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Tourism sector and regional own-source revenue: A panel data analysis of six provinces in Java Island, Indonesia

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Abstract

This study aimed to analyze the influence of the tourism sector on Regional Original Revenue (PAD) in six provinces on Java Island from 2019 to 2023. The independent variables included the number of hotels, the number of restaurants, and the number of tourism workers, while the dependent variable was Regional Original Revenue (PAD). A quantitative approach was applied using panel data regression. Based on the Chow and Hausman tests, the Fixed Effect Model was selected as the most appropriate. The results showed that the number of hotels had a negative and significant effect on regional revenue, while the number of restaurants had no significant effect. Conversely, the number of tourism workers had a positive and significant impact. These findings indicated that hotels without effective management and optimal occupancy levels may hinder their contribution to regional income. At the same time, the tourism labor sector played a key role in enhancing revenue. This study offered strategic input for local governments in formulating sustainable tourism development policies aimed at strengthening regional income.

Keywords: Tourism Sector, Regional Revenue, Panel Data, Java Island, Local Development.

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh sektor pariwisata terhadap Pendapatan Asli Daerah (PAD) di 6 provinsi di Pulau Jawa selama periode 2019–2023. Variabel independen dalam penelitian ini meliputi jumlah hotel, jumlah restoran, dan jumlah tenaga kerja pariwisata, sedangkan variabel dependennya adalah Pendapatan Asli Daerah (PAD). Pendekatan kuantitatif digunakan dengan metode regresi data panel dan pengolahan data dilakukan menggunakan perangkat lunak EViews. Berdasarkan uji Chow dan uji Hausman, model *Fixed Effect* dipilih sebagai model terbaik. Hasil penelitian menunjukkan bahwa jumlah hotel berpengaruh negatif dan signifikan terhadap pendapatan daerah, sementara jumlah restoran tidak memiliki pengaruh yang signifikan. Sebaliknya, jumlah tenaga kerja pariwisata menunjukkan pengaruh positif dan signifikan. Temuan ini mengindikasikan bahwa keberadaan hotel tanpa pengelolaan yang efektif dan tingkat hunian yang optimal dapat menghambat kontribusinya terhadap pendapatan daerah, sedangkan sektor tenaga kerja pariwisata berperan penting dalam meningkatkan pendapatan daerah. Penelitian ini memberikan masukan strategis bagi pemerintah daerah dalam merumuskan kebijakan pengembangan pariwisata yang berkelanjutan dan berbasis peningkatan penerimaan daerah.

Kata kunci: Sektor Pariwisata, Pendapatan Daerah, Data Panel, Pulau Jawa, Pembangunan Lokal.

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1. Introduction

The tourism sector has undergone a transformation as part of the development process. The expansion of this sector offers promising economic growth prospects as tourism creates employment opportunities and can increase the income of surrounding communities (Oktaviani & Yuliani, 2023). According to the United Nations World Tourism Organization (UNWTO), the tourism sector contributes more than 10% of global GDP and provides 1 in 10 jobs worldwide (Majumdar, 2023). In Indonesia's economy, tourism remains one of the major sources of foreign exchange. The Organization for Economic Co-operation and Development (OECD), in its 2022 report "Tourism Trends and Policies," recorded that in 2019, the tourism sector contributed 5.0% to Indonesia's Gross Domestic Product (GDP) (Purwowidhu, 2023).

As one of the largest islands in Indonesia, Java Island also contributes significantly to the tourism sector and has been proven to be a major contributor to Regional Original Revenue (PAD), which is used for regional development and improving community welfare. Based on data from Statistics Indonesia (BPS), the tourism sector in several provinces of Java Island has shown a positive trend in its contribution to PAD in recent years, although it was pressured by the COVID-19 pandemic (BPS Central Java Province, 2023). Java Island is also projected to become the main domestic tourist destination in 2025, according to a survey conducted by SiteMinder, a hotel and accommodation distribution management company. The 2024 survey involved 878 respondents from Indonesia, revealing that 72% preferred Java Island as their favorite destination for 2025 (SiteMinder, 2025).

Figure 1. The province with the highest number of hotels in Indonesia in 2024
Source: BPS (2024)

Data from 2024 show that the provinces on Java Island still dominate in terms of the number of hotels in Indonesia. East Java recorded 4,055 hotels, followed by West Java with 3,125 hotels, and Central Java with 2,279 hotels. The Special Region of Yogyakarta (DIY) also had a relatively high number of hotels, totaling 2,000 units. These figures indicate that four out of the seven provinces with the most hotels in Indonesia are located on Java Island, surpassing major tourist destinations such as Bali (4,154 hotels) and North Sumatra (1,441 hotels) (BPS, 2024). The high number of hotels in Java reflects both the readiness of tourism infrastructure and its significant

potential to contribute to PAD through the hotel sector. According to the regional economic base theory by Richardson (1978), sectors that attract income from outside the region, such as tourism, can serve as a primary driver of local economic growth. Therefore, the abundance of hotels in Java Island is an important indicator in assessing the strength of the tourism sector's contribution to regional revenue.

Empirical studies in Indonesia show varying relationships between the number of hotels and Regional Own-Source Revenue (PAD). Nurainina (2022) found that the number of hotels significantly influenced PAD in Tuban Regency during 2006–2020, consistent with the findings of Adiarti & Wijaya (2024), Alyani & Siwi (2020), Sanjaya & Wijaya (2020), and Widayanti & Dewanti (2017) all of which reported a positive and significant effect, particularly through hotel taxes in the tourism sector. However, Dewi et al. (2020) reported that the number of hotels did not always have a significant impact on PAD, especially when occupancy rates were low, resulting in suboptimal revenue generation.

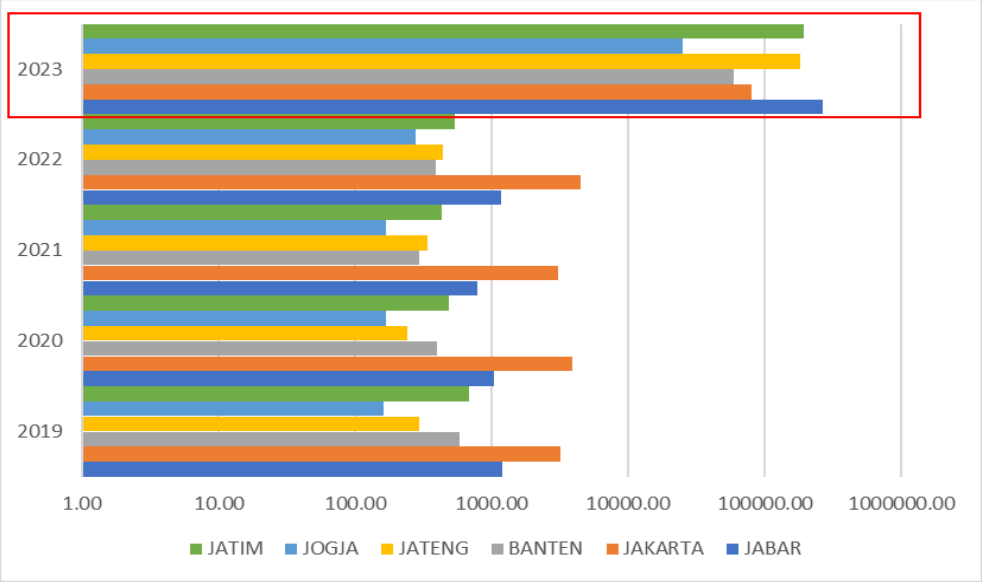

Figure 2. Number of Restaurants in Java Island from 2019 to 2023.
Source: BPS (2024)

In addition to hotels, the number of restaurants is also an important indicator in assessing a region's readiness as a leading tourist destination. Restaurants not only provide dining services for tourists but also offer cultural culinary experiences that serve as unique attractions. A high number of restaurants illustrates active local economic activity and a high potential for tax revenue from the food and beverage sector. In the context of Java Island, the growth in the number of restaurants contributes to increasing PAD through restaurant taxes governed by provincial regulations (Anggoro, 2017). This sector also extends tourist stays and encourages higher consumption during travel.

Based on BPS (2023), the number of restaurants in 6 provinces of Java Island from 2019 to 2022 remained relatively stable and limited. During that period, the data only included medium and large-scale businesses, namely restaurants with a minimum

turnover of IDR 2.5 billion per year. For instance, West Java recorded 1,201 restaurants in 2019, which declined to 784 in 2021 due to the impact of the COVID-19 pandemic that restricted economic activities and public mobility, before increasing again to 1,175 in 2022. A similar downward trend occurred in Jakarta, Banten, East Java, and other provinces, as large-scale social restrictions (PSBB) significantly affected the food and beverage sector (Trihusodo, 2020). However, in 2023, all provinces on Java Island experienced a drastic surge in the number of restaurants. West Java recorded 264,666 restaurants, Jakarta had 80,037, and East Java reached 193,335. This significant increase was not purely due to tourism growth or post-pandemic economic recovery, but rather due to changes in BPS recording methods, which began to include all business scales, including small restaurants, food stalls, and home-based culinary businesses. This change in definition and data coverage leads to inconsistency across years, which must be critically examined in studies using the number of restaurants as a variable to analyze the impact of tourism on PAD in Java Island.

Empirical evidence on the relationship between the number of restaurants and Regional Own-Source Revenue (PAD) in Indonesia presents mixed results. Sanjaya and Wijaya (2020) found that the number of restaurants had a positive and significant impact on PAD in West Sumatra, a finding consistent with Widayanti and Dewanti (2017), who reported a positive and significant effect within the tourism sector. In contrast, Manalu et al. (2021) observed a positive but statistically insignificant relationship, while Adiarti and Wijaya (2024) found that restaurant quantity did not influence PAD at all.

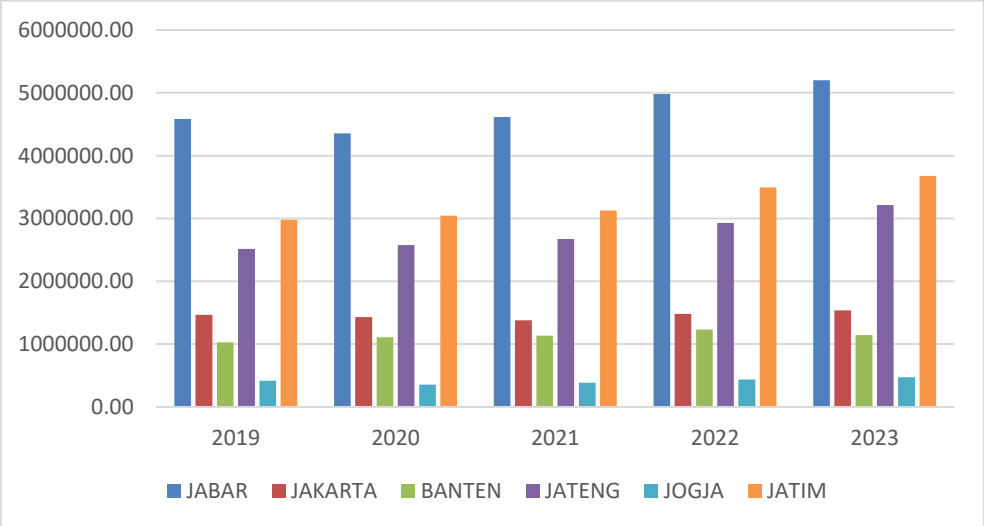

Figure 3. Number of Tourism Workers
Source: Kementrian Pariwisata dan Ekonomi Kreatif (2024)

Another essential component of the tourism sector is labor. Tourism labor includes workers directly involved in hotels, restaurants, tour guiding services, tourism transportation, and the sale of local creative products. Based on data from the Ministry of Tourism and Creative Economy (2023), the number of workers in the tourism sector reached 24.41 million in 2023, surpassing the target and exceeding the achievements

of 2021 and 2022. This number is expected to continue growing alongside post-pandemic recovery. On Java Island, the high number of tourist facilities corresponds to labor demand, which indirectly improves community welfare and reduces unemployment. From a PAD perspective, the economic activities supported by this labor act as engines for revenue circulation through various channels such as retributions, small business income taxes, and household consumption. Keynesian multiplier theory also states that every increase in economic activity in one sector, such as tourism, will have a ripple effect on other sectors, including employment and regional income (Mankiw, 2014). Therefore, the number of tourism workers on Java Island is a key indicator in understanding the sector's tangible contribution to regional fiscal performance.

Empirical findings on the effect of labor on Regional Own-Source Revenue (PAD) show varied outcomes. Kurniawan et al. (2017) reported that labor had a direct but insignificant influence on PAD, indicating that increases in the workforce do not automatically translate into higher local revenues without corresponding improvements in productivity and economic activity. In contrast, Tianto (2022) found that the size of the labor force contributed substantially to explaining PAD fluctuations, suggesting that labor availability can be a key driver of local fiscal performance when effectively absorbed into productive sectors such as tourism.

Based on the above discussion, this study is essential to examine more closely how variables such as the number of hotels, the number of restaurants, and the number of tourism workers contribute to Regional Original Revenue in Java Island during the 2019–2023 period. This analysis is not only useful in measuring the effectiveness of the tourism sector as a source of regional income but also provides strategic input for local governments in developing sustainable tourism policies aimed at enhancing PAD. Furthermore, the results of this study are expected to strengthen the argument that investments in tourism infrastructure and human resources have a positive impact on regional fiscal independence, in line with the principles of regional autonomy and locally based economic development.

2. Research Method

The scope of this research covers 6 provinces on Java Island—DKI Jakarta, West Java, Central Java, Yogyakarta Special Region, East Java, and Banten—from 2019 to 2023. The study focuses on analyzing how indicators of the tourism sector, including the number of hotels, number of restaurants, and number of tourism workers, influence Regional Original Revenue (PAD) using panel data regression methods. A research variable is defined as an attribute or value attached to an object of study that is observed and analyzed in order to draw conclusions (Sugiyono, 2019). The variables used in this study are as Table 1.

The data used in this study consist of provincial-level tourism indicators and Regional Original Revenue (PAD), sourced from official institutions such as Statistics Indonesia (BPS) and the Directorate General of Fiscal Balance, Ministry of Finance. This research employs a purposive sampling technique, which enables the selection

of data based on specific criteria relevant to the objectives of the study (Sugiyono, 2019). The research utilizes secondary data, meaning the data were not collected firsthand by the researcher, but obtained from existing government databases, including those provided by BPS and fiscal data portals.

Table 1. operational definition of variables

Variable	Operational Definition	Unit
Regional Original Revenue (PAD)	Regional Original Revenue (PAD) refers to the income earned by local governments from regional economic potential, used to fund public services and regional development. According to (Halim, 2007), PAD comes from four main sources: regional taxes, retributions, profits from regional enterprises, and other legitimate revenues. PAD reflects the fiscal independence of local governments in managing local resources. In this study, PAD is measured in million rupiahs and sourced from the Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia.	Million Rupiah (Rp)
Number of Hotels (Hotel)	The number of hotels represents the total units of commercial accommodation available in a region to host tourists. This variable is considered to enhance comfort and attractiveness of a destination, potentially boosting local economic activity. Data is sourced from national and provincial BPS publications.	Unit
Number of Restaurants (Restaurant)	The number of restaurants or food outlets indicates the availability of food and beverage services in a region. These facilities support the tourism sector and can drive local economic growth. Data is sourced from BPS and measured in units.	Unit
Tourism Workers (Tourism)	Tourism workforce refers to the number of people employed in tourism-related sectors, including hotels, restaurants, travel services, and similar fields. This variable reflects a region's capacity to deliver tourism experiences. Data is sourced from provincial BPS offices and measured in individuals.	Person (individual)

The dataset is structured in panel data form, which combines both cross-sectional and time-series dimensions (Widarjono, 2018). The cross-sectional aspect consists of data from six provinces in Java, while the time-series component covers a five-year period from 2019 to 2023. Prior to analysis, data were organized and cleaned using Microsoft Excel, and subsequently processed using EViews 10 software. The use of panel data offers various benefits, such as increasing the number of observations, enhancing degrees of freedom, reducing multicollinearity, improving estimation efficiency, and yielding more robust parameter coefficients (Hakim, 2014).

The model used in the panel data regression is expressed as follows:

$$ln(PAD_{it}) = \beta_0 + \beta_1 ln\,(Hotel_{it}) + \beta_2 ln\,(\text{Restaurant}_{it}) + \beta_3 ln\,(\text{Tourism}_{it}) + \varepsilon_{it}$$

Notes:

PAD	: Regional Original Revenue (in million IDR)
Hotel	: Number of Hotels (unit)
Restaurant	: Number of Restaurants (unit)
Tourism	: Number of Tourism Workers (person)
ln	: Natural Logarithm
i	: Province
t	: Year
ε	: Error Term
β_0	: Constant
$\beta_1 - \beta_3$	: Regression Coefficients

To determine the most appropriate model among the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM), the following tests were applied:

Chow Test	: Determines whether FE is better than CE.
Hausman Test	: Determines whether FE is better than RE.
Lagrange Multiplier Test	: Determines whether RE is better than CE.

Natural logarithmic transformation was applied to all variables to normalize the data scale, reduce outliers, and stabilize variance, thus enhancing estimation accuracy and interpretability, especially in expressing coefficients as elasticities (Gujarati, 2004).

3. Results and Discussion

3.1. Results

There are three types of models used in the panel data regression analysis, namely the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). Estimation is carried out sequentially using these three approaches, starting with the Common Effect Model, followed by the Fixed Effect Model, and finally the Random Effect Model. The purpose of this step is to evaluate, compare, and determine the most appropriate model to be used for further analysis. The estimation results of each model are presented as follows:

Table 2. Estimation Results of the Panel Model

Variabel	Common Effect		Fixed Effect		Random Effect	
	Coefficient	Prob.	Coefficient	Prob.	Coefficient	Prob.
Contants	-6.730	0.000	3.761	0.368	-2.025	0.437
Hotel	-0.362	0.034	-0.590	0.054	-0.339	0.099
Restaurant	0.056	0.230	0.010	0.162	0.005	0.434
Tourism	1.300	0.000	0.711	0.003	0.987	0.000

To determine the most appropriate model between the Common Effect Model (CEM) and the Fixed Effect Model (FEM), the Chow Test (F-Test) was performed. If the probability value is lower than the significance level (α) of 10%, then the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted, indicating that the Fixed Effect Model (FEM) is more suitable. Conversely, if the probability value is greater than the significance level, then H_0 is accepted, and the Common Effect Model (CEM) is preferred. The Chow Test results are shown in the table below:

Table 3. The Chow Test

Effects Test	Statistic	d.f.	Prob.
Cross-section F	383.431	(5,21)	0.000
Cross-section Chi-square	135.749	5	0.000

Based on the Chow Test results presented in the Table 3, the probability value for the Cross-section F is 0.000, which is below the 10% significance level. This indicates that the null hypothesis (H_0) is rejected, and the alternative hypothesis (H_1) is accepted. Thus, the Fixed Effect Model (FEM) is more appropriate than the Common Effect Model (CEM) for this study. As a result, the next step is to conduct the Hausman Test.

Table 4. Hausman Test

Test Summary	Chi-Sq. Statistic	d.f.	Prob.
Cross-section random	8.702	3	0.033

According to the Hausman Test results in Table 4, the Chi-Square statistic is 8.702 with 3 degrees of freedom and a probability of 0.033. Since the probability value is less than the 10% significance level, the decision is to reject H_0 and accept H_1. Therefore, the Fixed Effect Model (FEM) is considered the most appropriate model to be used in this research.

Table 5. Fixed Effect Model (FEM)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
Contants	3.761	4.092	0.919	0.368
Hotel	-0.590	0.289	-2.037	0.054
Restaurant	0.010	0.007	1.446	0.162
Tourism	0.711	0.213	3.337	0.003
R-Squared	0.997			
Adjusted R-Squared	0.996			
F-statistic	1172.488			
Prob(F-statistic)	0.000			

The estimation results using the Fixed Effect Model (FEM) are presented in Table 5. The variable representing the number of hotels has a negative and statistically significant coefficient of -0.590 with a probability of 0.054, indicating a significant inverse relationship with PAD at a 10% significance level. The variable representing the number of restaurants has a positive coefficient of 0.010 but is statistically insignificant with a probability of 0.162. In contrast, the number of tourism workers exhibits a positive and significant effect on PAD, with a coefficient of 0.711 and a probability of 0.003.

The model demonstrates a high explanatory power, as reflected by an R-squared value of 0.997, meaning that 99.78% of the variance in PAD is explained by the three independent variables: number of hotels, restaurants, and tourism workers. The remaining 0.22% is influenced by other factors outside the model. This high R-squared value suggests that the selected model effectively captures the variation in PAD across the six provinces in Java during the 2019–2023 period. A conclusion further supported by the F-test result showing a Prob(F-statistic) of 0.000, which confirms the strong and statistically significant joint influence of all independent variables on PAD.

3.2. Disscussion

Number of Hotels and Local Original Income

In terms of partial effects, the t-test results indicate that the number of hotels has a negative and significant influence on PAD. This suggests that simply increasing the quantity of hotels without making parallel improvements in occupancy rates, service quality, or operational efficiency may not generate the desired boost in local revenue. Instead, the excess supply of accommodation could lead to intensified competition, price undercutting, and reduced profitability, which in turn may lower the amount of tax revenue collected by the local government. This underscores the importance of balancing infrastructure growth with market demand and quality standards.

These findings are in line with previous research conducted by Hakami (2024) and Lestari & Idris (2024), both of which observed that an unplanned increase in hotel capacity can produce diminishing returns to PAD. However, they contradict the results of Wardia et al. (2024), who reported a positive relationship between the number of hotels and local revenue. The divergence in these results could be attributed to contextual factors such as differences in regional tourism demand, marketing strategies, and the effectiveness of local tourism policies, highlighting the need for case-specific policy interventions.

Number of Restaurants and Local Original Income

On the other hand, the number of restaurants does not show a statistically significant effect on PAD. This lack of impact may be explained by the possibility that a substantial proportion of restaurants operate informally, without proper licensing or without consistently fulfilling their local tax obligations. As a result, despite an increase in the number of dining establishments, the fiscal contribution to local government revenue remains minimal. This finding indicates that the expansion of restaurant businesses alone is insufficient to drive PAD growth unless accompanied by strong regulatory frameworks and mechanisms that ensure compliance with tax regulations.

Furthermore, the absence of a significant effect suggests that improving the contribution of restaurants to PAD requires more than just increasing their numbers. Local governments may need to focus on operational optimization, strengthening tourism-related dining experiences, and ensuring that restaurant growth aligns with overall tourism development strategies. These findings are consistent with Wardia et al. (2024) but stand in contrast to the conclusions of Hawari & Sihaloho (2024), Hakami (2024), and Alkaf (2025), all of whom identified a positive and significant contribution of restaurants to PAD. This discrepancy underscores the importance of regional economic structure, enforcement practices, and the formalization level of the restaurant sector in shaping fiscal outcomes.

Number of Tourism Workers and Local Original Income

The number of tourism workers shows a strong positive and significant effect on PAD, underscoring the pivotal role of human resources in the tourism sector. A 1% increase in tourism-related employment is associated with a 0.7117% rise in PAD, suggesting that a skilled and productive workforce can enhance service quality, improve visitor

satisfaction, and stimulate greater spending by tourists. These improvements in turn expand the taxable revenue base and strengthen the economic contribution of the tourism sector to local government finances.

This result supports the findings of Dorta-González & González-Betancor (2021), who emphasized the direct and indirect benefits of a robust tourism workforce for regional development. The alignment of these findings with prior literature reinforces the notion that investments in training, professional development, and worker retention can yield significant fiscal benefits. Consequently, policymakers may prioritize workforce development programs and partnerships with educational institutions to cultivate tourism talent, ensuring sustainable growth in PAD while maintaining high service standards in the industry.

4. Conclusion

Based on the panel data regression analysis of six provinces in Java over the 2019–2023 period using EViews 10, several key conclusions can be drawn. First, the number of hotels was found to have a negative and statistically significant effect on local own-source revenue (PAD). This suggests that merely increasing the number of hotels does not automatically enhance PAD. Without improvements in service quality, occupancy rates, and effective management, additional hotels may become underutilized assets that fail to contribute meaningfully to regional income. Therefore, hotel development strategies must prioritize quality and operational efficiency over quantity.

Second, the number of restaurants showed no significant effect on PAD during the observed period. This implies that the growth in restaurant numbers does not necessarily translate to higher local revenue, potentially due to factors such as weak enforcement of licensing and tax regulations, or low operational performance. This highlights the need for local governments to strengthen regulatory oversight and support mechanisms to ensure that restaurants contribute effectively to fiscal revenues.

Third, the number of tourism workers had a positive and significant impact on PAD. This finding highlights the vital role of human capital in the tourism sector. A well-trained and engaged tourism workforce contributes directly to service quality and visitor satisfaction, thereby strengthening the economic impact of tourism activities on local revenue. This reinforces the view that labor absorption in tourism not only stimulates economic activity but also provides tangible fiscal benefits to regional governments.

Overall, this study provides new insight that the effectiveness of the tourism sector in enhancing PAD is not solely determined by infrastructure expansion. Instead, factors such as operational quality, regulatory compliance, and the productivity of the tourism workforce play critical roles. These findings suggest that future policy should integrate both infrastructure development and human resource empowerment to maximize tourism's contribution to local fiscal health.

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