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The Effect of Tourist, Tourism Object, GRDP, Populations on Local Own-Source Revenues of Yogyakarta Province

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ABSTRACT: Special Province of Yogyakarta is the region with the lowest Local Own-Source Revenue among other provinces in Java. This province is one of the tourist destinations because there are many tourist destinations, so the intensity visitors are very high. It has potential to increase revenue sources through tourism. This study aimed to analyze the effect of the number of tourists visitor, the number of tourism objects, Gross Regional Domestic Product, and the number of population on Local Own-Source Revenue in the Special Province of Yogyakarta. The data used in this study was the secondary data obtained from the Central Bureau Statistics, Regional Development Planning, Research and Development Agency (BAPPEDA), and the Tourism Office in 5 District/Cities Special Province of Yogyakarta in 2011-2020. This study used a quantitative analysis method with a panel data regression analysis tool Fixed Effect Model (FEM) with Cross-Section SUR weighting. Based on the result, it found that the variable number of tourists visitors and GRDP had a positive and significant effect on Local-Own Source Revenue. However, the variables of the number of tourism objects and the number of residents had no effect on the Local-Own Source Revenue of the Special Region of Yogyakarta.

Keywords: Local-Own Source Revenue, Tourist Visitor, Tourist Object, GRDP, Population.

ABSTRAK: *Daerah Istimewa Yogyakarta adalah wilayah dengan Pendapatan Asli Daerah terendah di antara provinsi-provinsi lain di Jawa. Provinsi ini merupakan salah satu tujuan wisata karena ada banyak tujuan wisata, sehingga intensitas pengunjung sangat tinggi. Provinsi ini memiliki potensi untuk meningkatkan sumber pendapatan melalui pariwisata. Penelitian ini bertujuan untuk menganalisis pengaruh dari jumlah kunjungan wisatawan, jumlah objek pariwisata, Produk Domestik Regional Bruto, dan jumlah penduduk terhadap Pendapatan Asli Daerah di Daerah Istimewa Yogyakarta. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari Badan Pusat Statistika, Badan Perencanaan, Pengembangan, Penelitian Daerah (BAPPEDA), dan Dinas Pariwisata di 5 Kabupaten/Kota Daerah Istimewa Yogyakarta pada tahun 2011-2020. Penelitian ini menggunakan metode analisis kuantitatif dengan model analisis regresi data panel Fixed Effect Model (FEM) dengan pembobotan Cross-Section SUR. Berdasarkan hasil regresi diketahui bahwa variabel jumlah wisatawan dan PDRB berpengaruh positif dan signifikan terhadap Pendapatan Asli Daerah. Sedangkan, variabel jumlah objek wisata dan jumlah penduduk tidak berpengaruh terhadap Pendapatan Asli Daerah Daerah Istimewa Yogyakarta.*

Kata Kunci: *Pendapatan Asli Daerah, Jumlah Wisatawan, Objek Wisata, PDRB, Penduduk.*

INTRODUCTION

Since local governments are took into consideration in order to know the regions' respective to develop it, regional autonomy is purposed to give local governments an authority to manage their regions such as the economic sector. Regional autonomy is a strategic step for Indonesia to welcome the era of economic globalization by strengthening the regional economy (Sasana, 2010). According to Law no. 32 of 2004 concerning Regional Government and Law no. 33 of 2004 regarding Central and Regional Financial Balance, there are opportunities for each region in managing their natural resources. Local own-source revenue (PAD) is one component of regional revenue. It contributes to government spending funding, both operating expenditures, and capital expenditures. PAD in each region varies depending on how the local government explores the potential of the area (Albab et al., 2020). PAD is a pure source of region's income that being one criteria to measure the region's dependence on the central government (Saputra et al., 2015).

Local governments are trying to improve the regional economy in enhancing local-own source revenue (PAD). According to (Kusuma, 2016), to reduce income inequality, regional autonomy can also increase local government revenues which enhance economic growth in certain area. In the era of regional autonomy, creativity and innovation are prioritized to realize regional economic development to be more advanced. Local-Own Source Revenue is obtained from sources within its territory which are collected based on regional regulations following applicable laws and regulations. The amount of Local-Own Source Revenue can facilitate the implementation of regional development (Meidona et al., 2021). In increasing Local Own-Source Revenue, one of the influential supporting factors is the tourism sector. In addition, tourism will increase economic growth because tourism seemed to be a driver of other sectors such as the industrial and service sectors (Lusiana et al., 2021).

Yogyakarta is one of the favorite tourist destinations because it has many tourist destinations. This province has many tourist destinations which can attract tourists to visit. The accessibility is easy because it has many alternative land transportation (buses, trains, Solo-Jogja krl), toll facilities, and air transportation. Further, tourists demand is used as an indicator that reflects the contribution of tourism in regional economic demand (Assaf et al., 2019). There is a long-term relationship between the revenues and incomes of the tourism industry and economic development (Huang et al., 2021). The tourism industry is a service industry that can be regulated by just looking at the tourist flows' movement to certain regional destinations. Therefore, there is a need for tourism management that involves several components such as travel agencies, tour guides, and supporting areas such as restaurants, hotels, and so on. According to Wahab (2003), the new industry that can improve the economic growth are including the providing employment, standard living, and encouraging other sectors. Several economic sectors provide the tourist destinations service, can determine the sustainability of the tourism sector (Teixeira & Ferreira, 2019). Furthermore, tourists expenditure on foods and for accommodation, in a tourist destination will also directly or indirectly increase the income of local communities through the multiplier effect (Spillane, 1987).

One of the regional revenues is through Local Own-Sources Revenue. According to Central Bureau Statistics, 2021), Local-Own Source Revenue is Revenue earned by the region and collected referring to regional regulations under statutory regulations, which used for the needs of the region concerned in financing the activities. Moreover, this source of income can be managed by the regional government to administer the regional government under its authority with the following sources: regional taxes, regional levies, legal assets, and other legitimate income.

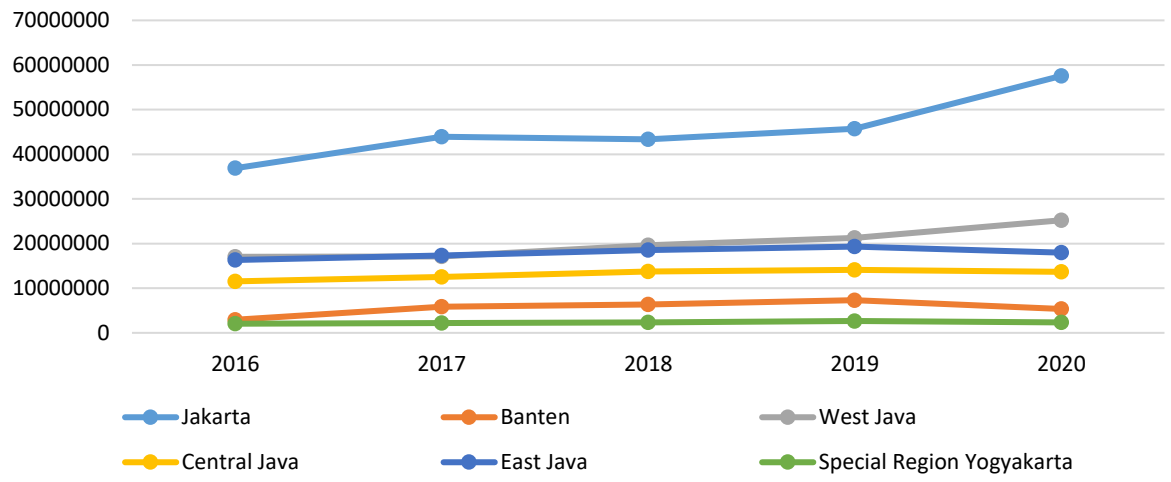

Figure 1 Local-Own Source Revenue by Province in Java in 2016-2020
Source: Central Bureau Statistics

Based on Figure 1 Local-Own Source Revenue in all provinces in Java tends to increase from year 2016 to 2020, with the highest PAD in DKI Jakarta during 2016-2020. It happened since Jakarta is the capital city of Indonesia, a metropolitan city with a high proportion of retribution and taxes. Followed by West Java in second place, Central Java, East Java, Banten, and finally Special Region Yogyakarta. Yogyakarta Province is the province with the lowest PAD in 2016-2020 when compared to other provinces. It caused by the absorption of taxes, retribution, and other income is still relatively low. Local-Own Source Revenue needs to be encouraged by some sectors to increase income such as through tourism.

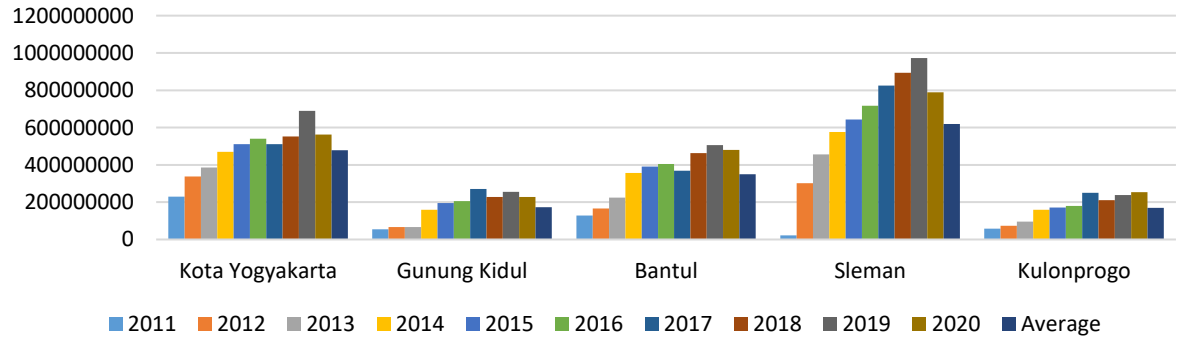

Figure 2 Local-Own Source Revenue Special Region Yogyakarta by District/Cities in 2011-2020
Source: BAPPEDA Yogyakarta Province

Figure 2 shows that the value of Local Own-Source Revenue in 5 districts/cities Special Region of Yogyakarta are differ across region. Although it varies across region, its value increased over the last 10 years. For the last 10 years, Sleman Regency had the highest average Local-Own Source Revenue value among the other four regions with an Local Own-Source Revenue of IDR 619,656,261,300. Meanwhile, the lowest average Local-Own Source Revenue was found in Kulonprogo Regency with IDR 169,047,685,100.

Additionally, the progress of the tourism sector in an area depends on the number of visitors. The more tourists come, the regional revenue will increase. (Nasrul, 2010). According to Rantetadung (2012), the influence of tourist visits can increase the development of the tourism industry and Local-Own Source Revenue so that domestic and foreign tourists are interested to come. A tourist is an actor in carrying out tourism activities that can make a human experience to enjoy, anticipate and remind

the times in the process of enjoying life on their way (Isdarmanto, 2017). According to Basiya & Rozak (2012), the quality of tourist attractions is the key factor that attract tourist to visit tourist destination.

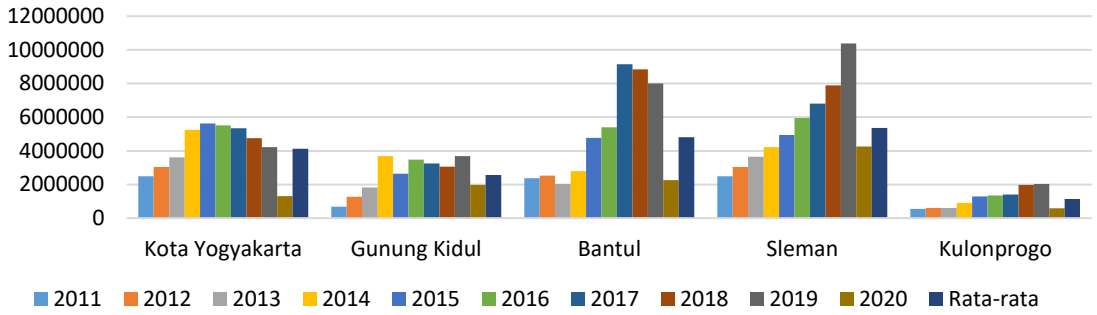

Figure 3 Number of Tourist Special Region Yogyakarta by District/Cities in 2011-2020
Source: BAPPEDA Yogyakarta Province

Based on Figure 3 Yogyakarta Province tourist visitor in 2011-2020 tend to increase every year. The highest total tourist visits are in Sleman Regency with an average of 5.3 million visitors per year for the last 10 years. While the lowest total tourist visits are in Kulonprogo Regency with an average of 1.2 million visitors per year in the last 10 years. Furthermore, the research conducted by Purwanti (2014) and Tobing (2021) showed a positive influence between the number of tourists on local revenue. But, the effect was found not significant on Local Own-Sources Revenue. However, research conducted by Sari & Yuliarmi (2018) stated that the number of tourist visitors has a positive and significant effect on local revenue.

The Special Region of Yogyakarta has some tourism objects such as natural tourism, cultural tourism, and man-made tourist attractions which can support the tourism sector.

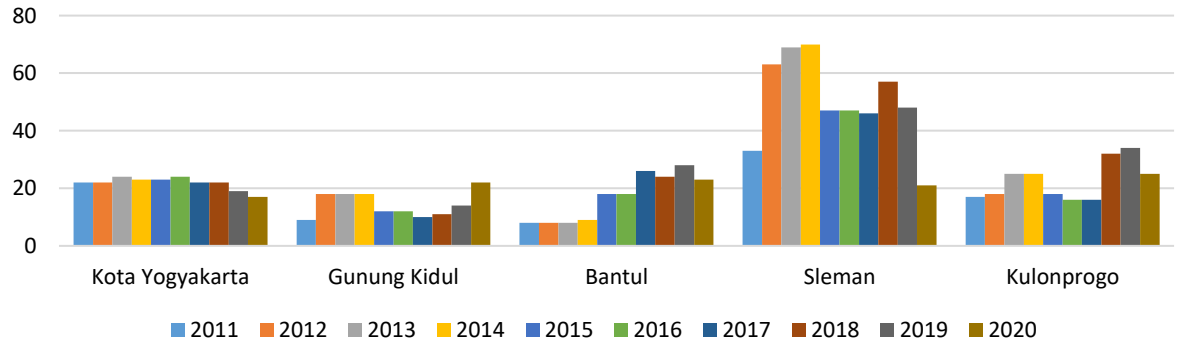

Figure 4 Number of Attractions Special Region Yogyakarta by District/Cities in 2011-2020
Source: BAPPEDA Yogyakarta Province

Based on Figure 4 During the years 2011-2020 Sleman Regency has a very high tourist attraction compared to other regions. Sleman Regency is an attractive tourist destination to visit because of its wide area and diverse geographical conditions such as hills, mountains, and artificial recreation areas. However, the number of tourist attractions in Sleman Regency for the last 10 years has decreased since 2018-2020 from the 57 units to 23 units. While the lowest tourism object between 2011-2018 was in Gunung Kidul Regency. The low number of tourist objects in Gunung Kidul was due to there are not many artificial tourism objects in the area. Moreover, the area relies heavily on various beach tourism objects so that it does not attract many tourists attention. The results of research conducted by Lusiana et al. (2021) shows that the number of tourist objects has a positive and significant effect on Local-Own Source Revenue. However, research conducted by Dewi et al. (2020) actually shows different findings where the number of tourist objects has no effect on Local Own-Source Revenue.

The effectiveness of regional tourism depends on some factors such as open trade, the intensity of market competition, and climate change which are the indicators of economic development (Chaabouni, 2019). Revenue from tourism also used to assess a country's economic growth (Assaf et al., 2019). The development of the tourism sector can increase the value to GRDP and it can be linked to Local Own-Source Revenue. Functionally, the relationship between GRDP and Local Own-Source Revenue is related because tax are one of the indicators of GRDP that can will increase the GRDP government's revenues through tax (Asmuruf, 2015). On a macro level, the greater the GRDP is, the greater the potential for regional revenues. Besides, an increase in GRDP will encourage an increase in Local Own-Source Revenue (Saragih, 2003).

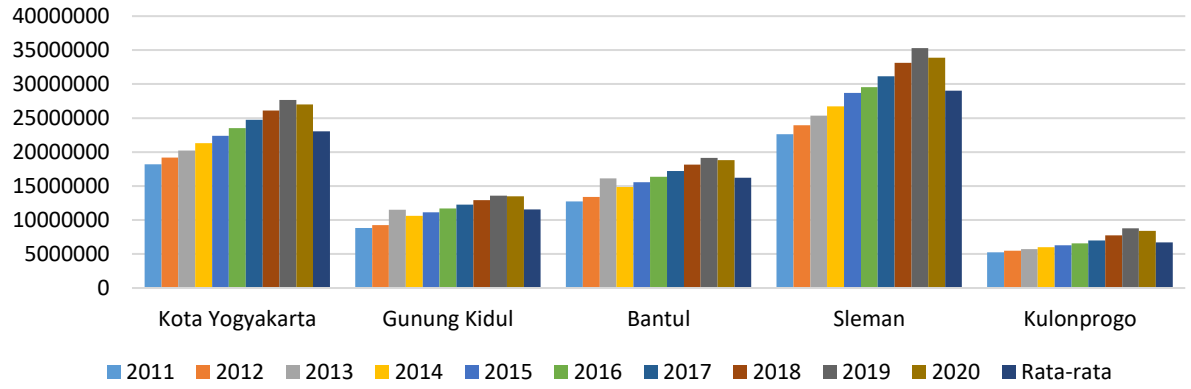

Figure 5 GRDP Special Region Yogyakarta by District/Cities in 2011-2020
Source: BAPPEDA Yogyakarta Province

Figure 5 shows that GRDP Yogyakarta fluctuated throughout 2011-2020, but the GRDP of the Special Province of Yogyakarta showed an optimal number. The highest GRDP of Yogyakarta D.I Province is in Sleman Regency at IDR 35.28 trillion with an annual average of IDR 29.043 trillion. In addition, accommodation such as food, drinks, and hotels can be meet for tourism needs. Previous research by Batik (2013) and Sari (2013) shows that there is a positive and significant effect between the GRDP variable on Local-Own Source Revenue. However, in another study conducted by Lubis (2022) and Harimurti & Sofyan (2022) shows that there is a negative and not significant effect between the Gross Regional Domestic Product variable on Local-Own Source Revenue.

Further, potential tourist destinations makes some visitor come to settle or live in the area. The increasing number of residents can affect local revenue. With the population increase, the demand for consumer goods will also increase. Thus, to increased consumption, the establishment of new businesses would bring potential to create a new jobs so that people's incomes will tend to increase (Sukirno, 2013).

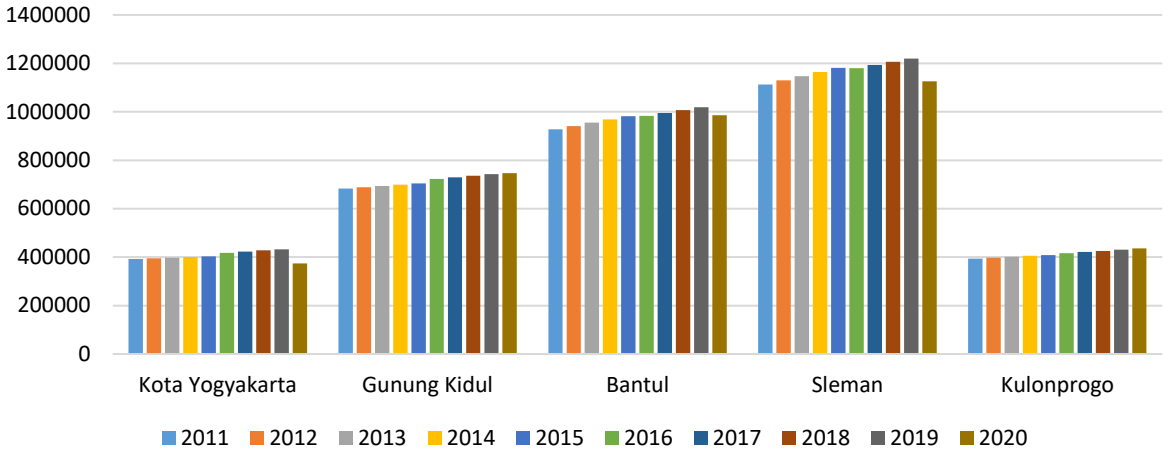

Figure 6 Number of Population Special Region Yogyakarta by District/Cities in 2011-202
Source: BAPPEDA Yogyakarta Province

Figure 6 shows that the population in Special Province of Yogyakarta also tended to increase in 2011-2020. This condition is thought to affect PAD. Besides, tax revenue through the number of residents is thought to increase regional revenue. The district with the largest population is in Sleman Regency, while the low population is in the Kulonprogo Regency with a population of 4.16 million people in 2016. Research conducted by Dewi et al. (2020) shows that the population has a positive and significant relationship to Local Own-Sources Revenue. However, in another study conducted by Batik (2013) and Harimurti & Sofyan (2022) it shows that the population does not have a significant effect between the population variables on Local Own-Source Revenue.

Based on the explanation of the background, this study aimed to analyze the effect of the number of tourists, the number of tourism objects, GRDP and the number of residents on local revenue (PAD) partially and simultaneously in the Special Region of Yogyakarta. Theoretically, this research is expected to contribute ideas and add insight to the community to become reference material and literature in further research to determine the potential of the tourism sector, economic growth, and population of PAD in the Special Region of Yogyakarta. While practically, the results of this study are expected to be used as a source of information and consideration for local governments and related parties to develop the tourism sector, GRDP, and population that can affect PAD in the Special Region of Yogyakarta.

METHODS

Data Type and Data Sources

The data analysis method used in this research was quantitative analysis. While the tool of analysis in this study used the panel data analysis model. The dependent variable used in this study is Local Own-Source Revenue, while the independent variable in this study is the number of tourists, the number of tourism objects, GRDP and population of 5 regencies/cities in the Special Region of Yogyakarta.

Operational Definition

Local Own-Source Revenue or (PAD) is regional income derived from retribution, taxes, and other legitimate regional revenues. Variable number of tourists visitor or WST defined as number of domestic and foreign tourists visiting the 5 Regencies/Cities of the Special Region of Yogyakarta, which is calculated in person. Variable of Tourism Objects or OBYK defined as number of tourism objects that provide user fees and other regional income calculated in person. Variable of GRDP or PDRB defined as the production value of income, which can be used as an illustration of the purchasing power of the is measured in units of a million rupiahs. Variable of population or PNDK defined as the number of residents is measured in units of person.

Analysis Method

In terms of analysis, this study uses panel data analysis, which is a combination of cross-section and time series data. In order to be able to estimate, the regression equation is transformed into multiple logarithms. The natural logarithm (Ln) is used in this study to reduce excessive data fluctuations (Sugiyono, 2013). The regression equation are follows:

LnPAD= α+β_1 LnWST_it+〖 β〗_2 LnOBYK_it+ β_3 LnPDRB_it+ β_4 Ln〖PNDK〗_it+ ε_it (1)

Description:

i : Observation (cross section)
t : year (time series)
u : error terms
α : Constant
Ln : Natural Logarithm
PAD : Local-Own Source Revenue (billion rupiahs)
WST : Number of Tourist Visitor (person)
OBYK : Object Tourist (unit)
PDRB : GRDP (million rupiahs)
PNDK : Population (person)

Model Specifications Test

To determine the best model in this study, then it carried out 2 tests, namely the Chow test and the Hausman test. The Chow test is a test used to determine the correct panel data regression technique between the Fixed Effect method and the Pooled Least Square (PLS) method of panel data model regression. The Chow test has the following hypothesis:

H0: Pooled Least Square (PLS) Model
H1: Fixed Effect Model

H0 is rejected if the P-value is less than the a value or H0 is accepted if the P-value is greater than the value of a.

The Hausman test is used to determine the correct panel data regression technique between the Random Effect method and the panel data model regression with the Fixed Effect method. Hausman test has the following hypothesis:

H0: Random Effect Model
H1: Fixed Effect Model

H0 is rejected if the P-value is less than the a value or H0 is accepted if the P-value is greater than the value of a.

Classical Asummtion

In this study, the Gauss-Markov test was used to detect deviations. The Gauss-Markov assumption test used to detect problems in the empirical data and research models. The test carried out so that the empirical model used can meet the BLUE criteria (Best Linear Unbiased Estimator). The Gauss-Markov assumption test is used to detect normality, heteroscedasticity multicollinearity, and autocorrelation in the data (serial correlation) (Gujarati & Porter, 2013).

Testing the distribution of normal data is to do the Jarque Bera test or J-B test. The higher the probability ability to get J-B value or J-B value> JB critical value observed, the greater the evidence supporting the hypothesis stating that there is a normal distribution error (Gujarati & Porter, 2013).

Multicollinearity is the condition where there is perfect linear relationship among independent variables. The term multicollinearity refers to the presence of more than one definite linear relationship and the term collinearity refers to the presence of one linear relationship. A good regression model is a model that should not have a correlation between independent variables, if the independent variable in the regression model has a correlation, the variable is called orthogonal. To determine the occurrence of multicollinearity in this study is by doing a cross correlation between the independent variables. If the correlation value on the independent variable is more than 0.8 then multicollinearity occurs.

Heteroscedasticity test is carried out to test the existence of variance inequality in the residuals from one observation to another in the regression model. The heteroscedasticity test aimed to test the existence of differences in residual variance between observations in the model. Heteroscedasticity can be tested by using the glejser test. Detection of heteroscedasticity can be tested using the glejser test. In the test, if the value of t-statistics < t table then there is no heteroscedasticity and vice versa if the value of t-statistics > t table then the regression results have heteroscedasticity (Gujarati & Porter, 2013).

This study used the Durbin-Watson test to detect the presence of autocorrelation. Autocorrelation caused the observed parameters to be biased and the variance is not minimum. Autocorrelation can be tested by looking at the statistical value of Durbin Watson (Gujarati & Porter, 2013). In this study, it can be free from autocorrelation if the DW value lies between du and 4-du.

RESULTS AND DISCUSSIONS

Table 1. Result Model Specification

Specification	Prob.	Indicator	Conclussion
Chow Test (0.0000<0.05)	0.0000	Prob. F < Sig	Fixed Effect Model
Hausman Test (0.0000<0.05)	0.0000	Prob. F < Sig	Fixed Effect Model

Source: Eviews 10 calculation

Model Specifications Result

The results of the Chow test in this study indicate that the P-value is smaller than the critical value of 5% (0.0000 < 0.05) so it rejects H0. That is, the fixed effect model is the best used compared to the common effect model.

Then the Hausman test in this study shows that the P-value is smaller than the critical value of 5% (0.0000 <0.05) so it rejects H0. The fixed effects model is best used compared to the random effects model. From the two tests carried out, the Chow test and the Hausman test, it was found that the model chosen to be used in this study was the fixed effect model.

Table 2. Fixed Effect Model Estimation Generalized Least Square/GLS (cross-section SUR) Results

Dependent Variable: Local-Own Source Revenue

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-21.35924	4.030386	-5.299552	0.0000
LnWST	0.280744	0.067927	4.133001	0.0002
LnOBYK	-0.108017	0.086152	-1.253796	0.2170
LnPDRB	2.279306	0.254389	8.959914	0.0000
LnPNDK	-0.054559	0.036308	-1.502670	0.1406
R-Squared	0.914533			
F-Statistic	54.83933			
Prob. (F-statistic)	0.000000			

Source: Eviews 10 calculation

Coefficient Determination (R2)

The coefficient value (R2) is 0.914533. This value indicates means that about 91.45 percent of the variation in Local Own-Source Revenue variable is explained by variable of number of tourist, number of tourism objects, GRDP, and number of resident. The remaining 8.15% is explained by other variables outside the research model.

Simultaneous Test (f-test)

Based on the table 2, the Prob F value was recorded as 0.0000, where the probability F was less than 5% (0.0000 < 0.05). So it can be concluded that the variables of the number of tourists, the number of tourism objects, GRDP and the number of residents together have a significant effect on the Local-Own Source Revenue of Yogyakarta.

Partial Test (t-test)
The t-test aimed to determine the effect of the independent variable on the dependent variable individually. The partial test is seen from the probability value of the independent variable, if the probability value is less than 5% then the variable is significant.
The variable number of tourists has a t-value 4.13 and p-value 0.002 where this value is smaller than the significance level of 5 percent (0.05). It shows that the variable number of tourists partially has a significant effect on Local-Own Source Revenue .
The variable number of tourist objects has a t-value of -1.25 and p-value 0.2170 where this value is greater than the significance level of 5 percent (0.05). This shows that the variable number of tourist objects partially does not have a significant effect on Local-Own Source Revenue .
The GRDP variable has a t-value 8.95 and p-value 0.0000 where this value is smaller than the significance level of 5 percent (0.05). This shows that the GRDP variable partially has a significant effect on Local-Own Source Revenue .
The population variable has a t-value -1.50 and p-value 0.1406 where this value is greater than the significance level of 5 percent (0.05). This shows that the population variable partially does not have a significant effect on Local-Own Source Revenue .

The Effect of Number of Tourist Visitor on Local-Own Source Revenue
A positive coefficient indicates that the visitor variable has a direct relationship with local revenue. The coefficient value is 0.280744, it states that if there is increase in the number of tourist visitor then it will increase value of Local-Own Source Revenue as much as 0.28 percent on the average. The more tourist come into Special Province of Yogyakarta, the more possible revenue that region could get. It is merely because they will probably spend money on foods, beverages, lodging and accommodation during their visit. Various kinds of tourist needs during their travels will cause consumptive behavior for products in tourist destinations (Spillane, 1987).

The Effect of Tourism Object on Local-Own Source Revenue
The coefficient value is 0.18017, it means that every 1 percent increase in tourism objects will reduce the Local-Own Source Revenue by 0.18017 percent, cateris paribus. It happened because of the lack of promotion, the location of tourist objects that are far from the city center so that access is inadequate, and the development of tourism objects is still simple so that throughout 2011-2020 many tourist attractions have closed to bankruptcy. All of these factors can affect the decision of tourists in deciding to visit a tourist attraction. In addition, tourist attractions that have empty of visitor means low income would be get by tourism objects. Thus, this result is in line with the research conducted by Dewi et al. (2020) in Central Java Province in 2014-2018 which showed that the number of tourism objects had no effect on Local-Own Source Revenue.
The Effect of GRDP on Local-Own Source Revenue
The coefficient value is 2.279306, it means that every 1 percent increase in GRDP will increase Local-Own Source Revenue by 2.279306 percent, cateris paribus. Therefore, the economic growth, the increase of GRDP and people's income, will encourage community to pay more taxes which will affect on the increase of Local Own-Source Revenue Yogyakarta. The results of this study are in line with research conducted by Batik (2013)which shows that there is a positive and significant influence between the GRDP (Gross Regional Domestic Product) variable on the PAD of West Lombok Regency.
The Effect of Population on Local-Own Source Revenue
The coefficient value is 0.054559, it means that every 1 percent increase in population will reduce the Local-Own Source Revenue by 0.054559 percent, cateris paribus. Many residents still receive the minimum wage in the province Special Region of Yogyakarta, which means the productive age population which was recorded at 69% in 2020 in the province Special Region of Yogyakarta, still have income below the average taxpayer. So tax revenue through the increase in population still cannot be said to be more benefit on the local government of DIY.

CONCLUSIONS

Based on the results of research using panel data regression, it can be concluded that the four variables of the number of tourists, the number of attractions, GRDP and the number of residents together have an influence on the Original Regional Revenue of the Special Region of Yogyakarta. Partially, the number of tourists has a positive and significant effect on Local-Own Source Revenue in the Province Special Region of Yogyakarta. The number of tourism objects has a negative and insignificant effect on the Local Own-Source Revenue of the Province Special Region of Yogyakarta. The GRDP variable has a positive and significant effect on the Local Own-Source Revenue of the Province Special Region of Yogyakarta. The population has a negative and insignificant effect on Local Own-Source Revenue Special Region of Yogyakarta.

In addition, adequate infrastructure will attract tourists to visit. Promotional assistance from the government can also increase the popularity of these tourist destinations so that they become the most visited destinations which will impact the increase of Local-Own Source Revenue from the tourism sector. The Provincial Government of the Special Region of Yogyakarta is expected to optimize sources of GRDP revenues, especially in the tourism sector and the tourism industry. With the good and correct management, indeed, it can contribute to the region for regional development and will subsequently have an impact on the progress of the region.

Besides, this research is certainly not free from limitations. Limitations in this study are the limitations of the latest data that have not been published in full on websites such as the Central Bureau Statictics and BAPPEDA of the Special Region of Yogyakarta..

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