



Analysis of the Tourism Sector Development in Increasing Regional Revenue (Pad) In North Toraja Regency

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North Toraja Regency has beautiful natural geographical conditions. Therefore, it is necessary to develop tourism potential in North Toraja Regency, to improve people's welfare and open up job opportunities as an effort to improve the regional economy and improve people's welfare in North Toraja Regency. This research use descriptive qualitative approach. The results of the study are 1) The amount of tax potential is very much different from the realization of hotel and restaurant taxes in 2016-2020. This shows that there are many hotels and restaurant tax potential in North Toraja Regency that has not been explored. 2) Factors that support good development of a natural tourism object will be able to determine the technical feasibility in developing a natural tourism object consisting of internal factors such as the attractiveness of the object; management, maintenance and service; availability of clean water, while external factors include market potential; relationship level; environmental conditions, natural conditions, accommodation, infrastructure. 3) There are 10 Internal-External and SWOT Matrix analysis Strategies: Expanding access and improving tourism and infrastructure quality, Exploring tourism potential that is still untapped, Improving human resources quality which can improve and strengthen management systems, Development Strategies in the cleanliness of every tourism transportations, Utilization of tourist objects whose potential has not been explored which can increase employment opportunities, Increased resource capacity, Improved quality of human resources, Improved infrastructure to attract investors, Improved quality of human resources to maintain Tourist Attractions quality, and Nature-based tourism objects must be fully managed properly.

Keywords: Tourism Potential Development, Natural Tourism Objects, Hotel and Restaurant Taxes

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I. INTRODUCTION

Tourism development is essentially an effort to develop and utilize tourist objects and attractions that are manifested in the form of beautiful natural wealth, diversity of flora and fauna, diversity of traditions and cultural arts and historical heritage. This is in line with Law no. 9 of 1990 (Regarding tourism and implementing regulations) states that the state of nature, flora, fauna, ancient heritage, historical heritage and cultural arts owned by the Indonesian people are a large resource and capital for efforts to develop and improve tourism.

The government needs funding to carry out development, in carrying out government duties and functions, and to provide services to the community. One of the sources of funds in financing the administration of government, implementation of development and services to the people in the regions is Regional Revenue (PAD). Each local government works hard in strengthening the regional economy, one of which is increasing the acquisition of Regional Revenue (PAD). Regional Revenue, namely all regional revenues originating from levies, taxes, and the results of separated regional property management. One form of effort to increase Regional Revenue is by managing the tourism potential of a region. Therefore, PAD should be increased by increasing income from tax revenues, one of which is taxes originating from the tourism sector.

Regional tax revenues from the tourism sector are expected to assist regional financing in carrying out development. One form of local tax is the tourism sector tax which is regulated in the Regional Regulation of North Toraja Regency.

Tourism is a sector that has a positive influence on economic development in the current era of globalization. Apart from being a good source of foreign exchange, tourism is also considered to be able to boost investment activities. To be able to develop tourism, the government seeks to make improvements, provide various facilities, and carry out promotional activities to attract more tourists.

The large number of tourism objects makes North Toraja Regency have considerable potential in the tourism sector to be developed. Tourism development in North Toraja Regency. The tourism sector in the

development of natural resources in North Toraja Regency, South Sulawesi, in the next 5 years, is expected to be more constructive for local sources of income.

The tourism potential in North Toraja Regency is very high, it's no wonder that North Toraja is one of the favorite destinations in South Sulawesi. In 2019 domestic tourists visiting North Toraja Regency totaled 363,065 people. Not only local tourists, the beauty of North Toraja is also highlighted by foreign tourists from the number of foreign tourist visits in North Toraja Regency, as many as 32,772 people.

The North Toraja Regency Government is targeting an increase in tourist visits which will be manifested in tax revenues as a source of Regional Revenue (PAD). Tax revenue from the tourism sector is expected to increase regional financing sources in carrying out regional development activities so that it can help improve the economy and welfare of the people of North Toraja Regency. In addition, tourism sector tax revenue is also expected to make a large contribution to Regional Revenue.

**Table 1.1 North Toraja Regency Tourism Sector Contribution
2015-2021**

Year	Amount	Contribution to PAD
2015	Rp 797,619,200	2,4%
2016	Rp 1.126.105.200	3,1%
2017	Rp 1.575.010.000	3,4%
2018	Rp 3,510,245,600	8,3%
2019	Rp 3.170.305.000	6,6%
2020	Rp 1.757.413.500	4,01%
2021	Rp 854.637.000	1,86%

Based on table 1.3, it can be seen that the contribution of tourism fees to PAD for 5 (five) years has fluctuated.

The development of the tourism industry indirectly creates multiplier effects or benefits for the State, local government and society. In addition to bringing in foreign exchange for the State and regional income, the development of the tourism industry can improve the community's economy, namely opening and expanding employment opportunities, as well as increasing people's income, especially those around tourist destinations. In the Law of the Republic of Indonesia Number 10.2009 concerning Tourism it is also stated that one of the objectives of tourism is to increase economic growth and improve people's welfare.

The phenomenon of increasing income through the tourism sector must be developed further by carrying out infrastructure development for tourist objects because North Toraja still has many natural tourist objects that have not been exposed which can increase income from the tourism sector and can open jobs for the surrounding community, and are still managed privately by individuals only.

The development of the tourism sector must be based on what is carried out with more focus on the stages that are managed through the arrangement and development of various tourist objects in a gradual and systematic manner, equipped with the support of all supporting facilities to attract various kinds of development.

II. LITERATURE REVIEW

2.1. Government Revenue Theory

According to Adetya (2014) State revenue is income earned by the state to finance and run every government program, while sources of state revenue come from various sectors, where all proceeds from this revenue will be used to finance development and improve the welfare of all Indonesian people.

According to Larasati (2017) State revenue, discusses several sources of state revenue. This acceptance theory analysiss the comparison of advantages and disadvantages of various forms of income and discusses the principles that must be made of these choices, namely, to various sources of state income such as taxes, state debt and the creation of new sources of income.

2.2. Regional Revenue (PAD)

Regional revenues are all regional revenues in the form of increased assets or decreased debt from various sources in the relevant fiscal year period. Regional Revenue is one source of regional revenue that has an important role in development. Regional Revenue is income obtained from regional revenue sources and managed by the local government. Regional Revenue is the backbone of regional financing, therefore the ability to carry out the economy is measured by the amount of contribution made by Regional Revenue to the APBD, the greater the contribution that can be made by Regional Revenue to the APBD means the smaller the dependence of the local government on regional government assistance. Local own-source revenue is only one of the components of the source of state financial receipts in addition to other revenues in the form of balancing funds, regional loans and other legal receipts. Also, the remaining budget from the previous year can be added as a source of funding for regional administration. The entire revenue share is reflected in the regional income

and expenditure budget every year. Although not all Regional Revenue can finance the APBD, as Santoso (1995) said that the proportion of PAD to total revenue is still an indication of the finances of a regional government.

2.3. Tourism

Tourism is an industrial sector that can attract someone to visit a tourist area which is a tourist target because of tourist attractions and businesses related to the tourism sector, as well as all natural and man-made phenomena used for the benefit of tourists, namely meeting the needs of tourists. tourists during their tour. The tourism sector is one sector that has the potential to continue to be developed in order to strengthen the regional economy. As for the things that must be considered in developing tourist areas, in other words, the development carried out cannot be just haphazard, there must be targets and goals to be achieved, so that what is expected from the development of these tourist destinations can be fulfilled as expected.

2.4. Tourism Sector Development

The tourism development strategy is the steps or plans that are taken to explore and develop the existing tourism potential in an area, the method that is carried out can be in the form of making improvements to the existing infrastructure both physically and non-physically, so that all of this aims to improve the welfare of the people living in it. around tourist destinations.

A.Yoeti (2016) states that in Strategic planning of a tourist destination an environmental analysis and resource analysis is carried out, the purpose of this analysis is none other than to find out the strengths and weaknesses of the organization or institution responsible for tourism development in the destination area.

As for the things that must be considered in developing tourist areas, in other words the development that is carried out cannot be just haphazard, there must be targets and objectives to be achieved, so that what is expected from the development of these tourist destinations can be fulfilled as expected.

2.5. Tourism Development Impact

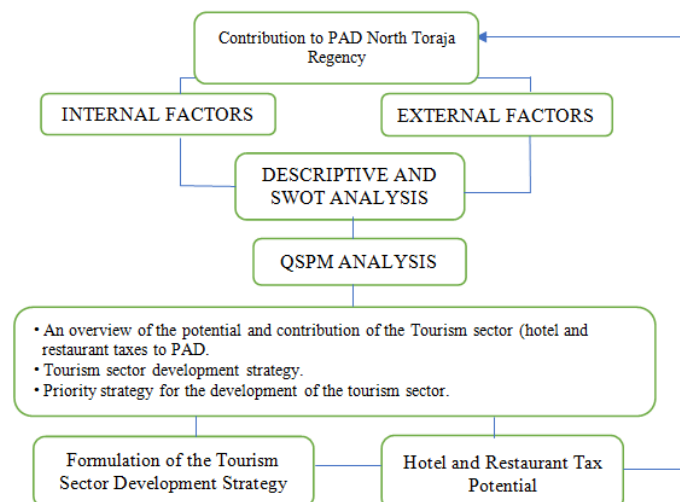
According to Suwena and Widyatmaja (2017) The impact of tourism is considered negative if it causes unwanted changes or is detrimental to the cultural existence of the local community. Conversely, the impact of tourism is considered positive if it is able to provide benefits for the economic welfare of the community, revitalization and conservation for the cultural existence of the local community, as well as environmental preservation.

Suwena and Widyatmaja (2017) Tourism provides opportunities for local communities to obtain various benefits by offering goods or services which are also commonly called tourism products.

2.6. Tourism Retribution Management

Management of tourism retribution is payment for the use of services at tourist attractions determined by regional regulations and in accordance with statutory provisions. Tourism levies are included in regional taxes and are one of the sources of Regional Revenue, which are expected to become one of the sources of financing for governance and regional development, to increase and distribute the welfare of the community.

III. CONCEPTUAL FRAMEWORK



IV. RESEARCH DESIGN

4.1. Research Design

This research uses a qualitative descriptive approach, namely a research step by combining two approaches in research, namely qualitative and quantitative. The data collection was obtained from secondary data sources, Interviews and FGDs.

4.2. Research Location

In this research, the authors took locations in North Toraja Regency, especially in the Regional Financial and Asset Management Agency of North Toraja district.

4.3. Population and Sample

The sampling technique in this study was purposive proportional random sampling. The sample used in this study was There were 10 key informants consisting of 2 local governments, 2 tourism associations and one restaurant, hotel, Pokdarwis each, community leaders, universities, NGOs).

4.4. Data and Data Source

1. Primary data in this study is needed by researchers to find accurate data from information from employees and development implementers who know a lot about the development process.
2. Secondary data in this study were taken from national development book references, and regional income statistics in North Toraja Regency.

4.5. Data Gathering Technique

a. Observation

With the observation of researchers, they can find out the management of retribution for the tourism sector in North Toraja Regency. Observations made by researchers while in the field began with the number of fees received.

b. Interview

The interview used in this research was by asking structured questions that had been provided by the researcher because the researcher used an interview guide that was arranged systematically and completely to collect the data he was looking for.

c. Documentation

Documentation of this research is taking pictures by researchers to strengthen research results by studying the literature of existing books, looking for theoretical concepts that are closely related to the problem.

4.6. Data Analysis Technique

1. Descriptive analysis, this analysis is used to illustrate the potential and contribution of the tourism sector through hotel and restaurant taxes to PAD in North Toraja Regency in the form of a percentage value.
2. SWOT analysis, used to formulate a strategy for the development of the tourism sector in North Toraja district, which begins with the identification of internal factors (IFAS=Internal Factors Analysis) and external factors (EFAS=External Factors Analysis). Then formulate a strategy in the SWOT matrix.
3. QSPM (Quantitative Strategic Planning Matrix) analysis, to determine the priority strategy or the best strategy out of the available alternative Strategies.

V. RESULTS AND DISCUSSION

5.1. Results

5.1.1. Hotel and Restaurant tax potential in North Toraja Regency

a. Hotel and Restaurant Tax Contribution

Tax Revenue Analysis. Hotel Tax Based on the research results, it can be calculated the size of the potential for Hotel Tax in North Toraja Regency. The calculation can use the following formula:

Potential Hotel Tax = Hotel Income (Y1) x Tax Rate (Source: Harun, 2003).

Table 5.1. North Toraja Regency Hotel Tax Potential, Target and Realization

Year	Potential (Rp)	Target (Rp)	Realization (Rp)	Potential Percentage
2015	1.900.333.080	957.000.000	1.051.931.470	13.16
2016	2.002.591.480	1.183.000.000	1.200.125.572	13.92
2017	2.117.251.485	1.800.000.000	1.505.617.171	15.57
2018	2.369.404.800	2.000.000.000	1.957.302.300	15.22
2019	2.315.984.860	2.139.049.100	1.663.706.000	14.62

2020	2.223.767.610	1.669.049.100	1.164.594.001	12.49
2021	2.280.597.563	1.901.000.000	937.408.446	12.49

Determination of hotel tax of 10% where this is in accordance with the North Toraja Regency regional regulation which stipulates that the Hotel Tax Rate is set at a maximum of 10% (ten percent). From Appendix Table 2, it can be seen that the size of the potential for North Toraja Regency hotel taxes in 2015-2018 has increased every year, but there has been a decrease in 2019 to 2020 which is not so significant. The amount of tax potential is very much different from the realization of the Hotel Tax carried out by the Regional Revenue Service of North Toraja Regency in 2016-2020. This shows that there is a lot of hotel tax potential in North Toraja Regency that has not been explored. Under these circumstances, the potential measured by the specified targets is far from what actually exists.

The reason underlying the decline in realization is because the level of tourist visits to North Toraja Regency has decreased significantly due to regulations to deal with the pandemic since 2019 so that the level of hotel visitors has also decreased drastically.

Table 5.2 Hotel Tax Contribution in North Toraja Regency

Year	Amount	Contribution Towards PAD
2015	1.051.931.470	3.11 %
2016	1.200.125.572	3.43 %
2017	1.505.617.171	3.40 %
2018	1.957.302.300	4.66 %
2019	1.663.706.000	3.20 %
2020	1.164.594.001	2.65 %
2021	937.408.446	2.03 %

Based on table 5.2, it can be seen that the contribution of hotel tax to PAD during 2015-2021 has fluctuated, from 2015 to 2018 it has continued to increase, where the highest contribution peak was in 2018, namely 4.66%. From 2019 to 2021 the contribution of hotel tax to PAD has decreased by 2019 (3.2%), 2020 (2.65%) and 2021 (2.03%) this is due to the Covid 19 case which resulted in a very drastic reduction in 2021, but there is still a lot of tourism potential that has not been exposed which can increase the contribution of tourism fees in North Toraja.

Restaurant Tax Potential = Number of visitors x Average food prices x 365 x 10% x number of restaurants (Maria Debora Makalew, 2018)

Table 5.3 Potential Restaurant Tax Revenue in North Toraja Regency

Year	Potential (Rp)	Target (Rp)	Realization(Rp)	Percentage
2015	876.000.000	751.400.000	757.111.001	5.43 %
2016	1.281.150.000	758.000.000	1.077.910.402	7.95 %
2017	2.343.300.000	1.522.400.000	1.788.645.873	14.54 %
2018	2.726.550.000	2.000.000.000	2.682.968.376	16.92 %
2019	3.066.000.000	2.020.000.000	2.012.226.923	19.03 %
2020	3.432.825.000	2.610.000.000	1.368.313.191	21.31 %
2021	2.381.625.000	2.190.000.000	1.383.100.606	14.78 %

From table 5.3 it can be seen that the size of the potential for restaurant tax in North Toraja Regency from 2016 to 2020 still has a difference and every year it has increased. The amount of tax potential is very different from the realization of the Restaurant Tax that has been carried out by the Regional Revenue Service of North Toraja Regency from 2016 to 2020. This shows that there is a lot of restaurant tax potential in North Toraja Regency that has not been explored so that it can increase PAD. Under these circumstances, the potential measured by the specified targets is far from what actually exists.

The increase in hotel and restaurant tax potential cannot be separated from the tourism sector in North Toraja Regency because tourism is a force in increasing community and regional income, therefore a new strategy is needed to improve the tourism sector in North Toraja Regency so that it can also increase the potential for hotel and restaurant taxes.

Table 5.4 Restaurant Tax Contribution of North Toraja Regency

Year	Amount	Contribution Towards PAD
2015	757.111.001	2.23 %
2016	1.077.910.402	3.08 %
2017	1.788.645.873	4.04 %
2018	2.682.968.376	6.39 %

2019	2.012.226.923	3.87 %
2020	1.368.313.191	3.12 %
2021	1.383.100.606	3 %

Based on table 5.4, it can be seen that the restaurant tax contribution to PAD during 2015-2021 experienced the same fluctuations as that of hotel taxes, from 2015 to 2018 it continued to increase, where the peak contribution was the highest in 2018, namely 6.39%. From 2019 to 2021 the contribution of hotel taxes to PAD has decreased by 2019 (3.87%), 2020 (3.12%), and 2021 (3%) this is due to the Covid 19 case which resulted in a very drastic reduction in 2021. However, the government has made many efforts to increase hotel and restaurant tax revenue again, which is also supported by the Covid-19 pandemic which is getting better (New Normal), where many tourist objects are operating again.

5.1.2. SWOT Analysis

The development of tourism in an area brings benefits to society economically as well as socially and culturally. North Toraja Regency has many tourist objects, one of which is Natural and Cultural attractions. The right strategy is needed to attract tourists to visit tourist objects in North Toraja Regency.

a. Internal Factors

Based on the results of data collection in the field through collecting answers obtained from respondents, concrete information is obtained about the strategy on internal factors. The rating of the internal factors obtained from the respondents' opinions is as follows:

b. Internal Factors Identification

Identification of internal factors was carried out to determine the strengths and weaknesses encountered in developing a partnership pattern through a technology transfer program in Wotu District, East Luwu Regency, which can be seen in Table 5.5.

Table 5.5 Internal Factors of Tourism Sector Development in North Toraja Regency

Internal Factors	
Strengths	Weakness
<ul style="list-style-type: none"> • Has many natural attractions. • Policies and conditions that support tourism • Supporting infrastructure • Has strong natural and cultural resource potential • Classified as an area that is still green and less polluted 	<ul style="list-style-type: none"> • Lack of tidiness, cleanliness, environmental management, both around tourist objects and the environment in general. • The Sense of Place has not yet been developed. • Existing tourism resources are generally still in the form of potentials. • Nature-based objects are not fully managed properly.

From the results of the table above, it shows the internal factors for the development of the Tourism Sector in North Toraja Regency as follows:

Strength:

- North Toraja Regency Has many natural tourist objects that can be used as potential regional income and can improve the economy of the community around existing tourism. North Toraja Regency as an effort to develop the potential of natural tourism objects, among others, by providing information to the public about tourism objects in caring for and preserving the environment and establishing cooperation with the private sector.
- Policies and conditions that support tourism are a strength for North Toraja district because the government strongly supports every tourism activity or cultural activity held in North Toraja. North Toraja Regency which has been designated as a tourism-based district has tourism potential, both natural and man-made. With the potential that is owned, the North Toraja Regency government carries out a tourism development policy that must involve various parties so that the objectives achieved can run effectively and efficiently
- The tourism sector in Indonesia is currently relied on as an alternative sector to boost the Indonesian economy because the two sectors that have been relied on, namely the industrial sector and the agricultural sector tend to stagnate, to support this, of course, supporting infrastructure is needed. Tourism in North Toraja Regency already has sufficient infrastructure to support tourism activities.
- Relics of cultural and historical sites are a category of cultural DTW as an attraction for foreign tourists and the most effective media to provide real examples of the values and cultural masterpieces of the nation's ancestors. Therefore, efforts to manage cultural areas as a national heritage need to be carried out as a source of foreign exchange for the State.

- Classified as an area that is still green and less polluted. The perceptions of tourists and local people are also important for a tourist attraction, both local tourists and foreign tourists are both of good value in their opinions about the natural scenery in the two sub-districts. Then it can also be seen the views of tourists on water quality and air quality in each sub-district. Tourists agree that the water and air quality in each sub-district is already in the "good" category. then the local community considers that their area is more than sufficient in terms of the availability of clean water and also the cleanliness of the area.

Weakness:

- Lack of tidiness, cleanliness, environmental management, both around tourist objects and the environment in general. There are several rules that should be enforced to maintain cleanliness. These rules are in the form of a prohibition on the public and tourists not to bring and drink alcohol in the tourist area, a prohibition on foreign tourists not to use open or impolite clothing in residential areas on when walking to a tourist attraction, the rules for protecting and preserving the environment are to keep it clean and beautiful and not to damage tourist attraction facilities by not littering and not cutting down trees in the tourist attraction area.
- The Sense of Place has not yet been developed, because according to Imam Faisal Pane (2015) the essence of this theory is the interaction between one place and another, the meaning of space and the identity of a place. With the three factors generated in this theory, it will be used to prove it to the object of research in order to improve the image of urban tourism, and in North Toraja Regency it has not yet developed.
- Existing tourism resources are generally still in the form of potentials, existing Tourism Objects must be utilized optimally based on the carrying capacity of the environment, facilities and infrastructure around tourist objects need to be built and its development must aim to rearrange tourist objects so that they can maintain the tourism potential that exists and benefits everyone and can reduce environmental damage.
- Nature-based objects have not been fully managed properly, because in North Toraja regency there are also traditional tourism which is the hallmark of the area, but since the discovery of beautiful natural attractions such as lolai, pango-pango and others, tourism potential has begun to increase which can be developed However, this is a weakness that still needs to be fixed soon.

c. External Factors Identification

Identification of external factors was carried out to determine the opportunities and threats faced in tourism development in North Toraja Regency which can be seen in Table 5.6.

Table 5.6. External Factors of Tourism Development in North Toraja Regency

External Factors	
Opportunities	Threats
<ul style="list-style-type: none"> ○ The location is quite close to other tourist objects. ○ Government policies in the development of the natural tourism sector ○ Increased employment opportunities ○ Provision of temporary housing (lodging) ○ Tourism awareness efforts for the people of North Toraja have grown and developed. 	<ul style="list-style-type: none"> ○ The Role of the Community in Managing and Maintaining Tourism Objects ○ Competition for tourist objects and attractions is getting sharper to attract the attention of tourists ○ Investor interest is still lacking ○ Not yet funded.

From the analysis results of the table above shows the external factors of tourism development in North Toraja Regency as follows:

Opportunity:

1. The location is quite close to other tourist objects. The advantage of tourist objects in North Toraja Regency is that tourist sites are close together, making it easier for tourists to move to new tourist attractions.
2. Government policies in the development of the natural tourism sector. Regional government policies in tourism development play a very important role in supporting the success of national tourism development. The development and growth of tourism needs to be anticipated so that its development stays on track and supports it.
3. The presence of the tourism sector in North Toraja Regency has created business and job opportunities for residents in North Toraja Regency. These businesses include, such as homestays, restaurants, traders, transportation and services. The nature of tourism business activities on Pramuka Island is dominant in the nature of informal activities, where the business does not have a permit from the government, is managed

simply and uses family labour. The general pattern of tourism business activity is every day, although there are also businesses that are only open on weekends or when tourists are relatively busy.

4. Provision of temporary accommodation (lodging), North Toraja Tourism has grown rapidly in the last ten years, especially when viewed from the trend in the number of visits by domestic and foreign tourists. The trend of tourist visits is also followed by an increase in the number of accommodation facilities such as lodging.
5. Tourism awareness efforts for the people of North Toraja have grown and developed so that the prospects for regional development have reached an encouraging point.

Threat:

1. The Role of the Community in Managing and Protecting Tourism Objects which still lack understanding and expertise, so training from the local government is needed so that the tourist objects can be properly maintained.
2. Competition for tourist objects and attractions is getting sharper to attract the attention of tourists, this can be anticipated in various ways, one of which is by using advertisements on social media, because tourism competition in Indonesia is very broad so innovation is needed.
3. The interest of investors inside and outside the region is still lacking to develop the area as a tourist destination
4. Not yet supported by sufficient area development funds and maintenance of the object has received less attention.

d. Evaluation results of internal and external Strategic factors

The internal factor evaluation (IFE) matrix is used as an evaluation of the strengths and weaknesses possessed in developing the partnership pattern of the technology transfer program in Wotu District, East Luwu Regency, which can be seen in Table 5.7.

Table 5.7. Internal Factor Evaluation (IFE) Matrix

No	Internal Factors	Weight	Rating	Score
Strength				
1	Has many natural attractions.	0.11	3,25	0,36
2	Policies and conditions that support tourism	0.12	2,25	0,27
3	Supporting infrastructure	0.11	2,5	0,27
4	Potential of natural and cultural resources are still strong	0.12	2,5	0,30
5	Classified as areas that are still green and less polluted	0.1	3	0,30
Weakness				
1	Lack of tidiness, cleanliness, environmental management, both around tourist objects and the environment in general.	0.11	3,75	0,41
2	The Sense of Place has not yet been developed.	0.11	1,75	0,19
3	Existing tourism resources are generally still in the form of potentials.	0.1	2,25	0,22
4	Nature-based objects are not fully managed properly	0.12	2,25	0,27
Total		1,00		2,59

To assess the level of influence on internal Strategic factors, the rating level is given a value of 1 to 4. The value 1 represents very weak (major weaknesses), the value 2 represents rather weak (minor weaknesses), the value 3 represents rather strong (minor strength) and the value 4 represents very strong (major strength). This is in accordance with the opinion of Rangkuti (2008).

The results of the analysis of internal factors show that the internal strength factors that are owned in improving the North Toraja tourism sector lie in many natural tourist objects that can still be developed while the factors considered to be weaknesses are lack of tidiness and cleanliness, this is shown in a high rating level for strength and low rating for weakness.

The external factor evaluation (EFE) matrix is used as an evaluation of the opportunities and threats that exist in the development of the tourism sector in increasing PAD in North Toraja Regency, which can be seen in Table 5.8.

Table 5.8. External Factor Evaluation (IFE) Matrix

No	External Factors	Weight	Rating	Score
Opportunities				
1	The location is quite close to other tourist attractions.	0.11	3,25	0,36
2	Government policies in the development of the natural tourism sector	0.12	2,25	0,27
3	Increased job opportunities	0.11	2,5	0,27
4	provision of temporary accommodation (lodging)	0.12	2,5	0,30
5	Tourism awareness efforts for the people of North Toraja have grown and developed.	0.1	3	0,30

Threats				
1	The Role of the Community in Managing and Maintaining Tourism Objects	0.11	3,75	0,41
2	Competition for tourist objects and attractions is getting sharper to attract the attention of tourists	0.11	1,75	0,19
3	The interest of investors within and outside the region is still lacking to develop the area as a tourist destination	0.1	2,25	0,22
4	Not yet supported by adequate area development funds and maintenance of the object has received less attention	0.12	2,25	0,27
Total		1,00		2,59

The results of the analysis of external factors indicate that the external opportunity factor that is owned in tourism development lies in a location that is quite close to other tourist objects and government policies in the development of the natural tourism sector, while the factor considered to be a threat is the maintenance of the object which receives less attention, this is shown in a high rating level for opportunities and a low rating for threats.

e. SWOT Matrix Analysis

Based on the calculation of the IFAS and EFAS matrices, various alternative Strategies can be formulated based on the SWOT matrix analysis model. The advantage of this model is that it is easy to formulate a strategy based on a combination of internal and external factors. The synthesis of SWOT elements with high scores produces alternative Strategies. The formulation of alternative Strategies for the development of the tourism sector in North Toraja Regency can be seen in table 5.9

Table 5.9. SWOT matrix of Tourism Sector Development Strategy in North Toraja Regency

	Strengths(S)	Weakness(W)
Internal Analysis	<ol style="list-style-type: none"> Has many natural attractions. Policies and conditions that support tourism Supporting infrastructure Has the potential of natural and cultural resources that are still strong Classified as areas that are still green and less polluted 	<ol style="list-style-type: none"> Lack of tidiness, cleanliness, environmental management, both around tourist objects and the environment in general. The Sense of Place has not yet been developed. Existing tourism resources are generally still in the form of potentials. Nature-based objects are not fully managed properly
External Analysis		
Opportunities(O)	SO Strategy	WO Strategy
<ol style="list-style-type: none"> The location is quite close to other tourist attractions. Government policies in the development of the natural tourism sector Increased job opportunities Provision of temporary accommodation (lodging) Tourism awareness efforts for the people of North Toraja have grown and developed. 	<ol style="list-style-type: none"> Expanding access and improving the quality of tourism and infrastructure Exploring tourism potential that is still untapped. Improving the quality of human resources that can improve and strengthen the management system 	<ol style="list-style-type: none"> Development strategy in the cleanliness of tourist motorcycle taxis at all times. Utilization of tourist objects whose potential has not been explored which can increase employment opportunities Increasing resource capacity
Threats(T)	ST Strategy	WT Strategy
<ol style="list-style-type: none"> The Role of the Community in Managing and Maintaining Tourism Objects Competition for tourist objects and attractions is getting sharper to attract the attention of tourists The interest of investors within and outside the region is still lacking to develop the area as a tourist destination Not yet supported by adequate area 	<ol style="list-style-type: none"> HR quality improvement Improvement of infrastructure so as to attract investors 	<ol style="list-style-type: none"> Improving the quality of human resources to maintain the quality of Tourism Objects Nature-based tourism objects must be fully managed properly

development funds and maintenance of the object has received less attention		
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The Strategies obtained based on the SWOT analysis in Table 5.9 are as follows:

1. Expanding access and improving the quality of tourism and infrastructure
2. Exploring tourism potential that is still untapped.
3. Improving the quality of human resources which can improve and strengthen the management system
4. Development strategy in the cleanliness of tourist motorcycle taxis at all times.
5. Utilization of tourist objects whose potential has not been explored which can increase employment opportunities
6. Increasing resource capacity
7. Improving the quality of human resources
8. Improvement of infrastructure so as to attract investors
9. Improving the quality of human resources to maintain the quality of Tourism Objects
10. Nature-based tourism objects must be fully managed properly

5.1.3. Quantitative Strategic Planning Matrix (QSPM) Analysis

The QSPM is a tool that enables Strategists to objectively evaluate alternative Strategies, based on previously identified critical external and internal success factors. The QSPM determines the relative attractiveness of the various Strategies developed at the matching stage.

As with other strategy formulation analytical tools, QSPM requires good intuitive judgment. In particular, the left column of the QSPM contains information obtained directly from the IFE and EFE matrices. In the column adjacent to the critical success factors, record the respective weight each factor receives in the EFE and IFE matrices.

Based on the analysis of the Internal-External Matrix, and the SWOT Matrix, several alternative Strategies were selected, namely Progressive Strategy, Diversification Strategy, Market Penetration and Product Development.

Table 5.10. QSPM

Key Factors	Strategy 1			Strategy 2		Strategy 3		Strategy 4	
	Weight	AS	TAS	AS	TAS	AS	TAS	AS	TAS
STRENGTHS									
Has many natural attractions.	0.11	3	0.33	3	0.33	4	0.48	3	0.36
Policies and conditions that support tourism	0.12	4	0.48	3	0.36	2.5	0.3	2.7	0.33
Supporting infrastructure	0.11	4	0.44	4	0.44	2.5	0.27	2.5	0.27
Has the potential of natural and cultural resources that are still strong	0.12	4	0.48	4	0.48	2.5	0.3	2.5	0.3
Classified as areas that are still green and less polluted	0.1	4	0.4	3	0.3	3	0.3	2.5	0.25
WEAKNESSES									
Lack of tidiness, cleanliness, environmental management, both around tourist objects and the environment in general.	0.11	3	0.3	3	0.3	3	0.3	3	0.3
The Sense of Place has not yet been developed.	0.11	4	0.44	4	0.44	3	0.33	4	0.44
Existing tourism resources are generally still in the form of potentials.	0.1	3	0.3	3	0.3	3	0.3	4	0.4
Nature-based objects are not fully managed properly	0.12	4	0.48	3	0.36	3	0.36	4	0.48
OPPORTUNITIES									
The location is quite close to other tourist attractions.	0.11	4	0.44	3	0.44	3		3	0.44
Government policies in the development of the natural tourism sector	0.12	4	0.48	4	0.48	3		4	0.48
Increased job opportunities	0.11	3	0.33	4	0.44	4	0.44	4	0.44
provision of temporary housing (lodging)	0.12	4	0.48	3	0.36	3	0.36	4	0.48
Tourism awareness efforts for the people of North Toraja have grown and developed.	0.1	3	0.3	3	0.3	2	0.2	4	0.4

THREATS									
The Role of the Community in Managing and Maintaining Tourism Objects	0.12	4	0.48	3	0.36	3	0.36	3	0.36
Competition for tourist objects and attractions is getting sharper to attract the attention of tourists	0.1	4	0.4	4	0.4	3		4	0.4
The interest of investors within and outside the region is still lacking to develop the area as a tourist destination	0.11	4	0.44	4	0.44	3	0.33	4	0.44
Not yet supported by adequate area development funds and maintenance of the object has received less attention	0.1	3	0.3	3	0.3	3	0.3	3	0.3
TOTAL			7.3		6.83		4.93		6.87

Based on the results of the QSPM priority strategy, the selected strategy with a Total Attractiveness Score of 7.3 is the strategy of expanding access and improving the quality of tourism and infrastructure, then there is a change in the priority of the SWOT strategy with QSPM, where the second priority is a progressive strategy with a total TAS value of 6.87 "Improvement the quality of human resources to maintain the quality of Tourism Objects", then the market penetration strategy with a total TAS value of 6.83 "Utilization of tourism objects whose potential has not been explored to increase employment opportunities", and the last is a diversification strategy with a total TAS value of 4.93 "Increased infrastructure attract investors". The strategy obtained from the QSPM matrix analysis will later be used and further elaborated in work programs and policies in planning and developing the tourism industry in North Toraja Regency.

5.2. Discussion

Planning and development strategy for the tourism sector. The results of previous analysis are used as a reference or basis for consideration in developing a tourism sector development strategy for North Toraja Regency, which prioritizes compatibility between supply and demand for tourists. This result is in line with research conducted by Pambudi (2020).) where the results of his research recommend that a review of tourism development planning be emphasized on general stimulus, MSME stimulus, arrangement of accommodation, transportation and access packages, tax stimulus, technical guidance, strengthening tourism diversification, and strengthening tourism demand and supply side. The preparation of this development priority also takes into account the basic considerations for future development and matters or sectors that must be prioritized for the development of the tourism sector in North Toraja Regency. The government also needs to pay attention to the potential for cultural tourism to attract tourists. According to AdenisaAuliaRahma (2020), it is necessary to initiate a pattern of tourism development based on culture and local wisdom as a more aesthetic (epidemic) and ethical (adiluhung) tourist attraction.

5.2.1. Basic Considerations for Planning the Tourism Development of North Toraja Regency

From the results of the previous analysis, several important things can be identified which can be the basis for consideration in developing the North Toraja tourism area. This area has a tendency for high tourism quality growth but the infrastructure is still low and cleanliness is still poorly maintained, so that if properly managed and maintained the tourist areas in North Toraja have good prospects as major tourist destinations in Lolai, Pango -pango and many more who become the spearhead. The North Toraja tourist area currently has a fairly developed market share but is still growing and developing relatively fast, especially supported by its uniqueness and natural beauty, as well as cultural tourism which is still high, this can also increase community businesses such as the hotel and restaurant businesses ,of course the impact of the development of the hotel and restaurant business will have an impact on the PAD of North Toraja Regency which has just started to recover from covid-19.

The basic considerations for the development of the tourism sector in North Toraja Regency are prepared based on the existing conditions of the area which have been analyzed by the method.

a. Basic Considerations for Development Based on Strategy Expansion of access and improvement of the quality of tourism and infrastructure

The tourism development strategy aims to improve the economy of the local community. Several tourist destinations in North Toraja Regency have experienced increased access and facilities, but they are still lacking. In addition, the majority of tourist destinations in North Toraja Regency are owned or managed by the community, making it difficult to develop. In terms of directing tourism development in Majalengka Regency, it is already nature-based and sustainable, while still prioritizing its natural beauty and good coordination. The

actions taken are improving facilities and infrastructure, improving promotion and marketing strategies, developing tourism partnerships, and developing the creative economy, which in practice is still lacking in budget and human resources so that it is not optimal. In the evaluation aspect, the Regional Revenue target was not achieved due to the lack of awareness of taxpayers and the lack of sanctions and measures for taxpayers. Therefore, it is necessary to increase the development of tourism facilities and infrastructure, increase the quantity and quality of human resources, increase cooperation and partnerships, increase the use of social media, and apply sanctions to taxpayers who violate them. According to FenaPebriana (2019) one of the strategies that can be taken to develop tourism is to increase promotion and marketing to take advantage of increased access and facilities as well as the number of tourist visits.

b. Basic Considerations for Development Based on Human Resources Quality Improvement Strategy to maintain the quality of Tourism Objects

HR quality improvement. Human resources are tourism actors who play a very important role. The better the quality of human resources owned by a tourist attraction will provide certain advantages, so as to be able to compete with similar tourist attractions. Human resources in Buleleng district, especially in the field of tourism, can be said to be still minimal, this can be seen from the level of education of managers both in tourist attractions and in hotels, the majority of high school/vocational high school graduates. Knowledge such as mastery of foreign languages, increasing skills in providing services to tourists, and understanding of tourism must begin to be improved, so that later they are able to provide good and professional services, because there are no misunderstandings due to different meanings. There needs to be cooperation between investors and local governments to provide guidance and training for human resources who still have insufficient educational qualifications in the form of courses in certain fields according to HR capabilities and the needs of tourism industry development. This research is in line with ElpaHermawan (2019) which states that improving the quality of human resources both from the curriculum concept, certification to demonstrate competence possessed by everyone or halal tourism services and also the tourism concept offered.

Good quality human resources are expected to be able to maintain the cleanliness of the surrounding environment by developing environmentally friendly products. The changing trend of tourist travel from mass tourism to alternative tourism and ecotourism where tourists besides wanting to take advantage of the existing potential as an attraction, also want this potential to be preserved. According to Kuswandi (2020) If you pay more attention, it will prioritize the human resource aspect from both the community and tourism staff in building a clean tourism image.

c. Utilization of tourist objects which the potential has not been explored which can increase employment opportunities

The tourism development strategy that needs to be carried out is to strive for the development of coastal tourism, prioritizing the use of facilities created and managed by local communities. The principle is to provide broad access and independence to do business with local production both as actors in the fields of transportation, accommodation, catering and tour guides as well as developing artistic and cultural innovations with the wisdom they have thereby absorbing labor, providing broad space and access to get involved in economic activities that support tourism activities, preserve natural resources (conservation activities), and preserve cultural values as an integral part of sustainable tourism patterns and systems, and maintain the uniqueness, authenticity and cleanliness of existing tourist objects must be maintained and maintained, so that the frequency of conflicts less and the crime rate is also less, the attractiveness of natural tourism objects will give preference to tourists to visit repeatedly.

According to Saroji (2018) tourism development continues to be improved and developed to increase foreign exchange earnings, to equalize business and employment opportunities, encourage regional development, improve people's welfare and prosperity, enrich national culture and maintain national identity, including maintaining religious values.

Tourism object is a potential that drives the presence of tourists to a tourist destination. This potential can boost tourism travel business activities such as booking accommodation, restaurants, convection venues, and tickets for cultural arts performances as well as visits to tourist objects and attractions, organizing religious worship trips, tourist facilities, tourist objects and attractions and other tourism services in the form of tour packages, and so on, so it is important to continue to explore existing tourism potentials and even create other potentials. According to Dermawan (2022) Recognizing how important the tourism industry is for increasing state and regional income, the government has issued many policies.

d. Infrastructure improvements that can attract investors

In the development of tourism, infrastructure plays a very important role in promoting the quality of tourism itself, as well as in the surrounding environment Wayan Runa (2022). The development and

improvement of the quality of infrastructure can produce well-maintained and well-organized tourist objects, this can increasingly attract tourists Sabon, Perdana, Koropit, & Pierre (2018).

Based on Travel & Tourism Competitiveness Index (TTCI) data. Indonesia has the lowest indicators on infrastructure and natural and cultural resources. Accessibility is very important in ensuring the comfort of tourists. The lack of tourism accessibility is due to the fact that many regions have not made tourism the leading sector and lack of access to information. Ways to increase accessibility can be done by building infrastructure, such as road repairs, availability of transportation and road signs, improving facilities and infrastructure, and increasing access to information through internet media such as social media and official website destinations, and information counters. According to Victoria Lelu Sabon (2018) this infrastructure development can stimulate an increase in the performance of the Indonesian tourism sector so that it can compete and can attract investors.

In the aspect of infrastructure, at the level of infrastructure supporting investment, it is suggested that local governments build spots that are easy to become the focus of investors' attention such as tourism infrastructure, due to the main strength of North Toraja Regency has always been tourism sector.

VI. CONCLUSION

Based on the results of the research above, it can be concluded that the strategy in efforts to develop the tourism sector in order to support increased contribution to PAD North Toraja Regency is as follows:

1. The amount of tax potential is very much different from the realization of hotel and restaurant taxes carried out by the Regional Revenue Service of North Toraja Regency in 2016-2020. This shows that there is a lot of hotel and restaurant tax potential in North Toraja Regency that has not been explored.
2. Factors that support good development of a natural tourism object will be able to determine the technical feasibility of developing a natural tourism object. These factors consist of the existence of internal factors which include the attractiveness of the object; management, maintenance and service; availability of clean water. For external factors include market potential; relationship level; environmental conditions; natural conditions, accommodation, infrastructure and supporting facilities as well as relationships with other tourist objects.
3. There are 10 internal-external matrix analysis strategies and a SWOT matrix, namely
 - a. Expanding access and improving the quality of tourism and infrastructure
 - b. Exploring tourism potential that is still untapped.
 - c. Improving the quality of human resources that can improve and strengthen the management system
 - d. Development strategy in the cleanliness of tourist motorcycle taxis at all times.
 - e. Utilization of tourist objects whose potential has not been explored which can increase employment opportunities
 - f. Increasing resource capacity
 - g. HR quality improvement
 - h. Improvement of infrastructure so as to attract investors
 - i. Improving the quality of human resources to maintain the quality of Tourism Objects
 - j. Nature-based tourism objects must be fully managed properly
4. The priority strategy chosen is based on the results of the priority QSPM with a Total Attractiveness Score of 7.3 so the strategy that must be used is the strategy of expanding access and improving the quality of tourism and infrastructure which is a strategy to improve the quality and infrastructure development of tourism in North Toraja Regency to take advantage of all the potential it has.

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