

Research Article

Tourism Development Strategy to Increase Local Original Income (PAD) in Bulukumba Regency

Nurmi ^{1*}, Basri Bado ², Citra Ayni Kamaruddin ³, Sri Astuty ⁴, Muhammad Imam Ma'ruf ⁵¹ Faculty of Economics & Business, Universitas Negeri Makassar, Indonesia
email : nurmi.abb4s@gmail.com² Faculty of Economics & Business, Universitas Negeri Makassar, Indonesia
email: basri.bado@unm.ac.id³ Faculty of Economics & Business, Universitas Negeri Makassar, Indonesia
email: citraayni@unm.ac.id⁴ Faculty of Economics & Business, Universitas Negeri Makassar, Indonesia
email: sri.astuty@unm.ac.id⁵ Faculty of Economics & Business, Universitas Negeri Makassar, Indonesia
email: muhammadimamaruf@unm.ac.id* Corresponding Author : nurmi.abb4s@gmail.com

Abstract: This study examines the tourism development strategy to increase Local Original Revenue (PAD) in Bulukumba Regency, South Sulawesi. Despite having significant tourism potential, such as Bira Beach and the Pinisi shipbuilding tradition, the contribution of the tourism sector to PAD remains fluctuating and has not been fully optimized. Therefore, this study aims to formulate an effective and targeted tourism development strategy. The research employs a quantitative descriptive approach using observation, Likert-scale questionnaires, and documentation, with data analyzed through SWOT analysis, IFAS-EFAS matrices, and the Grand Strategy Matrix. The findings indicate that the tourism sector has strong internal strengths (5,09) and significant external opportunities (4,99), exceeding its weaknesses (4,56) and threats (3,95), placing it in Quadrant I (aggressive strategy). The results suggest that the most appropriate strategy is the SO (Strengths-Opportunities) strategy, which focuses on optimizing tourism potential, enhancing digital promotion, strengthening cultural-based tourism, and expanding investment in infrastructure. The study concludes that implementing an aggressive and integrated strategy can improve the tourism sector's contribution to PAD and support regional economic development. These findings highlight the importance of aligning tourism potential with strategic planning to achieve sustainable fiscal growth.

Keywords: Bulukumba; Cultural Uniqueness; Regional Income; Strategic Analysis; Tourism Sector.

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1. Introduction

Tourism is currently a strategic sector in regional development, particularly for areas with superior tourism potential and distinctive cultural characteristics. This sector not only plays a role as a driver of economic growth but also as a source of regional fiscal revenue through taxes, levies, and derivative economic activities (Wahyudi & Sari, 2021). In the context of regional autonomy, the ability of local governments to explore local economic potential is increasingly crucial, particularly through optimizing Regional Original Income (PAD) (Syartika et al., 2019). Therefore, tourism development is a primary focus in efforts to strengthen regional fiscal structures and increase economic independence (Fadilla, 2024).

Bulukumba Regency is one of the regions in South Sulawesi with nationally and internationally recognized tourism advantages, such as Bira Beach and the cultural heritage of Pinisi shipbuilding, which has been designated as a UNESCO world heritage (UNESCO, 2020). Furthermore, the annual Pinisi Festival demonstrates Bulukumba's potential as a center for

cultural, maritime, and ecological tourism (Susilawati et al., 2016). However, this potential has not yet fully contributed to Regional Original Income (PAD). Data on the achievement of PAD in the tourism sector shows fluctuations from year to year, with several periods of realization below target (Ramadhan, 2023). This condition indicates the need for a targeted, sustainable tourism development strategy based on internal and external environmental analysis (David & David, 2020).

Empirically, the gap between tourism potential and actual contribution to Regional Original Income (PAD) is the main problem of this research. Theoretically, this research refers to the concept of regional development strategy, tourism theory, and the Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis approach as a strategy formulation tool (Rangkuti, 2019). Methodologically, this study uses a quantitative descriptive approach through observation, Likert-scale questionnaires, and documentation as the main data sources, strengthened by the Internal Factor Analysis Summary (IFAS), External Factor Analysis Summary (EFAS), and Grand Strategy Matrix analysis in determining the direction of development strategy (Wardia et al., 2024).

Various previous studies have shown that the tourism sector plays a strategic role in increasing Regional Original Income. Anisakurlia (2023) stated that the number of tourists and the strength of tourist attractions significantly influence the increase in the Regional Original Income (PAD) of Makassar City. This finding is supported by Ramadhan (2023), who demonstrated that the presence of tourist attractions, restaurants, and souvenir shops directly contributes to the increase in the Regional Original Income (PAD) of Maros Regency. Furthermore, Fadilla (2024) explained that the diversity and distribution of tourist attractions in South Sulawesi hold significant fiscal potential if managed in a targeted and sustainable manner.

More specifically, Susilawati et al., (2016) demonstrated that the development of tourism facilities, increased promotion, and local community involvement made Bira Beach a leading sector capable of contributing to the Regional Original Income (PAD) of Bulukumba Regency. Another study by Syartika et al., (2019) also confirmed that the tourism sector's contribution to PAD in various regions is positive but fluctuating, necessitating adaptive management strategies. Similarly, Wahyudi & Sari (2021) stated that hotel and restaurant taxes are the most significant elements in generating PAD in tourist destinations, making service quality and amenities key components in attracting tourists.

Furthermore, research by Bondarev & Krysiak (2021) emphasized that tourism sector development requires a comprehensive analysis of internal and external factors, particularly in strategic planning based on local potential. Soeswoyo et al., (2021) also stated that improving regional institutional capacity is a crucial prerequisite for optimizing local revenue (PAD) from the tourism sector. Similar findings by Hasrun (2018) indicate that the success of regional economic development is largely determined by the government's ability to manage its superior potential, including the tourism sector.

Although various studies provide an overview of the relationship between tourism and local revenue (PAD), studies specifically formulating tourism development strategies based on Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis in Bulukumba Regency are still limited Christien et al., (2023). Therefore, this study aims to formulate an effective tourism development strategy to increase Locally Generated Revenue (PAD) in Bulukumba Regency. To achieve this goal, this study identifies the regional tourism environment, analyzes internal and external factors, and formulates appropriate strategies to strengthen the tourism sector's contribution to PAD.

This research contributes to the growing literature on strategic planning in the tourism sector based on Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis within the regional fiscal context. Furthermore, the findings are expected to provide input for local governments in formulating more effective, adaptive, and sustainable policies to strengthen local revenue (PAD) through the tourism sector.

This research is expected to enrich the literature on strategic planning for the tourism sector based on a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis within the regional fiscal context. Furthermore, the results are expected to inform local governments' considerations in formulating more targeted policies to optimize the tourism sector's contribution to regional revenue (PAD).

2. Literature Review

Previous research has shown that the tourism sector plays a strategic role in increasing Regional Original Income (PAD). Research conducted by Suryani (2002) demonstrated that developing local tourism through improved promotion, facilities, and community support can

drive regional economic growth. Similarly, Susilawati et al., (2016) found that tourism development on Bira Beach can become a leading PAD sector through the provision of infrastructure and local community involvement. Furthermore, Choirunnisa et al., (2021) emphasized that culture-based development strategies are effective in increasing tourist attractions and impacting the local economy.

On the other hand, several studies highlight that the tourism sector's contribution to PAD is suboptimal. Lestari (2018) stated that PAD plays a significant role in regional development, but its contribution is still relatively small and requires optimization. This finding is reinforced by Syartika et al., (2019), who found that the tourism sector's contribution to PAD is positive but fluctuating. Meanwhile, Baso dan Mutmainnah (2024) showed that tourism levies still contribute little to local revenue (PAD), necessitating increased effectiveness and efficiency in their management.

Furthermore, several studies emphasize the importance of supporting factors in increasing PAD from the tourism sector. Research by Riri Anggraini and Nidia Wulansari, (2024) shows that tourists' perceptions of the quality of facilities and services significantly influence their intention to revisit, which ultimately increases PAD. Wardia et al., (2024) also found that the number of tourist visits, infrastructure, and the number of hotels significantly influence PAD. Furthermore, Aprilianto et al., (2024) emphasized that the tourism sector has a multiplier effect that can increase regional income by strengthening the local economy.

In general, previous research has focused more on the contribution and potential of the tourism sector to PAD. Therefore, this study seeks to enrich the literature by offering a more focused analysis in formulating tourism sector development strategies to optimally increase PAD.

3. Research Method

This section explains the research design, data sources, sampling techniques, data collection methods, and analysis procedures used in this study. The use of appropriate methods ensures that data collection and strategy development are systematic, accurate, and scientifically sound (Trianziani, 2020).

This research design employed a quantitative descriptive method. This approach was chosen because it aligns with the research objectives, namely to describe the current state of tourism development in Bulukumba Regency and formulate strategies based on strengths, weaknesses, opportunities, and threats. A quantitative approach allows researchers to obtain information related to phenomena, perceptions, and policy dynamics in the regional tourism sector (Puspita and Avita, 2022).

The research was conducted in Bulukumba Regency, South Sulawesi, an area with outstanding tourism potential, such as Bira Beach and the cultural heritage of Pinisi shipbuilding. The unit of analysis in this study is the tourism development strategy implemented by the local government, including policies, programs, and their contribution to Regional Original Revenue (PAD).

The informant selection technique used purposive sampling, a sampling method based on the informant's knowledge, role, and relevance to the research object. Informants consisted of officials from the Bulukumba Regency Tourism Office, tourism business operators, cultural and local community leaders, tourists, and private sector stakeholders involved in destination management. The purpose of selecting informants was to obtain comprehensive data that reflected factual conditions.

Data were collected through three main techniques: observation, to directly observe the condition of the destination and supporting facilities (Yuliatin et al., 2025). A Likert-scale questionnaire, used to measure respondents' perceptions and experiences and documentation, in the form of government reports, statistical data, regional policies, and tourism development documents. The data types in the study consisted of primary and secondary data. Primary data was obtained through questionnaires and observations, while secondary data was obtained from government reports, regional policies, and academic literature related to tourism development.

Data analysis techniques included data reduction, data presentation, and conclusion drawing. The strategic analysis stage was conducted using Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis to identify strengths, weaknesses, opportunities, and threat. The IFAS-EFAS Matrix to assess the weight of internal and external factors and the Grand Strategy Matrix to determine development strategies based on internal and external factor positions (David & David, 2020).

4. Results

Data collection in this study was conducted using an observation sheet in the form of a questionnaire containing 24 statements regarding internal factors (strengths and weaknesses) and external factors (opportunities and threats) of tourism development in Bulukumba Regency. The questionnaire was distributed to 7 respondents representing the local government, tourism businesses, local communities, and tourists. Each statement item was measured using a Likert scale of 1-5, where 1 indicates "strongly disagree" and 5 indicates "strongly agree."

The questionnaire results show respondents' perceptions of the condition of the tourism sector in Bulukumba Regency. The average values for each factor group are shown in Table 1.

Table 1 Observation Results of the Tourism Sector Questionnaire in Bulukumba Regency.

No	Factors	Average Score (Likert)	Categories
1	(Strengths)	5,09	Very Good
2	(Weaknesses)	4,56	Fairly Good
3	(Opportunities)	4,99	Good
4	(Threats)	4,09	Quite High

Source: Primary Data (2025), processed

The results of Table 1 show that the strengths (5,09) and opportunities (4,99) achieved the highest average scores, indicating that Bulukumba Regency's tourism sector has relatively strong internal and external potential. Meanwhile, the weaknesses (4,56) and threats (4,09) remained quite significant, but were still below the strengths and opportunities. This means that current conditions support the implementation of an aggressive strategy, where existing potential can be maximized to encourage increased Regional Original Income.

Internal Factors (IFAS)

Internal factors encompass regional conditions that influence tourism development, namely strengths and weaknesses. An assessment of these internal factors was obtained from questionnaire data processing and then formulated into an Internal Factor Analysis Summary (IFAS) Matrix. Based on the questionnaire data processing results from seven respondents, the IFAS Matrix in Table 2 presents findings regarding the specific strengths and weaknesses faced by the tourism sector in Bulukumba Regency.

Table 2 IFAS Matrix (*Internal Factor Analysis Summary*).

No	Strengths	Weight	Rating	Score (Weight x Rating)
1.	Bulukumba Regency boasts prime tourist destinations like Bira Beach.	0,17	5,29	0,92
2.	The tradition of Pinisi boat-building is a unique cultural attraction.	0,18	5,57	1,02
3.	The Pinisi Festival is recognized nationally and internationally as a major tourism event.	0,16	4,86	0,78
4.	Local community support for tourism activities is high.	0,15	4,57	0,69
5.	There is potential for developing community-based tourism and ecotourism.	0,16	4,86	0,78
6.	Bulukumba's local cultural identity adds value to tourism promotion.	0,17	5,29	0,92
Total Strength Score (S)		1,00		5,09
No	Weaknessess	Weight	Rating	Score (Weight x Rating)
1.	Public facilities (toilets, parking, places of worship) at tourist locations are inadequate.	0,15	4,00	0,59

2.	Promotion and marketing of tourist destinations are still less than optimal.	0,18	4,86	0,87
3.	The quality of tourism human resources (guides, managers) is still low.	0,17	4,71	0,82
4.	Tourism's contribution to regional revenue (PAD) remains unstable.	0,17	4,57	0,77
5.	Tourism infrastructure (roads, clean water, electricity, sanitation) is still limited.	0,15	4,00	0,59
6.	Lack of attractive tour packages.	0,18	5,00	0,92
Total Weakness Score (W)		1,00		4,56
Total Amount (Sw)		2,00		9,65

Source: Primary Data (2025) processed

External Factors (EFAS)

External factors include conditions outside the region that can influence tourism sector development, such as policy support, tourism market trends, investment, and challenges. Based on the results of processing questionnaire data from seven respondents, the External Factor Analysis Summary (EFAS) Matrix in Table 3 presents findings regarding several specific opportunities and threats facing the tourism sector in Bulukumba Regency.

Table 3 EFAS Matrix (*External Factor Analysis Summary*).

No.	Opportunities	Weight	Rating	Score (Weight x Rating)
1.	Marine and cultural tourism trends are increasingly popular with both domestic and international tourists.	0,17	5,00	0,84
2.	Central government support through the Kharisma Event Nusantara (KEN) program.	0,17	5,14	0,89
3.	Opportunities for collaboration with the private sector and tourism investors are significant.	0,15	4,57	0,70
4.	Digital technology developments facilitate tourism promotion in Bulukumba.	0,17	5,00	0,84
5.	Tourism provides a multiplier effect on MSMEs, transportation, and local cuisine.	0,18	5,43	0,99
6.	Support for regional autonomy regulations opens up opportunities to optimize regional revenue (PAD) in the tourism sector.	0,16	4,71	0,74
Total Opportunities Score (O)		1,00		4,99
No.	Threats	Weight	Rating	Score (Weight x Rating)
1.	Competition from other tourist destinations.	0,19	4,43	0,84
2.	Dependence on annual events like the Bulukumba Pinisi Festival.	0,15	3,43	0,50
3.	Threats of environmental damage due to unsustainable tourism management.	0,16	3,86	0,64

4.	Fluctuations in tourist numbers due to national and global economic conditions (including the pandemic).	0,18	4,29	0,78
5.	Lack of professional human resources.	0,18	4,14	0,73
6.	Changes in government regulations and policies.	0,14	3,29	0,46
Total Threat Score (T)		1,00		3,95
Total Amount (Ot)		2,00		8,94

Source: Primary Data (2025) processed

Based on the External Factor Analysis Summary (EFAS) calculation results in Table 3, the opportunity score was 4,99 and the threat score was 3,95. The difference between the two results in a score (O-T) of 1,04, indicating that the external opportunities in Bulukumba Regency's tourism sector outweigh the threats. This positive value indicates that the region's external environment supports the growth of the tourism sector, particularly through national policy support, cultural and marine tourism trends, investment cooperation opportunities, and advances in digital promotion. Thus, external factors provide a strong foundation for Bulukumba Regency to develop tourism more aggressively and with a growth-oriented strategy. After obtaining the sum of the tourism development scores, the final scores for both internal and external factors are found, as shown in Table 4.

Table 4 Recapitulation of IFAS and EFAS Calculation Results.

NO.	DESCRIPTION	VALUE
INTERNAL FACTORS (IFAS)		
1	Strengths (S)	5,09
2	Weaknesses (W)	4,56
EXTERNAL FACTORS (EFAS)		
3	Opportunities (O)	4,99
4	Threats (T)	3,95

Source: Primary Data (2025) processed

Based on the table, it can be seen that internal factors in the tourism sector are superior to strengths compared to weaknesses. Furthermore, from the external factors, it can be seen that the value of opportunities is superior to threats. To confirm the results in the table, the author used a grand strategy matrix. To determine the point on the grand strategy matrix, a calculation is first performed by subtracting the values of each internal and external factor. The results of this subtraction can be seen as follows:

$$\begin{aligned} \text{Internal Factors/IFAS (S-W)} &: 5,09 - 4,56 = 0,53 \\ \text{External Factors/EFAS (O-T)} &: 4,99 - 3,95 = 1,04 \end{aligned}$$

The subtraction results above yield a value of 0,53 for the internal factor, while the value for the external factor is 1,04. After subtracting the values from IFAS and EFAS, both values are entered into the grand strategy matrix.

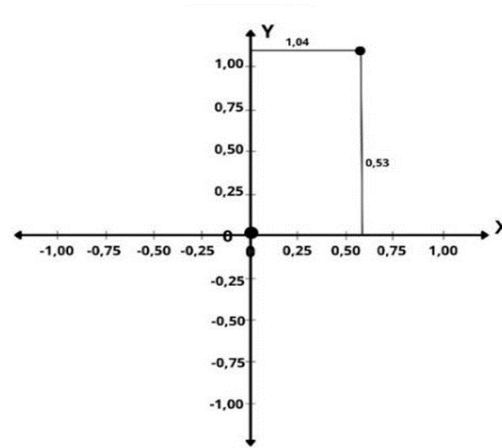


Figure 1. Grand Strategy Matrix.

Source: Primary Data (2025) processed

As seen in Figure 1, the coordinate points (0,53; 1,04) are in quadrant I, indicating that the tourism sector in Bulukumba Regency has a strong internal position and faces significant external opportunities. This indicates that improving and developing the tourism sector in Bulukumba Regency can be done with a strategy that maximizes strengths and exploits existing opportunities.

This position supports the implementation of an aggressive strategy (growth strategy), which emphasizes leveraging the region's internal strengths to seize opportunities in the external environment. In the context of this research, an aggressive strategy can be realized by optimizing the potential of marine and cultural tourism, such as Bira Beach and the local wisdom of building pinisi ships, which are the main icons of Bulukumba tourism.

Table 5 Recapitulation of IFAS and EFAS Calculation Results.

		Strength (S)	Weaknesses (W)
IFAS	EFAS	1. Bulukumba Regency boasts leading tourist destinations such as Bira Beach.	1. Public facilities (toilets, parking, places of worship) at tourist locations are inadequate.
		2. The tradition of Pinisi shipbuilding is a unique cultural tourist attraction.	2. Promotion and marketing of tourist destinations are still less than optimal.
		3. The Pinisi Festival is recognized nationally and internationally as a major tourist attraction.	3. The quality of tourism human resources (guides, managers) remains low. Tourism's contribution to regional revenue (PAD) remains unstable.
		4. Local community support for tourism is quite high.	4. Tourism infrastructure (roads, clean water, electricity, and sanitation) remains limited.
		5. Potential for developing community-based tourism and ecotourism	5. There is a lack of attractive tourism packages.
		6. Bulukumba's local cultural identity adds value to tourism promotion.	

Opportunity (O)	SO Strategy (Strengths - Opportunities)	WO Strategy (Weaknesses - Opportunities)
1. The trend of marine and cultural tourism is increasingly popular with both domestic and international tourists. 2. Central government support through the Khairisma ELvelnt Nusantara (KELN) program. 3. Opportunities for collaboration with the private sector and tourism investors are significant. 4. The development of digital technology facilitates the promotion of Bulukumba tourism. 5. Tourism provides a multiplier effect on MSMEs, transportation, and local culinary businesses. 6. Support for regional autonomy regulations opens up opportunities to optimize regional revenue (PAD) in the tourism sector.	1. Optimizing the promotion of leading tourist attractions such as Bira Beach and the Pinisi Festival with support from the KELN program (S1, S3, O2, O4). 2. Developing a relatively local creative economy to strengthen Bulukumba's cultural identity (S5, S6, O5). 3. Leveraging investor support for the development of tourism facilities and infrastructure (S4, O3, O6). 4. Expanding the reach of technology-based digital promotions for the international market (S2, O4, O1).	1. Improve tourism human resource training in technology and hospitality (W3, O4). 2. Build tourism infrastructure by leveraging government-private partnerships (W1, W5, O3, O6). 3. Create marine and cultural-based telematic tourism packages (W6, O1, O2). 4. Increase digital promotion through social media and official tourism websites (W2, O4, O5).
Threats (T)	ST Strategy (Strengths - Threats)	WT Strategy (Weaknesses - Threats)
1. Competition from other tourist destinations. 2. Dependence on annual events such as the Bulukumba Pinisi Festival. 3. Threats of environmental damage due to unsustainable tourism management. 4. Fluctuations in tourist numbers due to national and global economic conditions (including the pandemic). 5. Lack of professional human resources. 6. Changes in government regulations and policies.	1. Maintaining environmental and cultural sustainability through sustainable tourism (S2, S3, T3, T4). 2. Strengthening Bulukumba's branding as a leading tourist destination in South Sulawesi (S1, S6, T1, T5). 3. Developing new tourist attractions to reduce dependence on annual levels (S3, S5, T2). 4. Establishing partnerships with tourism training institutions to improve human resource professionalism (S4, T5).	1. Improve inter-agency coordination in improving tourism facilities and mitigating disaster risks (W1, W5, T3, T4). 2. Develop sustainable tourism management policies to protect the environment (W4, W5, T3). 3. Improve tourist safety and comfort systems through professional human resource development (W3, T5, T6). 4. Develop year-round tourism promotions to avoid dependence on specific seasons (W2, W6, T2, T4).

Based on Table 5, the strategic alternative that aligns with the results of the Grand Strategy Matrix and the External Factor Analysis Summary (SWOT) analysis is the SO (Strengths-Opportunities) strategy. This strategy focuses on leveraging the region's internal strengths to seize external opportunities. The SO approach is aggressive because it aims to encourage the development of Bulukumba's tourism sector by optimizing the potential of natural and cultural tourism, government support, and the development of digital technology.

Several forms of SO strategy implementation in Bulukumba Regency include:

Increasing the promotion of leading destinations through support for the Kharisma Event Nusantara (KEN) program (S1, S3, O2, O4). This effort aims to expand tourism publicity by utilizing digital technology and supporting national programs to achieve widespread recognition both nationally and internationally. Developing a creative economy based on local culture (S5, S6, O5). By strengthening local crafts, culinary arts, and arts, communities can gain economic benefits while strengthening regional cultural identity. Utilizing investment for the development of tourism facilities and infrastructure (S4, O3, O6). This strategy includes collaboration between the local government and private investors to improve the quality of tourism infrastructure. Expanding digital promotion to the international market (S2, O4, O1). Optimizing social media, the official website, and other digital platforms is expected to expand Bulukumba's tourism reach to international markets. Overall, the SO strategy is a priority because it integrates internal strengths with external opportunities to support the sustainable development of Bulukumba tourism.

Thus, the strategy that supports the growth of the sector in Bulukumba Regency is to maximize internal and utilize external opportunities that have been identified in the previous IFAS and EFAS Tables, then combine them into a strengths and opportunities strategy (SO Strategy) to encourage sustainable tourism development.

Discussion

Analysis of Tourism Development Strategies in Bulukumba Regency

The analysis of Bulukumba Regency's tourism development strategy shows that this sector is influenced by strengths, weaknesses, opportunities, and threats, which collectively determine its contribution to Regional Original Income (PAD). This finding is consistent with various previous studies that emphasize the tourism sector's crucial role in increasing Regional Original Income such as Anisakurlia (2023) and Fadilla (2024).

The study's findings also align with those of Syartika et al., (2019), who explained that tourism's contribution to Regional Original Income (PAD) is positive but fluctuating, requiring a more adaptive strategy. Furthermore, research by Wahyudi & Sari (2021) indicates that hotel and restaurant taxes are the primary contributors to tourism's Regional Original Income, making service quality and amenities crucial in attracting tourists.

Specifically, research Susilawati et al., (2016) is relevant to Bulukumba, demonstrating that the development of tourism facilities and effective promotion can enhance the attractiveness of Bira Beach as a leading destination. This strengthens the findings of this study that promotion, facilities, and community empowerment need to be strengthened to maximize the contribution of tourism to Bulukumba's PAD. These factors form the basis for continuing a sustainable development strategy.

1. Strengths

The main strength of Bulukumba tourism is the tradition of Pinisi boatbuilding, which has been recognized by UNESCO as a world heritage site, with the highest score of 1,02. This finding supports research by Fadilla (2024), who stated that cultural diversity and local uniqueness are sources of economic value that can be maximized through a cultural tourism model. Furthermore, natural beauty, marine potential, local culture, and community participation are also factors that further strengthen the potential for regional economic development.

2. Weaknesses

The most significant weakness is the lack of variety in tour packages (0,92), which results in tourists not staying long, resulting in low tourism expenditure. This weakness aligns with research by Ramadhan (2023), which states that tourism product diversification is a crucial sector in increasing tourist length of stay and regional income. Furthermore, limited infrastructure, accessibility, inter-agency coordination, and digital promotion remain significant challenges in Bulukumba tourism development.

3. Opportunities

The main opportunity comes from government support through programs such as Kharisma Event Nusantara (KEN), which is a key opportunity for Bulukumba tourism development. This finding aligns with research by Anisakurlia (2023), which explains that tourism promotion and increasing tourist numbers have a direct impact on increasing local revenue (PAD). Trends in ecotourism, cultural tourism, and the

development of digital technology open up ample opportunities for online promotion and national and international market penetration.

4. Threats

Bulukumba faces significant competition from other tourist destinations in South Sulawesi, such as Makassar and Maros, which offer more comprehensive facilities and stronger promotions. Furthermore, environmental threats, the lack of implementation of sustainable tourism principles, economic fluctuations, and security issues also have the potential to impact visitor interest. These threats are relevant to the findings of Syartika et al. (2019), which state that instability in destination attractiveness and management can reduce PAD contributions.

Tourism Development Strategy Based on SWOT Analysis

Based on the Strengths, Weaknesses, Opportunities, and Threats (SWOT) matrix, the tourism sector development strategy to increase Bulukumba Regency's Regional Original Income can be divided into four groups: SO, WO, ST, and WT strategies. The findings of this study support the aggressive model (quadrant I Grand Strategy), which is in line with the recommendations of Susilawati et al. (2016) regarding the need for support in facilities and promotions, as well as research by Wahyudi & Sari (2021) regarding strengthening the service sector to increase Regional Original Income. The SO strategy is a priority strategy because it maximizes internal strengths to seize external opportunities, such as maximizing digital promotion, developing maritime cultural tourism packages, utilizing support from the Kharisma Event Nusantara (KEN) program, and investment collaboration for tourism infrastructure.

Implications for Increasing Regional Original Revenue (PAD)

The analysis shows that Bulukumba Regency's tourism development strategy has direct implications for increasing Regional Original Revenue by an average of approximately 3,41% in the 2020-2024 period. Research findings regarding the strengths of the tourism sector, such as the attractiveness of Bira Beach, the Pinisi cultural tradition, and the Pinisi Festival, indicate that increasing tourist numbers have the potential to increase regional revenue through hotel and restaurant taxes, tourist attraction levies, and derivative economic activities. This finding aligns with research by Anisakurlia (2023) and Ramadhan (2023), which states that increased tourist visits are directly proportional to regional PAD growth.

Recommended SO strategies, such as optimizing digital promotions, developing maritime cultural tourism packages, and increasing investment in tourism infrastructure, have the potential to extend tourist lengths of stay and increase tourism spending. Fiscally, this could increase contributions from entertainment taxes, restaurant taxes, and tourism business service levies. Wahyudi and Sari's (2021) research confirms that hotel and restaurant taxes are a key component of regional revenue (PAD) formation in tourist areas. Therefore, improving the quality of services and facilities, as recommended in this research strategy, directly supports increased regional original revenue (ROI).

Regarding weaknesses, findings regarding limited tourism facilities, minimal variety of tour packages, and poor coordination between agencies indicate that improvements in these aspects could increase Bulukumba's competitiveness compared to other regions. These improvements could reduce leakages in the tourism economy and increase revenue from levies. Furthermore, opportunities from national policies such as the Kharisma Event Nusantara (KEN) program provide Bulukumba Regency with the opportunity to strengthen its tourism branding, which has implications for increasing tourist flow and regional income.

Overall, the implications of this research's findings indicate that consistent implementation of tourism development strategies can expand the regional original revenue base by strengthening leading sectors, increasing promotional effectiveness, developing the creative economy, and enhancing the quality of regional tourism services and infrastructure. Thus, the resulting strategy is not only relevant for destination development but also serves as a crucial instrument for enhancing Bulukumba Regency's fiscal independence.

5. Conclusions

The tourism sector in Bulukumba Regency possesses strong internal strengths and significant external opportunities, as reflected in the results of the IFAS and EFAS analyses. The findings indicate that strengths (5,09) and opportunities (4,99) outweigh weaknesses (4,56) and threats (3,95), placing the tourism sector in Quadrant I of the Grand Strategy Matrix. This position supports the implementation of an aggressive (growth-oriented) strategy, emphasizing the optimization of existing tourism potential, particularly marine and cultural tourism such as Bira Beach and the Pinisi shipbuilding tradition.

The findings align with the research objective of formulating an effective tourism development strategy to increase Regional Original Income (PAD). The SWOT analysis demonstrates that the SO (Strengths-Opportunities) strategy is the most appropriate approach, as it integrates internal advantages with external opportunities. This supports the hypothesis that maximizing tourism potential through strategic planning can significantly enhance regional revenue. Empirical evidence shows that tourism development contributes positively to PAD, with an average increase of approximately 3,41% during the 2020-2024 period.

In terms of implications, this research contributes to the literature on strategic tourism development within a regional fiscal framework by highlighting the importance of integrating SWOT analysis with policy-oriented strategies. Practically, the findings provide valuable insights for local governments to design more targeted, adaptive, and sustainable tourism policies. The recommended strategies such as digital promotion, infrastructure development, investment collaboration, and strengthening the creative economy can enhance tourism competitiveness and support regional economic independence.

However, this study has several limitations. First, the number of respondents is relatively limited, which may affect the generalizability of the findings. Second, the use of a quantitative descriptive approach may not fully capture deeper qualitative insights regarding stakeholder perspectives. Therefore, future research is recommended to involve a larger and more diverse sample, as well as to apply mixed-method or longitudinal approaches to better understand the long-term dynamics of tourism development and its impact on regional revenue.

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