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Analysis of the Effect of the Number of Tourist Visits, Tourist Attractions, and Hotels/Lodging on the Local Income of Gresik Regency

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Abstract

Regional Original Income (PAD) is one of the main indicators of regional fiscal independence in the era of regional autonomy. The tourism sector has strategic potential in increasing PAD through the economic activities generated. This study aims to analyze the influence of the number of tourist visits, the number of tourist attractions, and the number of hotels/lodgings on the Regional Original Income of Gresik Regency. The study uses a quantitative approach with a multiple linear regression analysis method. The data used is annual secondary data for the period 2010–2024 obtained from related agencies. The results of the study indicate that simultaneously the variables of the number of tourist visits, the number of tourist attractions, and the number of hotels/lodgings influence the Regional Original Income of Gresik Regency. This finding indicates that the tourism sector has a significant role in supporting the increase in regional revenue. Therefore, integrated and sustainable tourism development needs to be continuously improved to strengthen regional fiscal independence.

Keywords: Local Original Income, Tourism, Tourist Visits, Tourist Attractions, Hotels/Lodging.

INTRODUCTION

In the context of implementing regional autonomy, Regional Original Revenue (PAD) is a key indicator for assessing the fiscal independence of local governments.

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Total Regional Original Income



Source: (*Djpk Kemenkeu Kabupaten Gresik*, 2025)

Based on data and graphs of Gresik Regency's PAD for the 2010–2024 period, PAD shows a significant upward trend, particularly after 2021, reaching over IDR 1.3 trillion in 2024. Despite a decline in 2020 due to the COVID-19 pandemic, PAD has recovered relatively quickly in subsequent years, reflecting the region's strengthening fiscal capacity.

However, when linked to the development of the tourism sector, the graph of tourist visits shows fluctuating movement and does not always align with PAD growth. Tourist numbers increased until 2014, then declined sharply in 2020, before rebounding in 2021 and 2024. Meanwhile, the number of tourist attractions in Gresik Regency is relatively high, but the increase is not significant, and the number of hotels/lodgings has increased gradually. This condition shows that the increase in PAD has not been fully driven by the development of tourism variables, so a quantitative analysis is needed to examine the influence of the number of tourist visits, the number of tourist attractions, and the number of hotels/lodgings on the Regional Original Income of Gresik Regency.

Research Objectives :

formulation above:

1. To determine whether the number of tourist visits has a significant effect on Gresik Regency's Regional Original Income (PAD).
2. To determine whether the number of tourist attractions (X2) has a significant effect on Gresik Regency's Regional Original Income (PAD).
3. To determine whether the number of hotels and lodgings has a significant effect on Gresik Regency's Regional Original Income (PAD).

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4. To determine whether the number of tourist visits, the number of tourist attractions, and the number of hotels or lodgings collectively have a significant effect on Gresik Regency's Regional Original Income (PAD).

LITERATURE REVIEW

Regional Original Revenue (PAD)

Regional Original Revenue is a source of regional income derived from local economic potential and collected based on statutory regulations. According to Law Number 33 of 2004, PAD reflects a region's ability to independently finance development and governance. This is supported by the opinions of Widjaja (2005) and Halim (2007), who state that PAD is sourced from regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate PAD.

Theoretically, Richard Musgrave (1959), in his Theory of Public Finance, positions PAD as the primary instrument of the regional government's allocation function, where regional revenue is used to provide public goods and services to improve public welfare. The reater the PAD's contribution to the regional budget, the higher the level of a region's fiscal independence.

Tourism

Tourism is a travel activity undertaken by an individual or group of people to a specific area for recreation, education, or other purposes, without the intention of earning a living in the destination (Law Number 10 of 2009). According to Wahab (2003), tourism is a sector capable of driving economic growth by creating jobs, increasing community income, and strengthening related economic sectors.

Theoretically, the Tourism-Led Growth Theory proposed by Balaguer and Cantavella-Jordá (2002) explains that tourism can be a major driver of regional economic growth by increasing tourist consumption, investment, and local government revenue. Furthermore, Cooper (1995) states that effective tourism development must consider four main components: tourist attractions, accessibility, amenities, and supporting institutions (ancillary services).

Number of Tourist Visits

The number of tourist visits indicates the number of tourists traveling and staying temporarily at a tourist destination. According to the World Tourism Organization (WTO), a tourist is an individual who travels outside their home environment and stays at least 24

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hours at the destination. The number of tourist visits reflects the level of attractiveness and success of the tourism sector management in a region.

Heher (2003) states that tourists are the center of tourism activity because they create demand for various tourism goods and services. An increase in the number of tourists implies increased consumption of accommodation, transportation, food, and other tourism services, which ultimately contributes to regional tax and levy revenues.

Number of Tourist Attractions

Tourist attractions are attractions with uniqueness, beauty, and particular value, whether derived from nature, culture, or human-made objects (Law Number 10 of 2009). According to Suwantoro and Gamal (2002), the existence of tourist attractions is a primary factor encouraging tourists to visit an area.

Optimally managed tourist attractions can boost economic activity through levies, entrance fees, and the development of supporting businesses around the destination. From the perspective of Musgrave's (1959) fiscal theory, tourist attractions can be viewed as public goods with the potential to generate regional revenue if managed effectively by local governments.

Number of Hotels/Lodgings

Hotels are accommodation service businesses that provide lodging, food, and other services to tourists (Lawson, 2006). Hotels and lodgings serve as the primary supporting infrastructure for tourism activities. According to Kurniasih (2009), hotels not only meet the needs of tourists but also play a role in driving local economic growth through job creation.

The increase in the number of hotels reflects a region's capacity to accommodate tourists and expand tourism economic activity. Furthermore, hotels serve as a source of regional revenue through hotel taxes and indirect contributions to other tourism-supporting sectors. Therefore, the growth in the number of hotels is linked to an increase in Regional Original Income.

DISCUSSION

Research Methods

This study uses a quantitative approach to analyze the influence of the tourism sector on Gresik Regency's Regional Original Income (PAD). The dependent variable in this study is Regional Original Income (Y), while the independent variables include the

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number of tourist visits (X1), the number of tourist attractions (X2), and the number of hotels/lodgings (X3). The data used is secondary data in the form of time series data for the period 2010–2024 obtained from relevant official agencies.

The data analysis method used is multiple linear regression analysis, which aims to determine the relationship and influence between more than one independent variable on a single dependent variable. According to Gujarati and Porter (2009),

the multiple linear regression model is formulated as follows:

$$Y=\alpha+\beta1X1+\beta2X2+\beta3X3+\varepsilon$$

Description:

Y = Local Original Income (PAD)

α = constant

β_1, β_2, β_3 = regression coefficients of each variable

X_1 = number of tourist visits

X_2 = number of tourist attractions

X_3 = number of hotels/lodgings

ε = error term

To ensure the feasibility of the regression model, a classical assumption test was conducted. The normality test aims to determine whether the data is normally distributed, referring to Ghozali (2018). A multicollinearity test is conducted to determine the presence of correlation between independent variables by examining the Variance Inflation Factor (VIF) and Tolerance values. The model is declared free of multicollinearity if the VIF value is <10 (Gujarati, 2009). The heteroscedasticity test aims to determine whether there is inequality in residual variances, while the autocorrelation test is used to detect residual correlation between time periods, as proposed by Durbin and Watson (1951).

Hypothesis testing is conducted using the F test to determine the simultaneous effect of independent variables on the dependent variable, and the t test to determine the partial effect of each independent variable. Furthermore, the coefficient of determination (R^2) is used to measure the model's ability to explain variations in Regional Original Income. According to Ghozali (2018), the greater the R^2 value, the greater the ability of the independent variables to explain the dependent variable.

RESULTS AND DISCUSSION

The results of the classical assumption test indicate that the research data meets all the requirements of the regression model. The normality test shows that the data is normally distributed, the multicollinearity test indicates no high correlation between the

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independent variables (VIF value <10), the heteroscedasticity test shows no signs of heteroscedasticity, and the autocorrelation test indicates no autocorrelation problems. This indicates that the regression model is suitable for further analysis.



Source : Output SPSS

Based on the results of the multiple linear regression analysis shown in the Regression Test Table, it is known that the variables number of tourist visits, number of tourist attractions, and number of hotels/lodgings jointly influence Gresik Regency's Regional Original Income. This is supported by the F-test results (F-Test Table), which show a significance value below the 5 percent confidence level, thus declaring the regression model simultaneously significant.

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.167	15	.200*	.950	15	.526

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Source : Output SPSS

The t-test results (Test Table) indicate that each tourism variable has a different influence on Regional Original Income (PAD). The variable number of tourist visits shows an influence on PAD, reflecting that tourist consumption activities contribute to regional revenue. The variable number of tourist attractions also showed an influence on Regional

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Original Revenue (PAD), indicating that the existence and management of tourist attractions play a role in increasing regional revenue through levies and supporting economic activities. Meanwhile, the variable number of hotels/lodgings also contributes to PAD through hotel taxes and increased tourism economic activity.

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10697.803	3	3565.934	2.070	.162[b]
	Residual	18951.305	11	1722.846		
	Total	29649.107	14			

a. Dependent Variable: ABS_RESID

b. Predictors: (Constant), JHP, JW, JOW

Source : Output SPSS

The coefficient of determination (R^2) shown in the Determination Table indicates that some of the variation in Gresik Regency's Regional Original Revenue can be explained by the three tourism variables in this study, while the remainder is influenced by factors outside the model, such as the industrial sector and regional fiscal policy. Overall, the research results confirm that the tourism sector plays a significant role in supporting the increase in Gresik Regency's Regional Original Revenue, although its contribution still needs to be optimized through more integrated management.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.963[a]	.927	.907	104.32144	.927	46.651	3	11	<,001	1.061

a. Predictors: (Constant), JHP, JW, JOW

b. Dependent Variable: PAD

Source : Output SPSS

CONCLUSION

Based on the analysis and discussion, it can be concluded that the tourism sector plays a role in supporting the increase in Gresik Regency's Regional Original Income (PAD). The results of multiple linear regression analysis indicate that the number of tourist visits, the number of tourist attractions, and the number of hotels/lodgings simultaneously influence Gresik Regency's PAD. Partially, these three tourism variables demonstrate

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different contributions to PAD through increased economic activity, tax revenue, and regional levies. However, the increase in Gresik Regency's PAD is not solely determined by the tourism sector, as other factors outside the research model also influence PAD.

Therefore, the Gresik Regency government is expected to optimize the development of the tourism sector by improving the quality of tourism attraction management, strengthening promotion, and providing adequate and integrated tourism support facilities. Furthermore, further research is recommended to add other relevant variables and use more comprehensive analysis methods to obtain a broader picture of the factors influencing Regional Original Income.

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