

Do Tourism Sectors Contribute to Gross Regional Domestic Product in Sukabumi City?

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ABSTRACT

This paper aims to find out the contribution of tourism sectors to Gross Regional Domestic Product in Sukabumi City. Tourism sectors studied in this paper consist of number of Tourist Attractions, number of Hotels, number of Hotel Guests and number of Restaurants with Regional Income Revenue (PAD) are considered to be the intermediation of Gross Regional Domestic Product (GRDP). Sampling technique used was purposive sampling with primary data taken from Department of Tourism and Development Planning Agency in Sukabumi City from 2014 to 2018. The data analyses use statistical analysis of E-Views 8. The result confirms that all tourism sectors, except number of Hotel Guests partially does not influence Regional Income Revenue. Further, Regional Income Revenue has a significant influence on Gross Regional Domestic Revenue (GRDP). Based on the result, some actions need to be implemented in order to boost the number of hotel guests coming to Sukabumi City.

Keywords: *Tourist Attractions, Hotels, Restaurants, Regional Income Revenue and Gross Regional Domestic Product.*

1. BACKGROUND

Tourism industry could provide rapid economic growth for a country. It can contribute in terms of employment opportunities, income, living standards and in activating other sectors (Widyanti, 2017). Qadarrochman (2010) indicates that as a complex sector, it also includes actual classical industrial industries such as the handicraft industries, lodging and accommodation, as well as industries. A report made by World Tourism Organization (2017) stated that Tourism is the key to development, and prosperity. Indonesia, as one of the examples has US\$ 57.9 Billion travel & tourism contribution to GDP, the number is greater than Southeast Asia Average US\$ 30.1 Billion also given higher contribution to employment compare to Southeast Asia and World average. In terms of ranking, Indonesia performed well in the tourism sector as it is able to achieve the ninth-fastest growing tourism sector in the world in 2017, the third-fastest growing in Asia and fastest growing in Southeast Asia (Ministry of Tourism of Indonesia, 2018). As a consequence, tourism is considered as one of the important economic sectors in Indonesia.

In Southeast Asia, out of a total of six UNESCO Global Geopark, four of them are in Indonesia. The large amount of public interest in geological parks makes geopark tourism increasingly popular at national and international levels. Geopark is a geographic region that has a geological heritage and high value geological diversity, including biodiversity and cultural diversity that converge on it (Nurbana, 2018). One of geopark in Indonesia is located in Sukabumi Regency located in West Java province which received an award from UNESCO, namely as GGN (Global Geopark Network). Ciletuh is recognized along with eleven other earth parks scattered in North America, Africa, Europe and Asia. Thus, As the Ciletuh Geopark that can only be reached through Sukabumi City, Sukabumi City has the potential benefit from tourism sector. Sukabumi City has a strategic position among 3 major cities, namely Jakarta, Bandung, and Bogor. Therefore, Government of Indonesia working on upgrading the infrastructure in Sukabumi City with the aim of increasing the economy of the community (Ministry of Transportation, 2017). Kusumawati, L., & Wiksuana (2018) assert that there are three things that can affect economic growth including income, expenditure and financing. Among these three components, income is a very important indicator in increasing economic growth, hence economic growth spurs local governments to maximize empowerment.

As tourism income and regional income increase every year (Sukabumi Development Planning Agency, 2015). In terms of number of tourist attractions, number of hotels are increasing every year. Based on Departement of tourism in Sukabumi (2018), Sukabumi City has the potential to attract more tourists, both domestic and international. However, tourism as one of the potential sectors in Sukabumi City still not contribute enough toward regional income. As shown by the unachieved target of tourism income based on tax revenue set by the Development Planning Agency of Sukabumi City. Therefore, this study aims to find out the contribution of tourism sectors to Gross Regional Domestic Product in Sukabumi City. Tourism sectors studied in this paper consist of number of Tourist Attractions, number of Hotels, number of Hotel Guests and number of Restaurants with Regional Income Revenue regarded as the intermediation to Gross Regional Domestic Product (GRDP).

2. THEORETICAL REVIEW

Gross Regional Domestic Product (GRDP)

Regional income growth is the increase in community income that occurs in the region, namely the increase in all added value that occurs in the region. The high level of

economic growth as indicated by the high value of GRDP shows that the region is progressing in the economy (Suryono, 2011). According to (Central Bureau of Statistic of Indonesia, 2018), GRDP on the basis of current prices (nominal GRDP) is arranged based on prices prevailing in the calculation period in order to see the structure of economic distribution. While GDP at constant prices (real GDP) is based on prices in the base year with the aim of measuring economic growth. On a constant price asset valuation, the impact of inflation on currency values is eliminated, so that the increase in added value recorded solely occurs because of the increase in production of goods and services.

Bank Indonesia (2016) Gross Domestic Regional Product (GRDP) is one of the important indicators to oversight economic condition in a region during certain period of time, whether based on actual price or constant price. Basically, GRDP is the amount of additional value resulted by all business units in a certain region, or the number of goods and services produced by all economic units.

According to Suryono (2011) the level of economic growth as indicated by the high value of GRDP shows that the region is progressing in the economy. Furthermore, the dominant source of GRDP is influenced by three factors, namely regional income revenue, investment level, and labor force. According to Kusumawati, L., & Wiksuana (2018) there are several things that can affect economic growth including income, expenditure and financing. Among these three components, income is a very important indicator in increasing economic growth, hence economic growth spurs local governments to maximize empowerment. Gross regional domestic product has a significant positive influence toward gross domestic product (GRDP) in the region (Himawan, 2017; Kusumawati, L., & Wiksuana, 2018; Suryono, 2011).

Regional Income Revenue

According to Arraniry (2018) regional income revenue is regional income derived from the results of local taxes, the results of regional retribution, the results of separated regional wealth management, and other legitimate regional income, which aims to provide flexibility to the region in exploring funding for implementing regional autonomy as a manifestation of the principle of decentralization. Candriyani (2017) stated that increasing regional income revenue must be done by the Regional Government to be able to finance its own needs, so that the dependence of the Regional Government on the Central Government decreases and in the end the regions can be independent. Hermansyah (2017) stated that regional income revenue is a component that greatly determines the success or

failure of the independence of the Regency / City government in the context of current regional autonomy.

Based on law of the Republic of Indonesia number 33, article 6 paragraph 1, Regional Income Revenue derives from regional tax, regional retribution, Proceeds from the management of regional assets set aside for the purpose, and others (Republic of Indonesia., 2004). In Article 2 paragraph 2 of Law of The Republic of Indonesia number 28 state that types of district/town taxes consist of Hotel Tax, Restaurant Tax, Tourist Attraction Tax, Advertising Tax, Street Lighting Tax, Tax on Non-Metal Mineral and Rock, Parking Tax, Ground Water Tax, Tax on Swallows' Nests, Rural and Urban Land and Building Tax, Excise/Tax for Acquiring Right on Land and Building.

According to Widyanti (2017) one of the factors that can support the rapid growth of regional income revenue is tourism product. Tourism product will also help accelerate the process of economic growth because tourism can be said to drive other sectors such as industry and services. Furthermore, the positive impact of tourism on economic development is the impact on job field, sources of foreign exchange and distribution of development. Supported by Qadarrochman, (2010); Rahma, F. N., & Handayani (2013); Hermansyah (2017); Widyanti (2017) result on their study shown that the number of tourist attraction has a significant influence toward regional income revenue. Additionally, according to (Arraniry, 2018) the higher the number of hotel and hotel occupancy rate or hotel guest, the income for hotels will also increase, so that it will also increase regional revenues through income tax. Concluded that number of hotels has a positive and significant influence toward regional income revenue (Afriza, M. P., Ansofino, A., & Susanti, 2014; Arraniry, 2018; Candriyani, 2017; Qadarrochman, 2010; Widyanti, 2017). Lastly, according to (Candriyani, 2017) stated the flow of payments taxes by households and companies to the government will influence the regional income revenue and are the main source of income. This means that number of restaurants can affect the higher or lower regional income revenue. Concluded by (Candriyani, 2017; Widyanti, 2017) state that number of restaurants has a positive and significant influence toward regional income revenue.

Tourism Sector Revenue

Tourism sector revenue is inseparable from the role of taxes and retributions / charges. According to Novitri, Q., Junaidi, J., & Safri (2014), by adding up taxes such as hotel taxes, restaurant taxes, tourist attraction taxes and various retributions such as regional wealth usage retribution, and other legitimate income, tourism sector revenues

will be obtained. Regional taxes from the tourism sector can be obtained from hotel taxes, restaurant taxes, and tourist attraction taxes (Widyanti (2017)). Therefore, tourism sector revenue is revenue earned through tourism activities collected through taxes and retributions / charges.

Tourist Attraction

A tourist attraction is a place for tourist to visit because it has attractive resources, both natural and man-made, such as natural beauty or mountains, flora and fauna beaches, zoos, historic ancient buildings, monuments, temples, attractions and other distinctive cultures (Hermansyah, 2017). The increase in tourist attraction offered and developed will attract tourists to visit tourist objects in the area. The higher number of tourist attraction exist in the area will have a positive influence on the economy and the welfare of the community (Candriyani, 2017).

Hotel

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, regional income revenue, employment and expansion of business. With the availability of comfortable and adequate hotels, tourists do not hesitate to visit an area. So that they will feel safer, more comfortable and feel at home in the tourist destination (Arraniry, 2018). hotel guest or other accommodation plays an important role as an indicator to determine how interested the tourists to the areas he visited. The longer tourists stay indicates that the area is attractive to tourists. The room occupancy rate also plays an important role as an indicator of success in selling hotel or other accommodation rooms.

Restaurant

Restaurants can be used as a source of regional income through the tax sector, the restaurant can be used as a tour that provides a variety of integrated service facilities and culinary activities to meet the needs of tourists. Thus, if tourist needs have been met, tourists will also feel happy visiting the area which will ultimately have a positive influence on the tourism sector's regional income (Candriyani, 2017).

Based on the discussions above, the hypotheses developed are as follows:

Hypotheses

- H1: There is significant influence from Number of Tourist Attractions towards Regional Income Revenue
- H2: There is significant influence from Number of Hotels towards Regional Income Revenue
- H3: There is significant influence from Number of Hotel Guest towards Regional Income Revenue
- H4: There is significant influence from Number of Restaurants towards Regional Income Revenue
- H5: There are simultaneously significant influence from Number of Tourist Attractions, Number of Hotels, Number of Hotel Guests, and Number of Restaurants toward Regional Income Revenue
- H6: There is significant influence of Regional Income Revenue towards Gross Domestic Product

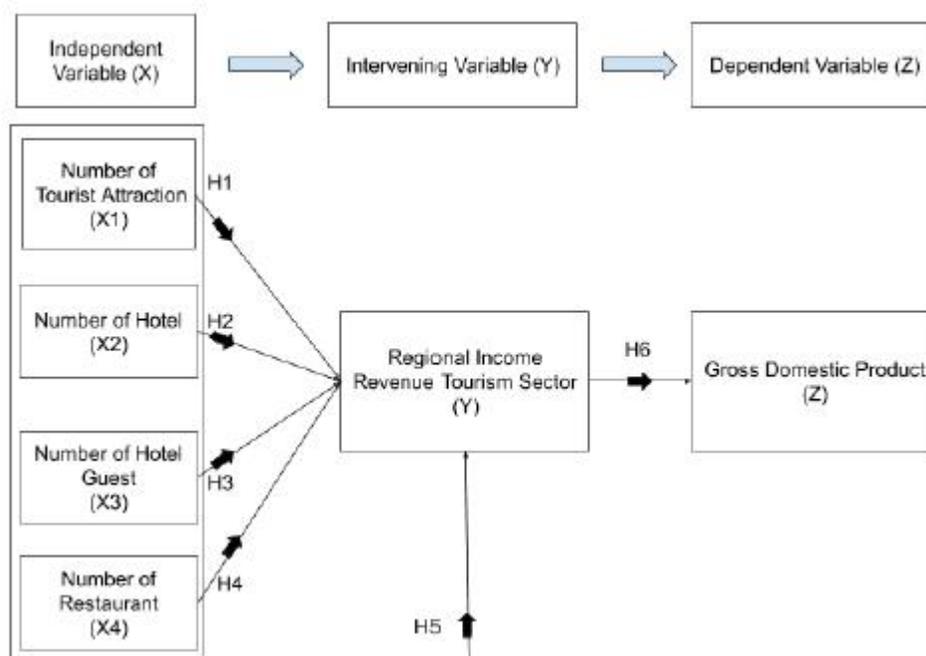


Figure 1: Conceptual Framework

3. METHODOLOGY

Research Design

This study uses quantitative research methods which focus on calculating data input to obtain output. The data used in this study is cross section. Data for this study were from

Department of Tourism of Sukabumi City, Central Bureau of Statistic Sukabumi City, and Development Planning Agency of Sukabumi City from year 2014-2018 (yearly based). All data taken were based on the similarity characteristics which belong to tourism sector. The data were number of tourist attractions, number of hotels, number of hotel guests, number of restaurants, regional income revenue, and gross regional domestic product. Further, this study used quantitative methods to test hypotheses (O'Neill, T., Jinks, C., & Ong, 2007). In this study also requires several supporting tools such as software applications. e-views stands for economic views, it is a software that is widely used for the purposes of analyzing economic and financial data (Hendryadi, 2017). The usefulness of e-views includes data analysis and evaluation, financial analysis, macroeconomic forecasting, simulations, sales forecasting and cost analysis.

Sampling Technique

The sampling technique is divided into two, which are probability or random sample selection and non-probability or non-random selection (Cooper, D., Schindler, P., & Sun, 2006). This study used non-random sampling technique aimed to see the increasing benefit for community based on tourism revenues. This research uses sampling techniques that related with the variables such as number of tourist attraction, hotel, restaurant and hotel guest in Sukabumi. The population for the study is tourism products in Sukabumi during 2014 – 2018. Sample data is taken based on tourism sector annual report in Sukabumi for number of tourism attractions, number of hotels, number of hotel guests, and number of restaurants from Central Bureau of Statistics in Sukabumi and Development Planning Agency in Sukabumi for 2014, 2015, 2016, 2017 and 2018.

Data Analysis Method

In this study, researchers will use descriptive analysis on total number of tourist attraction, total number of hotels, total number of hotel guests, and total number of restaurants from 2014 until 2018. Next, the data will be tested on classical assumption tests (normality, heteroscedasticity, multicollinearity and autocorrelation test), followed by multiple regression analysis, T-Test and F-Test to test the hypothesis, and coefficient of determination (R^2).

In conducting research of course requires normal distribution data therefore researchers use a normality test to find out the data used has normal distribution data or not. In this research, researchers will use Jarque-Bera / J - B test should be higher than 0.05.

4. ANALYSIS AND DISCUSSION

Descriptive Analysis

The descriptive analysis for number of tourist attractions, the highest growth happens in 2014 to 2015 with 9.7% growth. The lowest growth from 5 previous year is in 2016 to 2017 which only 2.8% growth. The highest number of tourist attraction happens in 2018 with 39, and the lowest is 2014 with 31. For the number of hotels, the highest growth happens in 2016 to 2017 with 21.4% growth. The lowest growth from 5 previous year is in 2014 to 2015 which is -7.1% growth. The highest number of hotels happens in 2018 with 36 hotels, and the lowest is 2015 with 26 hotels. In terms or number of hotel guests, the highest growth happens in 2016 to 2017 with 124.4%. The lowest growth from 5 previous year is in 2015 to 2016 which is -25.5% growth. The highest number of hotel guest happens in 2018 with 236,497 hotel guests, and the lowest is 2016 with 94,783 guests. Last, for the number of restaurants, the highest growth happens in 2016 to 2017 with 10.8% growth. The lowest growth from 5 previous year is in 2015 to 2016 which is 2.8% growth. The highest number of restaurants happens in 2018 with 87 restaurants, and the lowest is in 2015 with 72 restaurants. Further, descriptive analysis for regional income revenue, the highest growth happens in 2017 to 2018 with 36.5% growth. The lowest growth from 5 previous year is in 2016 to 2017 which is 13.2% growth. The highest regional income revenue happens in 2018 with Rp.13,649,824,658 revenue, and the lowest is in 2014 with Rp.6,358,946,457 revenue. The highest growth for gross regional domestic product happens in 2016 to 2017 with 5.6% growth. The lowest growth from 5 previous year is in 2015 to 2016 which is 5.1% growth. The highest regional income revenue happens in 2018 with Rp.7,780,422,700,000 revenue, and the lowest is in 2014 with Rp.6,301,682,600,000 revenue.

Multiple Regression and Hypothesis Testing

Before analyzing the hypothesis, the data need to meet the classical assumption of normality, heteroscedasticity, multicollinearity and autocorrelation test.

Based on the results of the Jarque-Bera test in Table 1, it is known that the probability value obtained from the provision of a data outlier is 0.456818 which is greater than 0.05. These results indicate that the residuals in the regression model are normally distributed.

Table 1: Normality test result

| Series: Standardized Resid | |
|----------------------------|-----------|
| Sample 2014 2018 | |
| Observations 50 | |
| Mean | 8.88e-17 |
| Median | 0.051775 |
| Maximum | 1.059504 |
| Minimum | -1.292804 |
| Std. Dev. | 0.586461 |
| Skewness | -0.271940 |
| Kurtosis | 2.324481 |
| Jarque-Bera | 1.566941 |
| Probabilitv | 0.456818 |

Based on the results presented in the Table 2, it can be concluded that the regression model is free from the problem of heteroscedasticity, this is indicated by the probability value of the white test which is greater than 0.05.

Table 2: Heteroscedasticity Result

| Obs*R-squared | Sig. | Conclusion |
|---------------|-------|-----------------------------------|
| 23.745 | 0.491 | Heteroscedasticity does not occur |

Based on the results presented in the Table 3 below, it can be concluded that the two regression models that will be formed are free from multicollinearity because the four independent variables have a Centered VIF value less than 10.

Table 3: Multicollinearity Result

| Variable | Coefficient | Uncentered | Centered |
|----------|-------------|------------|----------|
| | Variance | VIF | VIF |
| X1 | 0.000183 | 2.030175 | 1.425780 |
| X2 | 0.005180 | 2.461565 | 1.469611 |
| X3 | 0.000179 | 1.697335 | 1.066434 |
| X4 | 1.00E-05 | 3.872622 | 1.260954 |

From the calculation of e-views, the Durbin-Watson number is 1,880. After looking at the Durbin-Watson statistical table (n = 5 and k = 4), a table value (du) = 0.296 is guided by the criteria mentioned above, the DW value is 1.880. Which means $0.296 <$

1.880 < 3.704, which means there is no positive or negative autocorrelation in the regression model. To conclude, this study has met the requirements for the classical assumption tests. Next, the multiple regression analysis will be done.

Table 4: Autocorrelation Result

| Breusch-Godfrey Serial Correlation LM Test: | | | | |
|---|-------------|-----------------------|-------------|--------|
| F-statistic | 3.020365 | Prob. F(2,43) | 0.0592 | |
| Obs*R-squared | 6.158890 | Prob. Chi-Square(2) | 0.0460 | |
| Test Equation: | | | | |
| Dependent Variable: RESID | | | | |
| Variable | Coefficient | Std. Error | t-Statistic | Sig. |
| X1 | 0.002053 | 0.013174 | 0.155846 | 0.8769 |
| X2 | -0.003359 | 0.070832 | -0.047415 | 0.9624 |
| X3 | -0.000855 | 0.013056 | -0.065526 | 0.9481 |
| X4 | -0.001153 | 0.003075 | -0.374949 | 0.7095 |
| C | 0.039872 | 0.152541 | 0.261384 | 0.7950 |
| RESID(-1) | 0.348098 | 0.157165 | 2.214848 | 0.0321 |
| RESID(-2) | 0.055857 | 0.167327 | 0.333822 | 0.7401 |
| R-squared | 0.123178 | Mean dependent var | 5.33E-17 | |
| Adjusted R-squared | 0.000831 | S.D. dependent var | 0.586461 | |
| S.E. of regression | 0.586217 | Akaike info criterion | 1.898925 | |
| Sum squared resid | 14.77699 | Schwarz criterion | 2.166608 | |
| Log likelihood | -40.47313 | Hannan-Quinn criter. | 2.000860 | |
| F-statistic | 1.006788 | Durbin-Watson stat | 1.880940 | |
| Prob(F-statistic) | 0.433515 | | | |

Regression equation based on Table 5 explains the coefficient of the number of tourist attraction, number of hotels, number of guest hotels, and number of restaurants toward regional income revenue for the 2014-2018 period are as follows:

$$\text{Regional Income Revenue} = 0.081 + 0.049 \text{ Tourist Attraction} + 0.185 \text{ Hotels} + 0.0001 \text{ Hotel Guests} + 0.016 \text{ Restaurants} + \epsilon$$

Table 5: Partial Hypotheses Testing Results (X to Y)

| Variable | Coefficient | Std. Error | t-Statistic | Sig. |
|--------------------|-------------|-----------------------|-------------|----------|
| Tourist Attraction | 0.049421 | 0.013546 | 3.648365 | 0.0007 |
| Hotels | 0.185267 | 0.071975 | 2.574063 | 0.0134 |
| Hotel Guests | 0.000135 | 0.013390 | 0.010101 | 0.9920 |
| Restaurants | 0.016941 | 0.003168 | 5.347619 | 0.0000 |
| Constant | 0.081182 | 0.158234 | 0.513048 | 0.6104 |
| R-squared | 0.714612 | Mean dependent var | | 1.134800 |
| Adjusted R-squared | 0.689245 | S.D. dependent var | | 1.097796 |
| S.E. of regression | 0.611971 | Akaike info criterion | | 1.950376 |
| Sum squared resid | 16.85289 | Schwarz criterion | | 2.141578 |
| Log likelihood | -43.75940 | Hannan-Quinn criter. | | 2.023187 |
| F-statistic | 28.17008 | Durbin-Watson stat | | 1.209750 |
| Prob(F-statistic) | 0.000000 | | | |

Based on coefficient of determination, it indicates that the number of tourist attraction, number of hotels, number of guest hotels, and number of restaurants simultaneously contributed 68.9% to regional income revenue, while the remaining 31.1% was the influence of other factors not examined.

H1: There is significant influence from Number of Tourist Attractions towards Regional Income Revenue

The result shows that number of tourist attractions has a positive and significant influence toward regional income revenue. So, Hypothesis 1 is accepted. The increase in the number of tourist attractions will significantly increase regional income revenue as well as if number of tourist attraction decrease, the regional income revenue will also significantly decrease. This result is in line with the research conducted by (Hermansyah, 2017; Qadarrochman, 2010; Rahma, F. N., & Handayani, 2013; Widyanti, 2017) which states that number of tourist attractions has a positive and significant influence toward regional income. So, it can be concluded that tourist attraction must be optimize and maintain well by either private or government to maximize the utilization of tourism income which play an important role in tourism development.

H2: There is significant influence from Number of Hotel towards Regional Income Revenue

The result shows that number of hotels has a positive and significant influence toward regional income revenue, hence, Hypothesis 2 is accepted. The increase in the number of hotels will significantly increase regional income revenue as well as if number of hotel decrease, the regional income revenue will also significantly decrease. This result is in line with the research conducted by (Arraniry, 2018; Candriyani, 2017; Widyanti, 2017) which states that number of hotels has a positive and significant influence toward regional income. So, it can be concluded that number of hotels must be optimize well to maximize the utilization of tourism income which play an important role in tourism development.

H3: There is significant influence from Number of Hotel Guests towards Regional Income Revenue

The result shows that number of hotel guests has a positive and not significant influence toward regional income revenue. The increase in the number of hotel guests will not significantly increase toward regional income revenue as well as if number of hotel guests decrease, the local revenue will not significantly decrease. This result is different with the research conducted by (Afriza, M. P., Ansofino, A., & Susanti, 2014; Qadarrochman, 2010) which states that number of hotel guests has a positive and significant influence toward regional income. And has in line result with Ministry of Tourism indicator of tourism destination quality which not state tourist or hotel guest as one of the indicators. So, it can be concluded that hotel guests in Sukabumi prefer stay in low cost hotel or budget hotels and also Sukabumi city still lack of visitor. However, hotel guests have an important role not in tourism income but in tourism activity which will be beneficial toward tourism product income.

H4: There is significant influence from Number of Restaurants towards Regional Income Revenue

Hypothesis 4 is accepted as the result shows that number of restaurants has a positive and significant influence toward regional income revenue. The increase in the number of restaurants will significantly increase regional income revenue as well as if number of restaurants decrease, the regional income revenue will also significantly decrease. This result is in line with the research conducted by (Candriyani, 2017; Widyanti, 2017) which states that number of restaurants has a positive and significant influence toward regional income. So, it can be concluded that number of restaurants must be

optimize well to maximize the utilization of tourism income which play an important role in tourism development.

H5: There are simultaneously significant influence from Number of Tourist Attractions, Number of Hotels, Number of Hotel Guests, and Number of Restaurants toward Regional Income Revenue

Table 6: Simultaneous Hypothesis Testing Result (F-test)

| Fcount | Ftable | Sig. | α | Decision | Conclusion |
|--------|--------|-------|----------|-----------|-------------|
| 28.170 | 2.579 | 0.000 | 0.05 | Ho reject | Significant |

Source : Data Processed (E views 8)

Table 6 above shows the F count value is 28.170 with a probability value of 0.000. The F table value used as a critical value in this simultaneous test is 2.579 which is obtained from the F distribution table with a 5%, $df_1 (k) = 4$ and $df_2 (n (5) - k (3) - 1) = 1$. The value of F count is much greater than the value of F table ($28.170 > 2.579$), then with a confidence level of 95% it can be decided to accept Hypothesis 5 which means, Simultaneously the number of tourist attractions, number of hotels, number of hotel guests, and number of restaurants have a significant influence toward regional income revenue.

Table 7: Partial Hypothesis Result (Y to Z)

| Variable | Coefficient | Std. Error | t-Statistic | Sig. |
|-------------------------|-------------|-----------------------|-------------|----------|
| Regional Income Revenue | 1.111135 | 0.119352 | 9.309704 | 0.0000 |
| C | 0.511284 | 0.187532 | 2.726377 | 0.0089 |
| R-squared | 0.643575 | Mean dependent var | | 1.772200 |
| Adjusted R-squared | 0.636149 | S.D. dependent var | | 1.520509 |
| S.E. of regression | 0.917172 | Akaike info criterion | | 2.704134 |
| Sum squared resid | 40.37780 | Schwarz criterion | | 2.780615 |
| Log likelihood | -65.60336 | Hannan-Quinn criter. | | 2.733259 |
| F-statistic | 86.67058 | Durbin-Watson stat | | 1.984115 |
| Prob(F-statistic) | 0.000000 | | | |

The regression equation that explains the influence of regional income revenue on the 2014-2018 GRDP based on Table 7 is as follows:

$$\text{Gross Regional Domestic Product} = 0.511 + 1.111 \text{ Regional Income Revenue}$$

The coefficient of determination is used to see the amount of contribution given by regional income revenue to GRDP (PDRB). The adjusted R-Squared value obtained is 0.636 or 63.6%. These results indicate that regional income revenue contributes 63.6% to gross regional domestic product while the remaining 36.4% is the influence of other factors not examined.

H6: There is significant influence of Regional Income Revenue towards Gross Domestic Product

The result shows that tourism income revenue has a positive and significant influence toward gross domestic product. Therefore, Hypothesis 6 is accepted. The increase in the tourism income revenue will significantly increase gross regional domestic product as well as if tourism income revenue decrease, the gross regional domestic product will also significantly decrease. This result is in line with the research conducted by (Himawan, 2017; Kusumawati, L., & Wiksuana, 2018; Suryono, 2011) which states that tourism income revenue has a positive and significant influence toward gross regional domestic product. So, it can be concluded that tourism income revenue is one of the important sectors in economy growth in Sukabumi City. GRDP as the indicator of economic growth, the result shows tourism in Sukabumi has great beneficial and potential toward economic growth. Therefore, government in sukabumi need to set tourism as a priority sector to maximize the utilization of gross regional domestic product which play an important role in economic growth.

5. CONCLUSION AND RECOMMENDATION

Based on the result, it confirmed that tourist attractions, hotels, and restaurants have partial significant influence on regional income revenue, while hotel guests do not have significant influence. This result indicates that numbers of hotel guest does not have significant contribution on regional income revenue. While, simultaneously, all variables have significant influence on regional income revenue with coefficient of determination (R^2) is 0.689. It means that tourist attractions, hotels, hotel guests, and restaurants simultaneously contributed 68.9% to regional income revenue. It also confirmed that regional income revenue has significant influence on gross regional domestic product of Sukabumi City. The Coefficient determination (R^2) is 0.636 or 63.6% indicate that regional income revenue contributes 63.6% to gross regional domestic product.

There are several recommendations based on the result of the study. For the progress of tourism industry in Sukabumi City, a comprehensive study of various

supported sectors should be done in accordance with the planning stage and available budget capability based on the results of the study. Thus, the beneficiaries of the source of funds from the regional income revenue are right on target and efficient. Further, tourism industry can be concluded as one of the main sectors for economic development in Sukabumi City. Therefore, the government needs to determine the tourism industry as the priority sector and take more action for the economic development of Sukabumi, especially in tourism sector. As the numbers of hotels increases, but do not significantly influence the hotel guests to the regional income revenue, tourism players (private sector, government, and community) need to coordinate and work together in order to attract more overnight tourist, then it could boost the number of hotel guests in Sukabumi City.

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