

The Relationship Of The Tourism Sector To The Income Of Regional Original Revenue (PAD) Of Maros Regency For The 2014-2023 Period

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ABSTRACT

This study aims to analyze the correlation or relationship between the tourism sector and the Original Regional Income of Maros Regency for the 2014-2023 Period. This study also aims to show the relationship between the three related variables, namely the number of visitors variable, restaurant variable and hotel occupancy variable that are influential in Maros Regency from 2014 to 2023. According to BPS, Maros Regency PAD has a large source of PAD from various economic sectors. Increasing PAD in an area can include job creation and improving community welfare. Tourism is one of the sectors that can be developed into a sector that contributes to PAD with the contribution of levy and tax revenue. The data used is secondary data from 2014 to 2023 for Maros regency obtained from the Central Statistics Agency (BPS) and the Maros Regency Youth and Sports Tourism Office. The analysis was carried out by the Spearman Rank test using SPSS 25. The results of the study show that the tourism sector has a correlation or relationship with the PAD of Maros Regency. The restaurant variable had a strong relationship with PAD, while the variable of visitors and hotel occupancy had a strong relationship with PAD. This study also shows that an increase or decrease in the tourism sector has a direct impact on the amount of PAD obtained by Maros Regency, so that the tourism sector can be said to be one of the factors that can determine the stability and economic growth of Maros Regency.

Key Word : Community Welfare, Correlation, Tourism

INTRODUCTION

The development of Indonesian tourism is currently accelerating in line with global economic growth. The tourism sector has an important role in shaping the image of a country, so the government as a policy maker and the private sector must be able to work together to increase the productivity of the tourism sector. Indonesia, which holds so much wealth of natural and cultural beauty, if managed and developed properly, can become a leading sector and a significant source of foreign exchange (Arifin, 2019).

Maros Regency is an area that is recorded in the province of South Sulawesi and has a fairly large PAD. Therefore, Maros Regency is expected to be able to make efforts to increase local revenue by utilizing the economic sector. Local governments are required to be able to implement the tax system and regional levy contributions that have been regulated in the law. The reason for the enactment of the payment of taxes and regional levies is to improve the economy of Maros regency through the construction of facilities that are able to provide a boost to economic improvement, which is considered to be able to improve the welfare of the community (Oktavina, 2012). Data PAD Maros Regency can be said to be quite large, where the positive trend of increasing PAD, This is because Maros Regency as a buffer area which is conditionally a direct border area with the provincial capital must be able to take advantage of a very strategic geographical location to increase its income. In 2014 to 2019 Trend PAD has increased, but in 2020 it decreased due to Covid 19 that hit the world (Obiyanto Driantama Kause et al., 2023).

Based on BPS data, Maros' economic growth was the second highest in South Sulawesi in 2022 and 2023, the highest after Bantaeng Regency. The largest suppliers of PAD are transportation and warehousing, agriculture, forestry and fisheries and the processing industry.

According to Nepal et al. (2019) Tourism is one of the highest economic contributing sectors in the world, its importance to the global economy is undeniable. Nowadays tourism has become a much more important opportunity for any government (Ansori, 2015). Tourism drives regional economic growth, creates jobs, drives exports, and embodies exceptional cultural, environmental, and heritage values. It also encourages local economic growth by providing money to local households and businesses (Alyani & Siwi, 2020).

Increasing PAD can include increasing local community income, reducing the unemployment rate, creating jobs, and improving community welfare. One of the economic sectors that can be used is the tourism sector. Tourism has many positive impacts on the economy, which is the reason why developing it is an important choice for a region (Hanafi Ahmad, 2022). With the emergence of new jobs and increased investment, economic growth has a major effect, which allows the growth of tourism in remote areas. Tourism development is not possible without tourist attraction if the development is supported by facility and accessibility providers (Wirakusumah et al., 2023).

One of the vital tools in spreading tourism is social media. Social media is an internet access network that allows and makes it easier for a user to be able to participate, share, and create content easily and efficiently (See & Village, 2023). Social media also serves as a source of information that presents the latest news on global issues, including information related to tourist attractions (Irwandi et al., 2024).

Data on the number of tourist visits increased in 2014-2019, but in 2020 there was a drastic decrease from visitors in 2019 caused by the impact of the Covid-19 pandemic. This is due to the

government's policy to impose restrictions on gatherings and gatherings, which aims to try to break the chain of the spread of the Covid-19 virus.

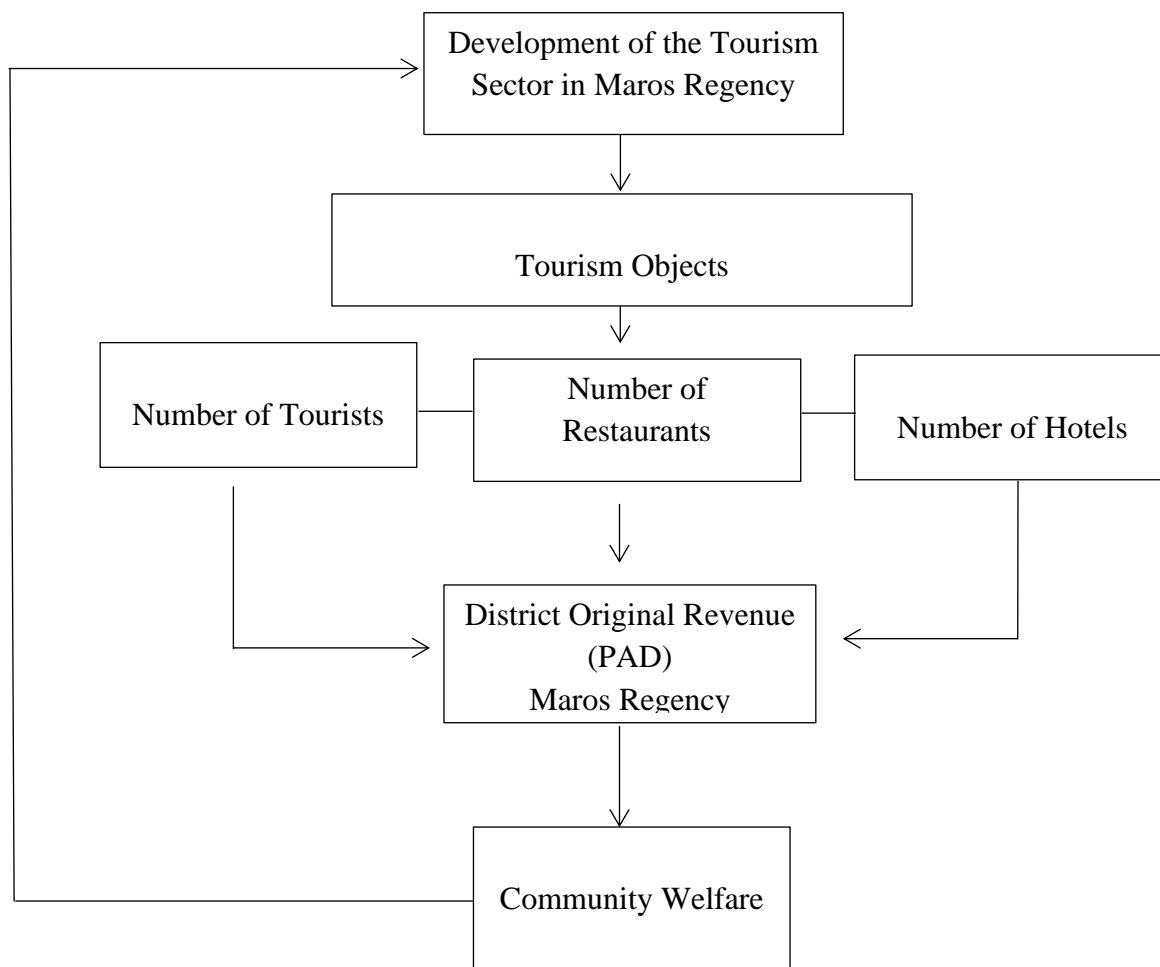
According to Ninemeier and Hayes (2011), Restaurants are non-profit consumption service businesses whose main source of income is the sale of food and beverages to customers. To benefit both parties, consumption provider services such as restaurants operating in tourist areas will be able to meet the needs of consumers or visitors. Owners and investors can make a profit from sales, while tourists can benefit from meeting the needs of tourists. In addition, the increase in the number of restaurants will have a positive impact on increasing the source of local revenue in the tourism economic sector through the payment of tax contributions (Molle et al., 2019). Regional specialties that have a taste and uniqueness are considered to be able to attract tourists and increase tourism development, increasing PAD. This tourist location can be used as a forum to introduce the diversity of processed foods typical of each region and become an opportunity for individuals or entrepreneurs through their restaurants (Brenda, Kusumaningrum, 2020)

BPS data shows that the increase in restaurants from 2014 to 2024 can be considered to have a very large interest and it can be concluded that the development is quite rapid in the Maros regency area. It is also known that restaurants have a tax levy of 10%, from this tax is the income to the PAD of a region. The more tourists who need a place to stay and rest, the more hotel construction will have a big impact on PAD Maros Regency. More hotels near popular destinations will open and provide jobs and can be a solution to lower the unemployment rate. Hotel taxes are the source of the growth in the number of hotels in Maros Regency which has a positive impact on PAD.

A hotel is a business that utilizes a building or a part of it that is specially made, where tourists can rest and get enough services and facilities by paying. Hotels are not only used by tourists as a place to live, but they can also be used for business purposes, seminars, or just relaxing (Dahlan et al., 2018). Hospitality aids the development of the region and must be developed properly to increase industrial revenues, hire labor, and expand businesses. One type of business is hotels, which provide services to people and tourists. Hotel Occupancy Rate is measured based on the number of occupancy sold compared to the total occupancy available. If there are many hotel rooms, visitors do not hesitate to go somewhere. (Alyani & Siwi, 2020)

From the data of the Maros Regency Statistics Agency, it can be seen that the number of hotels and hotel occupancy has increased every year, considering the geographical location of Maros Regency which is directly adjacent to the provincial capital, Makassar City, and it should be noted that Maros Regency has an international airport where tourists or travelers usually take a break at the nearest hotel before going to the main destination or only for temporary transit.

Mindset



Judging from the above frame of thought, the tourism sector is one of the sectors that can be used well as one of the sources of PAD income in a region, where the PAD is used as a policy by the government as a way to prosper the people of their area by improving infrastructure and opening existing jobs.

Hypothesis

Based on the phenomenon of the data and problems that have been presented in the introduction, the hypothesis proposed by the researcher is that the tourism sector has a relationship or correlation with the local original income (PAD) of Maros Regency.

METHOD

The research method used in this study is a quantitative method.

Sample

Sugiyono (2012) emphasized that the sample reflects the size and composition of the population. Researchers can use samples taken from a community if the community is large and it is not possible for them to study the entire population for any reason (e.g. due to a lack of resources, time, or energy). (Accounting & Chandra Ramadhan Studies, 2022). The population in this study is the Total Regional Original Income, the number of visitors to tourist attractions, the number of restaurants and the number of hotels and hotel occupancy.

A sample is a part of the population that is used as an object in a study (Astutie, 2018). Based on the above definition, it can be interpreted that the sample in this study is the Total Regional Original Income, the number of visitors to tourist attractions, the number of restaurants and the number of hotels and hotel occupancy for the period 2014-2023 Maros Regency.

Data Collection

The data used is secondary data derived from periodic publications programmed by BPS and the Maros Regency Tourism, Youth and Sports Office. The data is product data on the Number of Visitors, Number of Hotels, Number of Hotel Occupancy in Maros Regency From 2014 to 2023.

Data Analysis Techniques

Spearman Rank Correlation

According to Sugiyono (2017), Spearman Rank Correlation is a statistical method used to measure the strength and direction of the relationship between two variables expressed in the form of ranking. This is a type of non-parametric correlation that is used when the data does not have to be distributed normally or when the relationships between variables are not linear. (Mertania, 2018).

The formula used is as follows:

$$r = 1 - 6 \sum d n (n - 1)$$

Information:

rs = Spearman Correlation Value

d = Difference between X and Y

n = Number of Pairs (data)

The correlation coefficient is a statistical measure that indicates the degree and direction of the relationship between two variables. The value ranges from -1 to 1. If the value of the correlation coefficient is close to 1, it means that there is a strong positive relationship, where an increase in one variable is followed by an increase in another variable. Conversely, if it is close to -1, there is a strong negative relationship, where an increase in one variable is followed by a decrease in another.

To interpret the results of the correlation study, 0.00 -0.199 has very low strength, 0.200 – 0.399 is low, 0.400 – 0.599 is quite strong, 0.600 is strong and 0.800 -1,000 is very strong.

Variable Operations

Table 1. Operational definition of variables

No.	Variable	Description	Data Source	Unit of Measurement
1	Regional Original Income	The amount or total income of the region's original income	Central Statistics Agency	Rupiah
2	Number of Tourists	Number of Visitors to Tourist Attractions	Tourism, Youth and Sports Office	Soul
3	Hotel Occupancy	Number of Occupants in the Hotel	Central Statistics Agency	Soul
4	Number of Restaurants	Number of Restaurants subject to Tax	Central Statistics Agency	Unit

RESULT

The overall research data is as follows:

Table 2. Data on the Number of PAD, Visitors, Restaurants and Hotel Occupancy

No.	Number of PAD in Maros Regency (Rupiah)	Number of Visitors (Soul)	Number of Restaurants (Unit)	Hotel Occupancy (Unit)
2014	120.206.930.400,00	312.860	40	43.335
2015	135.036.032.983,00	327.996	63	48.638
2016	142.797.310.003,00	337.533	79	55.566
2017	174.367.603.870,00	307.036	85	57.980
2018	202.807.923.930,00	311.651	93	65.743
2019	249.403.275.373,00	504.710	118	65.124
2020	304.837.998.381,00	238.456	126	87.075
2021	238.169.009.876,00	219.392	137	45.867
2022	238.976.345.097,00	197.628	142	52.984
2022	296.932.440.614,00	195.426	158	50.856
Flat-Flat	210.353.487.052,70	295.269	104	57.317

From the data presented above, the researcher conducted a spearman rank test for all variables to see how strong the correlation of each variable was. The test results are as follows

		PAD	Visitors	Restaurant	Residence
Spearman' PAD	Correlation coefficient	1.000	-.503	.867	.515
	Sig. (2- tailed)		.138	.001	.128

It can be seen in the table of results above that the correlation values of the visitor, restaurant and residential variables are -0.503, 0.867 and 0.515 to the PAD variable while the significant values of the three variables above are 0.138, 0.001 and 0.128 to the local original income (PAD). The visitor variable and the occupancy variable had a weak correlation rate while the restaurant variable had a strong correlation level.

Discussion

1. The Relationship between the Regional Original Revenue (PAD) Variable and the Visitor Variable.

- It is known that the Significant value is 0.138, because the Significant value is greater than 0.10, there is an insignificant relationship between the PAD variable and the visitor variable.
- The correlation strength level between the PAD variable and the visitor can be obtained a correlation coefficient of -0.503, which means that the correlation strength level is quite strong. The correlation coefficient above has a negative value, which is due to the decrease in visitor rates due to covid19 but the Regional Original Revenue (PAD) which is classified as constant and increasing. The above results have the opposite of the theory of tourism according to yoeti where if visitors go up, then PAD also goes up. The average result of one visitor is Rp. 712,413.5 average PAD.

2. The Relationship between the Regional Original Revenue (PAD) Variable and the Hotel Occupancy Variable.

- The Significant Value is 0.128, because the Significant Value is greater than 0.10, there is an insignificant relationship between the PAD variable and the hotel occupancy variable.
- The correlation strength level between the PAD variable and hotel occupancy can be obtained a correlation coefficient of 0.515, which means that the correlation strength level is a fairly strong relationship. It can also be seen that the correlation coefficient figure above has a positive value and shows similarities with tourism theory according to yoeti where if hotel occupancy increases, PAD also increases, but this variable only has a strong interpretation of the correlation relationship. The average yield of one hotel occupancy produces Rp. 3,670,014,499 average PAD.

3. The Relationship between the Regional Original Revenue Variable (PAD) and the Restaurant Variable.

- It is known that the Significant value value is 0.001, because the Significant value is less than 0.01, there is a significant relationship between the PAD variable and the restaurant variable. The correlation strength level between the PAD variable and the restaurant can

be obtained a correlation coefficient of 0.867, which means that the correlation strength level is very strong.

- b. It can also be seen that the correlation coefficient above has a positive value and shows similarities with the tourism theory where if the restaurant increases, the PAD also increases. The average result of one restaurant is Rp. 2,020,686,715 average PAD.

This study shows similarities with research on The influence of the tourism sector on the Regional Original Revenue (PAD) of Regencies/Cities in the Special Region of Yogyakarta (DIY) in 2011-2020 (Aini et al., 2022). The main purpose of the study is to analyze the influence of various variables related to the tourism sector, such as Number of tourist attractions, number of cultural attractions, number of hotels and Number of Restaurants against PAD in Regencies/Cities in Yogyakarta in the period 2011-2020. From the study, it can be concluded that there is Positive influence between the tourism sector and PAD. Each element of tourism studied, such as the number of tourist attractions, cultural attractions, as well as facilities such as hotels and restaurants, has contributed to the increase in PAD. This indicates that the increase in the number of tourist destinations, attractions, and accommodation facilities has an impact on regional revenue through PAD, both directly and indirectly. The similarity with the results of the research you are referring to may lie in the Positive relationships between tourism elements and regional economic improvement through PAD. These factors show that there can be seen a strong relationship between tourism development figures and local economic growth, which is in line with the findings in many studies on the contribution of the tourism sector to the regional economy.

Overall, tourism can be a key driver for PAD improvement, especially if it is managed properly and sustainably. This requires synergy between local governments, business actors, and the community to maximize tourism potential while ensuring that the resulting economic benefits can be widely felt (Kapang et al., 2019).

CONCLUSION

Based on the results of the discussion of the above research, it can be concluded that the sector that the tourism sector has a correlation or relationship with the PAD of Maros Regency. Where the occupancy variable has a fairly strong coefficient for PAD but the direction of the coefficient is negative due to the inverse between visitor data that goes down while PAD goes up, as well as the hotel occupancy variable which has a strong correlation value to PAD and has a positive value. Meanwhile, the restora variable has a strong correlation value to PAD and a positive coefficient direction. This study also shows that an increase or decrease in the tourism sector has a direct impact on the amount of PAD obtained by Maros Regency, so that the tourism sector can be said to be one of the factors that can determine the stability and economic growth of Maros Regency. My hope as a writer, hopefully in the future the government and the community will be able to maintain and develop the tourism sector as well as possible, so that in the future the tourism sector will become a major sector driving stability and economic growth in the Maros Regency region.

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