

**THE INFLUENCE OF THE NUMBER OF TOURISTS, TOURIST
DESTINATIONS, HOTEL ROOMS, AND GRDP ON LOCAL REVENUE
IN YOGYAKARTA 2015-2024**



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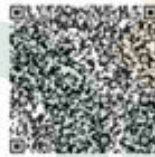
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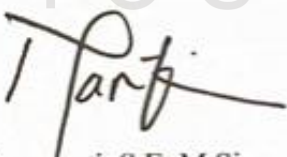
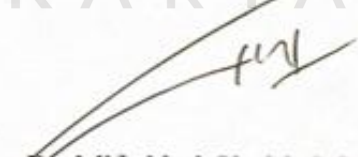
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It can be submitted to the Faculty of Islamic Economics and Business, Departmen Sharia Economics Study Program, UIN Sunan Kalijaga Yogyakarta as one of the requirements to obtain a Bachelor of Science degree in the field of Islamic Economics.

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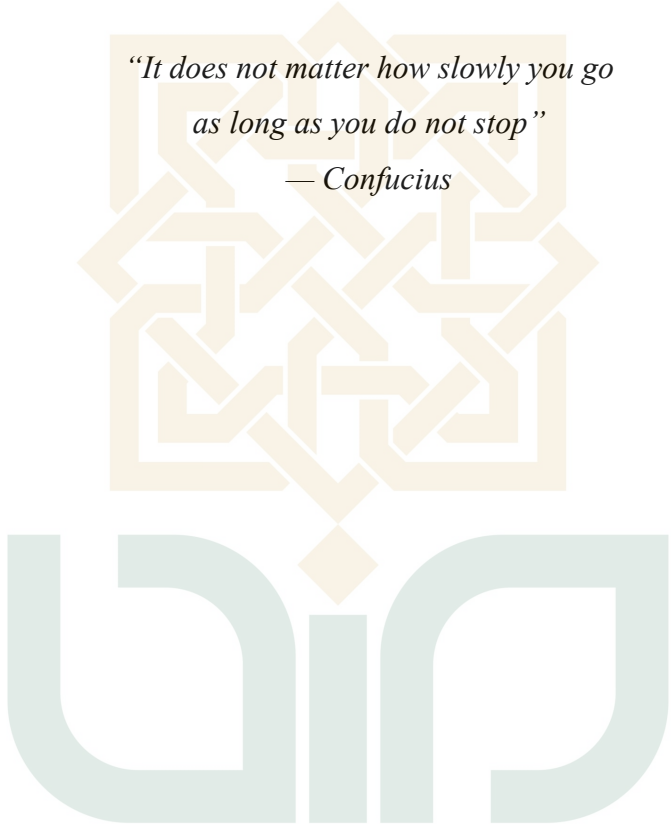
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MOTTO

*“Whatever the outcome may be, take pride in every
step that brought you here, for every effort has
shaped the person you have become”*

*“It does not matter how slowly you go
as long as you do not stop”*
— Confucius



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PREFACE

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Thanks to the support of various parties, and thesis has finally been completed successfully. Therefore, on this occasion, the author would like to express her deepest gratitude to:

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Yogyakarta, 29 July 2026

The author,



Faridlotun Muthoharoh

ABSTRACT

This study examines the effects of the number of tourists, tourist destinations, hotel rooms, and Gross Regional Domestic Product (GRDP) on Local Revenue (PAD) in the Special Region of Yogyakarta during 2015–2024. Using panel data regression with the Fixed Effects Model (FEM), selected through the Chow and Hausman tests, this study analyzes data from five regencies/cities. The results show that tourists and GRDP positively and significantly affect PAD, while tourist destinations and hotel rooms have no significant effect. GRDP has the strongest effect, indicating regional economic performance contributes more to local revenue than tourism infrastructure.

Keywords: number of tourists, tourist destinations, hotel rooms, GRDP, local revenue, panel data regression.



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CHAPTER I

INTRODUCTION

A. Background

Tourism is one of the sectors that plays an important role in driving regional economic development because it can create jobs, increase the productivity of related sectors, and increase local government revenue. The development of the tourism industry in the modern era not only has an impact on improving the standard of living of the community, but also has a multiplier effect on various supporting sectors, such as accommodation, transportation, food and beverages, and entertainment services (Kamasan & Dewi, 2024). Therefore, tourism is an important component in supporting economic growth and strengthening the regional economic structure (Ahmad, 2022). Thus, effective management of the tourism sector is a key factor in efforts to increase local revenue and support sustainable regional development financing (Safitri et al., 2025).

The Special Region of Yogyakarta (DIY) is known as one of the provinces in Indonesia with great tourism potential, especially from its rich culture, history, and nature. Various leading destinations, such as Prambanan Temple, Yogyakarta Palace, Malioboro area, Parangtritis Beach, and a number of natural destinations in Kulon Progo Regency, make Yogyakarta one of the most important tourist destinations in Indonesia (Sultan & Fattah, 2024). In addition, Yogyakarta also has a strong identity as a city of students, a city of culture, and a city of struggle. Its status as a special region,

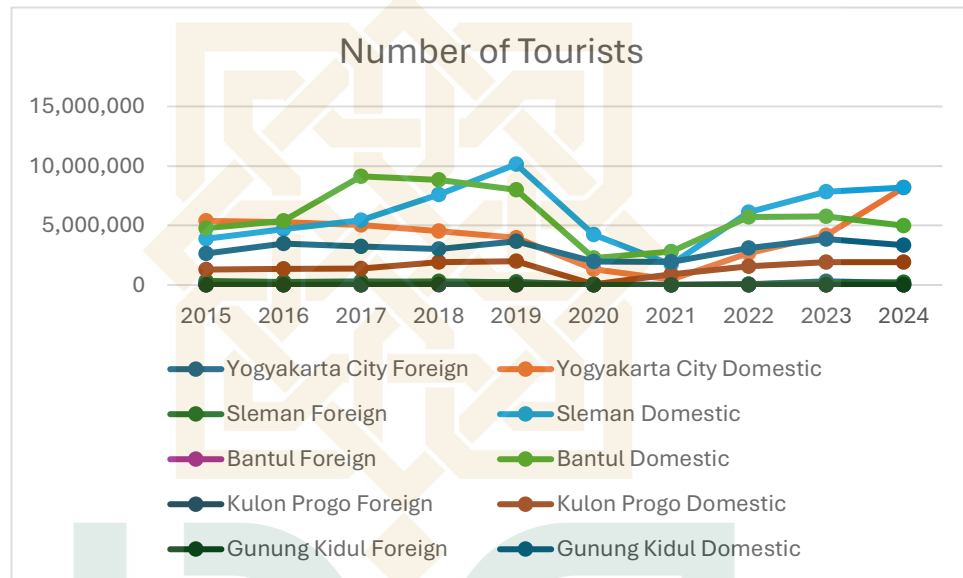
supported by relatively safe and comfortable conditions and the friendliness of its people, further enhances Yogyakarta's appeal to domestic and foreign tourists (Statistik Kepariwisata DIY, 2023).

The uniqueness of Yogyakarta lies not only in its many tourist destinations, but also in the consistency of its people in preserving Javanese traditions and culture in their daily lives, from language and arts to social structures. At the same time, Yogyakarta remains open to modern cultural developments and global dynamics. The combination of cultural preservation, diverse tourist destinations, and adequate tourism infrastructure and facilities makes Yogyakarta one of Indonesia's leading tourist destinations (Statistik Kepariwisata DIY, 2023).

The 2024 National Tourism Development Index (IPKN), issued by the Ministry of Tourism and Creative Economy, provides an indication of tourism sector performance in the Special Region of Yogyakarta. The province of DIY ranks third nationally with an index value of 4.87, above the national average of 4.03. Although still below Bali Province and DKI Jakarta, this achievement shows that tourism development in DIY is growing structurally and sustainably (Maulana et al., 2024). The IPKN, as a composite index, reflects tourism performance shaped by various aspects, including tourist movements, destination availability and attractiveness, and tourism facility and infrastructure support. Thus, the IPKN achievement is relevant to the variables of tourist numbers, number of tourist destinations, and accommodation capacity, which in this study are proxied by the number

of hotel rooms. This condition strengthens the argument that DIY is the right region to analyze in order to examine the contribution of the tourism sector to Local Revenue (PAD).

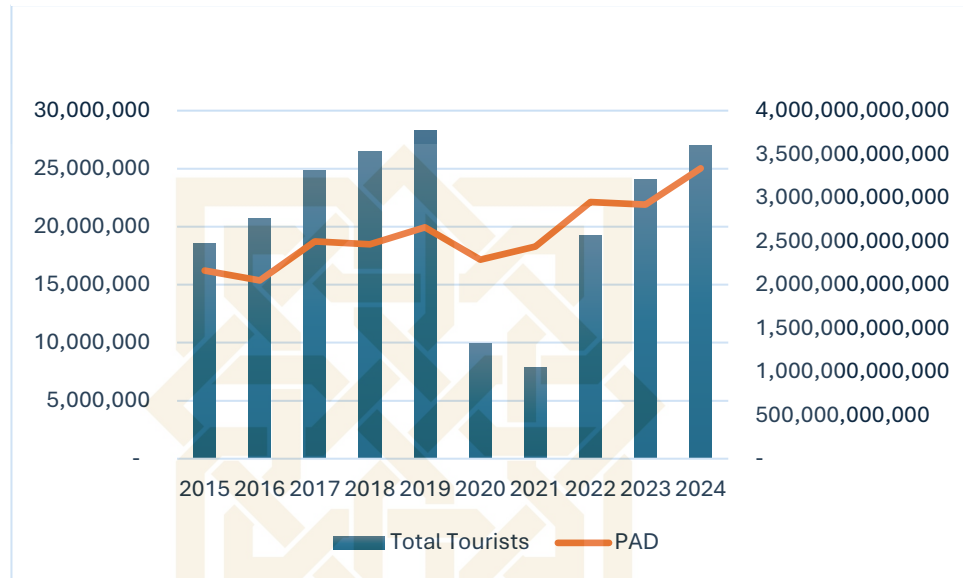
Figure 1.1 Number of Domestic and Foreign Tourists in DIY, 2015-2024



Source: DIY Tourism Office

The graph shows fluctuations in domestic and international tourist arrivals in five districts/cities in the Special Region of Yogyakarta from 2015 to 2024. All regions experienced a sharp decline in 2020 due to the COVID-19 pandemic, followed by a gradual recovery in the following years. The city of Yogyakarta, Sleman, and Bantul consistently recorded the highest visitor volumes, while Kulon Progo and Gunung Kidul maintained lower but relatively stable levels throughout the period.

Figure 1.2 Comparison of Total Tourists and Local Revenue in DIY, 2015-2024



Source: DIY Tourism Office and DIY Ministry of Finance (data processed)

The development of tourist numbers and Local Revenue (PAD) in the Province of DIY throughout the 2015-2024 period shows dynamics that do not always move in the same direction. The sharp decline in tourist visits during the COVID-19 pandemic in 2020-2021 was not followed by a decline in PAD on the same scale, while in the post-pandemic period, the increase in tourist numbers has not been fully reflected in aggregate PAD growth. This pattern suggests that changes in tourist arrivals are not yet directly reflected in the overall movement of PAD in DIY, indicating that other regional economic factors may also play an important role.

Based on a publication by the Central Statistics Agency of the Special Region of Yogyakarta (2022), the COVID-19 pandemic has put significant pressure on the performance of the tourism sector in the Special Region of Yogyakarta (Muslim et al., 2022). This condition is reflected in

the sharp decline in the number of tourist visits during the 2020-2021 period as a result of mobility restrictions, temporary closures of tourist destinations, and a decline in travel activity. This weakening of tourism activity directly reduced the utilization rate of accommodation facilities and hampered economic activity in sectors closely related to tourism.

However, the growth of Local Revenue (PAD) does not fully reflect the pattern of fluctuations in tourist numbers, especially during the pandemic and the post-pandemic recovery period. This phenomenon indicates that regional fiscal performance is not solely determined by the dynamics of the tourism sector, but is also influenced by demographic characteristics and regional macroeconomic conditions (Tobing, 2021; Yusuf & Cahyono, 2024). Therefore, this study uses Gross Regional Domestic Product (GRDP) as an independent variable to capture the direct impact of economic capacity, so that the relationship between the number of tourists, the number of tourist destinations, the number of hotel rooms, and GRDP on PAD can be estimated more comprehensively.

Local Revenue (PAD) comes from local taxes, local levies, and the proceeds from the management of local assets, which are significant sources of funding for local governments (Tobing, 2021). A region can be considered financially independent if PAD is the main source of funding for development activities and government operations in that region (Yusuf & Cahyono, 2024). The relationship between the tourism industry and PAD can be understood by looking at how tourism activities contribute to

regional economic growth.

PAD is selected as the dependent variable because this study examines the extent to which tourism activity and regional economic conditions are associated with local revenue. According to Central Statistics Agency (BPS), PAD consists of local taxes, local retributions, separated regional wealth management, and other legitimate local revenues in accordance with applicable laws and regulations. Therefore, PAD is relevant for measuring the revenue generated by local governments from economic activities within their respective regions.

PAD is also conceptually different from GRDP. GRDP measures the gross value added generated by economic activities within a region, while PAD refers to revenue received by the local government from its own-source revenue components (Badan Pusat Statistik, 2026). Thus, GRDP describes the scale of regional economic activity, whereas PAD reflects local government revenue. Based on this distinction, PAD is considered appropriate as the dependent variable in this study.

The number of tourists is included to represent the demand side of tourism. Tourist arrivals generate demand for accommodation, transportation, food and beverages, recreation, and other tourism-related services, which may stimulate regional economic activity and create potential for local revenue. Alyani (2021) found that the number of tourist visits had a positive and significant effect on tourism-sector PAD in DKI Jakarta. Although the study was conducted in a different regional context,

its findings provide a basis for examining whether a similar relationship exists in Yogyakarta.

Tourist destinations represent the supply side of tourism. A greater number of destinations may provide more choices for visitors and increase the attractiveness of a region. Mursid (2006) explains that tourist attractions can encourage people to visit a destination. However, the number of destinations does not necessarily reflect their quality, accessibility, attractiveness, or management. Therefore, its relationship with PAD needs to be tested empirically rather than assumed from the number of destinations alone.

The number of hotel rooms is used to represent accommodation capacity. It reflects the ability of a region to accommodate tourists and support tourism activities. Unlike occupancy rates and average length of stay, which indicate room utilization and tourist behavior, the number of rooms reflects the available accommodation capacity. Consistent data on occupancy rates and average length of stay were not available for all five regencies/city and observation years at the required level of analysis. Therefore, the total number of rooms in star and non-star hotels is used as a consistent indicator of accommodation capacity.

GRDP is included to capture broader regional economic conditions beyond tourism. Higher economic activity may be associated with greater business activity, a broader tax base, and higher potential for local revenue generation. Thus, the four independent variables represent tourism demand,

tourism supply, accommodation capacity, and overall regional economic conditions. Their combination provides a broader basis for examining the factors associated with PAD in Yogyakarta during 2015-2024. This period also covers different economic conditions, including the pre-pandemic, pandemic, and post-pandemic periods. This period allows the study to examine the relationship between tourism, regional economic conditions, and PAD across different economic circumstances.

For comparison, research by Sundawan & Laksmi, (2024) analyzing the factors that influence Local Revenue (PAD) in the tourism sector in the Special Region of Yogyakarta Province by including various tourism and fiscal indicators, such as tourism investment, number of tourists, tourist destinations, hotel occupancy rates, and regional taxes in the tourism sector. Although the study provides a comprehensive overview of the determinants of PAD, all variables are analyzed as primary independent variables without distinguishing the role of tourism sector performance and regional demographic and macroeconomic conditions.

Another study by Maimun & Priyadi, (2025) examining the contribution of the tourism sector to local revenue in regencies/cities in the Special Region of Yogyakarta Province during the period 2014-2023 using aggregate tourism indicators, such as the number of tourists, the number of hotels, and the number of tourist destinations. However, the study did not specifically distinguish accommodation capacity through hotel room indicators, nor did it include GRDP as an indicator of regional

macroeconomic conditions that may also influence PAD.

Meanwhile, studies in other regions, such as those conducted by Dewi et al., (2020) dan Pasaribu & Woyanti, (2024) shows that tourism and fiscal variables have varying effects on PAD. Although these findings enrich the literature, differences in regional characteristics, economic structure, and research period limit the generalization of the results to the context of the Special Region of Yogyakarta.

Unlike previous studies, this study examines the number of tourists, tourist destinations, hotel rooms, and GRDP as determinants of PAD in the Special Region of Yogyakarta. In particular, the study uses the number of hotel rooms to represent accommodation capacity and includes GRDP to capture broader regional economic conditions. Furthermore, the 2015-2024 observation period covers pre-pandemic, pandemic, and post-pandemic conditions, providing a broader period for examining the relationship between tourism, regional economic conditions, and PAD.

B. Problem Formulation

1. How does the number of tourists affect Local Revenue (PAD) in the Special Region of Yogyakarta in 2015-2024?
2. How do tourist destinations affect Local Revenue (PAD) in the Special Region of Yogyakarta from 2015 to 2024?
3. How does the number of hotel rooms affect Local Revenue (PAD) in the Special Region of Yogyakarta from 2015 to 2024?
4. How does the Regional Gross Domestic Product (GRDP) affect Local

Revenue (PAD) in the Special Region of Yogyakarta from 2015 to 2024?

C. Objectives and Benefits of the Study

1. Objective Study:

- a. To determine the effect of tourist numbers on Local Revenue (PAD) in the Special Region of Yogyakarta from 2015 to 2024.
- b. To determine the effect of tourist destinations on Local Revenue (PAD) in the Special Region of Yogyakarta in 2015 to 2024.
- c. To determine the effect of the number of hotel rooms on Local Revenue (PAD) in the Special Region of Yogyakarta in 2015 to 2024.
- d. To determine the effect of Regional Gross Domestic Product (GRDP) on Local Revenue (PAD) in the Special Region of Yogyakarta from 2015 to 2024.

2. Benefits of the Study:

a. Theoretical Benefits

This study is expected to contribute to the development of regional economic studies, particularly those related to the role of the tourism sector in local revenue. The results of this study are also expected to serve as additional reference for future studies using panel data regression approaches in the fields of tourism and regional finance.

b. Practical Benefits

This study is expected to provide information and insights for local governments regarding the management of the tourism sector as a source of local revenue. The results of this study can be used as consideration in planning and decision-making related to regional tourism development.

c. Policy Benefits

This study is expected to serve as a consideration for local governments in formulating and evaluating policies related to the management and development of the tourism sector as an effort to increase local revenue.

D. Systematization of Discussion

This systematic structure is organized in a systematic manner to facilitate discussion. In general, the structure of this thesis is organized into five chapters, namely:

CHAPTER I Introduction contains a description explaining the background of the problem, problem formulation, research objectives, research benefits, and systematic discussion.

CHAPTER II Theoretical Basis contains the theories used in the research, an explanation of the variables used in the research. Used in the research, an explanation of the variables used, previous research as a reference, theoretical framework, and hypothesis development.

CHAPTER III Research Methods contains an overview of the type

of research, the research population and sample, data sources, operational definitions of variables, and data analysis techniques used.

CHAPTER IV Results and Discussion contain the process of analyzing the data that has been collected and then the results of the analysis are presented as the results of the research that has been conducted.

CHAPTER V Conclusion contains the final results of the research, which include the results of data analysis in the form of conclusions and recommendations as a conclusion.

CHAPTER V

CONCLUSION

A. Conclusion

This research attempts to examine the effects of the number of tourists, the number of tourist destinations, the number of hotel rooms, and Gross Regional Domestic Product (GRDP) on Local Revenue (PAD) in the regencies and municipalities of the Special Region of Yogyakarta during the period 2015-2024. Based on the panel data regression analysis presented in Chapter IV, several conclusions can be drawn. The model selection results show that the Fixed Effects Model (FEM) provides the most appropriate specification for the analysis, as supported by the Chow Test and Hausman Test. Furthermore, the F-test indicates that the independent variables collectively have a statistically significant effect on PAD.

First, the number of tourists has a positive and significant effect on Local Revenue (PAD). The findings indicate that an increase in tourist arrivals encourages tourism-related economic activities, which in turn contribute to higher regional revenue. This result supports the Multiplier Effect theory proposed by Keynes (1964), which explains that tourist expenditure generates multiple rounds of economic activity that ultimately increase local government revenue.

Second, tourist destinations do not exhibit a statistically significant relationship with PAD during the observation period. This finding suggests that increasing the number of tourist destinations alone is not sufficient to

improve PAD. Rather, the tourism sector's contribution is dependent upon how effectively tourist destinations generate economic activities and create value for the regional economy.

Third, the number of hotel rooms does not have a statistically significant effect on PAD. Although the estimated coefficient is positive, the effect is not statistically significant. This finding indicates that increasing accommodation capacity alone does not necessarily increase regional revenue. The contribution of the hotel sector to PAD may depend on other factors beyond accommodation capacity.

Fourth, Gross Regional Domestic Product (GRDP) demonstrates a positive and statistically significant relationship with PAD. Among all independent variables, GRDP has the strongest influence on PAD. This finding indicates that stronger regional economic activity enhances the fiscal capacity of local governments through higher revenues from local taxes, service charges, and other sources of PAD. The result is consistent with economic growth theory, which emphasizes that higher economic output strengthens regional fiscal capacity.

Overall, the findings demonstrate that Local Revenue (PAD) in the Special Region of Yogyakarta is influenced not only by tourism-related factors but also by overall regional economic performance. Therefore, efforts to increase PAD should focus not only on developing the tourism sector but also on promoting sustainable economic growth so that regional revenue can continue to improve in the long term.

B. Recommendation

Several limitations should be considered in interpreting the findings of this study. First, the analysis covers 2015-2024, a period that includes the COVID-19 pandemic and its impact on tourism activity and regional economic conditions in the Special Region of Yogyakarta. Second, this research examines four independent variables, namely the number of tourists, the number of tourist destinations, the number of hotel rooms, and Gross Regional Domestic Product (GRDP), so the model does not capture all potential determinants of Local Revenue (PAD). Third, hotel occupancy rates and average length of stay were not included because comparable data for all five regencies/cities were not consistently available at the district/city level. Based on these limitations, the following recommendations are proposed:

1. For Local Governments

Local governments are encouraged not only to focus on increasing the number of tourist destinations and expanding accommodation capacity but also to optimize the management of existing tourist destinations to maximize their contribution to Local Revenue (PAD). In addition, efforts to attract more visitors should continue through stronger tourism promotion, the organization of tourism events, and improvements in supporting facilities and infrastructure. The findings of this study also indicate that Gross Regional Domestic Product (GRDP) has the strongest influence on

PAD. Therefore, policies that promote sustainable regional economic growth should remain a priority to strengthen the fiscal capacity of local governments.

2. For Future Researchers

Future researchers are encouraged to extend the observation period and increase the number of observations to obtain more comprehensive results. Further studies should consider hotel occupancy rates and average length of stay when comparable district/city-level data are available, as these indicators capture accommodation utilization and tourist behavior more directly than room capacity. Other potentially relevant variables include tourism investment and government expenditure. Future studies may also distinguish periods before, during, and after the COVID-19 pandemic or use mediation or moderation approaches to examine the mechanisms linking tourism activity to local revenue.

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