

THE INFLUENCE OF THE TOURISM SECTOR ON LOCAL REVENUE IN THE EX-BARLINGMASCAKEB REGION

Yumna Afifah Rona¹, Ratna Setyawati Gunawan^{2*}, Chairani Fadhila Pravitasari³, Anita Ekawati⁴

¹Development Economics, Jenderal Soedirman University, Indonesia

⁴Banyumas Regency Regional Development Planning, Research, and Development Agency, Indonesia

*Email corresponding author: ratna.gunawan@unsoed.ac.id

Abstract

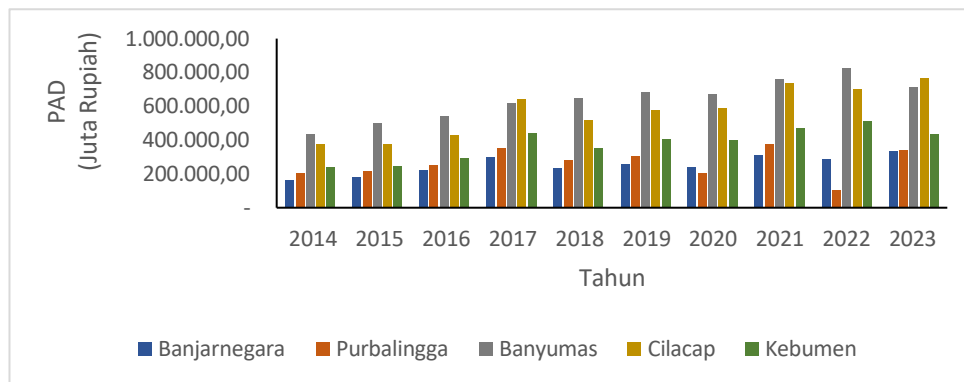
Locally-generated revenue or *Pendapatan Asli Daerah* (PAD) is a key indicator of local government fiscal independence and a primary funding source for regional development. This study analyzes the impact of the tourism sector on PAD in the former Barlingmascakeb region from 2014 to 2023. The tourism sector is considered a strategic asset to support sustainable regional financing. The study uses secondary data from BPS and Bappeda Central Java Province. The independent variables are the number of domestic tourists, tourist attractions, hotels, and restaurants. Panel data regression is applied with time series data from 2014 to 2023 and cross-sections including Banjarnegara, Purbalingga, Banyumas, Cilacap, and Kebumen Regencies. Results show that domestic tourists, tourist attractions, and hotels significantly and positively influence PAD both simultaneously and partially. However, the number of restaurants does not show a significant effect. The findings suggest that local governments should enhance tourism infrastructure, promote destinations, improve tax management on hotels and restaurants, and simplify business licensing to maximize the tourism sector's contribution to PAD and regional welfare.

Keywords: Local Revenue, Domestic Tourists, Tourist Attractions, Hotels, Restaurants

INTRODUCTION

Regional autonomy policies require each region to develop its own area. The implementation of regional autonomy grants local governments broader authority to manage and utilize resources, as well as formulate policies more independently. Therefore, it is crucial for a region to strive to increase its Local Revenue (PAD) as a strategic step toward achieving autonomy. One effort that can be made to maximize a region's potential is by establishing inter-regional cooperation. Inter-regional cooperation is not only aimed at developing existing regional potential but is also necessary to achieve equitable distribution of development outcomes and improve the quality of public services (Nugraha, 2022). One example of inter-regional cooperation among local governments in Indonesia is the cooperation among the former Barlingmascakeb regions, which includes five districts: Banjarnegara, Purbalingga, Banyumas, Cilacap, and Kebumen.

Economic growth is optimally driven by PAD (Shafwah et al., 2024). However, PAD in the former Barlingmascakeb region shows significant disparities between districts. The following are the PAD conditions of districts in the former Barlingmascakeb region.



Source: Central Java Provincial Statistics Agency

Figure 1. Local Revenue in the Former Barlingmascakeb Region from 2014 to 2023

Based on the image above, it can be seen that in 2023, Cilacap Regency recorded the highest PAD of Rp768.6 billion, followed by Banyumas with Rp713.2 billion. Meanwhile, Purbalingga, Kebumen, and Banjarnegara Regencies each only achieved PAD of Rp341 billion, Rp226 billion, and Rp180 billion, respectively. This disparity indicates that the utilization of local economic potential remains uneven.

The concept of collaboration in the former Barlingmascakeb region can be one strategy for increasing regional revenue (Wulandari & Baiquni, 2015). The tourism sector is one of the priority areas because it is one of the sectors that contributes significantly to economic growth. This is achieved through an increase in the number of companies in the tourism sector, the number of workers employed, and regional revenue from this sector (Grecu et al., 2019). According to data from the Central Java Regional Development Planning Agency (Bappeda) (2023), the former Barlingmascakeb region ranks second highest in terms of the number of international and domestic tourists, at 2,223,609 people, after the Kedungsepur region. This figure is higher than the Subosukowostraten region, which only reached 1,790,103 people. This indicates that the former Barlingmascakeb region has strong tourist appeal and the potential to increase local revenue and improve community welfare.

This study aims to analyze the influence of the number of domestic tourists, the number of tourist attractions, the number of hotels, and the number of restaurants on local revenue in the former Barlingmascakeb region in 2014–2023, both jointly and partially. Theoretically, this study is expected to enrich the literature in the field of public economics, particularly in the context of the role of the tourism sector in regional revenue. Practically, the results of this study can serve as a basis for local governments and stakeholders in formulating tourism development strategies that directly impact the increase in PAD and the well-being of the community.

The novelty of this study lies in its scope and approach. This study explicitly examines the influence of four main variables in the tourism sector on PAD using panel data analysis over a ten-year period (2014–2023) in five districts that are members of the former Barlingmascakeb regional cooperation.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

This study is based on the Endowment Resources Theory, which posits that the economic growth of a region is largely determined by the optimal utilization of its existing resources. In the context of regional development, the tourism sector represents one of the most prominent local assets comprising natural, cultural, and social resources that can contribute significantly to increasing Locally Generated Revenue (PAD) when managed strategically. This theory emphasizes the importance of maximizing a region's comparative advantages as the foundation for sustainable economic growth (Todaro & Smith, 2020).

The tourism sector is considered a leading driver of regional economic development due to its ability to create jobs, stimulate local consumption, and generate tax and retribution revenues (Grecu et al., 2019) stated that tourism has a strong multiplier effect on local economies. Likewise, Wahyudi et al., (2022) found that tourism-related consumption positively affects PAD through increased hotel, restaurant, and attraction tax revenues.

The number of domestic tourists is closely associated with PAD. A greater number of visitors leads to increased tourism spending, which in turn boosts local tax revenues. Ariani et al., (2024) and Putri & Drifanda (2021) found that tourist arrivals significantly influence PAD, especially in tourism- dependent regions. Tourist attractions also play a vital role in PAD generation. Arzeta & Cahyono (2024) concluded that an increasing number of quality attractions leads to higher retribution income. However, Rahman et al., (2025) warned that focusing solely on quantity without proper quality management could reduce their economic value and appeal.

Hotels represent key infrastructure for tourism. Purnamawati (2022) showed that the number of hotels significantly affects PAD through accommodation tax contributions and reflects a region's capacity to support tourism activity. Restaurants are also important components of the tourism economy. Pranata & Yuliarmi (2021) found that the growth of restaurants positively influences PAD through food and beverage tax revenues. On the other hand, Angrismono & Aviva (2023) noted that without sufficient management and demand, the increasing number of restaurants may not result in a significant contribution to PAD. Based on the Endowment Resources Theory and previous empirical findings, the hypotheses in this study are formulated as follows:

H1: The number of domestic tourists, tourists attractions, hotels, and restaurants has a significant effect on PAD in the ex-Barlingmascakeb region during 2014-2023.

H2: The number of domestic tourists has a positive and significant effect on PAD PAD in the ex- Barlingmascakeb region during 2014-2023.

H3: The number of tourist attractions has a positive and significant effect on PAD in the ex- Barlingmascakeb region during 2014-2023.

H4: The number of hotels has a positive and significant effect on PAD in the ex-Barlingmascakeb region during 2014-2023.

H5: The number of restaurants has a positive and significant effect on PAD in the ex-Barlingmascakeb region during 2014-2023.

RESEARCH METHODS

This study employs a quantitative approach based on the positivist paradigm, which emphasizes objective measurement and statistical analysis to examine relationships between variables. The research design is explanatory research, aiming to explain the influence of the tourism sector on Locally-Generated Revenue (PAD).

The study was conducted in five regencies within the ex-Barlingmascakeb regional cooperation area, namely Banjarnegara, Purbalingga, Banyumas, Cilacap, and Kebumen. The population includes all tourism-related economic activities in these regencies from 2014 to 2023, with the unit of analysis being each regency. The independent variables in this study are the number of domestic tourists, number of tourist attractions, number of hotels, and number of restaurants. The dependent variable is Locally-Generated Revenue (PAD).

The type of data used in this research is secondary data, obtained from the Central Bureau of Statistics (BPS) and the Regional Development Planning Agency (Bappeda) of Central Java Province. Data were collected using documentation and literature study methods, referring to official reports, statistical publications, and relevant academic literature.

The analytical technique used is panel data regression, which combines time series data (2014–2023) with cross-sectional data (five regencies). This approach provides more

information, greater variability, and more efficient estimation results. Estimation is carried out using three approaches: Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). The most suitable model is selected based on the Chow Test, Hausman Test, and Lagrange Multiplier Test, following the guidelines of Gujarati & Porter (2012).

Before estimation, the model is tested using several classical assumption tests to ensure that the regression model meets statistical requirements. These include the normality test to check whether the data are normally distributed, the multicollinearity test to identify strong correlations among independent variables, and the heteroscedasticity test to detect inconsistencies in residual variance. The autocorrelation test is not conducted, as the use of cross-sectional and panel data generally makes such testing irrelevant (Basuki, 2017).

To assess model feasibility, the study employs the coefficient of determination (R^2), along with the F-test to determine the joint effect of all independent variables on PAD, and the t-test to assess the partial effect of each variable individually.

The regression model in this study is formulated as follows:

$$PAD_{it} = \alpha + \beta_1 JWD_{it} + \beta_2 JOW_{it} + \beta_3 JH_{it} + \beta_4 JR_{it} + \varepsilon_{it} \dots (1)$$

Explanation:

PAD_{it} : Locally Generated Revenue

JWD_{it} : Number of Domestic

Tourists JOW_{it} : Number of

Tourist Attractions JH_{it} :

Number of Hotels

JR_{it} : Number of

Restaurants i : Region

t : Year

ε : Error Term

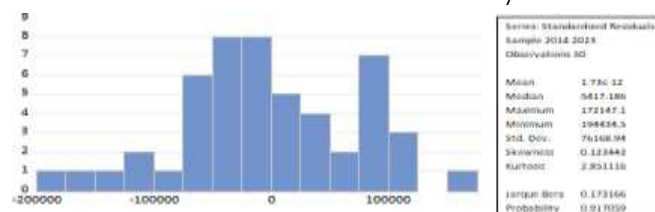
This model is used to examine the extent to which each independent variable, both collectively and individually, affects PAD in the ex-Barlingmasakeb region during the study period.

RESULTS AND DISCUSSION

Classical Assumption Tests

Normality Test

Table 2. Result of Normality Test



Source: Processed secondary data

As shown in the figure above, the Jarque-Bera probability value is 0.917059, which exceeds the 0.05 threshold. This indicates that the residuals of the panel data regression estimated using the Fixed Effects Model are normally distributed.

Multicollinearity test

Table 3. Result of Multicollinearity test

Variable	Centered VIF
C	NA
JWD	1.107780
JOW	1.390502
JH	1.524480
JR	1.016635

Source: Processed secondary data

The table above shows that the centered VIF values for all independent variables are below 10, indicating that the variables used in this study do not suffer from multicollinearity.

Heterokedasticity test

Table 4. Result of Heterokedasticity test

F-statistic	2.027082	Prob. F(4,45)	0.1067
Obs*R-squared	7.633764	Prob. Chi-Square	0.1060
		(4)	
Scaled explained SS	7.311744	Prob. Chi-Square	0.1203
		(4)	

Source: Processed secondary data

As shown in the table above, the probability value of 0.1060 exceeds 0.05. This suggests that, based on the Glejser heteroskedasticity test, the null hypothesis is accepted, indicating the absence of heteroskedasticity in this study.

Multiple Linear Regression Anlysis

Table 5. Panel Data Regression Output

Variable	Coefficient	Std. error	t-Statistic	Prob.
C	105272.8	87963.88	1.196773	0.2383
JWD	0.044203	0.020764	2.128776	0.0393
JOW	1516.824	676.3116	2.242788	0.03.4
JH	3301.679	1586.484	2.081129	0.0437
JR	8.550410	75.78155	0.112830	0.9107
Effecta Specification				
R-squared	0,837083	Durbin-Watson Stat	1,748546	
Adjusted R-	0,805294			
square F-	26,33270			
statistic	0,000000			
Prob(F-statistic)				

Source: Processed
secondary data

Base on the table above the regression equation in this study can be formulated as follows:

$$\hat{AD}_{it} = 105.272,8 + 0,044203JWD_{it} + 1.516,824JOW_{it} + 3.301,679JH_{it} + 8,550410JR_{it}$$

Based on the regression results presented in the equation above, the interpretation is as follows:

a. Number of Tourists (JWD)

The analysis shows that the regression coefficient for the number of domestic tourists is 0.044203, indicating a positive effect on Local Own-Source Revenue (PAD) in the Ex-Barlingmascakeb region during the period 2014–2023. This means that an increase of one domestic tourist is associated with an increase in PAD of approximately 0.044203 million rupiah, assuming other variables remain constant.

b. Number of Tourist Attractions (JOW)

The regression coefficient for the number of tourist attractions is 1,516.824, which implies a positive and significant impact on PAD. In other words, an additional tourist attraction is expected to increase PAD by 1,516.824 million rupiah in the Ex-Barlingmascakeb region, *ceteris paribus*.

c. Number of Hotels (JH)

The coefficient for the number of hotels is 3,301.679, suggesting a strong positive relationship with PAD. This indicates that for every one-unit increase in the number of hotels, PAD increases by approximately 3,301.679 million rupiah, all else being equal.

d. Number of Restaurant (JR)

Statistically, the number of restaurants does not have a significant effect on PAD in the Ex-Barlingmascakeb region. This finding suggests that changes in the number of restaurants do not substantially contribute to variations in local revenue during the study period.

Goodness of Fit

Coefficient of Determination (R^2)

The coefficient of determination (adjusted R-squared) from the selected Fixed Effects Model is 0.805294, indicating that 80.52% of the variation in PAD is explained by the variables of domestic tourist numbers, number of tourist attractions, hotels, and restaurants. The remaining 19.48% is influenced by other factors not included in the model, such as foreign tourist numbers and average length of stay.

F-test

Based on the Fixed Effects Model output in Table 5, the F-statistic is 26.33270 with a p-value of 0.000000. The F-table value at a significance level of 0.05 with degrees of freedom (4; 45) is 2.578739. Since F-statistic > F-table (26.33270 > 2.578739) and the p-value < 0.05, it can be concluded that the independent variables simultaneously have a significant effect on PAD in the former Barlingmascakeb region.

t-test

Based on the Fixed Effects Model results in Table 5, the calculated t-statistics and p-values for each independent variable can be interpreted as follows. The t-table value at (0.05; 45) is 2.014103, calculated using the Excel formula TINV(0.05; 45):

a. Domestic Tourist Numbers

The t-statistic is 2.128776 > 2.014103, and the p-value is 0.0393 < 0.05, meaning H1 is accepted. This indicates a positive and significant partial effect on PAD.

b. Number of Tourist Attractions

The t-statistic is $2.242788 > 2.014103$, with a p-value of $0.0304 < 0.05$, so H2 is accepted. This suggests a positive and significant partial effect on PAD.

c. Number of Hotels

The t-statistic is $2.081129 > 2.014103$, and the p-value is $0.0437 < 0.05$, meaning H4 is accepted. This shows a positive and significant influence on PAD.

d. Number of Restaurants

The t-statistic is $1.112830 \leq 2.014103$, and the p-value is $0.9107 > 0.05$, meaning H5 is rejected. This indicates that the number of restaurants has no significant partial effect on PAD.

The variables domestic tourists, tourist attractions, hotels, and restaurants have a joint significant effect on PAD in the former Barlingmascakeb region. This supports prior studies (Asmisari et al., 2021; Pasaribu & Woyanti, 2024; Sabrina & Mudzhalifah, 2018). Increased domestic tourism, supported by quality attractions, accommodations, and food services, drives local economic activity and PAD. Hence, the first hypothesis is accepted.

Domestic tourist numbers have a positive and significant partial effect on PAD. Increased tourist activity boosts local revenue through spending and tax contributions, in line with findings by Anggreni & Budiasih (2023); Asterina et al., (2024); Rois & Fadliyanti (2017). Tourism growth strengthens fiscal independence, especially when supported by good infrastructure and community participation. Thus, the second hypothesis is accepted.

The number of attractions has a positive and significant impact on PAD. Well developed attractions increase revenue through retributions and taxes from surrounding businesses, consistent with endowment resource theory. This supports previous studies Babu (2023); Beri et al., (2024); Pasaribu & Woyanti, (2024). Therefore, the third hypothesis is accepted.

Hotel availability also shows a positive and significant effect on PAD. More hotels encourage longer tourist stays and greater local spending. This supports findings by Purnamawati (2022); Sanjaya & Wijaya (2020); Solot (2018). Hence, the fourth hypothesis is accepted.

Unlike other variables, the number of restaurants shows no significant effect on PAD. This aligns with Nurhadi (2018); Setyaningsih (2018), likely due to low local purchasing power (Rijjal et al., 2024). Increased restaurant numbers do not translate to higher revenue without stronger consumer demand. Thus, the fifth hypothesis is rejected.

CONCLUSION

Based on the findings of this study on the factors influencing locally generated revenue (PAD) in the ex-Barlingmascakeb region from 2014 to 2023, it can be concluded that: (1) Partially, the number of domestic tourists, tourist attractions, and hotels has a positive and significant effect on PAD, while the number of restaurants does not show a significant impact. (2) Simultaneously, all four variables domestic tourists, tourist attractions, hotels, and restaurants significantly affect PAD in the region.

The implications of this study highlight the strategic role of the tourism sector in enhancing regional fiscal capacity. Local governments are encouraged to improve tourism infrastructure and facilities, intensify digital-based promotion efforts, and enhance both the quantity and quality of tourist attractions. Innovation through smart tourism such as digital ticketing systems and community-based tourism can further strengthen competitiveness and sustainability. Effective tax administration and simplified licensing procedures are also essential to encourage hotel investment and optimize tax revenue. In the restaurant sector, promoting formal business registration, strengthening supervision, and fostering collaboration with local MSMEs can improve supply chain efficiency and increase competitiveness, ultimately contributing to PAD.

This study is limited to the ex-Barlingmascakeb region, consisting of five regencies:

Banjarnegara, Purbalingga, Banyumas, Cilacap, and Kebumen. It only includes four independent variables related to tourism, with data spanning 10 years (2014–2023). Future research should consider expanding the geographic scope, extending the time frame, and incorporating additional variables to provide more comprehensive and refined insights.

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