

Analysis of Factors Affecting Regional Original Revenue in Bali Province

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Abstract: Regional Original Revenue is one of the main indicators in assessing a region's financial independence in managing local finances. This study aims to analyze the simultaneous and partial influence that affects PAD in Bali Province, focusing on the number of tourists, tourist attractions, and the number of restaurants. The research method used is a quantitative approach with panel data regression analysis techniques. The data used is secondary data obtained from the Bali Province Central Bureau of Statistics and other relevant institutions. The results show that the number of tourists, tourist attractions, and the number of restaurants simultaneously have a significant effect on Regional Original Revenue in Bali Province. Partially, the number of tourists has a positive and significant effect on Regional Original Revenue, indicating that the higher the number of tourists, the greater their contribution to regional revenue. However, the number of tourist attractions has a negative and significant effect on Regional Original Revenue, suggesting that an increase in tourist attractions that is not optimally managed may reduce the effectiveness of regional revenue. Meanwhile, the number of restaurants has a positive and not have a significant impact on Regional Original Revenue, which may be due to tax management factors or the effectiveness of oversight in the sector. This study suggests that the regional government should improve the management and promotion of tourist destinations to attract more tourists, which would directly contribute to increasing Regional Original Revenue. Additionally, strategies to enhance local tax collection in the restaurant sector should be further evaluated to optimize their contribution to Regional Original Revenue.

Keywords: Number of Restaurants, Number of Tourists, Regional Original Revenue, Tourist Attractions

1. INTRODUCTION

The Indonesian government establishes regulations on the allocation of authority and financial management between central and regional governments through Law No. 9 of 2015 on Regional Government and Law No. 33 of 2004 on Fiscal Balance. Regional revenue comprises Regional Original Revenue (PAD), Fiscal Balance Funds, and other lawful income sources. PAD represents a region's capability to harness its local economic potential and strengthen regional autonomy, reducing dependence on central government funding. Despite this, PAD's share in total regional revenue remains relatively low, urging local governments to adopt more innovative approaches to maximize their revenue sources.

Bali Province is a prime example of a region that effectively capitalizes on its tourism potential to enhance PAD. Its rich cultural heritage and natural attractions draw numerous tourists, making tourism a key pillar of the local economy. The provincial government of Bali has introduced various initiatives to support this sector, including infrastructure development, tourism promotion, and local tax policies. Beyond increasing tourist arrivals, tourism also creates job opportunities, stimulates local consumption, and supports industries that contribute to PAD. While Bali has achieved financial self-sufficiency through

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tourism, many other regions still rely on central government funds to develop their potential. Key factors such as tourist volume, the number of tourist attractions, and the presence of restaurants significantly influence PAD trends. Therefore, sustainable strategies are crucial to ensuring tourism sector stability and strengthening the local economy to withstand future global challenges. Below is the PAD data for Bali Province from 2019 to 2023.

Table 1. Original Regional Income of Regency/City in Bali Province 2019-2023 (Billion Rupiah)

| No | Regency/City | 2019 | 2020 | 2021 | 2022 | 2023 |
|----------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 1 | Badung | 4.835 | 2.116 | 1,750 | 3.705 | 6.309 |
| 2 | Jembrana | 133 | 148 | 185 | 175 | 221 |
| 3 | Tabanan | 899 | 517 | 427 | 817 | 820 |
| 4 | Gianyar | 997 | 545 | 430 | 857 | 1,482 |
| 5 | Klungkung | 225 | 220 | 254 | 309 | 350 |
| 6 | Bangli | 127 | 104 | 163 | 144 | 256 |
| 7 | Karangasem | 233 | 219 | 252 | 301 | 381 |
| 8 | Buleleng | 365 | 318 | 391 | 410 | 460 |
| 9 | Denpasar | 1,010 | 731 | 792 | 888 | 1.198 |
| Bali Province | | 8,824 | 4.918 | 4.644 | 7,606 | 11,477 |

Source: Central Statistics Agency of Bali Province, 2024

The PAD of regencies and cities in Bali varies annually. In 2019, Badung Regency had the highest PAD at 4,835 billion rupiah, followed by Denpasar City with 1,010 billion rupiah (BPS Bali Province, 2021). However, the COVID-19 pandemic in 2020 significantly reduced PAD across almost all regions, with Jembrana, Klungkung, and Bangli regencies recording the lowest revenues. Despite this, Badung Regency remained the highest contributor, reaching 6,309 billion rupiah in 2023, signaling a strong economic recovery. Overall, Bali Province's total PAD surged in 2023 to 10,410 billion rupiah.

Some regencies, such as Tabanan and Klungkung, have shown stable PAD growth over the years, while Bangli Regency experienced a notable rise in 2023, increasing from 144 billion rupiah in 2022 to 256 billion rupiah. This reflects successful local government efforts in utilizing regional potential. Denpasar City and Gianyar Regency also made significant contributions to Bali's PAD, though both saw slight declines in 2023, likely due to shifts in the tourism and economic sectors.

This trend highlights Bali's economic recovery, particularly with the resurgence of the tourism sector, the primary driver of regional revenue. The growing number of tourists positively impacts restaurants, tourist destinations, and related businesses, all of which contribute to increased PAD. While PAD saw an upward trend in 2019, it declined in 2020-2021 due to pandemic-related restrictions that affected the local economy. However, by 2022, PAD rebounded significantly as restrictions eased and tourism recovered. In contrast, Tabanan Regency experienced a decline in PAD in 2019, while Buleleng Regency and Denpasar City showed fluctuating trends from 2019 to 2023.

Tourists play a crucial role in sustaining the tourism sector, as outlined in Law No. 10 of 2009 on Tourism, which defines tourists as individuals engaging in travel. They are classified into two categories: foreign (international) and domestic tourists. This trend is evident in other regions like Gianyar and Denpasar, which experienced a decline in PAD

within the same period. Meanwhile, Tabanan and Buleleng regencies showed signs of economic recovery in 2022, reflecting successful efforts to diversify economic activities and reduce dependence on tourism alone.

Revenue from tourism is not solely reliant on international visitors but is also significantly driven by domestic tourism. A high volume of domestic tourists contributes substantially to PAD through expenditures on accommodation, transportation, dining, and other tourism-related activities (Anggreni & Budiasih, 2023). Below is data on domestic and international tourist visits to Badung Regency from 2019 to 2023:

Table 2 Number of Domestic and Foreign Tourist Visits to Regency/City in Bali Province in 2019-2023 (Thousand People)

| N o | Kabupaten/Kota | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------|----------------------|------------------|-----------------|-----------------|------------------|------------------|
| 1 | Jembrana | 292,131 | 83,966 | 150,985 | 180,405 | 264,909 |
| 2 | Tabanan | 4,967,420 | 1,246,210 | 756,366 | 2,146,330 | 3,622,622 |
| 3 | Badung | 4,277,052 | 1,216,584 | 603,438 | 2,837,291 | 4,054,360 |
| 4 | Gianyar | 5,037,451 | 528,697 | 178,415 | 1,208,850 | 2,848,531 |
| 5 | Klungkung | 503,347 | 113,941 | 1,207 | 57,638 | 2,176,922 |
| 6 | Bangli | 1,230,570 | 188,265 | 170,166 | 1,161,900 | 1,685,420 |
| 7 | Karangasem | 1,165,673 | 380,200 | 236,649 | 738,865 | 1,305,974 |
| 8 | Buleleng | 641,242 | 121,492 | 63,677 | 533,560 | 1,238,510 |
| 9 | Denpasar | 2,166,190 | 74,781 | 433,456 | 1,436,894 | 1,535,420 |
| | Provinsi Bali | 20,280,91 | 3,953,62 | 2,594,35 | 10,301,74 | 18,732,70 |

Source: Central Statistics Agency of Bali Province, 2024

Badung Regency, as the main tourism center in Bali, experienced a drastic decline in tourist visits during the pandemic, from 4,277,052 in 2019 to 603,438 in 2021. However, recovery began to be seen in 2022 with visits increasing to 2,837,291 and again increasing to 4,054,360 in 2023. A similar trend also occurred in Gianyar Regency and Denpasar City, which recorded significant increases in 2022 and 2023. Other regencies, such as Jembrana, Tabanan, Klungkung, Bangli, Karangasem, and Buleleng, also experienced varying recovery patterns. For example, Tabanan Regency recorded a surge in tourists from 756,366 in 2021 to 3,622,622 in 2023. Several previous studies have shown that the total number of tourist visits has a significant impact on the Regional Original Income (PAD) in Bali, although in some cases it can contribute negatively if the economic distribution is uneven.

The existence of tourist attractions (DTW) in a region is a strategic factor in the development of the tourism sector and increasing PAD. According to Ariyanto (2005), transactions in the tourism industry occur through the interaction between supply and demand, where DTW is the main attraction for tourists. The higher the quality and number of DTW, the greater the potential for increasing PAD through regional levies originating from tourist entrance tickets. Suwena and Widyatmaja (2017) emphasized that the success of the tourism industry is highly dependent on the number and quality of DTW in a region. Therefore, increasing the quality of DTW not only has an impact on increasing tourist visits, but also strengthens the tourism sector contribution to PAD in Bali.

Table 3. Number of Tourist Attractions in Bali Province 2019-2023 (Units)

| N o | Regency/City | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------|--------------|------|------|------|------|------|
| 1 | Jembrana | 15 | 15 | 21 | 26 | 35 |
| 2 | Tabanan | 24 | 24 | 18 | 13 | 11 |

| | | | | | | |
|----------------------|------------|------------|------------|------------|------------|------------|
| 3 | Badung | 36 | 30 | 30 | 9 | 33 |
| 4 | Gianyar | 61 | 61 | 24 | 15 | 23 |
| 5 | Klungkung | 17 | 17 | 39 | 21 | 7 |
| 6 | Bangli | 43 | 43 | 24 | 7 | 3 |
| 7 | Karangasem | 59 | 59 | 63 | 6 | 20 |
| 8 | Buleleng | 86 | 86 | 49 | 27 | 39 |
| 9 | Denpasar | 27 | 21 | 63 | 63 | 63 |
| Bali Province | | 368 | 326 | 331 | 187 | 234 |

Source: Central Statistics Agency of Bali Province, 2024

The total number of tourist attractions (DTW) in various regencies/cities in Bali Province fluctuated during the 2019-2023 period. Several areas such as Badung, Gianyar, and Buleleng Regencies recorded a drastic decline in 2022 due to the impact of the COVID-19 pandemic, before increasing again in 2023. In contrast, Jembrana and Karangasem Regencies showed an increasing trend in the total number

of DTWs even though they had experienced a decline in certain years. This fluctuation is likely influenced by regional tourism policies, destination management, and promotional strategies implemented by each region. Previous research also shows that less than optimal DTW management can affect the total number of tourist visits and Regional Original Income (PAD).

In addition to DTW, the total number of restaurants in Bali Province also plays an important role in supporting PAD, especially through restaurant taxes and job creation. Badung Regency had the highest number of restaurants in 2019, followed by Gianyar and Denpasar City, while Bangli Regency recorded the lowest number. This disparity reflects differences in economic development between regions. The food and beverage sector is a leading sector in the tourism industry that also boosts local consumption and the regional economy. The increase in the total number of restaurants after the pandemic shows the recovery of the tourism sector and the increasingly improving economic growth in Bali Province. The following is data on the total number of restaurants in Bali Province:

Table 4. Number of Restaurants in Bali Province 2019-2023 (Units)

| N o | Regency/City | 2019 | 2020 | 2021 | 2022 | 2023 |
|----------------------|---------------------|--------------|--------------|--------------|--------------|--------------|
| 1 | Jembrana | 134 | 136 | 158 | 136 | 317 |
| 2 | Tabanan | 80 | 80 | 119 | 92 | 92 |
| 3 | Badung | 823 | 823 | 728 | 823 | 869 |
| 4 | Gianyar | 612 | 952 | 1053 | 952 | 1223 |
| 5 | Klungkung | 243 | 245 | 375 | 245 | 423 |
| 6 | Bangli | 44 | 47 | 14 | 47 | 67 |
| 7 | Karangasem | 146 | 146 | 269 | 146 | 43 |
| 8 | Buleleng | 200 | 200 | 548 | 200 | 535 |
| 9 | Denpasar | 582 | 604 | 604 | 604 | 952 |
| Bali Province | | 2,864 | 3.233 | 3,868 | 3.245 | 4,521 |

Source: Central Statistics Agency of Bali Province, 2024

The total number of tourist visits is the main factor that influences Local Revenue (PAD). Research shows that the increase in the total number of tourists in Bali Province contributes significantly to PAD through tourist consumption in the hotel, restaurant, and tourist attraction sectors. In addition, the total number of tourist attractions (DTW) also plays a role in increasing PAD, because good DTW management can increase the total number of tourist visits and regional income from levies and entertainment taxes. However,

several studies show that increasing the total number of tourists and DTW does not always have a positive impact on PAD if it is not balanced with optimal regulations, adequate supporting infrastructure, and effective marketing strategies.

In addition to tourists and DTW, the total number of restaurants in an area also affects PAD through restaurant tax revenue. Several studies have found that increasing the total number of restaurants can increase regional tax revenue, especially in tourist areas such as Bali. However, other research results show that the total number of restaurants does not always contribute significantly to PAD due to the lack of optimization of the tax system, tax leakage, and high business competition. Thus, the effectiveness of these sectors in increasing PAD is highly dependent on local government policies in managing regulations, infrastructure, and strategies for managing regional revenue sources.

Based on various different research findings regarding the factors that influence local revenue, this research is important to conduct. The focus of this research includes, Number of Tourists (Domestic and Foreign), DTW and number of restaurants, and PAD, to provide a more comprehensive understanding of the influence of these factors on PAD in Bali Province.

2. RESEARCH METHODS

This study employs a quantitative method with statistical analysis to process numerical data and identify the impact of tourist numbers, tourist attractions (DTW), and the total number of restaurants on Regional Original Revenue (PAD) in Bali Province. The research covers the period from 2019 to 2023 to analyze PAD conditions before, during, and after the COVID-19 pandemic. The Ordinary Least Squares (OLS) method is used to determine the relationship between variables. Data is sourced from the Bali

Province Central Bureau of Statistics (BPS), given that the province heavily relies on the tourism sector, which was directly affected by the pandemic.

This study utilizes panel data, combining time-series data from 2019 to 2023 with cross-sectional data from nine regencies/cities in Bali Province, resulting in a total of 45 recorded observations. The independent variables include the total number of tourists (X1), DTW (X2), and the total number of restaurants (X3), while the dependent variable is PAD (Y). The analysis techniques include descriptive statistical analysis to outline data characteristics and panel data regression analysis using EViews 12 software to examine relationships between variables. Secondary data from BPS serves as the basis for the study, and the findings are expected to provide insights into the factors influencing PAD fluctuations in Bali Province.

3. RESULTS AND DISCUSSION

Research Data Analysis Results

Table 5. Descriptive Statistical Analysis

| | Y | X1 | X2 | X3 |
|---------|----------|----------|----------|----------|
| Mean | 20.14408 | 1521869. | 32.80000 | 394.0222 |
| Median | 19.87970 | 1084168. | 26.00000 | 245.0000 |
| Maximum | 22.56530 | 6352239. | 86.00000 | 1223.000 |
| Minimum | 18.71110 | 42514.00 | 3.000000 | 14.00000 |

| | | | | |
|--------------|----------|----------|----------|----------|
| Std. Dev. | 0.904391 | 1740466. | 21.31538 | 338.4644 |
| Skewness | 0.743002 | 1.432649 | 0.825596 | 0.750944 |
| Kurtosis | 3.187487 | 3.902641 | 2.830309 | 2.292001 |
| Jarque-Bera | 4.206302 | 16.92130 | 5.166055 | 5.169244 |
| Probability | 0.122071 | 0.000212 | 0.075545 | 0.075425 |
| Sum | 906.4835 | 68484086 | 1476.000 | 17731.00 |
| Sum Sq. Dev. | 35.98865 | 1.33E+14 | 19991.20 | 5040559. |
| Observations | 45 | 45 | 45 | 45 |

Source: Processed Secondary Data, 2025

Based on table 5, the minimum value, maximum value, average value and standard deviation of each variable can be seen. The original regional income variable in Bali Province has an average value of Rp2014408 with the highest amount being Rp. 6,310,000,000 and the lowest is Rp. 104,000,000. The variable number of tourist visits has an average value of 1,521,869 thousand people and the highest value in Bali Province is 6,352,239 thousand people and the lowest is 4,251,400 thousand people. The variable number of tourist attractions in Bali Province has an average value of 27.75 units and the highest value is 86 units and the lowest is 2 units. The variable number of restaurants in Bali Province has an average value of 394.2 units and the highest value is 1223 units and the lowest is 14 units.

Selection of the Best Estimation Model

a) Common Effect Model Test

Table 6. Common Effect Model Test Results

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|----------|
| C | 19.29949 | 0.162776 | 118.5646 | 0.0000 |
| X1 | 2.95E-07 | 4.41E-08 | 6.680131 | 0.0000 |
| X2 | -0.004074 | 0.003516 | -1.158582 | 0.2533 |
| X3 | 0.001344 | 0.000226 | 5.939059 | 0.0000 |
| R-squared | 0.737490 | Mean dependent var | | 20.14408 |
| Adjusted R-squared | 0.718282 | S.D. dependent var | | 0.904391 |
| S.E. of regression | 0.480025 | Akaike info criterion | | 1.454731 |
| Sum squared resid | 9.447391 | Schwarz criterion | | 1.615323 |
| Log likelihood | -28.73145 | Hannan-Quinn criter. | | 1.514598 |
| F-statistic | 38.39478 | Durbin-Watson stat | | 0.617641 |
| Prob(F-statistic) | 0.000000 | | | |

Source: Processed secondary data, 2025

According to the regression analysis results with the Common Effect Model (CEM), it shows that there is a Constant value of 19.29949 with a probability of 0.000. The regression equation at a low Adjusted R² value of 0.718282 explains that the variation in the Original Regional Income Value is influenced by the total number of Tourists, the total number of

Tourist Attractions and the total number of Restaurants by 71% and the remaining 29% is influenced by other factors not examined in the study.

b) Fixed Effect Model Test Results

Table 7. Fixed Effect Model Test Results

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|--------------------|-------------|-----------------------|-------------|-----------|
| C | 19.85444 | 0.129824 | 152.9330 | 0.0000 |
| X1 | 1.84E-07 | 1.98E-08 | 9.252744 | 0.0000 |
| X2 | -0.004431 | 0.001686 | -2.627280 | 0.0130 |
| X3 | 0.000395 | 0.000258 | 1.530678 | 0.1354 |
| R-squared | 0.967946 | Mean dependent var | | 20.14408 |
| Adjusted R-squared | 0.957261 | S.D. dependent var | | 0.904391 |
| S.E. of regression | 0.186969 | Akaike info criterion | | -0.292570 |
| Sum squared resid | 1.153594 | Schwarz criterion | | 0.189207 |
| Log likelihood | 18.58282 | Hannan-Quinn criter. | | -0.112968 |
| F-statistic | 90.59094 | Durbin-Watson stat | | 1.736809 |
| Prob(F-statistic) | 0.000000 | | | |

Source: Processed secondary data, 2025

According to the regression analysis results with the Fixed Effect Model (FEM), it shows that there is a Constant value of 19.85444 with a probability of 0.000. The regression equation at the Adjusted R2 value of 0.957261 explains that Regional Original Income is influenced by the total number of Tourists, the total number of Tourist Attractions and the total number of Restaurants by 95% and the remaining 5% is influenced by other factors not examined in the study.

c) Random Effect Model Test Results

Table 8. Random Effect Model Test Results

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|-----------------------|-------------|--------------------|-------------|----------|
| C | 19.66206 | 0.156712 | 125.4663 | 0.0000 |
| X1 | 1.96E-07 | 1.96E-08 | 10.04900 | 0.0000 |
| X2 | -0.004070 | 0.001649 | -2.467607 | 0.0179 |
| X3 | 0.000803 | 0.000210 | 3.827341 | 0.0004 |
| Effects Specification | | | | |
| | | | S.D. | Rho |
| Cross-section random | | | 0.335345 | 0.7629 |
| Idiosyncratic random | | | 0.186969 | 0.2371 |
| Weighted Statistics | | | | |
| R-squared | 0.697064 | Mean dependent var | | 4.873526 |
| Adjusted R-squared | 0.674898 | S.D. dependent var | | 0.381200 |
| S.E. of regression | 0.217352 | Sum squared resid | | 1.936910 |
| F-statistic | 31.44738 | Durbin-Watson stat | | 1.297900 |
| Prob(F-statistic) | 0.000000 | | | |

Source: Processed secondary data, 2025

According to the regression analysis results with the Random Effect Model (REM), it shows that there is a Constant value of 19.66206 with a probability of 0.000. The regression equation at the Adjusted R2 value of 0.674898 explains that Regional Original Income is

influenced by the total number of Tourists, the total number of Tourist Attractions and the total number of Restaurants by 67% and the remaining 33% is influenced by other factors not examined in the study.

Panel Data Regression Model Selection Test

1) Chow Test

Table 9. Chow Test

Redundant Fixed Effects Tests Equation: Untitled

Test cross-section fixed effects

| Effects Test | Statistic | d.f. | Prob |
|--------------------------|-----------|--------|--------|
| Cross-section F | 29.656807 | (8,33) | 0.0000 |
| Cross-section Chi-square | 94.628537 | 8 | 0.0000 |

Source: Processed secondary data, 2025

Based on the chow test in table 4.2, a significant f-test probability value was obtained with a p-value of $0.000 < \alpha 5\%$, meaning that H_0 is rejected and indicates that the fixed effect model is the right model to use to test the hypothesis compared to the common effect model.

2) Hausman test

Table 10. Hausman test

Correlated Random Effects - Hausman Test Equation: Untitled

Test cross-section random effects

| Test Summary | Chi-Sq. Statistic | Chi-Sq. d.f. | Prob. |
|----------------------|-------------------|--------------|--------|
| Cross-section random | 17.407737 | 3 | 0.0006 |

Source: Processed secondary data, 2025

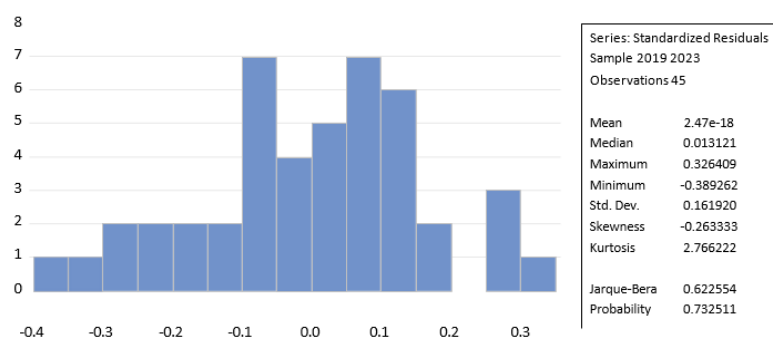
According on the Hausman test, the probability value of the f-test is significant with a p-value of $0.0006 < \alpha 5\%$, meaning that H_0 is rejected and shows that the fixed effect model is the right model to use to test the hypothesis compared to the random effect model.

According to Basuki and Prawoto (2016:277) this is because of several estimation models to overcome one or more problems, there are two most prominent models, namely the Fixed Effect Model (FEM) and the Random Effect Model (REM) and seen from the highest Adjusted R² value (approaching 1). So, it can be concluded that the best model approach used to determine the Analysis of Factors Affecting the Original Regional Income of Bali Province is the Fixed Effect Model (FEM)

Classical Assumption Test

1) Normality Test

Table 11. Normality Test Results



Based on the results of the normality test, the Jarque-Bera (J-B) statistic is 0.622554 with a probability value of 0.732511, which exceeds the 0.05 significance level. Thus, it can be concluded that the data follow a normal distribution.

2) Multicollinearity Test

Table 12. Multicollinearity Test Results

Variance Inflation Factors

Date: 03/20/25 Time: 08:07

Sample: 2019 2023

Included observations: 45

| Variable | Coefficient Variance | Uncentered VIF | Centered VIF |
|----------|----------------------|----------------|--------------|
| C | 0.016854 | 2.696311 | NA |
| X1 | 3.93E-16 | 2.175967 | 1.003138 |
| X2 | 2.84E-06 | 4.955526 | 1.016775 |
| X3 | 6.66E-08 | 1.332430 | 1.016304 |

Source: Processed secondary data, 2025

The results of the multicollinearity test indicate that the correlation values among the independent variables (Number of Tourists, Number of Tourist Attractions, and Number of Restaurants) have a VIF of less than 0.10, leading to the rejection of H0. Therefore, it can be concluded that the regression model does not suffer from multicollinearity issues.

3) Heteroscedasticity Test

Table 13. Heteroscedasticity Test Results

Dependent Variable: RESABS

Method: Panel Least Squares

Date: 05/12/25 Time: 13:16

Sample: 2019 2023

Periods included: 5

Cross-sections included: 9

Total panel (balanced) observations: 45

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---------------------------------------|-------------|-----------------------|-------------|--------|
| C | 0.054525 | 0.051255 | 1.063790 | 0.2951 |
| X1 | 1.19E-08 | 7.83E-09 | 1.515642 | 0.1391 |
| X2 | -0.000282 | 0.000666 | -0.423251 | 0.6749 |
| X3 | 0.000164 | 0.000102 | 1.609588 | 0.1170 |
| Effects Specification | | | | |
| Cross-section fixed (dummy variables) | | | | |
| R-squared | 0.568385 | Mean dependent var | 0.127975 | |
| Adjusted R-squared | 0.424514 | S.D. dependent var | 0.097305 | |
| S.E. of regression | 0.073816 | Akaike info criterion | -2.151305 | |
| Sum squared resid | 0.179810 | Schwarz criterion | -1.669528 | |
| Log likelihood | 60.40435 | Hannan-Quinn criter. | -1.971703 | |
| F-statistic | 3.950647 | Durbin-Watson stat | 2.434470 | |
| Prob(F-statistic) | 0.001048 | | | |

Source: Processed secondary data, 2025

The results obtained from the heteroscedasticity test using the Glejser test show that the variables Number of Tourists, Number of Tourist Attractions and Number of Restaurants have values greater than 0.05, so H_0 is accepted, with the absolute residual value (RESABS). Thus, it can be concluded that the regression model does not experience heteroscedasticity.

3) Autocorrelation Test

Table 14. Autocorrelation Test Results - Durbin-Watson After Log

| N | K | dL | dU | 4 - dL | 4 - dU | DW | Conclusion |
|----|---|--------|--------|--------|--------|----------|--------------------|
| 45 | 3 | 1.3832 | 1.6662 | 2,6168 | 2,3338 | 1.736809 | No autocorrelation |

Source: Processed secondary data, 2025

The results obtained from the autocorrelation test using the Durbin-Watson test (DW test) show that the DW value is 1.736809. While the value of 4 minus the upper limit (4 - dU) is 2.3338 and the value of 4 minus the lower limit (4 - dL) is 2.6168. From the basis of the predetermined decision making, the DW value is between the du and 4 - du values, namely $1.6662 \leq 1.736809 \leq 2.3338$ ($du \leq dw \leq 4 - dU$). Based on these results, it can be concluded that there is no autocorrelation in the regression model.

Panel Data Regression Model Estimation

Table 15. Panel Data Regression Results

Dependent Variable: Y

Method: Panel Least Squares

Date: 03/12/25 Time: 21:32

Sample: 2019 2023

Periods included: 5

Cross-sections included: 9

Total panel (balanced) observations: 45

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|----------|-------------|------------|-------------|--------|
| C | 19.85444 | 0.129824 | 152.9330 | 0.0000 |
| X1 | 1.84E-07 | 1.98E-08 | 9.252744 | 0.0000 |

| | | | | |
|---------------------------------------|-----------|-----------------------|-----------|--------|
| X2 | -0.004431 | 0.001686 | -2.627280 | 0.0130 |
| X3 | 0.000395 | 0.000258 | 1.530678 | 0.1354 |
| Effects Specification | | | | |
| Cross-section fixed (dummy variables) | | | | |
| R-squared | 0.967946 | Mean dependent var | 20.14408 | |
| Adjusted R-squared | 0.957261 | S.D. dependent var | 0.904391 | |
| S.E. of regression | 0.186969 | Akaike info criterion | -0.292570 | |
| Sum squared resid | 1.153594 | Schwarz criterion | 0.189207 | |
| Log likelihood | 18.58282 | Hannan-Quinn criter. | -0.112968 | |
| F-statistic | 90.59094 | Durbin-Watson stat | 1.736809 | |
| Prob(F-statistic) | 0.000000 | | | |

Source: Processed secondary data, 2025

$$\hat{y} = 19.8544 + 1.8451X1 - 0.00443X2 + 0.000395X3 \dots\dots\dots (4.1)$$

1) Number of Tourists (X1)

Based on the regression results, the coefficient value for the total number of tourists is 18402, which means that the total number of tourists have a positive effect on PAD. Thus, every increase in the total number of tourists will increase PAD, assuming other variables remain constant. This shows that an increase in the total number of tourists can drive regional economic growth through tourist consumption, increased demand for goods and services, and economic turnover in the tourism sector.

2) Number of Tourist Attractions (X2)

Based on the regression results, the coefficient value for the total number of tourist attractions is - 0.0044, which means that the total number of tourist attractions has a negative effect on PAD. In other words, every 1 unit increase in the total number of tourist attractions will cause a decrease in PAD of 0.0044 units, assuming other variables remain constant. These results indicate that increasing the total number of tourist attractions does not necessarily increase PAD, especially if it is not balanced with a good management strategy. Competition between tourist attractions, lack of supporting facilities, or the low attractiveness of new tourist attractions can be factors that cause this negative impact.

3) Number of Restaurants (X3)

Based on the regression results, the coefficient value for the total number of restaurants is 0.00039, which means that the total number of restaurants have a positive effect on PAD. Thus, every 1 unit increase in the total number of restaurants will increase PAD by 0.00039 units, assuming other variables remain constant. This indicates that the existence of restaurants as supporting tourism facilities can encourage regional economic growth, although its influence is relatively small compared to the total number of tourists.

Hypothesis Testing

1) F Test Results (Simultaneous Test)

Table 16. F Test Results (Simultaneous Test)

| | | | |
|--------------------|----------|-----------------------|-----------|
| R-squared | 0.967946 | Mean dependent var | 20.14408 |
| Adjusted R-squared | 0.957261 | S.D. dependent var | 0.904391 |
| S.E. of regression | 0.186969 | Akaike info criterion | -0.292570 |
| Sum squared resid | 1.153594 | Schwarz criterion | 0.189207 |
| Log likelihood | 18.58282 | Hannan-Quinn criter. | -0.112968 |

| | | | |
|-------------------|----------|--------------------|----------|
| F-statistic | 90.59094 | Durbin-Watson stat | 1.736809 |
| Prob(F-statistic) | 0.000000 | | |

Source: Processed Secondary Data, 2025

The F-value generated based on the regression is 90.59094 and the probability is 0.0000 which means less than alpha 5% then H_0 is rejected. So statistically, the independent variables of the total number of tourists, the total number of tourist attractions and the total number of restaurants together significantly affect the dependent variable of the original regional income of Bali Province (Y).

t-test (Partial Test)

Table 17. Results (t-Test) of Partial Test

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|----------|-------------|------------|-------------|--------|
| C | 19.85444 | 0.129824 | 152.9330 | 0.0000 |
| X1 | 1.84E-07 | 1.98E-08 | 9.252744 | 0.0000 |
| X2 | -0.004431 | 0.001686 | -2.627280 | 0.0130 |
| X3 | 0.000395 | 0.000258 | 1.530678 | 0.1354 |

Source: Processed secondary data, 2025

Interpretation of the relationship of each variable coefficient as follows:

1) Testing the Influence of the total number of Tourists (X1) on the Original Regional Income of Bali Province (Y)

a) Hypothesis Formulation

$H_0: \beta_1 \leq 0$, meaning that the variable number of tourists (X1) partially does not have a positive and significant effect on the PAD of Bali Province.

$H_1: \beta_1 > 0$, meaning the variable number of tourists (X1) partially influentialpositive towards Bali Province's PAD.

b) Real Level

Real level (α) = 0.05 and degrees of freedom $df = (45-3) = 42$, then t-table = 1.68288

c) Testing Criteria

If the t-count ≤ 1.68288 , or the t-count significance value $> \alpha = 0.05$ then H_0 is accepted If the t-count 1.68288, or the t-count significance value $\leq \alpha = 0.05$ then H_0 is rejected

d) Statistical Calculation

Based on the results processed with the Eviews program, the analysis results show a t-count value of 9.925744.

e) Conclusion

The total number of tourists (X1) partially affects the original regional income of Bali Province. The real rate used in this study is 5% with a t-table of 1.68288 and a t-count of 9.252744.

It can be concluded that the t-count of $9.252744 > t\text{-table } 1.68288$ or a significance value of $0.0000 < 0.05$, then H_0 is rejected and H_1 is accepted. So, the total number of tourists partially has a significant effect on the original regional income of Bali Province.

2) Testing the Influence of the total number of Tourist Attractions (X2) on the Original Regional Income of Bali Province (Y)

a) Hypothesis Formulation

$H_0: \beta_1 \leq 0$, meaning that the variable number of tourist attractions (X2) partially does not have a positive and significant effect on the PAD of Bali Province.

$H_1: \beta_1 > 0$, meaning the variablenumber of tourist attractions (X2) partially influentialpositive towards Bali Province's PAD.

b) Real Level

Real level (α) = 0.05 and degrees of freedom $df = (45-3) = 42$, then t-table = 1.68288

c) Testing Criteria

If the t-count ≤ 1.68288 , or the t-count significance value $> \alpha = 0.05$ then H_0 is accepted If the t-count > 1.68288 , or the t-count significance value $\leq \alpha = 0.05$ then H_0 is rejected

d) Statistical Calculation

Based on the results processed with the Eviews program, the analysis results sho

e) Conclusion

The total number of tourists (X1) partially affects the original regional income of Bali Province. The real rate used in this study is 5% with a t-table of 1.68288 and a t-count of -2.627680. It can be concluded that t-table -2.627680 $>$ t-table 1.68288 or a significance value of $0.0130 < 0.05$, then H_0 is rejected and H_1 is accepted. So, the total number of tourist attractions partially has a significant effect on the original regional income of Bali Province.w a t-count value of -2.627280.

3) Testing the Influence of the total number of Restaurants (X3) on the Original Regional Income of Bali Province (Y)**a) Hypothesis Formulation**

$H_0: \beta_1 \leq 0$, meaning that the variable number of restaurants (X3) partially does not have a positive and significant effect on the PAD of Bali Province.

$H_1 : \beta_1 > 0$, meaning the variableThe total number of restaurants (X3) has a partial positive effect on the PAD of Bali Province.

b) Real Level

Real level (α) = 0.05 and degrees of freedom $df = (45-3) = 42$, then t-table 1.68288

c) Testing Criteria

If the t-count ≤ 1.68288 , or the t-count significance value $> \alpha = 0.05$ then H_0 is accepted If the t-count > 1.68288 , or the t-count significance value $\leq \alpha = 0.05$ then H_0 is rejected

d) Statistical Calculation

Based on the results processed with the Eviews program, the analysis results show a t-co

e) Conclusion

The total number of tourists (X1) partially affects the original regional income of Bali Province. The real rate used in this study is 5% with a t-table of 1.68288 and a t-count of 1.530678. It can be concluded that the t-count of 1.530678 $<$ t-table 1.68288 or a significance value of $0.1354 > 0.05$, then H_0 is accepted and H_1 is rejected. So, the total number of restaurants partially does not have a significant effect on the original regional income of Bali Province.unt value of 1.530678.

Discussion of Research Results**Number of Tourists to Bali Province PAD**

The first hypothesis in this study explains that the total number of tourists affects the PAD of Bali Province. Based on the results of the t-test with the Eviews program, it was found that the t-count of the total number of tourists (X1) was 9.925744 and the t-table was 1.68288 and the significance value was $0.0000 < 0.05$, so H_0 was rejected and H_1 was accepted, indicating that the results of the total number of tourists (X1) partially had a positive and significant effect on the PAD of Bali Province. This indicates that the total number of tourists coming to Bali Province makes high transactions such as renting vehicles or using transportation services, buying food at restaurants and other visitor facilities so that it can increase the Original Regional Income of Bali Province.

Number of Tourist Attractions to Bali Province's PAD

Based on the results of the t-test with the Eviews assistance program, it was found that the t-count of the total number of tourist attractions (X2) was -2.627280 and the t-table was 1.68288 and the significance value was $0.0074 < 0.05$, so H_0 was rejected and H_1 was accepted, indicating that the results of the total number of tourist attractions (X2) partially had a negative and significant effect on the PAD of Bali Province.

This shows that the increasing number of DTWs does not always contribute positively to increasing PAD, in fact it has the opposite effect. One of the causes is the increasing

competition between DTWs which causes tourists to spread to more destinations without any significant increase in total tourist spending. As a result, income per destination decreases, which results in low levies that can be contributed to PAD. In addition, the growth in the total number of DTWs that is not balanced by an increase in quality and infrastructure can cause a decrease in overall tourist appeal. If the total number of DTWs increases without a comparable increase in tourists, then the substitution effect occurs, where tourists only move from one DTW to another without increasing total tourist spending.

In addition, the increasing number of DTWs also has the potential to increase the cost of maintaining and managing destinations, so that the effectiveness of regional income from the tourism sector is less than optimal. Thus, rather than continuing to increase the total number of DTWs, a more strategic step for the government is to improve the quality of existing destinations, improve infrastructure, and strengthen tourist attractions in order to significantly increase tourist visits and spending, thus having a positive impact on PAD.

Number of Restaurants to Bali Province PAD

Based on the results of the t-test using the Eviews program, the t-count for the total number of restaurants (X3) was 1.530678, while the t-table value was 1.68288, with a significance value of $0.1497 > 0.05$. As a result, H_0 was rejected, and H_1 was accepted, indicating that the total number of restaurants (X3) does not have a significant partial effect on the PAD of Bali Province. This suggests that the contribution of the restaurant sector to PAD remains relatively low. One possible reason is the stagnant growth in the number of restaurants across regencies and cities in Bali Province, which leads to minimal increases in local government revenue from restaurant taxes. Consequently, the restaurant tax's contribution to PAD is not optimal and has a limited impact on increasing regional revenue in Bali Province.

4. Conclusions

1. The number of tourists (X1), the number of tourist attractions (X2), and the number of restaurants (X3) have a significant simultaneous effect on the regional original revenue (Pendapatan Asli Daerah) in Bali Province.
2. Partially, the number of tourists (X1) has a positive and significant effect, the number of tourist attractions (X2) does not have a positive and significant effect, and the number of restaurants (X3) has a positive but not significant effect on the regional original revenue in Bali Province.

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