local original income with a probability value of 0.0000. Based on the results of statistical tests, it was found that the coefficient of Gross Regional Domestic Product was 0.561959, this shows that if the Gross Regional Domestic Product increases by 1 percent, it can increase local original income by 56 percent. Thus, if the Gross Regional Domestic Product increases, it will have a positive impact on local original income. This is because GRDP is one of the economic driving factors of a region in economic development so that it can increase regional tax revenues which have an impact on increasing local original income. The results of this study are in line with research conducted by Muslim et al. (2019) which shows that GDP has a positive effect on local original income, meaning that every increase in gross regional domestic product will increase regional original income. But inversely proportional to the research conducted by Susanto & Maskie (2013) which shows that GRDP negatively affects local original income.

CONCLUSION

The number of tourists, the number of hotel rooms, and the Gross Regional Domestic Product have a positive and significant effect on Local Original Income in Bali Province, while the number of restaurants has no effect on local Original Income. Bali is a very famous tourist area, so culinary tourism is very mushrooming around tourist attractions. However, from many studies, quite a lot of restaurant entrepreneurs in Bali who have income above taxable income do not pay taxes. This has an impact on non-optimal Regional Original Income, and results in economic development that is not optimal. One solution to increase PAD in Bali Province is to pursue entrepreneurs who have not paid taxes and provide incentives for entrepreneurs who pay taxes, as well as re-register restaurant entrepreneurs who have not been recorded to become taxpayers.

The research conducted still has limitations, one of which is that it has not included the main variable, namely the average tourist spending. By including tourist spending, it will be possible to predict the coefficient of tax increase due to increased tourist spending.

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