



Analysis of the Influence of Tourism Indicators on Local Revenue in the Regency/City of Bali Province

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Abstract

This study aims to analyze the effect of the number of tourist visits, the number of tourist attractions, and hotel restaurant taxes simultaneously and partially on local revenue in the Regency/City of Bali Province. The data used in this study are secondary data, namely by observing related documents or data sources. The population used in this study is the total number of tourist visits, the number of tourist attractions, hotel restaurant taxes, and local revenue in the Regency/City of Bali Province, with the number of samples used being in a six-year period, namely 2018 - 2023. The analysis technique used is panel data regression. The results of the study indicate that the number of tourist visits, the number of tourist attractions, and hotel restaurant taxes simultaneously affect the local revenue of the Regency/City in Bali Province. The number of tourist visits partially has a positive and insignificant effect on local revenue in the Regency/City of Bali Province, the number of tourist attractions, and hotel restaurant taxes partially have a positive and significant effect on local revenue in the Regency/City of Bali Province.

Keywords: number of tourist visits, number of tourist objects, hotel restaurant taxes, local revenue

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I. Introduction

Economic development remains a central objective for governments worldwide, particularly in developing countries such as Indonesia, where regional disparities and structural challenges persist. In the Indonesian context, regional development is not merely a subset of national development but a strategic imperative that reflects the decentralization of governance and fiscal authority. The implementation of regional autonomy, as mandated by Law No. 23 of 2014 and Law No. 33 of 2004, has granted local governments the authority to manage their own resources and development agendas, with the expectation that such autonomy will foster equitable growth and improve public service delivery (Agustina, 2013; Haryanto, 2019).

A critical component of regional autonomy is fiscal decentralization, which involves the transfer of financial responsibilities from the central government to local governments. This process is designed to enhance the financial independence of regions, enabling them to generate and manage their own revenues through mechanisms such as local taxes, retributions, and the management of regional assets. The effectiveness of fiscal decentralization is contingent upon the capacity of local governments to mobilize and utilize financial resources efficiently. Empirical studies have shown that regions with strong fiscal capacity tend to exhibit higher economic growth and reduced income inequality (Santi & Iskandar, 2021).

Among the various sources of local revenue, Pendapatan Asli Daerah (PAD)—or Own-Source Revenue—plays a pivotal role in determining the financial autonomy of a region. PAD comprises revenues derived from local taxes, service charges, and the management of regional assets. The magnitude of PAD relative to other sources of income, such as central government transfers, serves as an indicator of a region's fiscal independence (Halim, 2013). In this regard, the tourism sector has emerged as a vital contributor to PAD, particularly in regions endowed with natural and cultural attractions.

Tourism, as a multifaceted industry, encompasses a wide range of economic activities, including hospitality, transportation, entertainment, and retail. It is recognized globally as a driver of economic growth, employment generation, and foreign exchange earnings. In Indonesia, tourism has been identified as a strategic sector capable of stimulating regional economies and enhancing the welfare of local communities (Swami, 2017; Hellen & Soemanto, 2017). The development of tourism infrastructure and services not only attracts visitors but also catalyzes the growth of small and medium enterprises, improves public amenities, and fosters cultural preservation (Esmaeil & Mahin, 2013; Vojnovic & Knezevic, 2013).

Bali Province, often referred to as the "Island of the Gods," exemplifies the transformative potential of tourism. Renowned for its scenic landscapes, vibrant culture, and spiritual heritage, Bali has become a premier destination for both domestic and international tourists. The tourism sector in Bali is deeply integrated with the local economy, influencing various aspects of social and economic life. The province's reliance on tourism is reflected in its PAD composition, where revenues from hotel and restaurant taxes, entrance fees to tourist attractions, and other tourism-related levies constitute a significant portion of local income (Disparda Bali, 2020).

However, the heavy dependence on tourism also renders Bali vulnerable to external shocks, as evidenced during the COVID-19 pandemic. The drastic decline in tourist arrivals in 2020 and 2021 led to a sharp contraction in PAD, exposing the fragility of a mono-sectoral economic structure (Kartana & Dewi, 2022). This underscores the need for a more resilient and diversified approach to regional development, where tourism is managed sustainably and complemented by other sectors such as agriculture, fisheries, and creative industries.

In the post-pandemic recovery phase, Bali has witnessed a resurgence in tourist arrivals, with both domestic and international visitors returning in significant numbers. Data from the Badan Pusat Statistik (2024) indicate that total tourist arrivals in 2023 reached over 15 million, approaching pre-pandemic levels. Concurrently, the number of tourist attractions has remained stable, with over 470 sites recorded across the province. These developments suggest a positive trajectory for the tourism sector, which, if managed effectively, can restore and enhance PAD.

The relationship between tourism indicators and PAD is multifaceted. The number of tourist visits reflects the demand side of the tourism economy, indicating the volume of economic activity generated by visitors. Tourist attractions represent the supply side, encompassing the infrastructure and services that facilitate tourism. Hotel and restaurant taxes serve as fiscal instruments that translate tourism activity into government revenue. Understanding the interplay among these variables is essential for formulating policies that optimize the contribution of tourism to regional development.

Previous studies have explored the impact of tourism on local revenue, with varying results. Wijaya and Djayastira (2014) found a positive correlation between tourist arrivals and PAD in Bali, suggesting that increased visitation leads to higher fiscal returns. Similarly, Sari and Dewi (2021) demonstrated that the number of tourist attractions significantly influences PAD, highlighting the importance of infrastructure development. In contrast, some studies have noted that the mere volume of tourists does not guarantee increased revenue, especially if the tourism economy is dominated by informal activities or lacks effective tax collection mechanisms (Hakami, 2024; Yanti et al., 2021).

The present study builds upon this body of literature by examining the simultaneous and partial effects of three key tourism indicators—number of tourist visits, number of tourist attractions, and hotel restaurant taxes—on PAD in the regencies and cities of Bali Province over a six-year period (2018–2023). By employing panel data regression analysis, the study aims to provide empirical insights into the determinants of local revenue and inform policy interventions that enhance fiscal sustainability.

The choice of Bali as the study area is motivated by its unique position as a tourism-dependent region with rich cultural and natural assets. The province's administrative structure, comprising nine regencies and one city, offers a diverse landscape for analyzing regional variations in tourism development and revenue generation. Moreover, the availability of comprehensive data from official sources such as the Badan Pusat Statistik and the Dinas Pariwisata enables robust statistical analysis.

The study hypothesizes that the three tourism indicators have a significant and positive impact on PAD, both collectively and individually. Specifically, it posits that increased tourist arrivals, a higher number of attractions, and greater hotel restaurant tax revenues contribute to the enhancement of local fiscal capacity. The analysis also seeks to identify which of these indicators exerts the strongest influence, thereby guiding resource allocation and strategic planning.

In addition to its empirical contributions, the study has practical implications for local governments, tourism stakeholders, and development planners. By elucidating the fiscal dynamics of tourism, it offers a

framework for optimizing revenue collection, improving infrastructure investment, and promoting sustainable tourism practices. The findings can inform the design of integrated tourism policies that balance economic growth with environmental conservation and cultural preservation.

Furthermore, the study addresses the broader discourse on regional autonomy and fiscal decentralization in Indonesia. It highlights the critical role of local governments in mobilizing resources and managing development, particularly in sectors with high economic potential such as tourism. The ability to generate PAD not only reflects financial independence but also determines the capacity of regions to deliver public services, invest in infrastructure, and respond to emerging challenges.

In conclusion, the tourism sector in Bali represents both an opportunity and a challenge for regional development. Its potential to generate substantial local revenue must be harnessed through strategic planning, effective governance, and sustainable practices. By analyzing the impact of key tourism indicators on PAD, this study contributes to the understanding of fiscal dynamics in tourism-dependent regions and supports the formulation of evidence-based policies that promote inclusive and resilient development.

II. Methodology

This study employs a quantitative research approach to investigate the influence of tourism indicators—namely the number of tourist visits, the number of tourist attractions, and hotel restaurant taxes—on local revenue (Pendapatan Asli Daerah/PAD) in the regencies and cities of Bali Province. The research design is associative, aiming to identify causal relationships between independent variables and the dependent variable, which is PAD. The selection of this approach is grounded in the need to quantify the extent to which tourism-related factors contribute to fiscal outcomes at the regional level (Sugiyono, 2014; 2017).

The study area encompasses all regencies and the city of Denpasar within Bali Province, chosen due to the region's heavy reliance on tourism as a primary economic driver. The temporal scope of the research spans six years, from 2018 to 2023, a period that captures both pre-pandemic growth and post-pandemic recovery phases. This timeframe allows for a comprehensive analysis of fluctuations in tourism activity and their fiscal implications.

The data used in this study are secondary in nature, obtained through non-participant observation of official documents and statistical reports. Sources include the Badan Pusat Statistik (BPS) of Bali Province, the Dinas Pariwisata Provinsi Bali, and the Badan Pendapatan Daerah Provinsi Bali. These institutions provide reliable and consistent datasets on tourist arrivals, the number of tourist attractions, hotel restaurant tax revenues, and PAD figures across the selected regions (Sugiyono, 2017).

The variables analyzed in this study are operationalized as follows: the number of tourist visits (X1) includes both domestic and international tourists, measured in units of individuals; the number of tourist attractions (X2) is quantified in terms of the total number of officially recognized sites per region; hotel restaurant tax (X3) is measured in Indonesian Rupiah (Rp), representing the fiscal intake from hospitality services; and PAD (Y) is also measured in Rupiah, encompassing all locally generated revenues from taxes, retributions, and asset management (Undang-Undang No. 1 Tahun 2022).

To analyze the data, the study employs panel data regression techniques, which combine cross-sectional and time-series data to account for both spatial and temporal variations. This method is particularly suitable for examining regional economic phenomena over time (Basuki & Prawoto, 2017). The general regression model used is specified as:

$$Y_{it} = a + \beta_1 JKW_{it} + \beta_2 JOW_{it} + \beta_3 PHR_{it} + \varepsilon_{it}$$

Information:

Y_{it} = Regional Original Revenue (PAD) i year t (rupiah)
 $\beta_1 \beta_2 \beta_3$ = Independent variable regression coefficient
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i	= Number of observation units
t	= Multiple time periods
JKW_{it}	= Number of Tourist Visits i year t (unit)
JOW_{it}	= Number of Tourist Attractions i year t (percent)
PHR_{it}	= Hotel Restaurant Tax i year t (rupiah)
ε_{it}	= Error term

Three estimation models are considered: the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). Model selection is guided by Chow and Hausman tests, which determine the most appropriate specification based on statistical significance and data structure. The FEM is ultimately chosen, as it accounts for unobserved heterogeneity across regions and yields more consistent estimates (Ghozali & Ratmono, 2017).

To ensure the robustness of the regression results, classical assumption tests are conducted, including tests for normality (Jarque-Bera), multicollinearity (Variance Inflation Factor), heteroskedasticity (Breusch-Pagan-Godfrey), and autocorrelation (Durbin-Watson). These diagnostics confirm that the model satisfies the necessary statistical assumptions, thereby validating the reliability of the findings (Ahmaddien & Susanto, 2020).

III. Results and Discussion

3.1 Results

This study investigates the influence of tourism indicators—namely the number of tourist visits, the number of tourist attractions, and hotel restaurant taxes—on local revenue (Pendapatan Asli Daerah/PAD) in regencies and cities of Bali Province over the period 2018–2023. The analysis employs panel data regression using the Fixed Effect Model (FEM), selected based on Chow and Hausman tests, which confirmed significant inter-regional variations and correlations between individual effects and independent variables (Ghozali & Ratmono, 2017).

Descriptive Statistics

The descriptive analysis reveals substantial variation in PAD across Bali's regions. The average PAD is Rp 6.092 billion, with a standard deviation of Rp 996 million, indicating significant disparities among regencies and cities. The highest PAD is recorded in Badung and Denpasar, reflecting their status as major tourism hubs. The number of tourist visits ranges from a minimum of 1,207 to a maximum of 5.5 million, with an average of 1.43 million. Tourist attractions vary from 10 to 87 units, averaging 44 units per region. Hotel restaurant tax revenues range from Rp 6.091 billion to Rp 15.228 billion, with an average of Rp 10.586 billion.

Model Selection and Regression Analysis

Three panel data models were tested: Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). The Chow test yielded an F-statistic of 9.19 and a Chi-square value of 54.63 ($p < 0.000$), indicating that FEM is more appropriate than CEM. The Hausman test produced a Chi-square value of 34.53 ($p < 0.000$), confirming FEM as superior to REM due to significant correlations between individual effects and regressors.

The regression equation derived from the FEM is:

$$Y = 3,656 + 0,0000000601X_1 + 0,008379X_2 + 0,187014X_3$$

This equation suggests that all three variables positively influence PAD, although their statistical significance varies.

Simultaneous Influence (F-Test)

Tabel 1 Hasil Uji F

R-squared	0.949287	Mean dependent var	6.092193
Adjusted R-squared	0.936005	S.D. dependent var	0.996286
S.E. of regression	0.252033	Akaike info criterion	0.274617
Sum squared resid	2.667868	Schwarz criterion	0.716613
Log likelihood	4.585343	Hannan-Quinn criter.	0.445078
F-statistic	71.47162	Durbin-Watson stat	1.574798
Prob(F-statistic)	0.000000		

Source: Processed Data Eviews 12, 2025

The F-test confirms that the three independent variables collectively have a significant impact on PAD, with an F-statistic of 71.472 and a p-value of 0.000. This supports the hypothesis that tourism indicators, when considered together, contribute meaningfully to local revenue generation.

Partial Influence (t-Test)

Tabel 2 t-test results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.657569	0.529325	6.909872	0.0000
X1	6.01E-08	3.89E-08	1.546401	0.1295
X2	0.008379	0.002367	3.540484	0.0010
X3	0.187014	0.051266	3.647908	0.0007

The t-test results reveal differing levels of significance among the variables:

- Number of Tourist Visits (X1): The coefficient is 0.0000000601 with a p-value of 0.130, indicating a positive but statistically insignificant effect on PAD. This suggests that while more tourists may intuitively lead to higher revenue, the actual fiscal impact is limited unless accompanied by effective taxation and formal sector engagement. This finding aligns with Hakami (2024), who noted that high tourist volumes do not necessarily translate into increased PAD, especially when dominated by informal or short-term visits.
- Number of Tourist Attractions (X2): The coefficient is 0.008379 with a p-value of 0.001, indicating a significant positive effect. Each additional attraction contributes to increased PAD by expanding the region's tourism capacity and encouraging longer stays and higher spending. This result is consistent with Nurainina & Asmara (2022) and Shanti & Nasikh (2023), who emphasize the role of well-managed attractions in enhancing local revenue.
- Hotel Restaurant Tax (X3): The coefficient is 0.187014 with a p-value of 0.0007, demonstrating a strong and significant positive effect. This confirms that the hospitality sector is a major contributor to PAD, as tourists invariably engage with hotels and restaurants during their visits. The findings corroborate those of Oktaviani (2019) and Andriza & Nelvrita (2022), who identified hotel restaurant taxes as the largest and most reliable source of local revenue in tourism-dependent regions.

Model Validity and Assumptions

The model's R-squared value is 0.9493, indicating that 94.93% of the variation in PAD is explained by the independent variables. The adjusted R-squared is 0.9360, confirming the model's robustness. Classical assumption tests validate the model's reliability:

- Normality: The Jarque-Bera test yields a p-value of 0.329, indicating normally distributed residuals.
- Multicollinearity: Variance Inflation Factor (VIF) values are below 10 for all variables, suggesting no multicollinearity.

- Heteroskedasticity: The Breusch-Pagan-Godfrey test shows p-values above 0.05, confirming homoskedasticity.
- Autocorrelation: The Durbin-Watson statistic is 1.532, within the acceptable range, indicating no autocorrelation.

Interpretation of Results

The results highlight the nuanced relationship between tourism and local revenue. While tourist visits are often used as a headline indicator of tourism success, their fiscal impact is contingent on the structure and efficiency of local taxation systems. The insignificant effect of tourist visits on PAD suggests that mere volume is insufficient; quality, spending behavior, and engagement with the formal economy are critical.

In contrast, the number of tourist attractions and hotel restaurant taxes show strong and significant effects, underscoring the importance of infrastructure and formal sector activity. Attractions serve as the foundation of tourism, drawing visitors and facilitating economic activity. Hotel and restaurant services, being essential to the tourist experience, provide direct and traceable revenue streams through local taxes.

These findings suggest that local governments should prioritize the development and management of tourist attractions and strengthen tax collection mechanisms in the hospitality sector. Investments in infrastructure, regulatory frameworks, and service quality can enhance the economic benefits of tourism and ensure sustainable revenue growth.

3.2 Discussion

3.2.1 The Effect of the Number of Tourist Visits on Regional Original Income

The results of the regression analysis show that the coefficient for the Number of Tourist Visits (X1) is 0.00000000601, which means that every addition of one tourist is expected to increase the PAD by 0.00000000601 rupiah. In this variable, a coefficient of 0.00000000601 was obtained with a probability value of 0.1295 (> 0.05), which indicates that the influence of the number of tourist visits on PAD is not statistically significant. This means that although the number of tourist visits has increased, it does not necessarily have a direct impact on the increase in PAD. This can happen if the increase in visits is not accompanied by the optimization of the levy or the economic contribution of the tourists to the formal sector that is subject to regional taxes. This result can be explained through a contextual approach, where the effectiveness of tax and levy collection in each region varies, so that the number of tourist visits does not necessarily provide the maximum fiscal contribution. In addition, the contribution to PAD is determined more by the quality and purchasing power of tourists, not the quantity. PAD is also sourced from other sectors, so the dominance of the tourism sector is not always reflected in the increase in regional revenue.

These findings are in line with the results of the study Hakami (2024) which shows that the number of tourist visits is not always directly proportional to the increase in PAD, especially if the majority of visits are daily or informal and do not contribute directly to regional revenue. The results of this study are also supported by previous research conducted by (Azsa, 2018) which stated that the number of tourist visits has a negative and significant influence on the original income of the region. And the study (Yanti et al., 2021) shows that the number of domestic tourist visits has a negative and significant effect on the region's original income.

3.2.2 The Effect of the Number of Tourist Attractions on Regional Original Income

The variable of the number of tourist attractions (X2) showed statistically significant results with a coefficient of 0.008379 and a probability value of 0.0010 (< 0.05). This means that each addition of one unit of tourist attraction is estimated to be able to increase PAD by 0.008379 rupiah. This means that the more tourist attractions available, the greater the opportunity for local governments to obtain income from the tourism sector. This shows that the presence of tourist attractions directly expands the economic potential of the region, both in terms of levy revenue, taxes on economic activities around destinations, and increasing the length of stay of tourists which ultimately increases local consumption.

Based on the results of the analysis (Nurainina & Asmara, 2022), the number of tourist attractions has a positive and significant effect on the region's original income. This is because the government and tourist attraction managers always strive to optimize tourist areas that can attract visitors to do tourist activities and then be interested in returning to the place. So that it can increase regional taxes and regional levies to encourage an increase in local revenue. These results are also in line with the research Shanti & Nasikh (2023) which states that the number and quality of tourist attractions are a significant determinant in encouraging PAD, because tourist attractions encourage regional economic turnover through sustainable tourism.

3.2.3 The Effect of Hotel and Restaurant Tax on Regional Original Income.

The variable hotel and restaurant tax (X3) has a very significant influence with a coefficient value of 0.187014 and a probability value of 0.0007. Every 1 rupiah addition to the hotel and restaurant tax (X3) will increase the PAD by 0.187014 rupiah. This shows that the hotel and restaurant sectors are the main contributors to PAD in tourism areas such as Bali. These findings are in line with the results of the study Oktaviani (2019) which shows that the hotel and restaurant tax has a positive and significant influence on PAD, as this sector is directly related to the economic activities of tourists that are easily collected and supervised by local governments. Hotel and restaurant taxes are one of the main components of regional revenue in tourism areas such as Bali, as staying and consumption activities are a major part of tourist behavior. This is reinforced by the findings Andriza & Nelvirita (2022), which states that hotel and restaurant taxes have the largest contribution to PAD compared to other types of regional taxes. This large contribution explains why fluctuations in the tourism sector have a great impact on the fiscal condition of local governments in Bali.

IV. Conclusion and Recommendations

Conclusion

This study aimed to analyze the influence of three key tourism indicators—namely the number of tourist visits, the number of tourist attractions, and hotel restaurant taxes—on local revenue (Pendapatan Asli Daerah/PAD) in regencies and cities of Bali Province over the period 2018–2023. Using panel data regression with the Fixed Effect Model (FEM), the research provides empirical evidence on the extent to which tourism contributes to regional fiscal performance.

The results demonstrate that, simultaneously, all three indicators significantly affect PAD, confirming the hypothesis that tourism, as a composite sector, plays a vital role in local revenue generation. However, when examined partially, the effects vary:

- The number of tourist visits shows a positive but statistically insignificant effect on PAD. This suggests that increasing tourist arrivals alone does not guarantee higher local revenue unless accompanied by effective fiscal mechanisms and formal sector engagement.
- The number of tourist attractions has a significant positive effect on PAD, indicating that infrastructure development and destination management are crucial for enhancing the economic benefits of tourism.
- The hotel restaurant tax emerges as the most influential variable, with a strong and significant positive effect on PAD. This underscores the importance of the formal hospitality sector as a reliable and scalable source of local revenue.

The model used in this study explains 94.93% of the variation in PAD, indicating a high level of explanatory power. Classical assumption tests confirm the validity and reliability of the regression results.

In conclusion, the findings highlight that quality and structure of tourism matter more than quantity. Local governments should not only aim to attract more tourists but also focus on improving infrastructure,

formalizing economic activities, and strengthening tax collection systems. These strategies are essential for maximizing the fiscal potential of tourism and ensuring sustainable regional development.

Recommendations

Based on the findings and conclusions of this study, several strategic recommendations can be proposed to enhance the contribution of the tourism sector to local revenue (Pendapatan Asli Daerah/PAD) in Bali Province:

First, local governments should not rely solely on increasing the number of tourist visits as a strategy to boost PAD. While tourist arrivals are important, their fiscal impact depends on the extent to which their spending is captured within the formal economy. Therefore, it is essential to improve the quality of tourism by attracting high-spending tourists, extending their length of stay, and encouraging engagement with taxable services. This can be achieved through targeted marketing, development of premium tourism products, and enhancement of service standards.

Second, investment in tourism infrastructure, particularly in the development and maintenance of tourist attractions, should be prioritized. The significant influence of the number of attractions on PAD underscores the importance of destination management. Local governments should ensure that attractions are accessible, well-maintained, and integrated with surrounding economic activities. Community-based tourism models can also be promoted to ensure inclusive growth and equitable distribution of benefits.

Third, strengthening the formal hospitality sector and improving tax collection mechanisms is crucial. The strong impact of hotel restaurant taxes on PAD highlights the need for robust fiscal governance. Local authorities should expand the tax base by formalizing informal businesses, improving compliance through digital systems, and conducting regular audits. Collaboration with industry stakeholders can help identify gaps and design effective policies to enhance revenue collection.

Fourth, diversification of revenue sources and resilience planning should be incorporated into regional development strategies. The COVID-19 pandemic revealed the vulnerability of tourism-dependent economies. To mitigate future shocks, Bali should explore alternative sectors such as creative industries, agriculture-based tourism, and wellness tourism. Integrating tourism with broader economic planning can ensure sustainable and balanced growth.

Finally, future research should consider additional variables such as tourist expenditure, length of stay, types of accommodation, and the role of informal sectors. Expanding the scope of analysis will provide a more comprehensive understanding of the dynamics between tourism and local revenue. Moreover, longitudinal studies covering longer time frames and comparative analyses across regions can offer deeper insights for policy formulation.

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