

## THE INFLUENCE OF THE TOURISM SECTOR ON LOCAL REVENUE IN THE DISTRICT / CITY IN THE EX-SURAKARTA AREA IN 2017-2021

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### ABSTRACT

The tourism sector is one of the sectors that receives top priority in order to improve that regional economic structure in the Regency/City of the Former Surakarta Residency and can increase independence and competitiveness. Thus it is expected to be able to provide a sizeable contribution to PAD. This study aims to determine the effect of Gross Regional Domestic Product, Number of National Tourists, Number of International Tourists, Number of Tourism Objects and Number of Hotels to Regional Original Income. The study was conducted in 6 Regencies/Cities in the Former Surakarta Residency in the research method used panel data regression and is estimated by Eviews 10. The research tool used is panel data regression analysis. The result of the study found that the Fixed Effect Model (FEM) estimated model was selected as the best estimation result. Number of National Tourists and Number of Tourism Objects has an influence on Regional Original Income. Meanwhile, Number of International Tourists, Gross Regional Domestic Product and Number of Hotels no influence on the Regional Original Income in the Former Surakarta Regency during the 2017-2021 period.

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### 1. INTRODUCTION

Since the implementation of Law No. 32/2004 on Regional Autonomy, each region is given the freedom to determine the direction of its own economic development. This requires the ability of the region to explore and develop its potential as a source of economic activity [1].

Local governments are expected to be able to reduce dependence on the central government regarding financing and revenue management issues. Regional Original Income (PAD), whose components consist of revenue derived from local taxes, local levies, the results of the management of separated regional assets and other legitimate PAD [2]. Increasing the tourism sector is one way to increase PAD and can also increase local community income, reduce unemployment, create jobs, and is also expected to improve the welfare of the community [3].

Tourism is an integral part of economic development because tourism is related to almost all economic sub-sectors, so it has an important role in contributing to the macro economy in the Indonesian economy in general. Tourism is able to have a positive impact in an effort to contribute to foreign exchange earnings, increase business opportunities and employment, increase the income of the central, regional and community governments and as a vehicle for the community to foster a sense of love for the country, strengthen unity and unity as well as the introduction of culture [4].

Surakarta Karesidenan is an area in Central Java Province that consists of six regencies and one city, namely Karanganyar, Klaten, Sukoharjo, Boyolali, Wonogiri, Sragen and Surakarta City. This regency has a high potential for economic strength. The availability of abundant natural resources ranging from agriculture, water, human resources and processing expertise will be a driving factor for development in the Ex-Karesidenan Surakarta and create prosperity in the district / city.

Surakarta Karesidenan as an autonomous region continues to develop, along with the turn of time. One of the development sectors that is currently being developed in Surakarta Karesidenan is the tourism sector. This is because tourism is considered to be able to give its contribution in the economic and social field which is quite significant for the continuity and smoothness of development in Surakarta Karesidenan. In addition, tourism is also one of the sources of foreign exchange for the country. Tourism can create prosperity through the development of communication, transportation, accommodation, and improve the welfare of the people as well as economic growth and also a relatively large job creator to reduce the poverty level.

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Surakarta Karesidenan is one of the leading destinations programmed by the government in the tourism sector because of the various potentials of natural tourism with its beautiful panorama, interesting historical sites, unique culture and strategic location is a very prospective capital. Surakarta Karesidenan already has the basic capital for the development of the tourism sector, now it is just a matter of how to package it well. Seeing the potential of Surakarta Prefecture, accompanied by the development of technology that is growing rapidly at this time, it can be predicted that tourism in Surakarta Prefecture will continue to increase in quality and encourage the surrounding economy.

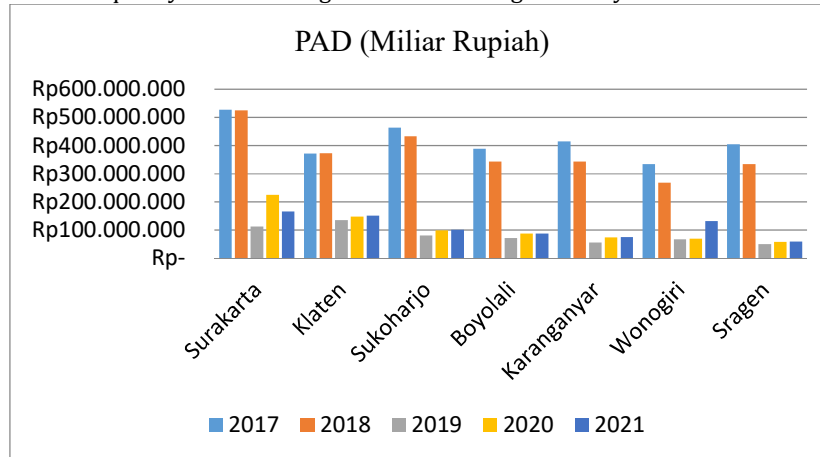


Figure 1. Development of Regional Original Revenue in the Ex-Karesidenan Surakarta Period 2017-2021  
Source: Central Bureau of Statistics 2017-2021

Figure 1, shows that the Local Owned Revenue of each district/city in the Ex-Karesidenan Surakarta fluctuates. During the period of 2017, 2018, 2020 and 2021, the largest Original Local Revenue was occupied by Surakarta City with IDR 527.5 Billion, IDR 525.1 Billion, IDR 225.1 Billion and IDR 166.4 Billion respectively which was then followed by Sukoharjo Regency during the period of 2017 and 2018 amounting to IDR 464.6 Billion, IDR 433.5 Billion respectively. The highest Regional Original Revenue during the 2019 period was occupied by Klaten Regency amounting to IDR 148.00 Billion. Meanwhile, the smallest Regional Original Revenue was owned by Wonogiri Regency amounting to IDR 333.8 Billion in 2017 and IDR 269.0 Billion in 2018. Meanwhile, Sragen Regency for 3 consecutive years, namely 2019-2021, is the Regency with the lowest Regional Revenue, which amounted to IDR 50.2 billion, IDR 58.2 billion and IDR 59 billion respectively.

The source of revenue for tourism objects comes from entrance ticket fees, parking fees and other legal revenues. According to Law No. 28 of 2009 concerning Regional Taxes and Levies, it is a compulsory contribution to the Region owed by individuals or entities that is compelling in nature, which is used to finance the implementation of Regional government and Regional Development. The tourism sector is the most potential sector because the need for someone to travel is a need that may not be stopped. The tourism sector contributes revenue through taxes and levies on services provided by local governments for tourists. [5].

Hotel is a business that uses a building or part of it specifically provided, where everyone can stay and eat and get services and other facilities with payment. As is known that the main product (core product) of a hotel is the room. Room occupancy rate is a situation to what extent the number of rooms sold when compared to the entire number of rooms that are capable of being sold. Hospitality has a role as a driver of regional development, it needs to be developed properly and correctly so that it can increase community income, PAD, employment and business expansion [6].

The direct effect of the number of tourists on local revenue is that the longer tourists stay in each tourist visit, the direct economic effect of the presence of these tourists is also increasing. Tourist spending is a source of income for local governments (PAD), entrepreneurs engaged in tourism and communities involved in tourism activities. The various needs of tourists during their tour trips will cause consumptive symptoms for products in tourist destinations. With the consumptive activities of both foreign and domestic tourists, it will increase the income from the tourism sector of a region [7].

One of the indicators used to determine the impact of tourism on the regional economy and also as one of the factors determining the high level of the regional economy is through the development of local

revenue received by the region. The revenue of tourism object will contribute to the local revenue from local tax, local retribution, profit of local company, official revenue and legitimate original revenue. Regency / City in the Ex-Karesidenan Surakarta has great potential to be developed. This can be seen through the increasing number of tourism objects such as historical buildings and many more. However, this high potential is still underutilized to increase the Original Revenue of the Regency / City in the Ex-Karesidenan. Therefore, it is necessary to study the analysis of the influence of the magnitude of the influence of GRDP, the number of foreign and local tourist visits, the number of tourist objects, and the number of hotels on local revenue (PAD) in the Regency / City of the Ex-Karesidenan in 2017-2021.

## 2. METHOD

To estimate and the magnitude of the influence of factors affecting Regional Original Revenue in the Regency / City of Ex-Karesidenan Surakarta in 2017-2021. A panel data regression analysis tool is used, with the following econometric model:

$$\log(PAD)_{it} = \beta_0 + \beta_1 \log(GRDP)_{it} + \beta_2 \log(JWN)_{it} + \beta_3 \log(JWM)_{it} + \beta_4 \log(JOW)_{it} + \beta_5 \log(JH)_{it} + \varepsilon_{it}$$

Description:

PAD	= Regional Original Income (IDR)
GRDP	= Gross Regional Domestic Product (IDR)
JWN	= Number of National Tourists (People)
JWM	= Number of Foreign Tourists (Jiwa)
JOW	= Number of Tourist Objects (Unit)
JH	= Number of Hotels (Unit)
$\beta_0$	= Constant
$\beta_1 \dots \beta_5$	= Regression Coefficient
i	= Observation i
t	= Year t
log	= Natural Logarithm

The econometric model above is a modification of the Tobing model (2021). GRDP, Number of National Tourists, Number of Foreign Tourists, Number of Tourist Objects and Number of Hotels are expected to have a positive influence on Regional Original Revenue.

The research data used is time series data from 2017-2021 and cross section in 6 districts / cities in the Ex-Karesidenan Surakarta obtained from the Central Statistics Agency (BPS). The data used includes Regional Original Revenue (PAD), Gross Regional Domestic Product (GRDP), Number of National Tourists (JWN), Number of Foreign Tourists (JWM), Number of Tourist Objects (JOW) and Number of Hotels (JH).

The econometric model estimation stage above will include: estimation of panel data model parameters with Pooled Least Squares (PLS), Fixed Effect Model (FEM), and Random Effect Model (REM) approaches; selection of the best estimator model with Chow test and Hausman Test and if necessary Lagrange Multiplier test; model goodness test on the selected estimator model; and validity test on the effect of the selected estimator model.

## 3. RESULT AND DISCUSSION

The estimation results of Panel Data Regression with the Pooled Ordinary Least Squares (PLS) approach, Fixed Effect Model (FEM) and Random Effect Model (REM) can be seen in Table 1.

### Estimated Model Selection Test

Chow test and Hausman test will be used to select the best estimated model - Pooled Least Square (PLS), Fixed Effect Model (FEM) or Random Effect Model (REM). If it turns out that the Pooled Least Square (PLS) is selected in the Chow test and the Random Effect Model (REM) is selected in the Hausman test, then an additional test must be carried out, namely the Lagrange Multiplier (LM) test to select the best estimated model between Pooled Least Square (PLS) and Random Effect Model (REM).

### Chow Test

The Chow test is used to determine the PLS or FEM estimated model. Chow test H0: the estimated model is Pooled Least Squares (PLS), and HA: the estimated model is Fixed Effect Model (FEM). H0 is

accepted if the p-value, probability or empirical significance of  $F > \alpha$ ;  $H_0$  is rejected if the p-value, probability or empirical significance of  $F \leq \alpha$ . The Chow test results can be seen in Table 1.

Table 1 shows that the p-value, probability or empirical significance of the F statistic is 0.0000 (<0.01), so  $H_0$  is rejected. In conclusion, the estimated model is FEM.

Table 1. Panel Data Regression Econometric Model Estimation Results - Cross section

Variable	Regression Coefficient		
	PLS	FEM	REM
<i>C</i>	4,776436	8,095848	6,042178
<i>LOG(GRDP)</i>	0,077316	-0,065021	0,011652
<i>LOG(JWN)</i>	-0,046583	-0,046542	-0,047972
<i>LOG(JWM)</i>	0,032870	-0,001109	0,029183
<i>LOG(JOW)</i>	0,028876	-0,077294	0,001548
<i>LOG(JH)</i>	0,033372	-0,039642	0,034999
<i>R<sup>2</sup></i>	0,238571	0,831319	0,175391
<i>Adjusted. R<sup>2</sup></i>	0,107290	0,750645	0,033217
<i>Statistic F</i>	1,817257	10,30471	1,233637
<i>Prob. Statistic F</i>	0,140663	0,000002	0,318912

Model Selection Test

(1) Chow

Cross- Section  $F(6,23) = 13,470366$ ; Prob.  $F(6,23) = 0,0000$

(2) Hausman

Cross-Section random  $\chi^2(5) = 40,227193$ ; Prob.  $\chi^2 = 0,0000$

**Hausman Test**

The Hausman test is used to select the FEM or REM estimated model. Hausman test  $H_0$ : the estimated model is Random Effect Model (REM) and its  $H_A$ : the estimated model is Fixed Effect Model (FEM).  $H_0$  is accepted if the p-value, probability or empirical significance of statistics  $\chi^2 > \alpha$ ; and  $H_0$  is rejected if the p-value, probability or empirical significance of statistics  $\chi^2 \leq \alpha$ . The results of the Hausman test can be seen in Table 1.

From Table 1, it can be seen that the p-value, probability or empirical significance of the  $\chi^2$  statistic is 0.0000 (<0.01), so  $H_0$  is rejected. In conclusion, the estimated model is the Fixed Effect Model (FEM).

From the Chow test and Hausman test above, the Fixed Effect Model (FEM) was selected as the best estimated model. The complete estimation results of the FEM model are presented in Table 2.

Table 2. Fixed Effect Model Estimation Model

$\log(\overline{PAD})_{it} = 8,095848$	$-0,065021$	$\log(GRDP)_{it} = -0,046542$	$\log(JWN)_{it}$
	(0,2492)		(0,0464)**
	$-0,001109$	$\log(JWM)_{it} = -0,077294$	$\log(JOW)_{it} = -0,039642$
	(0,9472)	(0,0994)***	(0,6294)
$R^2 = 0,831319$ ; $DW = 1,638114$ ; $F = 10,30471$ ; Prob. $F = 0,000002$			

**Source:**

Appendix 1. Notes: \*Significant at  $\alpha = 0.01$ ; \*\* Significant at  $\alpha = 0.05$ ; \*\*\* Significant at  $\alpha = 0.10$ .

**Existence Test of FEM Estimated Model**

The model exists when at least one independent variable affects the dependent variable (not all regression coefficients are zero). The model existence test is the F test. Since in the best estimated model FEM (Fixed Effect Model) there are 3 independent variables, the hypothesis formulation is:  $H_0: \beta_1 = \beta_2 = \beta_3 = 0$  (regression coefficients of all four variables are zero or the model does not exist);  $H_A: \beta_1 \neq 0 \vee \beta_2 \neq 0 \vee \beta_3 \neq 0$  (at least one regression coefficient is not equal to zero or the model exists).  $H_0$  will be accepted if the p value, probability, or empirical significance of the statistic  $F > \alpha$ ;  $H_0$  will be rejected if the p value, probability, or empirical significance of the statistic  $F \leq \alpha$ .

From Table 2, it can be seen that the p value, probability, or empirical significance of the F statistic is 0.0002 (<0.01); so  $H_0$  is rejected. In conclusion, the estimated FEM model exists.

### Interpretation of Determination Coefficient ( $R^2$ )

The coefficient of determination ( $R^2$ ) shows the predictive power of the estimated model. From Table 2, it can be seen that the  $R^2$  value in the Fixed Effect Model (FEM) is 0.802103, meaning that 83.1% of the variation in the Regional Original Income variable can be explained by the GRDP variable, the number of foreign tourists, the number of domestic tourists, the number of tourist objects and the number of hotels. The remaining 16.9% is influenced by other variables or factors not included in the model.

### Validity Test of the Effect of Independent Variables of the FEM Estimated Model

The effect validity test tests the significance of the effect of the independent variables individually or partially. The t-test  $H_0$  is  $\beta_i = 0$ , the i-th independent variable in the estimated model has no significant effect;  $H_A$  is  $\beta_i \neq 0$ : the i-th independent variable in the estimated model has a significant effect.  $H_0$  will be accepted if the p value, probability, or empirical significance of statistics  $t > \alpha$ ;  $H_0$  will be rejected if the p value, probability, or empirical significance of statistics  $t \leq \alpha$ . The results of the effect validity test can be seen in Table 3.

**Table 3. Effect Validity Test Results**

Variable	Sig.t	Criteria	Conclusion
$LOG(GRDP)$	0,2492	$> 0,10$	Not Significant
$LOG(JWN)$	0,0464	$< 0,05$	Significant at $\alpha 0.05$
$LOG(JWM)$	0,9472	$> 0,10$	Not Significant
$LOG(JOW)$	0,0994	$< 0,10$	Significant at $\alpha 0.05$ $\alpha 0,10$
$LOG(JH)$	0,6294	$> 0,10$	Not Significant

### Interpretation of the Influence of Independent Variables

Based on the validity test of the influence in Table 3, it can be seen that the number of domestic tourists and the number of tourism objects have a negative influence on local revenue. Meanwhile, Gross Regional Domestic Product, Number of Foreign Tourists and Number of Hotels have no influence on Regional Original Revenue in the Regency / City of Ex-Karesidenan Surakarta during the 2017-2021 period.

The variable number of domestic tourists has a regression coefficient of -0.046542, with a logarithmic-logarithmic relationship pattern. This means that if the number of Nusantara tourists increases by 1%, the local revenue will decrease by 0.046542%. Conversely, if the number of Nusantara tourists decreases by 1%, then the local revenue will increase by 0.046542%.

The variable number of tourism objects has a regression coefficient value of -0.077294, with a logarithmic-logarithmic relationship pattern. This means that if the number of tourism objects increases by 1%, the local revenue will decrease by 0.077294%. Conversely, if the number of tourism objects decreases by 1%, then local revenue will increase by 0.077294%.

### Economic Interpretation

Local Revenue in various regencies/cities in the Ex-Karesidenan Surakarta during the 2017-2021 period was only influenced by the number of domestic tourists and the number of tourism objects. Meanwhile, Gross Regional Domestic Product, Number of Foreign Tourists and Number of Hotels have no influence on Local Revenue.

### Number of Archipelago Travelers

Based on the results of the analysis that has been done, the results obtained are not in accordance with the hypothesis, where the number of Nusantara tourists has a negative effect on local revenue in the Regency / City of Ex-Karesidenan Surakarta. This is because most tourists who visit tourist attractions in the Regency / City of Ex-Karesidenan Surakarta do not stay at hotels, but at the homes of relatives or relatives, so that even though the number of tours is too much, it does not increase the local revenue. Domestic tourists who visit also do minimal transactions that can increase local revenue. Most domestic tourists who visit are those who conduct work visit tours, so the average expenditure is small for leisure.

The results of this study are in accordance with research conducted by [8] which found that the number of Nusantara tourists has a negative effect on local revenue in Tuban Regency [9] also found that the number of Nusantara tourists has a negative effect on local revenue in Surakarta City. [10] found that the number of Nusantara tourists has a negative effect on local revenue in Sumenep Regency.



#### Number of Tourism Objects

The results of the analysis indicate that the number of tourist objects has a negative effect on PAD. This is because increasing revenue is not enough to build and facilitate tourist attractions alone. If the tourist attraction that is built and facilitated is not followed by demand and supply according to the wishes of tourists, then the tourist attraction cannot increase the desire of tourists to visit and come back to the existing tourist attraction. In welfare theory, the government should design, manage, and build professionally according to the wishes and needs of its citizens, so that it can attract tourists to come.

That there are several factors in the number of tourist attractions reducing Regional Original Revenue. Such as inadequate access to tourist attractions, lack of maximum promotion, the development of tourist attractions that are still monotonous makes tourists who visit prefer other tourist objects or travel in other areas. The increasing number of tourist objects has not been able to make the number of tourist visits also increase.

The results of this study are in accordance with research conducted by [11] which found that the number of tourist objects has a negative effect on local revenue. [12] also found that the number of tourist attractions has a negative effect on local revenue. [13] found that the number of tourist attractions had a negative effect on local revenue in Pariaman City for the 2010-2020 period.

#### 4. CONCLUSION

The Fixed Effect Model (FEM) was selected as the best estimation result. The model goodness test on the FEM estimated model shows that the FEM estimated model exists with a coefficient of determination (R<sup>2</sup>) value of 83.1% of the variation in the Regional Original Income variable can be explained by the GRDP variable, the number of foreign tourists, the number of domestic tourists, the number of tourist objects and the number of hotels. The remaining 16.9% is influenced by other variables or factors not included in the model. The results of the effect validity test (t test) show that the independent variables that have an influence on Regional Original Revenue in the Ex-Karesidenan Surakarta in 2017-2021 are the Number of Nusantara Tourists and the Number of Tourist Objects. Meanwhile, the number of foreign tourists, gross regional domestic product and the number of hotels have no effect on local revenue.

With the influence of the number of Nusantara tourists and the number of tourist objects on PAD, it is necessary to empower the population to increase local revenue. One of them in the tourism sector is to empower the community by making the village a tourist village. With the existence of the tourist village, it can increase the income in the area. The local government also provides facilities to improve the skills of its people or training so that the management in the tourist village can develop properly.

For future studies, it is hoped that other variables that are more complex and measurable in explaining the factors of Regional Original Revenue will be used, considering that the independent variables used in this study are still not fully able to explain the factors of Regional Original Revenue in a more comprehensive area. In addition, future researchers are expected to use complex and systematic analytical tools in explaining the factors of Regional Original Revenue in a region in the short and long term.

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