Quest Journals
Journal of Research in Business and Management
Volume 10 ~ Issue 7 (2022) pp: 90-102
ISSN(Online):2347-3002
www.questjournals.org

Research Paper

Analysis of Factors Affecting Regional Revenue in the Tourism Sector in North Toraja Regency in 2021

Markus Mangea, Sanusi Fattah, SyarifuddinRasyid

North Toraja has great tourism potential to be developed. This can be seen through the increasing number of hotels, and the number of new tourist attractions in North Toraja over the last ten years. However, this high potential is still underutilized to increase North Toraja Regional Revenue (PAD). This study aims to analyze and explain how the Factors Affecting the Regional Revenue of the Tourism Sector in North Toraja Regency in 2021, and this study the researchers used a research design with associative research methods. The approach used in this research is a quantitative approach. The type of data used in this study is secondary data. The data used include the number of tourism objects, the number of tourists, investment in the tourism industry, Local Gross Domestic Product (GRDP) per capita, and regional revenues from the tourism sector in North Toraja Regency in 2011-2020. The analytical method used in this study is using multiple linear regression analysis with the ordinary least squares (OLS) approach. The results of this study indicate the number of tourist objects, investment in the tourism industry and Local Gross Domestic Product have a positive and significant influence on Regional Revenue (PAD) from the tourism sector in North Toraja, while the variable number of local tourists and foreign tourists has no effect on Regional Revenue. from the tourism sector in North Toraja.

Keywords: *Number of Tourism Objects, Investment in the Tourism Industry, Local Gross Domestic Product, Number of Local Tourists and Tourists and Regional Revenue.*

***R**eceived 01 July, 2022; **R**evised 10 July, 2022; **A**ccepted 12 July, 2022 © The author(s) 2022.*
P**ublished with open access at **www.questjournals.org

I. INTRODUCTION

Economic growth is one of the macroeconomic indicators that is a concern for a country and even the world. This is because the economic growth of a country can reflect an increase in the ability of a country to provide more types of economic goods to its population as well as an increase in the income per capita of its population. The high economic growth of a country is certainly supported by various sectors such as: the transportation and communication sector; electricity, gas and clean water sectors; the construction sector, and the tourism sector which includes hotels and restaurants. Economic growth in the simplest way can be interpreted as an increase in output or an increase in aggregate national income within a certain period of time. Economic growth is also associated with an increase in income. (Simon Khuznets, 1998).

The implementation of regional government by the Regional Government and DPRD adheres to the principle of autonomy and assistance tasks with the principle of autonomy as wide as possible. The central government no longer regulates, dominates local governments and communities. The role of the central government in the context of decentralization is to supervise, monitor, supervise and evaluate the implementation of regional autonomy. One indicator of the level of prosperity of the population in an area/region can be seen from the value of Local Gross Domestic Product (GRDP) per capita, which is the quotient between the added value generated by all economic activities and the total population. Therefore, the size of the population will affect the value of GRDP per capita, while the size of the GRDP value is highly dependent on the potential of natural resources and production factors in the area. GRDP per capita at current prices shows the value of GRDP per head or per person in the population. GRDP is defined as the amount of added value produced by all business units in a region or is the total value of final goods and services produced by all economic units in a region.

Gross Regional Domestic Product (GRDP) both at current prices and at constant prices. High Local Gross Domestic Product tends to encourage an increase in the level of per capita consumption which in turn creates an incentive to change the structure of production (when income increases, the demand for manufactured goods and services will certainly increase faster than the demand for agricultural products).

In 2015 the structure of the business fields of the North Toraja community began to experience a shift from the agricultural, forestry and fisheries business fields to the wholesale and retail trade business fields;

Repair of Cars and Motorcycles which can be seen from the magnitude of the role of each business field in the formation of the GRDP of North Toraja. There are several things that have an impact on the shift, including; there is a transfer of land use function from productive land to housing development and others, productive land is no longer managed, and productive plants are not managed optimally, thus greatly affecting the productivity of the agricultural, forestry and fisheries business fields, this has resulted in the field it grows relatively slowly. Thus, 2015 can be said to be the start of the shift from the agricultural, forestry and fisheries business fields to the wholesale and retail trade business fields; Car and Motorcycle Repair.

The tourism sector is one sector that has a major contribution to the national economy. The development of the tourism sector properly will be able to attract both domestic and foreign tourists so that it will have an impact on the economy both directly and indirectly. Indonesia is a country that has extraordinary tourism potential, both natural beauty, cultural diversity and special interest tourism (Hadiyat, 2019).

Modern tourism has become a driver of socio-economic progress through the creation of jobs and enterprises, infrastructure development, and the generation of export revenues (Ekanayake and Long, 2012). The tourism sector in Indonesia is the fourth largest contributor to national foreign exchange, after the palm oil (CPO) industry, oil and gas, and coal. Foreign exchange originating from the tourism sector has increased since 2015, from US$12.2 billion, in 2016 to US$13.6 billion, and in 2017 it increased again to US$15 billion. In 2018 the tourism sector can provide foreign exchange profits of up to US $ 17 billion and in 2019 it is expected to earn up to US $ 20 billion in foreign exchange. Indonesia is the country with the ninth fastest tourism growth in the world, number three in Asia and number one in ASEAN.

North Toraja has great tourism potential to be developed. This can be seen through the increasing number of hotels, and the number of new tourist attractions in North Toraja over the last ten years. However, this high potential is still underutilized to increase North Toraja Regional Revenue (PAD). Therefore, through the Long-Term Development Plan of North Toraja Regency for the Period of 2010 - 2030, the tourism sector is made into the Regency's development vision, namely "North Toraja, a Cultural Tourism Area Rich in Charm with a Variety of Creativity and Prosperous Love". The hope with this district's vision is that development that focuses on the tourism sector can increase Regional Revenue, but the picture of Regional Revenue from the tourism sector is an average of 16% per year for the last 10 years, very small when compared to non-tourism income. The low Regional Revenue from the tourism sector can be influenced by several factors.

II. THEORETICAL REVIEW

2.1. Regional Revenue (PAD)

Regional Revenue or hereinafter referred to as PAD is revenue obtained by the region from regional sources within its own territory which is collected based on regional regulations in accordance with regional regulations or applicable laws and regulations. The regional income sector plays a very important role, because through this sector it can be seen the extent to which a region can finance government activities and regional development (Baldric, 2017).

Regional Revenue (PAD) is revenue obtained from sources within its own territory, the higher the role of PAD in the regional financial structure, the higher the financial capacity of the region to carry out regional development activities (Carunia, 2017).

2.2. Regional Revenue Instruments

The main objective of the decentralization policy is on the one hand to support strategic national macro policies and on the other hand, with the decentralization of government authority to the regions, the regions will experience a significant empowerment process. In addition, regional autonomy has the following objectives:

1) Accelerating the development of a strong and effective regional economy by empowering local economic actors and potential.
2) Accelerating rural development in order to empower the community.
3) Improving the quality of human resources in the regions in accordance with the potential and interests of the regions through the provision of an adequate education budget.
4) Increase development in all regions based on the principles of decentralization and regional autonomy (Carunia, 2017)

2.3. Regional Development Funding

Regional development is a process in which local governments and communities process existing natural resources and form a partnership pattern between local governments and the private sector to create new jobs and the development of economic activities (economic growth) in an area. In essence, the core of the theory of regional growth and development relates to two things, namely the discussion that revolves around the method in analyzing the economy of a region and theories that discuss the factors that determine the economic growth of a region.

Regional development and existing infrastructure in the region will have an impact on increasing Regional Revenue. If the facilities and infrastructure owned by the region are adequate, the community can carry out their daily activities comfortably and safely which will have an effect on increasing productivity, and with adequate infrastructure it will attract investors to open businesses in the area, with the increase in development spending. it will have an impact on the future period, namely community productivity will increase and will increase PAD (Jolianis, 2012).

2.4. Tourism Industry

According to Spillane (1993) tourism as a service industry which is classified as a third industry, plays an important role in setting policies on employment opportunities. The role of tourism in the development of the country basically has three cores, namely the economic aspect (sources of foreign exchange, taxes), the social aspect (job creation), and the cultural aspect (introducing our culture to foreign tourists, but also for domestic tourists who are increasingly increasing role). Thus, the tourism industry can also advance and level the country's economy because tourism is a sector that has a large absorption capacity for unemployment and increases the income of the population.

2.5. Relationship between the number of tourists and Regional Revenue (PAD) from the tourism industry

According to Cohen (1984) in Pitana and Diarta (2009) a tourist destination visited by tourists can be viewed as temporary consumers. If there are too many tourists visiting the destination, then spending money to buy various necessities during their vacation will have an impact on the economic life of the area, either directly or indirectly.

According to Wahab (1996) tourists who arrive in a foreign country, either individually or in groups, regardless of the purpose of the trip, will spend their money while staying in the destination area to pay for tourism services or goods and buy services or goods that are not related to tourism. tour. The entire amount of money spent is the amount of state revenue from the tourism sector and becomes the consumption pattern of tourists in the country. The more tourist consumption increases, the more tourist services are produced.

Theoretically, the more the number of tourists and the longer the tourists stay in a tourist destination, the more money is spent in the tourist destination, at least for the purposes of eating, drinking and lodging while staying in the area. during the tour will cause consumptive symptoms for products in tourist destinations. With consumptive activities from both foreign and domestic tourists, it will increase the income received by business owners in the tourism industry from payments for services received by tourists which will increase the amount of tax and levy revenue for the local government of tourist destinations which incidentally is a component of PAD of the tourism industry. For example, taxes on hotel services, restaurants, entertainment or levies in the tourism industry. Therefore, the higher the flow of tourist visits to North Toraja, it will increase regional revenues from the tourism industry in North Toraja.

2.6. Local Gross Domestic Product (GRDP) and the Relationship between GRDP and Regional Revenue (PAD) in the Tourism Industry

According to Nasrull (2010), GRDP is defined as the amount of added value produced by all business units in a region or is the total value of final goods and services produced by all economic units in a region. In general, people who travel have a high socioeconomic level. They have a trend of living and leisure time and relatively large income. This means that their minimum living needs have been met. They have enough money to pay for the trip. The greater the level of GRDP of the community, the greater the ability of the community to travel, which in turn has a positive effect on increasing regional revenue from the tourism sector in North Toraja.

The state of a country's economy can be seen from its GRDP, where economic growth itself can be measured by one of the indicators, namely GRDP, so with the conclusion that the three indicators, namely GRDP, the economic condition of a region and GRDP are interrelated.

The greater the level of GRDP of the community affected by GRDP, the greater the ability of the community to travel, which in turn has a positive effect on increasing regional revenue from the tourism sector in North Toraja.

2.7. Investment in the Tourism Industry and the Relationship of Investment in the Tourism Industry with Regional Revenue (PAD) from the Tourism Industry

The growth of the tourism industry is measured by the amount of investment invested in the industry. The types of investment in the tourism industry are divided into three, namely private capital investment, government investment, and private investment. Government capital investment tends to be related to the construction of transportation infrastructure (airports, ports, roads) and convention centers. Private capital investment is usually realized in the form of non-hotel accommodation facilities, while private investment tends to be in the form of hotel accommodation and transportation facilities (Anggraini, 2004).

Direct investment can help developing countries overcome the problem of lack of savings and shortage of foreign currency and domestic currency, investment both foreign and domestic will increase the level of investment and further accelerate the level of economic development according to Sukirno (1985).

Likewise with investment in the tourism industry, one of which is investment in the hotel business which is expected to be able to develop the construction or establishment of new hotels or the procurement of rooms in existing hotels. With the availability of adequate hotels, tourists do not hesitate to visit an area, especially if the hotel is comfortable to visit. So that they will feel more secure, comfortable and at home to stay longer in tourist destinations. Payments for hotel services received by tourists will increase hotel business income which will increase the amount of hotel tax revenue for local tourism destination governments which incidentally is one component of the tourism industry's PAD. It can be concluded that investment in the tourism industry has an indirect effect on regional revenues from the tourism industry. Therefore, the tourism industry, especially activities related to lodging, namely hotels, both star and jasmine will earn increasing income when tourists visit and stay so that this is also expected to increase regional revenue from the tourism industry. This does not only apply to investment in the hotel business, but also to investment in other tourism industries.

2.8. Number of Tourism Objects and Relationship between Number of Tourism Objects and Regional Revenue (PAD) from the Tourism Industry

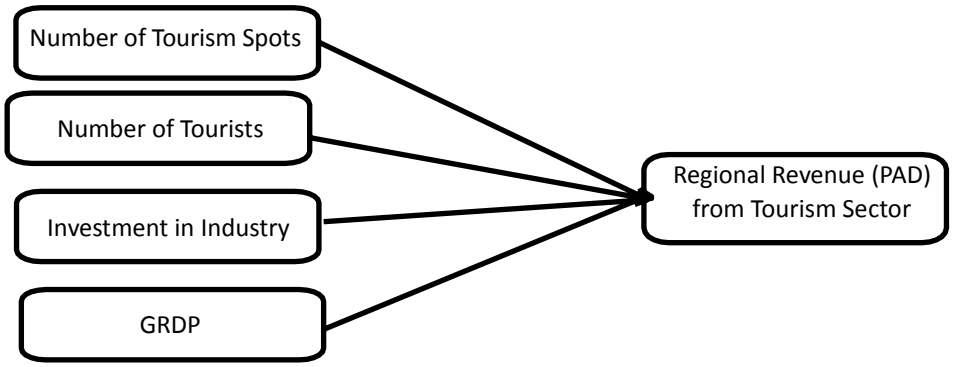
Indonesia as a country that has natural beauty and cultural diversity has the opportunity to sell its natural beauty and cultural attractions to tourists, both foreign and domestic tourists who will enjoy the natural and cultural beauty. Of course, the arrival of tourists will bring acceptance for the area they visit. For foreign tourists who come from abroad, their arrival will bring in foreign exchange for the country (Nasrull, 2010). Likewise, North Toraja which is one of the Tourist Destinations (DTW) has considerable tourism potential, especially nature tourism and cultural tourism. Thus, the large number of existing tourism objects is expected to increase regional revenues from the tourism sector in North Toraja, both through local taxes and regional levies.

One of the factors that make someone to visit an area is because there are interesting tourist objects to visit in the area. This cannot be separated from the role of government, private sector and society to create or open interesting tourist objects to visit. (Nasrull, 2010).

North Toraja is one of the Tourism Destinations (DTW) which has various potentials, both natural, cultural, and artificial tourism objects located in various places in North Toraja. Each year it can increase or decrease. Additions can occur if the local government builds a new tourist attraction, namely in the form of an artificial tourism object, or opens a natural tourism object that was previously closed to the public. Meanwhile, a reduction can occur if the local government closes a tourist attraction because it is under repair or there are no funds to carry out maintenance on a tourism object so that it is closed to the public.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

1. There is a positive and significant effect of the number of tourists on the Regional Revenue (PAD) from the tourism sector in North Toraja.
2. There is a positive and significant effect of GRDP on Regional Revenue (PAD) from the tourism sector in North Toraja.
3. There is a positive and significant effect of investment in the tourism industry on Regional Revenue (PAD) from the tourism sector in North Toraja.
4. There is a positive and significant effect of the number of tourist objects on the Regional Revenue (PAD) from the tourism sector in North Toraja.

IV. RESEARCH METHOD

4.1. Research Variables

The variables used in this study are the dependent variable and the independent variable. The dependent variableis the variable that is influenced or which is the result of the independent variable. While the independent variable is a variable that affects or is the cause of the change or the emergence of the dependent variable (Soegiyono, 2003). The dependent variable used in this study is Regional Revenue (PAD) from the tourism sector, while the independent variables are the number of tourism objects, the number of tourists, tourism industry investment and GRDP.

4.2. Operational Definition

1) Regional Revenue (PAD) of the Tourism Sector

Revenues from the tourism sector which are included in regional revenues for 2011-2020 include hotel taxes, restaurant taxes, entertainment taxes, lodging levies, and recreation area levies. This variable is measured using a continuous scale with units of thousands of rupiah (thousand rupiah/year).

2) Number of Tourist Attractions

It is the number of tourism objects in North Toraja in 2011-2020 (place/year). The number of tourism objects is the number of tourism objects in each North Toraja district which is sampled in this study in 1 year (tourism objects/city/year).

3) Number of Tourists

It is the large number of tourists both foreign and domestic (local) visiting North Toraja in 2011-2020 (person/year). The total number of tourists who visited each city/regency in North Toraja which was sampled in this study in 1 year (tourists/year).

4) Investment in Tourism Industry

Investment in the tourism industry is a large amount of investment, both PMDN and PMA which are engaged in the business activities of star hotels, budget hotels, restaurants, as well as entertainment, arts and creativity activities in North Toraja. This variable is measured using a continuous scale with units of thousand rupiah (thousand rupiah/year).

5) GRDP

GRDP is one of the important indicators to determine the economic conditions in an area in a certain period, which is proxied or calculated by GRDP on the basis of constant 2000 prices in North Toraja in 2011-2020 (Million IDR/year). GRDP is calculated based on the GRDP of each North Toraja district which is the sample in this study (Million IDR/year).

4.3. Data Types and Sources

The type of data used in this research is secondary data. Secondary data is data obtained from other parties, either from literature, literature studies, or previous similar studies related to this research.

The secondary data used in this study were obtained from the Central Statistics Agency (BPS) of North Toraja Regency, the Tourism Office of North Toraja Regency/City, other literatures such as books, and economic journals. The data used include the number of tourism objects, the number of tourists, investment in the tourism industry, GRDP per capita, and regional revenues from the tourism sector in North Toraja Regency in 2011-2020.

4.4. Data Gathering Method

Data collection in a study is intended to obtain relevant, accurate, and realistic materials. The method used in collecting data in this research is the literature study method, which was obtained from related agencies, reference books, and economic journals.

The data used is time series data, namely time series data which is data that is collected, recorded, or observed over time sequentially, with the type of data used is secondary data.

V. RESEARCH RESULTS AND DISCUSSION

5.1. Research Results Analysis

5.1.1. Classical Assumption Test

5.1.1.1. Multicollinearity

The multicollinearity test serves to detect the presence or absence of multicollinearity symptoms by using the value of the VIF (Variance Inflation Factor) which is processed using the SPSS version 25 data analysis program tool where the VIF value of each independent variable has a value between 1 (one) to 10 (ten). Based on Table 4.3. the VIF value of each variable can be described as follows:

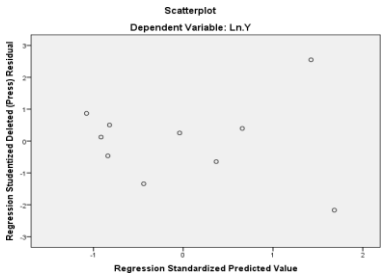
Model		CollinearityStatistics	
		Tolerance	VIF
1	(Constant)		
	Ln.X1	,438	2,281
	Ln.X2	,046	1,951
	Ln.X3	,431	2,322
	GRDP	,051	1,516

a.DependentVariable:Ln.Y

Based on Table above, it can be seen that the variable number of tourist objects has a VIF value of 2.281, the variable number of local tourists and foreign tourists has a VIF value of 1.951, the investment variable in the tourism industry has a VIF value of 2.322, the variable income per capita (GRDP) has a VIF value. of 1.516, so it can be concluded that there are no symptoms of multicollinearity.

5.1.1.2. Heteroscedasticity

Heteroscedasticity was conducted to test whether the confounding variables had the same variance or not. A regression equation is said to have heteroscedasticity if the results of data processing using SPSS version 25 do not describe the same pattern and form a straight line or can be said to be homoscedastic. In this study the scatter plot graphic image can be shown BELOW



In the appearance of the Scatter Plot graphic image, it shows the distribution pattern at the points and does not form a certain pattern so that in this study it can be said that it does not contain heteroscedasticity.

5.1.1.3. Autocorrelation

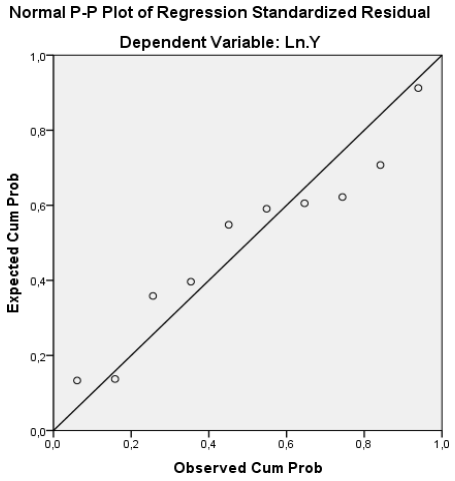
Autocorrelation is a condition where the confounding variable is in another period. To detect the presence or absence of autocorrelation can be seen with the Durbin-Watson value. If the Durbin-Watson value in this study is close to 2 (two), it can be said that this study does not contain autocorrelation. The results of this study can be seen from the analysis of data processing using SPSS version 25 showing that the Durbin-Watson value is 1.557 so that this study can be said to contain no autocorrelation.

Model	R	RSquare	Adjusted RSquare	Std. Error of theEstimate	Durbin-Watson
1	,990[a]	,980	,965	,09996	1,557

a. Predictors:(Constant),GRDP,Ln.X3,Ln.X1,Ln.X2
b. DependentVariable:Ln.Y

5.1.1.4. Normality

To find out the results of calculations are normality, it can be done by looking at the histogram image that compares the observation data with a distribution that is close to a normal distribution. In this study, it can be seen that the normality test shows normal characteristics by displaying a probability plot diagram that forms a straight line pattern as shown in Figure below:



5.1.2. Hypothesis Test

To test the hypothesis that is currently developing, in this study the author uses several tests assisted by the SPSS version 25 data processing analysis program, which can be described and explained as follows:

5.1.2.1. Multiple Linear Regression Analysis Test

The data analysis technique used in this study uses multiple linear regression analysis techniques with the assumption that the equations are as follows:

Y = b0 + b1X1 + b2X2 + b3X3+ b4X4 + e

Information:

Y	= Regional Revenue
(PAD) X1	= number of attractions
X2	= number of local and foreign tourists
X3	= investment in tourism industry
X4	= income per capita (GDP)
b0	= Constant
b1-4	= Regression coefficient
E	= Residual or random error

The following are the results of multiple linear regression calculations, as shown in the following table:

Model	UnstandardizedCoefficients		StandardizedCoefficients	T	Sig.	CollinearityStatistics	
	B	Std.Error	Beta			Tolerance	VIF
(Constant)	11,298	1,585		7,130	,001		
Ln.X1	,599	,205	,277	2,924	,033	,438	2,281
1Ln.X2	,279	,207	,396	1,349	,235	,046	21,951
Ln.X3	,180	,066	,261	2,735	,041	,431	2,322
GRDP	,038	,049	,216	,779	,471	,051	19,516

By using the SPSS Version 25 data analysis program tool, the regression coefficient values for each variable which include accountability and transparency are obtained which are included in the following model:

Y = 11.298 + 0.599X1 + 0.279X2+ 0.180X3+ 0.038X4

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formula above obtained a constant value of 11.298 which means that if the score of the independent variable which includes the number of tourist objects, the number of local and foreign tourists, investment in the tourism industry, Local Gross Domestic Product (GRDP) is fixed, the Regional Revenue(PAD) from the tourism sector in North Toraja has a value of 11.298.
2. The regression coefficient value of the number of tourist objects (X1) of 0.599 means that there is a positive and significant influence on the number of tourist objects on Regional Revenue (PAD) from the tourism sector in North Toraja of 0.599 so that if the score of the number of tourist objects increases by 1 point, it will be followed by an increase in the Regional Revenue (PAD) score of 0.599 points.

3. The regression coefficient value of the number of local tourists and foreign tourists (X2) of 0.279 means that there is no significant effect of the number of local tourists and foreign tourists on Regional Revenue (PAD) from the tourism sector in North Toraja of 0.279 so that if the score of the number of local tourists and tourists If foreign countries increase by 1 point, it will be followed by an increase in the Regional Revenue (PAD) score of 0.279 points.
4. The regression coefficient value of investment in the tourism industry (X3) of 0.180 means that there is a positive and significant effect of investment in the tourism industry on Regional Revenue (PAD) from the tourism sector in North Toraja of 0.180 so that if the investment score in the tourism industry increases by 1 point then This will be followed by an increase in the Regional Revenue (PAD) score of 0.180 points.
5. The value of the regression coefficient of Local Gross Domestic Product (GDP) (X4) of 0.038 means that there is no significant effect of Local Gross Domestic Product (GRDP) on Regional Revenue (PAD) from the tourism sector in North Toraja by 0.038 so that if the Local Gross Domestic Product score (GRDP) increases 1 points, it will be followed by an increase in the Regional Revenue (PAD) score of 0.038 points.

5.1.2.2. Partial Test (t-test)

To test the variable partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the results of the analysis of SPSS version 25 data processing as set out in the following table:

Model	UnstandardizedCoefficients		StandardizedCoefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	11,298	1,585		7,130	,001
Ln.X1	,599	,205	,277	2,924	,033
1Ln.X2	,279	,207	,396	1,349	,235
Ln.X3	,180	,066	,261	2,735	,041
GRDP	,038	,049	,216	,779	,471

a.DependentVariable:Ln.

The results of the t-test of each variable can be explained as follows:

1. The effect of the number of tourist objects (X1) on Regional Revenue (PAD) from the tourism sector in North Toraja (Y)

a. Formulate hypotheses

1) H0 : b1 = 0, meaning that X1 partially has no significant effect on Y or there is no influence of the variable number of tourist objects on Regional Revenue (PAD) from the tourism sector in North Toraja.

2) Ha : b1≠ 0, meaning that X1 partially has a significant effect on Y or there is an influence of the variable number of tourist objects on Regional Revenue (PAD) from the tourism sector in North Toraja.

b. Calculating the value of t test

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the variable number of tourist objects is 2,924 with a significant level of 0.033.

c. Acceptance criteria

In this study, the significant level = 0.05 with degrees of freedom (n-2) = (10-2) = 8. determined by the t table of 2.306.

d. Comparing the value of tcount with the value of ttable

Therefore, tcount of 2,924 is greater than t table of 2,306, which means that the variable number of tourist objects has a positive and significant influence on Regional Revenue from the tourism sector in North Toraja.

2. The influence of the number of local tourists and foreign tourists (X2) on Regional Revenue (PAD) from the tourism sector in North Toraja (Y)

a. Formulate hypotheses

1) H0 : b2 = 0, meaning that X2 partially does not have a significant effect on Y or there is no influence of the variable number of local tourists and foreign tourists on Regional Revenue (PAD) from the tourism sector in North Toraja.

2) Ha : b2 ≠ 0, meaning that X2 partially has a significant effect on Y or there is a variable influence of the number of local tourists and foreign tourists on Regional Revenue (PAD) from the tourism sector in North Toraja.

b. Calculating the value of t test

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the variable number of local tourists and foreign tourists is 1.349 with a significant level of 0.235.

c. Acceptance criteria

In this study, the significant level = 0.05 with degrees of freedom (n-2) = (10-2) = 8. determined by the t table of 2.306.

d. Comparing the value of tcount with the value of ttable

Therefore, the tcount of 1.349 is smaller than the t-table of 2.306, which means that the variable number of local tourists and foreign tourists does not have a significant effect on Regional Revenue (PAD) from the tourism sector in North Toraja.

3. The effect of investment in the tourism industry (X3) on Regional Revenue (PAD) from the tourism sector in North Toraja (Y)

a. Formulate hypotheses

1) H0 : b1 = 0, meaning that X1 partially does not have a significant effect on Y or there is no influence of investment variables in the tourism industry on Regional Revenue (PAD) from the tourism sector in North Toraja.

2) Ha : b1 ≠ 0, meaning that X1 partially has a significant effect on Y or there is an influence of investment variables in the tourism industry on Regional Revenue (PAD) from the tourism sector in North Toraja.

b. Calculating the value of t test

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the variable number of tourist objects is 2.735 with a significant level of 0.041

c. Acceptance criteria

In this study, the significant level = 0.05 with degrees of freedom (n-2) = (10-2) = 8. determined by the t table of 2.306.

d. Comparing the value of tcount with the value of ttable

Therefore, the tcount of 2.735 is greater than the t-table of 2.306, which means that the variable number of tourist objects has a positive and significant influence on Regional Revenue (PAD) from the tourism sector in North Toraja.

4. The effect of Local Gross Domestic Product (GDP) (X4) on Regional Revenue (PAD) from the tourism sector in North Toraja (Y)

a. Formulate hypotheses

1) H0 : b2 = 0, meaning that X2 partially has no significant effect on Y or there is no effect of Local Gross Domestic Product (GRDP) on Regional Revenue (PAD) from the tourism sector in North Toraja.

2) Ha : b2≠ 0, meaning that X2 partially has a significant effect on Y or there is an influence of the Local Gross Domestic Product variable (GRDP) on Regional Revenue (PAD) from the tourism sector in North Toraja.

b. Calculating the value of t test

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the Local Gross Domestic Product variable (GRDP) is 0.779 with a significant level of 0.471.

c. Acceptance criteria

In this study, the significant level = 0.05 with degrees of freedom (n-2) = (10-2) = 8. determined by the t table of 2.306.

d. Comparing the value of tcount with the value of ttable

Therefore, the tcount of 0.779 is smaller than the t-table of 2.306, which means that the variable total income per capita (GRDP) does not have a significant effect on Regional Revenue (PAD) from the tourism sector in North Toraja.

From the description of the t-test using the SPSS version 25 data analysis program, it is known that of the four independent/independent variables (X), only two variables have a positive and significant effect on Regional Revenue (PAD) from the tourism sector in North Toraja, namely the total variable attractions, and investment in the tourism industry, with a summary as follows:

1. Variable number of tourist objects (X1) with tcount value 2,924 > t table 2,306.
2. Variable number of local tourists and foreign tourists (X2) with tcount 1.349 < t table 2.306.
3. The investment variable in the tourism industry (X3) with a tcount of 2,735 >ttable of 2,306.
4. Variable income per capita (GDP) (X4) with a value of tcount 0.779 <ttable 2.306.

5.1.2.3. Simultaneous Test (f-test)

The F test serves to test the variables of the number of tourist objects, the number of local and foreign tourists, investment in the tourism industry, Local Gross Domestic Product (GRDP), whether the four variables studied simultaneously affect the Regional Revenue (PAD) from the tourism sector in North Toraja. The analysis was carried out using SPSS version 25 data processing program tools which can be described in Table 4.7 below:

Model		Sum ofSquares	df	MeanSquare	F	Sig.
1	Regression	2,490	4	,622	62,296	,000[b]
	Residual	,050	5	,010		
	Total	2,540	9			

Based on the calculation results of SPSS version 25 as outlined in the table above, it is possible to test the following hypotheses:

a. Formulate hypotheses

1) H0 : bi = 0, meaning that the independent variable (X) simultaneously has no significant effect on the dependent variable (Y).

2) Ha : bi≠0, the independent variable (X) simultaneously has a significant effect on the dependent variable (Y).

b. Calculating the value of fcount

Based on the results of SPSS version 25 data analysis, it is known that the Fcount is 62.296 with a significance of 0.000.

c. Acceptance criteria

The significance level used in this study is = 0.05 or with a 95% confidence interval with df1 (k-1) + 1 = (4-1) +1 = 4, df2 (n-k)-1 = (10-4)-1 = 5 and the value of Ftable = 5.192 is obtained.

d. Comparing the value of tcount with the value of ttable

Because the value of Fcount is 62.296, it means that the independent/independent variable (X) which includes the number of tourist objects, the number of local and foreign tourists, investment in the tourism industry, Local Gross Domestic Product (GRDP) simultaneously affects the Regional Revenue (PAD) from the sector. tourism in North Toraja or can be said to be significant because the test shows that the results of Fcount = 62.296 are greater than F table = 5.192 or it can be said that Ho is rejected and Ha is accepted.

5.1.2.4. Testing Dominantly (Beta Test)

Beta test is to test the independent/independent variables (X) which have the most dominant influence on the dependent/independent variable (Y) by showing the variable which has the highest standardized beta coefficient. Based on the results of data processing using SPSS 25, it can be seen in the following table:

Model	UnstandardizedCoefficients		StandardizedCoefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	11,298	1,585		7,130	,001
Ln.X1	,599	,205	,277	2,924	,033
1Ln.X2	,279	,207	,396	1,349	,235
Ln.X3	,180	,066	,261	2,735	,041
GRDP	,038	,049	,216	,779	,471

a.DependentVariable:Ln.Y

Based on the results of the standardized beta value, it is known that among the variables of the number of tourist objects, the number of local and foreign tourists, investment in the tourism industry, and per capita income (GRDP) on Regional Revenue (PAD), then the one that has the biggest and most significant influence The Regional Revenue (PAD) from the tourism sector in North Toraja is the variable number of tourist objects (X1) of 0.277 or 27.7%.

This study also found the magnitude of the influence of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (Adjusted R square) and can be seen in the following table:

Model	R	RSquare	AdjustedR Square	Std.Errorofthe Estimate	Durbin-Watson
1	,990[a]	,980	,965	,09996	1,557

a. Predictors:(Constant),GRDP,Ln.X3,Ln.X1,Ln.X2

b. DependentVariable:Ln.Y

The value of the coefficient of determination (Adjusted R square) is 0.965 which means that the independent variable (X) which includes the number of tourist objects, the number of local and foreign tourists, investment in the tourism industry, and per capita income (GDP) has a contribution to Original Income The area (PAD) of the

tourism sector in North Toraja is 96.5%, while the remaining 3.5% is influenced by other variables not included in this study.

5.2. Discussion

5.2.1. The Influence of the Number of Tourism Objects on Regional Revenue (PAD)

Through hypothesis testing, it is shown that the t count is 2,924 which is greater than the t table of 2,306 and the P value < 0.05 (0.033) which means that the variable number of tourist objects has a positive and significant influence on Regional Revenue (PAD) from the tourism sector in Indonesia. North Toraja, thus the hypothesis is accepted. This means that if the number of tourist objects increases, it will increase the Regional Revenue (PAD) from the tourism sector in North Toraja, on the contrary if the number of tourist objects decreases, it will reduce the Regional Revenue (PAD) from the tourism sector in North Toraja.

The results of this study are also in line with research conducted by Syamsul Huda (2009); Analysis of Foreign Exchange Receipts Tourism Sector and Influencing Factors in East Java Province. In a previous study by Syamsul Huda, a student of the Faculty of Economics at UPN "Veteran" East Java. The purpose of this study is to analyze the factors that influence foreign exchange in the tourism sector in East Java Province. From the results of the t-test, all variables except tourism objects have a significant effect on foreign exchange earnings in the tourism sector.

5.2.2. The Influence of the Number of Local and International Tourists on Regional Revenue (PAD)

Through hypothesis testing, it is shown that the t count of 1.349 is smaller than the t table of 2.306 and the P value > 0.05 (0.235) which means that the variable number of local tourists and foreign tourists does not have a significant effect on Regional Revenue (PAD) from the sector. tourism in North Toraja, thus the hypothesis is rejected. This means that if the number of local tourists and foreign tourists increases or decreases, it will not increase or decrease the Regional Revenue (PAD) from the tourism sector in North Toraja.

The results of this study are also in line with research conducted by FirstiSaputriAnggraini (2004); Analysis of Factors Affecting the Number of Foreign Tourist Visits in DKI Jakarta. In a previous study by FitriSaputriAnggraini (2004), a student of the Faculty of Economics, Bogor Agricultural University. The purpose of this study was to determine the effect of the number of foreign tourist arrivals in DKI Jakarta. The results of his research stated that foreign exchange rates had no effect. Investment in the hotel sector and the number of travel agents have a positive effect. The safety factor has a negative effect.

5.2.3. The Effect of Investment in the Tourism Industry on Regional Revenue (PAD)

Through hypothesis testing, it is shown that the t-count is 2.735 greater than the t-table of 2.306 and the P value <0.05 (0.041) which means that the investment variable in the tourism industry has a positive and significant influence on Regional Revenue (PAD) from the tourism sector. in North Toraja, thus the hypothesis is accepted. This means that if investment in the tourism industry increases, it will increase Regional Revenue (PAD) from the tourism sector in North Toraja, on the contrary if investment in the tourism industry decreases, it will reduce Regional Revenue (PAD) from the tourism sector in North Toraja.

The results of this study are in line with research conducted by Arief Hartoko (2009), with the title Factors Affecting Regional Income from the Tourism Sector in Malang Municipality. The results of his research stated that the variables of the number of tourists and the average length of stay of foreign tourists had no significant and positive effect, while the variables of investment in tourism facilities and tourism service businesses had a significant and positive effect.

5.2.4. Effect of Per capita Income (GRDP) on Regional Revenue (PAD)

Through hypothesis testing, it is shown that the t count of 0.779 is smaller than the t table of 2.306 and the P value > 0.05 (0.471) which means that the per capita income variable (GRDP) does not have a significant effect on Regional Revenue (PAD) from the tourism sector. in North Toraja, thus the hypothesis is rejected. This means that if the per capita income (GRDP) increases or decreases, it will not increase or decrease the Regional Revenue (PAD) from the tourism sector in North Toraja.

The results of this study also contradict the research conducted by NasrulQadarrochman (2010) with the title Analysis of Regional Revenue from the Tourism Sector in Semarang City and the Factors Affecting It. The results of his research stated that the variable number of tourism objects, the number of tourists and the hotel occupancy variable were all significant, while the GRDP variable was not significant.

VI. CONCLUSION

1. There is a positive and significant influence on the number of tourist objects on Regional Revenue (PAD) from the tourism sector in North Toraja, this means that if the number of tourist objects increases, it will

increase Regional Revenue (PAD) from the tourism sector in North Toraja, vice versa if the number of tourist objects decreases, it will reduce the Regional Revenue (PAD) from the tourism sector in North Toraja.

2. There is no significant effect of the number of local tourists and foreign tourists on Regional Revenue (PAD) from the tourism sector in North Toraja, this means that if the number of local tourists and foreign tourists increases or decreases, it will not increase or decrease Regional Revenue (PAD) from the tourism sector in North Toraja.

3. There is a positive and significant effect of investment in the tourism industry on Regional Revenue (PAD) from the tourism sector in North Toraja. This means that if investment in the tourism industry increases, it will increase Regional Revenue (PAD) from the tourism sector in North Toraja On the other hand, if investment in the tourism industry decreases, it will reduce the Regional Revenue (PAD) from the tourism sector in North Toraja.

4. There is no significant effect of per capita income (GRDP) on Regional Revenue (PAD) from the tourism sector in North Toraja, this means that if per capita income (GRDP) increases or decreases, it will not increase or decrease Regional Revenue (PAD) from the tourism sector in North Toraja.

References

[1]. Arief Hartoko. (2009). Factors Affecting Regional Income from the Tourism Sector in the Municipality of Malang.

[2]. Arlina, Riska dan Evi Yulia Purwanti. (2013). *Analysis of Regional Revenue from the Tourism Industry in DKI Jakarta Province and the Influencing Factors*. Diponegoro Journal of Economics Vol 2 No. 3 of 2003 Pages 1-15.

[3]. Austriana, Ida. (2005), *Analisis Faktor yang MempengaruhiPenerimaan Daerah dariSektorPariwisata*. Disertasi Tidak Dipublikasikan, Fakultas Ekonomi, Universitas Diponegoro.

[4]. Central Bureau of Statistics of North Toraja Regency (2019)

[5]. Central Bureau of Statistics of North Toraja Regency (2020)

[6]. Central Bureau of Statistics of North Toraja Regency (2021)

[7]. Baldric, Siregar. (2017). *Public Sector Accounting (Accrual-Based Local Government Financial Accounting).* Yogyakarta: UPP STIM YKPN

[8]. Basuki, A,T.(2015). *Regression In Economics and Business Research*. Yogyakarta: Denisa Media Publisher.

[9]. Batega, Dimas. (2010). *Analysis of Factors Affecting Tourism Revenue in Klaten Regency*. Unpublished Thesis. Sebelas Maret University, Surakarta.

[10]. Chakim, Ali. (2011). *Analysis of Factors Affecting Regional Revenue of Madiun Regency 1991-2010*. Thesis. Sebelas Maret University.

[11]. Carunia Mulya Firdausy. (2017). *Policies and Strategies for Increasing Regional Revenue in National Development*. Jakarta: Yayasan Pustaka Obor Indonesia.

[12]. Department of culture and tourism. (2011). *North Toraja Tourism Statistics 2020.*

[13]. Djaenuri, Aries. (2012). *Central-Regional Financial Relations*. Jakarta: Indonesia Ghalia.

[14]. FirstiSaputriAnggraini. (2004). Analysis of Factors Affecting the Number of Foreign Tourist Visits in DKI Jakarta

[15]. Ghozali, Imam. (2005). Multivariate Analysis Application with SPSS program. Semarang: Diponegoro University Publishing Agency.

[16]. Gujarati, Damodar. (2006). Basic Econometrics. Mc Graw Hill, New York. Handayani, Murti. (2013). Analysis of the Influence of Number of Tourist Attractions, Number of Tourists, Hotel Occupancy Level, and Per capita Income on Retribution for Tourism Objects in Central Java. Unpublished Thesis, Dian Nuswantoro University.

[17]. Isnaini, Arif Wahyu. (2014). Study of the Economic Potential of the Tourism Sector in Tulungagung Regency. Journal of Economics Universitas Brawijaya Malang.

[18]. Jolianis. (2012). Analysis of the Regional Economy and Regional Revenue of Regency/City in West Sumatra Province. Journal of Economic Education Study Program. STKIP PGRI, Vol.1, No. 1

[19]. Koho. (2001). Prospects of Regional Autonomy in the Republic of Indonesia. 5th edition Jakarta: PT. Raja GrafindoPersada.

[20]. Kumral, nese, Aykan Candemir, dan A OzlemOnder. (2006). *An Empirical Analysis of the Determinants of International Tourism Demand: The Case of Izmir*. Journal Department of Economisc, Ege University, Izmir, Turkey.

[21]. Kusrini, Diyah. (2015). *"Analysis of the Effect of Direct Expenditure, Gross Regional Domestic Product, and Total Population on Increasing Regional Revenue (Case Study of Regency/City of South Sematera Province in 2010-2014)"*. Thesis. Yogyakarta Muhammadiyah University.

[22]. Marpaung, Happy. (2000). Tourism Knowledge. Bandung:Alfabeta.

[23]. Medlik, (2000). *Research Methodology in the Field of Tourism*.Jakarta: PT. Gramedia Pustaka Utama.

[24]. Muhani, Ahmar, dan Nurlinda. (2012). *The Role of the Tourism Sector in Increasing the Regional Revenue of the City of Palopo*. Jurnal Equilibrium Vol 2 No 1 Tahun 2012.

[25]. Mulyadi. (2009). *Tourism And Travel*. Jakarta : PT. Raja GrafindoPersada.

[26]. NasrulQadarrochman. (2010). *Analysis of Regional Revenue from the Tourism Sector in Semarang City and the Factors Influencing It.*

[27]. Nonthapot, Sakkarin. (2013). *Thailand's Tourism and Economic Growth Test: New Evidence from Ardl and Rollomh's Window Approach"*. IJBER Journal Vol 11 No 2 of 2013.

[28]. Novitri, Qorina, Junaidi dan M. Safitri. (2014). *Determinants of Regional Revenue from the Tourism Sector in the Regency/City of Jambi Province.* Journal of Regional Development and Financing Perspectives Vol 1 No 3, January-March 2014.

[29]. Pendit, Nyoman. S. (1999). *Tourism Science, An Introduction*.Jakarta: PT. Pradnya Paramita.

[30]. Pertiwi, Ni Luh Gde Ana. (2014). *The Influence of Tourist Visits, Retribution for Tourism Objects and PHR on PAD in Gianyar Regency*. Journal of Development Economics Vol 3 No 3 Pages 115-123.

[31]. Pitana dan Diarta. (2009). *Introduction to Tourism*. Yogyakarta: C.V Andi Offset.

[32]. Pleanggra, Ferry. (2012). *Analysis of the Effect of Number of Tourist Attractions, Number of Tourists, and Per capita Income on Revenue Retribution for Tourism Objects in 35 Regencies/Cities in Central Java*. Unpublished Thesis, Diponegoro University Semarang.

[33]. Pleanggra, Ferry dan Edy Yusuf. (2012). *Analysis of the Effect of Number of Tourist Attractions, Number of Tourists, and Per capita Income on Revenue Retribution for Tourism Objects in 35 Regencies/Cities in Central Jav*a. Diponegoro Journal of Economics Vol 1 No 1 of 2012 Pages 1-8.
[34]. Qadarrochman, Nasrul. (2010). *Analysis of Regional Revenue from the Tourism Sector in Semarang City and the Influencing Factors*. Unpublished Thesis, Diponegoro University Semarang.
[35]. Rahma, Fenny Nadia dan HerniwatiRetnoHandayani. (2013). The Influence of the Number of Tourist Visits, Number of Tourist Objects and Per capita Income on Tourism Sector Revenue in Kudus Regency. Diponegoro Journal of Economics Vol 2 No 2 of 2013, pp. 1-9.
[36]. Final Draft RPJMD Kab. North Toraja 2021-2026
[37]. Salah, Wahab. (2003). *Tourism Management*, PT. Pradnya Paramita, Jakarta
[38]. Saputi, Nurhidayati. L. (2016). *Determinants Affecting the Intensity of Tourist Visits at Depok Beach, Bantul Regency, Special Region of Yogyakarta*. Thesis Unpublished, University of Muhammadiyah Yogyakarta.
[39]. Saputro, Eko. (2015). *Regional Revenue Analysis of Regency/City Tourism Sector in Central Java and the Factors Influencing It*. Unpublished Thesis, Diponegoro University Semarang.
[40]. Samsubar, Saleh. (2003). *"Regency and City Regional Borrowing Capacity in Indonesia",* Vol. XIV No. December 2, 2003, Semarang : Media Ekonomi &Bisnis.
[41]. Spillane, James J. (1987). *Tourism Economics: Its History and Prospects*. Yogyakarta: Canisius Publisher.
[42]. Suryarini, Trisni dan Tarmudji, Tarsis. (2012). *Taxes in Indonesia (First Edition).*Yogyakarta: GrahaIlmu
[43]. Syamsul Huda. (2009). *Analysis of Tourism Sector Foreign Exchange Receipts and Influencing Factors in East Java Province*
[44]. Tama, Diaz Prasetya. (2017). *Analysis of Regional Revenue from the Tourism Sector in Pacitan Regency and the Influencing Factors*. Unpublished Thesis. Muhammadiyah University of Surakarta.
[45]. Todaro, Michael P. (2000). Economic Growth Theory.Jakarta:Gramedia Pustaka Utama.
[46]. Republic of Indonesia Law Number 10 Year (2009) and Government Regulation Number 41 Year 2010 concerning tourism.
[47]. Undayantini, Kadek Dewi, I Wayan Bagia dan I wayanSuwendra. (2015). *The Effect of Number of Tourists and Hotel Occupancy Rate on Tourism Sector Income in Buleleng Regency 2010-2013*. Journal of Ganesha University of Education Vol 3 of 2015.
[48]. Vien, Ha Thue dan Nguyen Thi Khanh Chi. (2012). *Factors Influencing On Vietnam's Tourism Developmen*. Journal Department of Natural Resouces and Eco-tourism, Nong Lam University, Vietnam.
[49]. Wijaya, I Gusti Agung Satrya dan I Ketut Djayastra. (2014). *The Influence of Tourist Visits, Number of Occupancy Rates of Hotel Rooms, and Number of Hotel Rooms on PAD in the Regencies of Bandung, Gianyar, Tabanan, and Denpasar City in 2001-2010*. Journal of Development Economics at Udayana University Vol 3 No 3 of 2014.
[50]. Yoeti, Oka A. (2008). *Tourism Economy*. Jakarta: Kompas