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THE EFFECT OF THE NUMBER OF TOURIST OBJECTS, NUMBER OF TOURISTS, NUMBER OF HOTELS AND NUMBER OF RESTAURANTS ON REGIONAL OWN SOURCE REVENUE (ROSR) OF EAST JAVA PROVINCE

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Abstract

This study aims to analyze the influence of the tourism sector on Regional Own-Source Revenue (ROSR) in East Java Province during the 2017–2024 period by examining four key variables: the number of tourist attractions, tourist visits, hotels, and restaurants. The research is motivated by the discrepancy between East Java's substantial tourism potential—consistently recording the highest domestic tourist visits in Indonesia—and its relatively small contribution to ROSR compared to other revenue sources such as motor vehicle taxes. Using panel data from six regencies/cities and multiple linear regression analysis, this study provides an empirical overview of how tourism indicators affect the fiscal capacity of the region.

The findings show that tourist attractions, hotels, and restaurants have a positive and significant effect on ROSR, while the number of tourists does not exhibit a significant influence. This indicates that tourist activities are not fully captured within the regional tax system and remain largely within informal sectors. Simultaneously, all tourism variables significantly affect ROSR, supporting the Tourism-Led Growth theory and the concept of the multiplier effect. The study concludes that improving the quality and management of tourist attractions, accommodation, and the culinary sector plays a more critical role in enhancing fiscal revenue than merely increasing tourist numbers. These results provide strategic insights for local governments in strengthening the tourism sector's contribution to ROSR.

Keywords: *Regional Own-Source Revenue; Tourism Sector; Tourist Attractions; Tourist Visits; Hotels; Restaurants; Panel Data; East Java*

INTRODUCTION

East Java Province represents one of Indonesia's most dynamic tourism regions, consistently recording the highest number of domestic tourist trips nationwide. Its diverse tourism assets—ranging from natural attractions, cultural destinations, and built recreational sites to a rapidly growing culinary sector—position the province as a major driver of regional economic activity. Despite this enormous potential, the tourism sector's contribution to Regional Own-Source Revenue (PAD) remains disproportionately small compared to other revenue sources, particularly motor vehicle taxes. Empirical data also show that fluctuations in PAD do not always follow the upward trend in tourist arrivals, revealing a structural gap between tourism activity and fiscal outcomes. This discrepancy suggests that a significant portion of tourism-generated economic value remains untapped by regional tax and retribution instruments, partly due to informal transactions, weak regulatory capture, and inconsistencies in tourism management across districts and cities.

This condition is further reinforced by the limited scope of previous studies, many of which focus narrowly on single indicators such as the number of tourists or hotels. Important variables—such as the number of tourist attractions and restaurants—are often overlooked, even though they are among the most direct contributors to PAD through entrance fees, hotel taxes, and restaurant taxes. The absence of a multi-variable approach in earlier research has resulted in a fragmented understanding of how tourism components collectively influence regional fiscal performance. Moreover, East Java's heterogeneous tourism landscape—where each district/city exhibits unique tourism characteristics and levels of fiscal capacity—requires a more holistic analytical model that can capture these variations.

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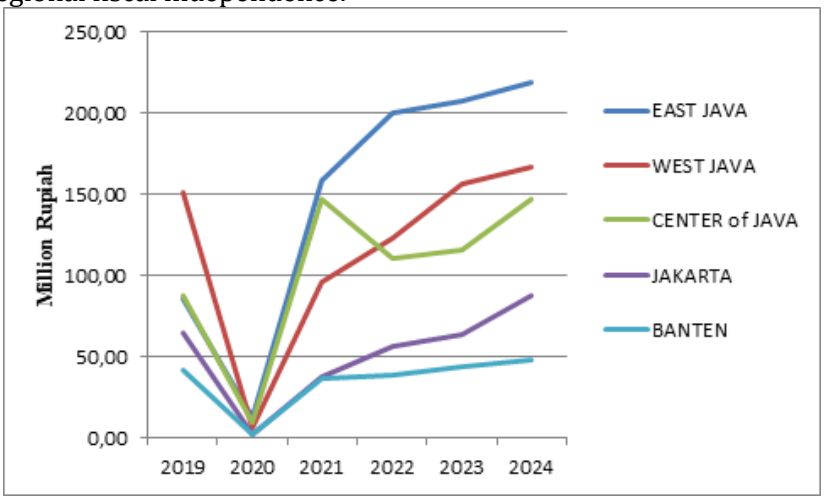
Given these gaps, this study seeks to conduct a comprehensive empirical analysis of how tourist attractions, tourist visits, hotels, and restaurants influence PAD in East Java during the 2017–2024 period. By integrating these four key components, the research aims to provide a fuller picture of tourism's fiscal impact, aligning with theoretical frameworks such as Tourism-Led Growth and the multiplier effect. The findings are expected not only to strengthen the empirical literature but also to offer strategic insights for policymakers in optimizing tourism's role in enhancing regional fiscal independence.



Source : *BPS Indonesia & Kemenparekraf (2025)*

The graph clearly shows that East Java consistently records the highest number of visitors compared to other major provinces such as West Java, Central Java, Jakarta, and Banten. After the significant decline in 2020 due to the pandemic, East Java demonstrates the strongest recovery, with visitor numbers rising sharply from 2021 onward and surpassing all other provinces throughout the 2021–2024 period. By 2024, East Java's visitor count reaches the highest level on the chart, significantly above West Java and Central Java, which further highlights its dominant position in the national tourism landscape.

This pattern reinforces the rationale for selecting East Java as the focus of the study. Its consistently superior performance and large tourism volume make it an appropriate and strategic case for analyzing the relationship between tourism dynamics and regional fiscal outcomes. The province's leading visitor numbers provide a strong empirical foundation for examining how tourism contributes to Regional Own-Source Revenue and why its economic potential is particularly relevant for academic investigation.

Year	Tourist (Million)	tourist growth (%)	ROSR (Billion Rp)	Growth ROSR (%)
2017	160.00	- (base year)	17.32	- (base year)
2018	170.00	6.25%	18.51	6.86%
2019	180.00	5.88%	19.32	4.38%
2020	80.00	-55.56%	17.95	-7.09%
2021	120.00	50.00%	18.93	5.46%
2022	150.00	25.00%	21.25	12.27%
2023	207.81	38.54%	22.31	4.99%
2024	218.71	5.25%	23.46	5.15%

Source : BPS of East Java Tourism Statistics and East Java LKPD

The data show a clear divergence between tourist growth and Regional Own-Source Revenue (ROSR) growth in East Java from 2017 to 2024. Tourist numbers fluctuate sharply, particularly in 2020 when arrivals fell by –55.56% due to the pandemic, followed by a rapid

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rebound of 50% in 2021 and 38.54% in 2023. However, ROSR growth does not mirror these fluctuations. Even during years of substantial tourist increases—such as 2021 and especially 2023—ROSR growth remained relatively modest at 5.46% and 4.99%, respectively. This pattern indicates that increases in tourism activity are not proportionally converted into fiscal gains for the region. The weak correlation between tourist growth and ROSR suggests structural inefficiencies in capturing tourism-generated economic value, likely due to informal transactions, limited tax collection, or unrecorded tourism spending. Overall, the data highlight that high tourist volume alone does not guarantee stronger regional revenue performance, underscoring the need for improved tourism governance and more effective revenue-capturing mechanisms.

The data indicate a clear imbalance between the growth of tourist arrivals and the growth of Regional Own-Source Revenue (ROSR). In 2023, the number of tourists increased sharply by *38%,* yet ROSR grew by only *around 4%* in the same period. This disparity shows that the substantial rise in tourist activity is not being translated proportionally into fiscal revenue. In other words, tourism's economic potential is not fully captured by the regional tax and retribution system. Such a gap suggests the presence of structural inefficiencies—such as informal spending, weak tax collection mechanisms, or limited revenue channels—preventing tourist growth from contributing optimally to ROSR.

Given the imbalance between the potential and the actual contribution of the tourism sector to Regional Own-Source Revenue (ROSR), it is necessary to conduct an empirical analysis of how tourism influences ROSR in East Java Province. This study specifically examines key tourism variables—tourist arrivals, the number of tourist attractions, hotels, and restaurants—throughout the 2017–2024 period. The selection of variables and timeframe is based on gaps identified in previous research, where most studies focused only on one or two indicators, such as tourist arrivals or hotels, without simultaneously incorporating other relevant variables such as restaurants or the number of tourist attractions.

Although a small number of studies in East Java have included restaurant variables—such as the work of Ety Sri Saraswati & Yuni Prihadi Utomo (2023)—these remain limited, while the majority of earlier studies rely solely on tourist, hotel, or attraction indicators. Incorporating restaurant variables in this study therefore enhances the completeness of the analysis and provides a more comprehensive explanation of tourism's contribution to ROSR. A previous study by Septiyani (2024), for example, examined population size, tourist arrivals, and hotels, finding that only tourist arrivals had a significant effect on ROSR. However, the study did not include restaurants, despite their importance as a core component of tourism activity and a direct source of ROSR through restaurant taxes. This omission highlights a notable research gap, particularly in the context of East Java.

The primary objective of this study is to analyze the influence of the tourism sector on Regional Own-Source Revenue (PAD) in East Java Province during the period 2017–2024. Specifically, this research aims to examine the partial and simultaneous effects of key tourism-related variables—namely the number of tourism objects, the number of tourist visits, the number of hotels, and the number of restaurants—on the growth and variation of PAD across districts and cities. This study also seeks to identify which components of the tourism sector contribute most significantly to regional revenue, thereby providing empirical evidence regarding the economic role of tourism in local fiscal performance. The findings are expected to offer strategic insights for regional governments in optimizing tourism development as a sustainable source of regional revenue.

The Theory used is Tourism-Led Growth (TLG) theory argues that tourism functions as an engine of economic expansion, particularly in regions with strong natural, cultural, or recreational attractiveness. Conceptually, TLG posits that growth in tourism activities stimulates broader economic development through multiple economic transmission channels. Tourism increases demand for goods and services, generates employment, promotes investment in supporting infrastructure, and enhances fiscal revenues for local governments. As tourism

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develops, the sector creates multiplier effects that spill over into transportation, accommodation, restaurants, retail, and various service industries.

The roots of the TLG hypothesis are grounded in export-led growth theory, which states that sectors generating external demand can drive domestic economic expansion. Tourism is viewed as an "invisible export" because it brings external income into a region without the need to ship physical goods. Scholars such as Balaguer & Cantavella-Jordá (2002) and Gunduz & Hatemi-J (2005) argue that tourism inflows stimulate increases in output, employment, and investment, thereby linking tourism development to long-term economic growth.

Other empirical studies highlight that tourism contributes to public revenue through taxes, fees, and service-related charges. This aligns with the TLG notion that tourism does not only create direct economic benefits but also strengthens fiscal capacity, supporting government spending and improving public services. Additionally, tourism encourages infrastructure development—such as roads, airports, accommodations, and public facilities—which further enhances regional competitiveness.

METHOD

This study applies a quantitative research method using panel data from six selected districts/cities in East Java covering the period 2017–2024**.** The data are secondary**,** obtained from the Central Bureau of Statistics (BPS), regional financial reports (LKPD), and tourism-related publications. The sample is chosen through purposive sampling, based on data completeness and representation of major tourism characteristics.

The research examines the influence of four key tourism indicators—tourist attractions, tourist visits, hotels, and restaurants**—**on Regional Own-Source Revenue (ROSR). The analysis uses panel data regression, estimated through the Common Effect Model, Fixed Effect Model, and Random Effect Model, with model selection determined using the Chow Test and Hausman Test, and the chosen one is Fixed Effect Model. Classical assumption checks such as normality and multicollinearity are conducted to ensure the robustness of the results. Hypothesis testing includes both t-tests **(**partial effects) and F-tests (simultaneous effects), providing a comprehensive assessment of how tourism variables contribute to regional fiscal performance. To facilitate the data processing and estimation procedures, this study employs the EViews 12 software. The regression equation used in this research is as follows:

$$\ln(PAD_{it}) = \alpha + \beta_1 \ln(OW_{it}) + \beta_2 \ln(WIS_{it}) + \beta_3 \ln(HOT_{it}) + \beta_4 \ln(RM_{it}) + u_i + \varepsilon_{it}$$

Where:
PAD = Regional Own-Source Revenue
OW = Number of tourism objects
WIS = Number of tourists
HOT = Number of hotels
RM = Number of restaurants
i = District/City (cross-section)
t = Year (time series)
u = Individual random effects of Districts/Cities
ε = Error term (residual)

RESULTS AND DISCUSSION

The main findings of the study are presented in the results and discussion section, which is written systematically. This section contains only the data or information related to the research objectives. The discussion in the research article provides an explanation of the results obtained from the study.

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Tabel 1 Outtput Regresi

Dependent Variable: LOG(PAD)
Method: Panel EGLS (Cross-section SUR)
Date: 11/21/25 Time: 00:26
Sample: 2017 2024
Periods included: 8
Cross-sections included: 6
Total panel (balanced) observations: 48
Linear estimation after one-step weighting matrix

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	18.53486	0.293856	63.07464	0.0000
LOG(OW)	0.082495	0.035205	2.343272	0.0244
LOG(WIS)	-0.005160	0.015144	-0.340726	0.7352
LOG(HOT)	0.169776	0.049298	3.443898	0.0014
LOG(RM)	0.064580	0.023668	2.728535	0.0096
Effects Specification				

Source : Output Eviews

The panel data estimation using the Fixed Effect Model (FEM) produces the following regression equation:

$$Y = \alpha + \beta_1 log(OW) + \beta_2 log(WIS) + \beta_3 log(HOT) + \beta_4 log(RM) + \varepsilon$$

$$Y = 18{,}085 + 0{,}109\, log(\text{OW}) - 0{,}039\, log(\text{WIS}) + 0{,}201\, log(\text{HOT}) + 0{,}106\, log(\text{OW}) + \varepsilon$$

Based on the regression equation, the interpretation is as follows:

- The constant value is positive at 18.08663, meaning that when all independent variables are equal to zero, the probability level measured by ROSR is log 18.08663.
- The regression coefficient for the *Number of Tourism Objects* is positive at 0.109828, indicating that a 1% increase in tourism objects will increase ROSR by approximately 0.10%.
- The regression coefficient for the *Number of Tourists* is −0.003908, indicating that an increase in tourist visits does not necessarily increase ROSR. In other words, the relationship tends to move in the opposite direction.
- The regression coefficient for the *Number of Hotels* is positive at 0.201175, meaning that a 1% increase in the number of hotels will increase PAD by approximately 0.20%.
- The regression coefficient for the *Number of Restaurants* is positive at 0.106074, meaning that a 1% increase in the number of restaurants will increase PAD by approximately 0.10%.

Tabel 2 Hypothesis Test

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	18,53486	0,293856	63,07464	0,0000
LOG (OW)	0,082495	0,035205	2,343272	0,0244
LOG (WIS)	-0,005160	0,015144	-0,340726	0,7352
LOG (HOT)	0,169776	0,049298	3,443898	0,0014
LOG (RM)	0,064580	0,023668	2,728535	0,0096

Source : Output Eviews

Based on the panel data regression results using the Fixed Effect Model, the interpretations are as follows:

a. The Influence of Tourism Objects on Regional Own-Source Revenue (ROSR)

The results show that the tourism objects variable has a probability value of 0.0244 < 0.05. This indicates that during the 2017–2024 period, tourism objects partially have a significant influence on Regional Own-Source Revenue (ROSR).

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b. The Influence of Tourists on Regional Own-Source Revenue (ROSR)
The results show that the tourist variable has a probability value of 0.7352 > 0.05. This indicates that during the 2017–2024 period, the number of tourists does not have a partial influence on Regional Own-Source Revenue (ROSR).
c. The Influence of Hotels on Regional Own-Source Revenue (ROSR)
The results show that the hotel variable has a probability value of 0.0014 < 0.05. This demonstrates that the number of hotels partially has a significant influence on Regional Own-Source Revenue (ROSR).
d. The Influence of Restaurants on Regional Own-Source Revenue (ROSR)

The results indicate that the restaurant variable has a probability value of 0.0096 < 0.05, which proves that the number of restaurants partially has a significant effect on Regional Own-Source Revenue (ROSR).

Tabel 3 Simultan Test & R-Square

Weighted Statistics			
R-squared	0.978027	Mean dependent var	129.7243
Adjusted R-squared	0.972822	S.D. dependent var	100.7118
S.E. of regression	1.064809	Sum squared resid	43.08511
F-statistic	187.9295	Durbin-Watson stat	2.184015
Prob(F-statistic)	0.000000		

Source : Output Eviews

Based on the regression output, the F-statistic value is 187.9295 with a Prob(F-statistic) of 0.000000. This probability value is smaller than the significance level used (α = 0.05). Therefore, it can be concluded that, simultaneously, all variables have a significant effect on the dependent variable. This means that the combination of all independent variables collectively is able to explain the variations in the dependent variable within the panel regression model used.

The coefficient of determination (R-Square) is used to determine the extent to which the model is able to explain the variation in the dependent variable influenced by the independent variables. Based on the regression results, the R-Square value is 0.978027 and the Adjusted R-Square is 0.972822, which is equivalent to 97.28%. This means that 97.28% of the variation or changes in the dependent variable can be explained by the independent variables included in the model. Meanwhile, the remaining 2.72% is explained by other factors outside the model or by variables that were not included in the model.

CONCLUSION

Based on the panel data analysis conducted for six districts/cities in East Java Province during the period 2017–2024, using independent variables consisting of the number of tourism objects, the number of tourists, the number of hotels, and the number of restaurants, as well as the dependent variable Regional Own-Source Revenue (PAD), several conclusions can be drawn as follows:

1. Number of Tourism Objects (X_1)

The regression analysis shows that the number of tourism objects has a positive and significant effect on PAD in East Java Province. This indicates that an increase in the number of well-managed tourism attractions can enhance tourism retribution and stimulate derivative economic activities that directly contribute to regional revenue. This finding aligns with the Tourism-Led Growth (TLG) theory, which emphasizes that the development of tourism destinations has the potential to strengthen regional fiscal performance.

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2. Number of Tourists (X_2)

The insignificance of the tourist variable suggests that the high mobility of tourists has not yet been optimally linked to the PAD revenue system. Although tourism activities have shown positive development in the studied areas, much of the tourist spending occurs within informal sectors or activities not directly subject to local taxation. As a result, the economic value generated by tourists is not statistically reflected in PAD. In other words, despite increasing tourist numbers, a large portion of their economic contribution remains unrecorded as regional income. This phenomenon indicates the need for improvements in recording systems, regulations, and digital integration of tourism transactions to ensure that economic activities become more measurable and contribute more effectively to local government finances.

3. Number of Hotels (X_3)

The hotel variable demonstrates the largest and most significant influence compared to other variables. This underscores that the accommodation sector is the most stable and effective component of tourism in contributing directly to PAD through hotel taxes. Hotel occupancy rates, tourists' length of stay, and the distribution of hotels across the research areas are key factors that strengthen regional tax revenues. This finding provides empirical evidence that hotels not only support tourism activities but also function as strategic fiscal instruments in enhancing regional financial independence.

4. Number of Restaurants (X_4)

The results indicate that the culinary sector has a strong and direct contribution to increasing PAD through restaurant taxes. The high consumption activity of tourists makes restaurants one of the main drivers of the local economy, generating tangible fiscal impacts for the region. This finding confirms that the culinary subsector is one of the most productive components of tourism in generating routine, stable, and easily collected revenue through local taxation mechanisms. Within the TLG framework, restaurants play a crucial role as a resilient sector that responds quickly to changes in tourist visitation levels.

Overall Findings and Theoretical Implications

Overall, this study reinforces the Tourism-Led Growth framework by demonstrating that directly taxable tourism-related sectors—such as hotels, restaurants, and tourism objects—have a significant impact on PAD, whereas tourism activities that are indirect or informal do not yet provide strong fiscal effects. Therefore, the development of tourism as a tool for regional development must be accompanied by strengthened regulations, tax systems, and more measurable management structures.

5. Simultaneous Effect (F-Test)

The four independent variables collectively have a significant effect on Regional Own-Source Revenue (PAD). This result indicates that the tourism sector as a whole plays an important role in increasing PAD in East Java Province. Thus, integrated tourism development—covering tourism objects, tourist volume, accommodation facilities, and the culinary sector—can further strengthen regional fiscal independence.

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