

Analysis of the Influence of the Tourism Sector in Banyuwangi, Pasuruan, Malang and Tulungagung Districts

Galuh Retno Puspito¹, Syamsul Huda^{2*}

Universitas Pembangunan Nasional "Veteran" Jawa Timur

Corresponding Author: Syamsul Huda syamsulhudafebupnjatim@gmail.com

ARTICLE INFO

Keywords: PAD, Tourist Attractions, Tourists, Hotels

Received : 7, August

Revised : 22, August

Accepted: 23, September

©2025 Puspito, Huda: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

Local Own-Source Revenue (PAD) serves as a key indicator of a region's fiscal independence, derived from local economic potential such as regional taxes, levies, and other legitimate sources. This study focuses on examining the influence between the number of tourist attractions and, tourist visits, and hotels on PAD in Banyuwangi, Pasuruan, Malang, and Tulungagung Regencies during the 2013–2023 period. The quantitative method was applied in this study using secondary data from the Central Statistics Agency (BPS), which was then processed through panel data regression analysis using the Fixed Effect Model (FEM). The results indicate that the number of tourist attractions and tourist visits have a significant positive effect on PAD, while the number of hotels is not significant. These findings highlight the importance of developing tourism destinations and promotion, as well as optimizing hotel sector taxation.

INTRODUCTION

Regional development in Indonesia is closely linked to the implementation of fiscal decentralization, which grants broad authority to local governments to regulate and manage finances independently. This policy is based on the principle that local governments understand the conditions, potential and is considered more effective in accommodating the interests of its people compared to the central government. With this partial delegation of fiscal authority, regions have greater room to develop their economic potential, allocate budgets according to priorities, and improve the quality of public services.

One of the main indicators used to assess a region's fiscal capacity is Locally Generated Revenue (PAD). PAD is revenue derived from sources within the region as regulated by regional regulations, such as regional taxes, regional levies, revenue from the management of separated regional assets, and various other legitimate sources of income. This provision refers to Law Number 1 of 2022 concerning "Financial Relations between the Central Government and Regional Governments", PAD serves as a benchmark for regional fiscal independence. The higher the PAD, the less dependent the region is on transfer funds from the central government, and the greater the opportunity to finance sustainable development.

East Java Province is one of Indonesia's prime tourist destinations, boasting diverse tourism potential, ranging from natural, cultural, historical, and man-made attractions. The four regencies focused on in this study – Banyuwangi, Pasuruan, Malang, and Tulungagung – each have their own distinct tourism offerings. Banyuwangi, nicknamed "The Sunrise of Java," is renowned for its natural attractions, including Ijen Crater and Pulau Merah Beach. Pasuruan Regency boasts mountainous tourist destinations like Tretes and Bromo. Malang Regency is known for its modern tourist destinations, including Jatim Park and the natural attractions of Batu, while Tulungagung boasts a growing southern coastal tourism scene.

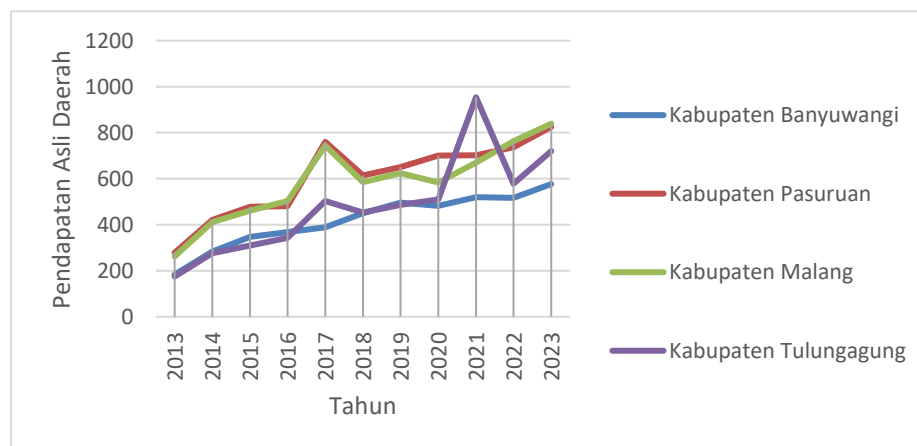


Figure 1. Locally Generated Revenue 2013-2023 (Million Rupiah)

Based on Figure 1, the development of Regional Original Income (PAD) for the 2013–2023 period in Banyuwangi, Pasuruan, Malang, and Tulungagung Regencies shows an increasing trend with varying dynamics. 2017 marked a

significant spike in three regions, namely Pasuruan (Rp 759.95 million), Malang (Rp 743.31 million), and Tulungagung (Rp 503.10 million), before declining in the following year and returning to stable growth. Banyuwangi Regency has tended to experience consistent growth without major fluctuations since 2014, with PAD in the last three consecutive years of Rp 520.02 million (2021), Rp 516.76 million (2022), and Rp 576.55 million (2023), driven by national cultural events such as the Gandrung Sewu Festival and the Banyuwangi Ethno Carnival. Meanwhile, Pasuruan Regency also recorded a positive trend in the same period, from IDR 701.20 million (2021) to IDR 825.32 million (2023), although the tourism sector's contribution to PAD was relatively low, averaging only 0.14% or around IDR 473.4 million.

On the other hand, Tulungagung Regency experienced a surge in Regional Original Revenue (PAD) in 2021 of IDR 953.89 million thanks to the recovery of the tourism sector and increasing the small and medium enterprise (SME) sector operating in the crafts and culinary sectors. However, this figure dropped sharply to IDR 577.54 million in 2022 before rebounding to IDR 719.59 million in 2023, with tourism's contribution to PAD being the lowest among the four regions, averaging 0.08% or IDR 294.2 million. Malang Regency showed stable PAD growth, from IDR 669.36 million (2021) to IDR 838.91 million (2023). Despite having leading tourist destinations, tourism's contribution to Malang's PAD is still suboptimal, averaging only 0.47% or IDR 2.8 billion. This phenomenon indicates that the magnitude of tourism potential is not always proportional to the direct contribution to PAD, necessitating a more effective strategy for optimizing tourism management at the regional level.

The tourism sector is a strategic sector with significant potential for increasing local revenue (PAD). Tourism not only generates direct revenue through hotel, restaurant, entertainment, and tourist attraction taxes, but also triggers a multiplier effect that drives the regional economy. Research by Lusiana et al. (2021) found that increasing tourist numbers and good management of tourist attractions significantly influence PAD growth. Similar findings were presented by Sabrina and Huda (2023), who stated that this sector can be a driving force for the local economy, provided it is supported by appropriate promotion and adequate infrastructure.

However, the contribution made by the tourism sector in increasing regional financial revenues (PAD) is not always uniform across regions. Factors such as destination quality, accommodation occupancy rates, tourist purchasing power, and the effectiveness of local tax collection systems influence the contribution. For example, research by Alyani & Siwi (2020) in West Sumatra Province showed the number of hotels is proven to have a significant impact on the variables PAD, while Arzeta & Cahyono (2024) in Java Province found a negative effect, possibly due to low occupancy rates and intense competition from informal accommodations such as homestays and guesthouses.

LITERATURE REVIEW

Theory Multiplier effect

The multiplier effect theory, introduced by Richard F. Kahn (1931) and later developed by John Maynard Keynes (1937), explains that any increase in spending in the economy can have a multiplier effect on income. In regional development, this concept occurs when economic activity in one sector triggers the growth of other sectors by encouraging increased demand for goods and services. In the tourism sector, tourist arrivals not only provide direct income from ticket purchases, accommodation, and consumption, but also encourage the growth of supporting sectors such as transportation, trade, crafts, and creative industries. This impact includes direct effects (direct effect), indirect effects (indirect effect), and subsequent effects (induced effect). The magnitude of this multiplier effect is highly dependent on the linkages of tourism to the local economy and the minimum leakage of income out of the region. Therefore, optimizing the multiplier effect requires strengthening local MSMEs, promoting tourism potential, and improving service quality.

Theory Fiscal Decentralization

Fiscal decentralization is a form of regional autonomys that provides local governments with the freedom to independently regulate and manage revenue and expenditure sources (Oates, 1972). This principle is based on the premise that local governments have a deeper understanding of the conditions, potential, and needs of local communities than the central government, thus implementing policies that are more targeted. In Indonesia, regulations regarding fiscal decentralization are stipulated in "Law Number 33 of 2004 concerning Fiscal Balance between the Central and Regional Governments". Through this policy, local governments obtain funding sources from regional revenue sources consist of Regional Original Income (PAD), balancing funds, and various other legitimate revenues. Generally, a region's level of fiscal independence is assessed by how much PAD contributes to overall regional revenue. (Suhendra, 2006).

Theory Supply and Demand

According to Mankiw (Arzeta & Cahyono, 2024) the theory of supply and demand explains that the price and quantity of goods or services in the market are determined by the interaction between sellers and buyers. through interactions between consumers and producers. If demand for a product or service increases while availability is limited, prices tend to rise and transaction volume will also increase. Conversely, if supply is abundant but demand is low, a surplus will occur, which is detrimental to producers. In the tourism sector, this principle is clearly seen in fluctuations in tourist visits and destination capacity. During peak periods such as holiday seasons or major events, a surge in tourist numbers (demand) that is not balanced with the capacity of hotels, transportation, and tourist attractions (supply) can trigger increases in prices for accommodation, tickets, and other tourism services. Conversely, during off-season periods, a decrease in visitor numbers amidst abundant facilities often leads to price reductions as a strategy to attract tourists. This demonstrates that

maintaining a balance between supply and demand is key to the sustainability of the tourism economy in a region.

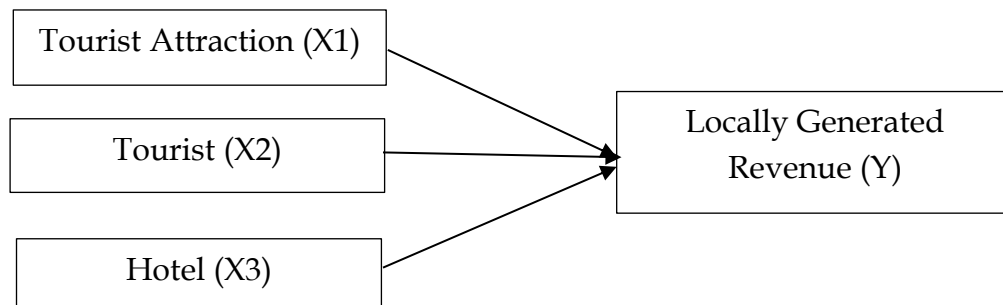


Figure 2. Conceptual Framework

METHODOLOGY

This research approach uses a quantitative method, namely a method that utilizes numerical data in all stages of the research, from collection, processing, to presentation of results (Sugiyono, 2021). This approach is used to test hypotheses with the help of statistical techniques. The dependent variable analyzed is local original income, while the independent variables include the number of tourist attractions, the number of tourists, and the number of hotels. The analysis was conducted using panel data regression with the help of Eviews 12 software. According to Gujarati (2012), panel data regression combines the characteristics of time series data and cross-regional data so that it can provide more accurate estimates than single data analysis. Through this method, this study examines The impact of independent variables on dependent variables variable in seven districts in Banyuwangi, Pasuruan, Malang, and Tulungagung during the period 2014–2023.

$$Y_{it} = \beta_0 + \beta_1 X_{1it} + \beta_2 X_{2it} + \beta_3 X_{3it} + e_{it}$$

Description:

Y	: Regional Own-Source Revenue (<i>Million Rupiah</i>)
X1	: Number of Tourist Attractions (<i>Units</i>)
X2	: Number of Tourists (<i>Persons</i>)
X3	: Number of Hotels (<i>Units</i>)
β_0	: Constant
$\beta(1,2,3)$	: Regression coefficients for each variable
e	: Disturbance variable or Error Correction Term
i	: Observation (4 regencies, namely Banyuwangi Regency, Pasuruan Regency, Malang Regency, and Tulungagung Regency)
t	: Years observed (2013–2023)

RESEARCH RESULT

Model Selection Test

Chow Test

The Chow test is a technique for testing whether a panel data regression model is more appropriate using a common effect model or fixed effect model. H_0 states that the common effect model is more appropriate, while H_1 indicates

that the fixed effect model is more suitable. If the p -value < 0.05 , the fixed effect model is selected.

Table 1. Chow Test

Effects Test	Statistic	d.f.	Prob.
Cross-section F	15.971172	(3,37)	0.0000
Cross-section Chi-square	36.551476	3	0.0000

Source: Processed Data, 2025

Based on the Chow Test regression results, the probability value for the Cross-section Chi-square is 0.0000, which is below the 0.05 significance level. Therefore, H_0 is rejected, and H_1 is accepted. Consequently, the selected model is the Fixed Effect Model over the Common Effect Model. The analysis then proceeds with the Hausman Test to determine the most appropriate model.

Hausman Test

The next stage of analysis involves conducting the Hausman Test, which aims to determine the more appropriate model between the Fixed Effect Model and the Random Effect Model. In panel data analysis, this test helps ensure that the selected model provides greater accuracy.

Tabel 2. Hausman Test

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	47.913516	3	0.0000

Source: Processed Data, 2025

In the Hausman Test, the probability value of the Cross-section random is 0.0000, which is less than 0.05, indicating that H_0 is rejected and H_1 is accepted. This result shows that the Fixed Effect Model is more appropriate than the Random Effect Model for use in panel data analysis.

Classical Assumption Test

Multikolinearitas Test

The primary objective of the multicollinearity test is to determine whether the independent variables in a regression model are interrelated or correlated. Ensuring that there is no significant relationship among the independent variables is one way to confirm that the model is free from multicollinearity, which is a necessary condition for a valid regression model.

Tabel 3. Multikolinearitas Test

	X1	X2	X3
X1	1.000000	0.247863	0.600778
X2	0.247863	1.000000	0.573787
X3	0.600778	0.573787	1.000000

Source: Processed Data, 2025

The multicollinearity analysis revealed no evidence of independent variables having a correlation value greater than 0.8 when examining regional revenue in Banyuwangi, Pasuruan, Malang, and Tulungagung Regencies. Therefore, the regression model used does not exhibit signs of multicollinearity.

Heteroskedastisitas Test

Heteroskedasticity testing aims to identify whether there is a variance inequality in the residuals of a regression model. A widely applied method for detecting potential heteroskedasticity is the Glejser test, conducted by regressing the absolute values of the residuals on the model's independent variables.

Table 4. Heteroskedastisitas Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	172.5307	37.73437	4.572243	0.0001
X1	0.010948	0.299799	0.036517	0.9711
X2	-1.41E-05	8.61E-06	-1.639606	0.1096
X3	-0.143097	0.333376	-0.429235	0.6702

Source: Processed Data, 2025

Based on the results of the Glejser Test, the presence of heteroscedasticity can be seen from its probability value. If the probability value is greater than the significance level (α) of 0.05, then the regression model is declared free from symptoms of heteroscedasticity. Conversely, if the probability value is less than 0.05, then the model indicates the presence of heteroscedasticity. Based on the data analysis in Table above, all independent variables exhibit probability values exceeding 0.05. This indicates that the regression model is free from heteroscedasticity issues.

Panel Data Regression Equation

The results of the estimation method selection indicate that the Fixed Effect Model is the most appropriate for use in the analysis. The panel data regression equation generated using Eviews 12 software can be presented as follows:

Table 5. Panel Data Regresion Equation

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	212.6734	53.15657	4.000886	0.0003
X1	3.021728	0.422328	7.154939	0.0000
X2	2.58E-05	1.21E-05	2.128464	0.0400
X3	-0.729012	0.469629	-1.552316	0.1291

Source: Processed Data, 2025

Based on the regression equation, the explanations are as follows:

1. Constant = 212.6734
This indicates that when the variables Number of Tourist Attractions (X1), Number of Tourists (X2), and Number of Hotels (X3) are held constant, the Regional Original Revenue (Y) is 212.67 million rupiah.
2. Coefficient X1 = 3.021728
This shows that the Number of Tourist Attractions has a positive effect on Regional Original Revenue. A 1 percent increase in tourist attractions is estimated to raise Regional Original Revenue by 3.02 units, assuming other variables remain constant.
3. Coefficient X2 = 0.0000258
This means that the number of tourists (X2) has a positive effect on the Regional Original Revenue (Y). If the number of tourists increases by one person, the Regional Original Revenue is expected to rise by 0.0000258 million rupiahs, assuming all other variables remain constant.
4. Coefficient X3 = -0,729012
The regression coefficient indicates that the number of hotels has a negative effect on the Regional Original Revenue (Y). This means that each additional hotel is estimated to decrease PAD by 0.72 million rupiah, assuming all other variables remain constant.

Coefficient of Determination Test (R2)

The coefficient of determination is used to assess the extent to which variations in the independent variables explain the changes in the dependent variable within a regression model.

Table 6. Coefficient of Determination Test

R-squared	0.680555
Adjusted R-squared	0.628753
S.E. of regression	111.3097

Source: Processed Data, 2025

Based on the data presented in as shown in Table 4.10, the Adjusted R-squared value is 0.628753, meaning that the independent variables comprising the Number of Tourist Attractions, Number of Tourists, and Number of Hotels account for 62.87% of the variation in Regional Original Revenue (PAD). The remaining 37.13% of the variation is attributable to other variables not examined in this research.

F-Test (Simultaneous Test)

Table 7. F Test

F-statistic	13.13764
Prob(F-statistic)	0.000000

Source: Processed Data, 2025

Based on the F-test results, the calculated F-value (Fhitung) is 13.13764, indicating a joint effect of the independent variables on the dependent variable. The F-table value (Ftabel) is determined using the degrees of freedom $df_1 = k-1$ ($4-1 = 3$) and $df_2 = n-k$ ($44-4 = 40$) at a 0.05 significance level. According to the F-distribution table, Ftabel is 2.84. Since Fhitung (13.13764) is greater than Ftabel (2.84), it can be concluded that simultaneously, the number of tourist attractions, the number of tourists, and the number of hotels collectively have a significant effect on the Regional Original Revenue (PAD) in the four regencies.

T-Test (Partial Test)

Table 8. t-Test

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	212.6734	53.15657	4.000886	0.0003
X1	3.021728	0.422328	7.154939	0.0000
X2	2.58E-05	1.21E-05	2.128464	0.0400
X3	-0.729012	0.469629	-1.552316	0.1291

Source: Processed Data, 2025

Based on the results of the t-test in Table 8, the probability values for each research variable are as follows:

1. The t-test results for the number of tourist attractions variable yielded a value of 7.154939 with a significance level of 0.0000. Since this significance value is below the α threshold of 0.05, it can be concluded that the number of tourist attractions has a significant effect on Regional Original Revenue (PAD). In other words, this variable partially exerts a meaningful impact on PAD in Banyuwangi, Pasuruan, Malang, and Tulungagung regencies. Consequently, each additional tourist attraction unit is associated with an increase in PAD across these four regions.
2. The t-test results for the number of tourists variable on Regional Original Revenue (PAD) showed a value of 2.128464 with a significance level of 0.0400. Since the significance value of 0.0400 is less than 0.05, it can be concluded that the number of tourists has a significant effect on PAD. This indicates that, partially, the number of tourists significantly influences PAD. In other words, an increase of one tourist corresponds to an increase in PAD in the Banyuwangi, Pasuruan, Malang, and Tulungagung regencies.
3. The t-test results for the number of hotels on Regional Original Revenue (PAD) showed a value of -1.552316 with a significance level of 0.1291. Since the significance level of 0.1291 is greater than 0.05, it can be concluded that the number of hotels does not have a significant effect on PAD. Therefore,

H0 is accepted and H1 is rejected. This means that the number of hotels does not significantly influence PAD in the Banyuwangi, Pasuruan, Malang, and Tulungagung regencies.

DISCUSSION

Analysis of the number of tourist attractions on Regional Original Income

Empirical test results indicate that the number of tourist attractions influences Regional Original Income (PAD) in the four districts. This finding confirms that increasing the number of tourist attractions is a crucial indicator of the success of regional tourism development. Efforts to develop and utilize regional tourism potential need to be continuously enhanced through improving destination quality, increasing accessibility, effective promotional strategies, and close collaboration between local governments, businesses, and local communities (Yakup & Haryanto, 2019).

Based on Keynes's theory of the multiplier effect, any additional spending in one economic sector can boost income in other sectors through a series of economic impacts. Optimal management of tourism destinations can drive a rise in tourist arrivals, which in turn fosters economic expansion across multiple related sectors. Research conducted by Tobing (2021) revealed that growth in the number of tourist sites had a significant positive effect on the increase of Regional Original Revenue (PAD) in Simalungun Regency.

Analysis of the Number of Tourists on Regional Original Income

The results of the study indicate that the number of tourists has a significant impact on Regional Original Income (PAD) in four districts. This indicates that every increase in the number of visiting tourists directly impacts regional revenue through various channels, such as hotel taxes, entrance fees to tourist attractions, and consumption in the local service sector. The more tourists arrive, the more revenue flows into the region, both directly and through multiplier effects that stimulate the growth of other sectors such as transportation, culinary, and local trade. These findings confirm that tourism activities not only contribute quantitatively to PAD but also strengthen the local economy as a whole by stimulating investment, job creation, and empowering local communities. Therefore, good tourism management and effective promotion are key to maximizing the contribution of tourists to regional income. In line with research by Widyasning (2024), it is explained that the number of tourist visits has a significant effect on the original regional income of the districts/cities in Bali province.

Analysis of the Number of Hotels on Regional Original Income

The analysis shows that the number of hotels does not significantly impact Regional Original Income (PAD) in the four districts studied. This indicates that the addition of hotel units does not automatically increase regional revenue. One contributing factor is low hotel occupancy rates, resulting in suboptimal tax and levy revenue from the hotel sector. Furthermore, the uneven distribution of tourists, the dominance of informal accommodations such as homestays or

private villas, and a suboptimal hotel tax management system also limit hotels' contribution to PAD.

This phenomenon can be explained through the theory of supply and demand. According to this theory, the price and quantity of goods or services are determined by the interaction between consumer demand and producer supply (Mankiw, 2015). In the context of the hospitality sector, even if the number of hotels increases (increasing supply), if tourist demand is unbalanced, occupancy rates will remain low, and the contribution to regional revenue (PAD) will be minimal. In other words, increasing the number of hotels without a corresponding increase in tourist demand will not result in a significant increase in revenue. Therefore, hospitality sector development strategies need to focus on improving service quality, promoting tourism, and optimizing taxes so that the number of hotels can contribute significantly to regional revenue (PAD). Meanwhile, the research results of Arzeta (2024) show that hotels are not significant for PAD in several areas on the island of Java.

CONCLUSIONS AND RECOMMENDATIONS

1. The number of tourist attractions has a positive and significant effect on PAD. An increase in tourist attractions in Banyuwangi, Pasuruan, Malang, and Tulungagung enhances tourist visits, stimulates local economic transactions, and directly contributes to regional original revenue.
2. The number of tourists has a positive and significant effect on PAD. Growth in tourist arrivals boosts local revenue through hotel taxes, restaurant taxes, tourism site levies, and related sectors, thereby strengthening regional economic performance.
3. The number of hotels does not have a significant effect on PAD. Despite an increase in hotel units, the contribution to PAD remains limited due to low occupancy rates, uneven distribution of tourists, and suboptimal tax collection in the hotel sector.

Based on the research findings, the researchers recommend that local governments be more proactive in developing the tourism sector by improving the quality of tourist attractions, supporting facilities, and effective promotion to attract more tourists. The government also needs to encourage collaboration between business actors, local communities, and investors to optimally tap the economic potential of tourism. Furthermore, regulations and oversight of the hotel and accommodation sector must be strengthened to ensure increased regional revenue (PAD) contributions, for example by optimizing the tax collection system and increasing hotel occupancy rates through promotional programs and integrated tourism packages. These steps are expected to increase regional income while creating job opportunities for local communities.

ADVANCED RESEARCH

For further research, it is recommended that the focus be expanded beyond the number of tourist attractions, tourists, and hotels, to include other supporting factors such as service quality, visitor satisfaction, and the effectiveness of digital promotions. Future research could assess the influence of

information technology, social media, and online booking platforms on the tourism sector's contribution to regional revenue (PAD). Furthermore, a comparative analysis between regions with different tourism characteristics could provide a deeper understanding of effective destination management strategies. This approach is expected to produce more targeted policy recommendations for local governments to improve the economic performance of the tourism sector and its impact on regional revenue.

REFERENCES

- Alyani, F., & Siwi, M. K. (2020). Pengaruh Jumlah Objek Wisata dan Jumlah Hotel Terhadap Pendapatan Asli Daerah (PAD) di Kabupaten/Kota Provinsi Sumatera Barat. *Jurnal Ecogen*, 3(2), 212. <https://doi.org/10.24036/jmpe.v3i2.8763>
- Arzeta, A. S. Y., & Cahyono, H. (2024). Pengaruh Sektor Pariwisata Terhadap Pendapatan Asli Daerah (PAD) Provinsi di Pulau Jawa pada Tahun 2018-2022. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 3(5), 1820-1827. <https://doi.org/10.56799/ekoma.v3i5.4363>
- Gujarati, D. N., & Porter, D. C. (2012). *Dasar-dasar Ekonometrika*, edisi 5. Jakarta: Salemba Empat.
- Keynes, J. M. (1937). The general theory of employment. *The Quarterly Journal of Economics*, 51(2), 209-223.
- Lusiana, Neldi, M., & Sanjaya, S. (2021). Analisis Investasi Sektor Pariwisata, Jumlah Objek Wisata, Jumlah Kunjungan Wisatawan, dan Retribusi Kawasan Wisata Terhadap Pendapatan Asli Daerah di Kota Padang. *Jurnal Riset Akuntansi Dan Keuangan*, 9(1), 25-34. <https://doi.org/10.17509/jrak.v9i1.28964>. Copyright
- Mankiw, N. G. (2015). *Principles of Economics*. Cengage Learning. <https://books.google.co.id/books?id=c76FCwAAQBAJ>
- Oates, W. E. (1972). *Fiscal Federalism*. New York: Harcourt Brace Jovanovich. *Polity IV Dataset* [Http://Www. Bsos. Umd. Edu/Cidcm/Inscr/Polity](http://www.bsos.umd.edu/cidcm/inscr/polity).
- Sabrina, E. W., & Huda, S. (2023). Analisis Pengaruh Sektor Pariwisata Terhadap Produk Domestik Regional Bruto. *Equilibria Pendidikan : Jurnal Ilmiah Pendidikan Ekonomi*, 8(1), 12-21. <https://doi.org/10.26877/ep.v8i1.16408>
- Sugiyono, S. (2021). *Metode penelitian kuantitatif dan kualitatif dan R&D (Catatan Ke)*. Yogyakarta.
- Suhendra, M. (2006). *Fiscal Decentralization: a Case of Indonesia*.
- Tobing, M. (2021). Pengaruh Jumlah Obyek Wisata, Tingkat Penghunian Kamar, Dan Jumlah Kunjungan Wisatawan Terhadap Pendapatan Asli Daerah Kabupaten Simalungun. *Jurnal Ekuilnomi*, 3(2), 127-139. <https://doi.org/10.36985/ekuilnomi.v3i2.263>
- Widyasning, I. G. A. P. S., & Bendesa, I. K. G. (2024). Pengaruh Jumlah Kunjungan Wisatawan, Tingkat Hunian Hotel, Lama Tinggal Wisatawan Terhadap Pad Kabupaten/Kota Provinsi Bali. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 13(02), 319. <https://doi.org/10.24843/eeb.2024.v13.i02.p11>
- Yakup, A. P., & Haryanto, T. (2019). Pengaruh pariwisata terhadap pertumbuhan ekonomi di Indonesia. *Bina Ekonomi*, 23(2), 39-47.