

## Contents

- 1. Examining the Impact of Goodwill, Liabilities, and Stock Prices: A Study of Food and Beverage Subsector Companies Listed on the Indonesia Stock Exchange (IDX) in 2020-2021**  
Syamsu Rizal, Omer Eisa Omer Fadul ..... 1-10
- 2. Examining the Impact of COVID-19 on Regional Economic Dynamics: A Case Study of Tourism Sector Influence on Income Generation in Lampung Province**  
Vincent Lung, Chrissanta, Vina Petricia ..... 11 -28
- 3. Enhancing Audit Judgment: Exploring the Impact of Experience, Expertise, and Compliance Pressure at The Representative Financial Audit Board of Lampung Province**  
Carlos Arnold Atmoko, Afifah Yohanna, Sarifatul Khotijah ..... 20-37
- 4. Exploring Factors Affecting Audit Delay: An Empirical Study of PT. Japfa Comfeed Indonesia in Lampung**  
Mellyani, Mita Agustiana, Sufyan Edi Hartanto ..... 38-50
- 5. Enhancing Financial Reporting Practices: Implementing Accounting Standards for Micro, Small, and Medium Enterprises (MSMEs)**  
Serafina L., Rani Velia Salsabilla, Eka Yesi Anjas Wahyuni ..... 51-60
- 6. The Impact of the Bystander Effect and Whistleblowing on Financial Reporting Integrity: A Case Study of PT. Budi Andalan Argo Employees**  
Yosi Kurnia Putri, Yolanda Hernes Julia, Angelia Agustin ..... 61-72
- 7. Analyzing the Impact of Financial Performance on Credit Allocation: A Contemporary Perspective**  
Dea Oktaviana, Jessica Avelina Andrian, Farhan Izzuddin Daffa ..... 73-83
- 8. Exploring the Impact of Company Scale, Financial Health, and Debt Structure on Corporate Performance: A Case Study of Consumer Goods Industry Firms Listed on the Indonesian Stock Exchange from 2017 to 2019**  
Benna Fransiska, Erwin Novriansyah ..... 84-98
- 9. Enhancing Regional Financial Management Information Systems: The Impact of Superior Support, Goal Clarity, and Training**  
Indah Natalia, Cristin Clalorin ..... 99-109
- 10. Examining the Impact of Intellectual, Emotional, and Spiritual Intelligence on Audit Quality: A Case Study of Client Pressures in a Public Accounting Firm in Bandar Lampung**  
Dinda Marisha, Ayu Gita Permata ..... 110-129
- 11. The Moderating Role of Firm Size on the Relationship between Professional Ethics and Audit Quality: An Empirical Study of Big Four and Non-Big Four Public Accounting Firms**  
Rina Septiyani, Angella Natalia Susanty ..... 130-147
- 12. Examining the Impact of Intellectual Capital on Corporate Financial Performance: An Empirical Study of LQ-45 Index Listed Companies (2018-2019)**  
Novita Christine, Dirma Wati ..... 148-159
- 13. The Impact of Sales Accounting Information Systems on Receivables Management Effectiveness: A Case Study of PT Sinta Sejahtera Lestari**  
Angelina Putri Limantara ..... 160-171
- 14. Examining the Impact of Independent Commissioners, Audit Committees, and Board of Directors on Financial Performance: A Contemporary Analysis**  
Priska, Nabila Aurelia ..... 172-189

**15. Exploring Green Sukuk as a Sustainable Financing Option for Renewable Energy in Turkey**

Tri Damayanti ..... 190-197

## **Examining the Impact of COVID-19 on Regional Economic Dynamics: A Case Study of Tourism Sector Influence on Income Generation in Lampung Province**

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### **Abstract**

This research delves into the analysis of the tourism sector's role amidst the COVID-19 pandemic and its impact on regional revenue, particularly within Lampung Province. Employing a descriptive analysis with a qualitative approach, the study draws support from extensive literature review. Utilizing both primary and secondary data, gathered through literature studies, documentation, and internet research, the analysis unfolds through stages of data reduction, presentation, and conclusion drawing. The findings reveal a notable decline across various facets contributing to regional income. The COVID-19 pandemic precipitated a significant reduction in tourist footfall within Lampung Province, leading to decreased visitation to tourist attractions and accommodations. Notably, the Regional Original Income of Lampung Province experienced a 5.84% decline in 2020, chiefly attributed to reduced revenue from regional taxes. This downturn aligns with subdued economic growth forecasts due to pandemic repercussions, resulting in diminished consumption and subsequent impacts on regional revenue streams.

Keywords: Tourists; Tourism Sector; Regional Revenue; COVID-19.

### **Introduction**

The establishment of Law no. 32 of 2004 (revised as Law No. 23 of 2014), concerning Regional Government, emphasizes the decentralization of authority, granting regions the autonomy to manage their own affairs (Fauzan et al., 2014). This autonomy includes the imperative to capitalize on regional potential for economic development, with revenue generation being a pivotal aspect. Regional original income, encompassing taxes, levies, asset management, and other legitimate revenues, is fundamental to regional prosperity (Raharti et al., 2021; Subanti et al., 2016). Among the numerous avenues for income generation in Indonesia, the tourism industry stands out prominently. Recognized for its capacity to bolster regional economies, tourism serves as a vital sector in augmenting income streams (Feriyanto, 2020; Satrianto et al., 2020).

The significance of the tourism sector in bolstering regional revenues is underscored by empirical evidence. Prior to the onset of the COVID-19 pandemic, Indonesia's Ministry of Tourism reported that tourism contributed significantly to the Gross Regional Domestic Product (GRDP), ranking as the fourth-largest contributor to state revenues at 9.3% (Ministry of Tourism and Creative Economy, 2020). Moreover, the sector played a pivotal role in job creation, supporting approximately 8.4% of employment opportunities nationwide, with anticipated job growth of up to 30% over five years. Lampung Province, situated in the Indonesian archipelago, is emblematic of regions where tourism serves as a key economic driver (Maulana et al., 2020; Risdawati AP et al., 2020).

According to economic reports by the Lampung Province Central Statistics Agency, prior to the COVID-19 outbreak, the province witnessed a steady rise in the number of tourism-related enterprises. Accommodation services, a cornerstone of the tourism sector, exhibited notable growth, with increasing numbers of tourists availing themselves

of lodging facilities (Budirahmayani, 2019; Satrianto et al., 2020). However, the advent of the COVID-19 pandemic in early 2020 precipitated a seismic shift in economic dynamics. Indonesia, like many other nations, experienced a contraction in economic growth, with the second-half GDP registering a significant decline of -5.32%. The tourism sector, in particular, bore the brunt of the pandemic-induced economic downturn (Candra & Rekha, 2020; Riadil, 2020).

The repercussions of the pandemic on Lampung Province were profound. As reported by *Republika.co.id* and *gatra.com*, the closure of tourist destinations in Lampung was necessitated to contain the spread of COVID-19 (Candra & Rekha, 2020; Riadil, 2020). Consequently, the province witnessed a stark decline in original regional income, with daily revenues plummeting from an average of IDR 1.5 billion to a mere IDR 400 million. The closure of hotels and restaurants, precipitated by the pandemic's impact, contributed significantly to this decline (Candra & Rekha, 2020).

Against this backdrop, it becomes evident that tourism serves as a linchpin in regional economic vitality, exerting a considerable influence on regional original income. However, the onset of the COVID-19 pandemic has disrupted this equilibrium, underscoring the vulnerability of the tourism sector to external shocks. In light of these developments, this study endeavors to scrutinize the role of the tourism sector in shaping the dynamics of regional original income, with Lampung Province serving as a pertinent case study. By examining pre- and post-pandemic data, this research seeks to elucidate the nuanced interplay between tourism dynamics and regional economic resilience (Amanda et al., 2020).

## **Literature Review**

Tourism, as defined by Act no. 10 of 2009 concerning Tourism, encompasses various activities supported by community, entrepreneurial, governmental, and regional efforts, providing a multidimensional and multidisciplinary experience that satisfies individual and national needs while fostering interactions between tourists and local stakeholders (Law No. 10 2009 concerning Tourism). Economically, tourism serves as a revenue source for the state. Socially, it offers employment and entrepreneurial opportunities. Culturally, it serves as a platform for preserving and showcasing local traditions, arts, and destinations (Raharti et al., 2021; Subanti et al., 2016).

In terms of regional economic dynamics, Original Regional Income, as governed by Law No. 33 of 2004, comprises various components sourced from regional taxes, levies, separated regional wealth management results, and other legitimate sources (Law No. 33 2004). These sources include local taxes such as provincial taxes, district/city taxes, regional levies, profits from separated regional wealth management, and other legitimate income sources like proceeds from asset sales and interest income. Understanding the components of Original Regional Income is crucial for assessing the economic impact of sectors such as tourism (Risawati AP et al., 2020).

The COVID-19 pandemic, originating from the novel Sars-CoV-2 virus, has significantly disrupted global economies and public health systems (Ministry of Health of the Republic of Indonesia, 2020). Characterized by acute respiratory symptoms, fever, and cough, COVID-19 spreads primarily through respiratory droplets and close contact with infected individuals (Tosepu et al., 2020). The pandemic has led to severe health complications, including pneumonia, respiratory failure, and mortality. Its impact extends beyond public health, affecting various sectors such as tourism (Candra & Rekha, 2020).

Previous research has shed light on the interplay between tourism, regional income, and the COVID-19 pandemic. Variables like the number of hotels, restaurants, and tourist visits positively correlated with Original Regional Income in Lampung

Province, underscoring the economic importance of the tourism sector (Sudapet et al., 2020). Conversely, The adverse effects of COVID-19 on hotel and restaurant tax revenues in Makassar City, indicating a significant decline attributed to the pandemic. Similarly, the pandemic's detrimental impact on Indonesia's tourism sector, leading to job losses and economic downturns (Candra & Rekha, 2020; Riadil, 2020). The positive contribution of micro, small, and medium enterprises (MSMEs) in the tourism sector to Lampung Province's economic growth, illustrating the sector's resilience amid challenges (Muryani et al., 2020; Subanti et al., 2016).

These studies collectively underscore the complex relationship between tourism, regional income dynamics, and the challenges posed by the COVID-19 pandemic. Understanding these dynamics is essential for policymakers and stakeholders to develop effective strategies for mitigating economic downturns and promoting sustainable recovery in affected regions.

### **Methodology**

This research adopts a descriptive analysis approach with a qualitative method, aiming to provide an objective understanding of the tourism sector's reality within Lampung Province. To achieve this, extensive library research serves as the primary methodology, drawing insights from various sources such as books, scientific journals, media articles, previous research findings, and statistical reports. This comprehensive literature review allows for a holistic examination of the tourism sector's dynamics and its economic implications, particularly against the backdrop of the COVID-19 pandemic (Candra & Rekha, 2020; Riadil, 2020).

The study focuses on Lampung Province, analyzing the condition of its tourism sector and economic developments. The observation period spans the past two years, commencing from the onset of the COVID-19 pandemic in 2019 and concluding at the end of 2020. This timeframe facilitates a nuanced understanding of how the pandemic has impacted economic conditions, particularly within Lampung Province (Beh & Lin, 2022).

Data utilized in this study comprises both primary and secondary sources. Primary data is sourced directly from relevant agencies, tailored to the specific research requirements. Meanwhile, secondary data encompasses a diverse range of materials including library resources, previous research findings, activity reports, and other relevant documents. The Lampung Province Tourism and Creative Economy Office and the Lampung Province Central Statistics Agency serve as primary sources, offering valuable insights into regional tourism and economic data. Additionally, internet media platforms with credible sources contribute supplementary data for analysis (Candra & Rekha, 2020).

Data collection techniques include library research, documentation, and internet research, ensuring a comprehensive and diverse dataset for analysis. The analytical process involves data reduction, presentation, and inference drawing, allowing for the classification of similar data to formulate coherent conclusions. These conclusions are then synthesized into a narrative framework, facilitating reader comprehension and aligning with the research objectives. Overall, the methodological framework employed in this study enables a robust examination of the tourism sector's dynamics and its impact on Lampung Province's economic landscape amidst the challenges posed by the COVID-19 pandemic (Koc & Boz, 2014; Riadil, 2020).

### **Results and Discussion**

Lampung Province, situated in the southern part of Sumatra, is home to two cities,

Bandar Lampung and Metro, along with 13 districts. Encompassing an area of 35,376.50 km<sup>2</sup>, Lampung lies between 105°45' -103°48' East Longitude and 3°45' -6°45' South Latitude. Its geographical boundaries include the Indian Ocean to the west, the Java Sea to the east, and borders with South Sumatra and Bengkulu to the north, as well as the Sunda Strait to the south. The terrain features a hilly coastal area in the west and south, connecting to the Bukit Barisan mountain range, while the central region is characterized by lowlands. Along the eastern coast, facing the Java Sea, lies a vast expanse of water. As of 2020, Lampung's population stood at 9.07 million people, with a population density reaching 268 people per square kilometer.

### **COVID-19 and its Spread**

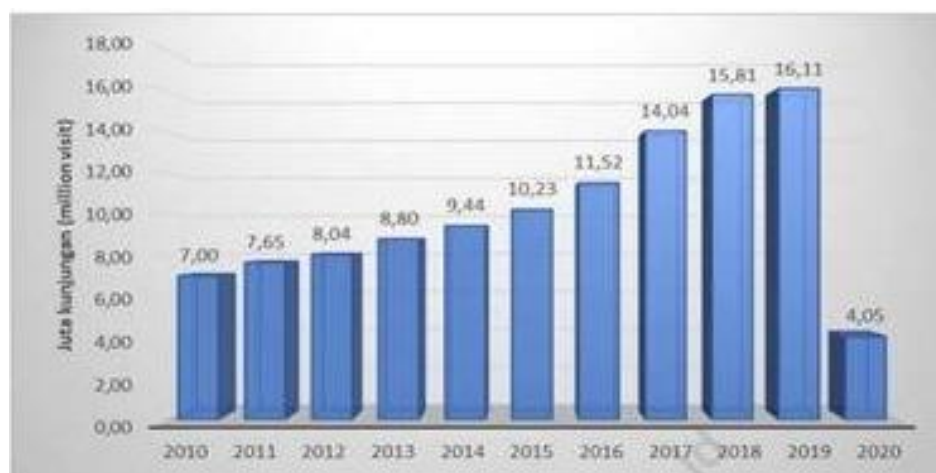
The emergence of the Severe Acute Respiratory Syndrome Coronavirus 2 (Sars-CoV-2), commonly known as COVID-19, marked the onset of a global health crisis. Originating in Wuhan, China, in December 2019, the virus swiftly spread worldwide. China's attempts to contain the outbreak through a national lockdown in January 2020 proved futile as COVID-19 proliferated beyond its borders. The World Health Organization (WHO) declared COVID-19 a Public Health Emergency of global concern on January 30, 2020, followed by an official declaration of a pandemic on March 11, 2020.

Indonesia recorded its first confirmed COVID-19 cases on March 2, 2020, leading to nationwide transmission. By April 2020, the pandemic had reached all provinces, with DKI Jakarta, West Java, and Central Java among the most affected regions. As of May 30, 2020, Indonesia reported a total of 25,216 COVID-19 cases, with Lampung Province contributing 131 cases, including 55 recoveries and 11 fatalities. The confirmation of the first COVID-19 case in Lampung Province was announced on March 18, 2020, by Reihana, a representative from the COVID-19 pandemic Task Force.

### **Tourism Sector Overview**

The tourism sector holds paramount importance in national economic development, serving as a significant contributor to economic growth. Recognizing its potential, the National Medium Term Development Plan for 2020-2024 targets the tourism sector and creative economy to play an active role in driving sustainable economic development. Despite fluctuations, the tourism sector's contributions to the national Gross Domestic Product have steadily increased over the years, positioning it as a key industry alongside palm oil.

However, the onset of the COVID-19 pandemic has profoundly impacted global tourism. Originating in Wuhan, China, in December 2019, the pandemic rapidly spread worldwide, disrupting travel and tourism activities. The United Nations World Tourism Organization (UNWTO) projects a substantial decline in foreign tourist arrivals, estimated between 58% and 78% in 2020. Data from the Indonesian Central Statistics Agency (2021) corroborates this decline, indicating a significant reduction in both domestic and foreign tourist visits in 2020 compared to previous years, with foreign tourist visits plummeting by 75.03%.



Source: BPS Indonesia, 2021

Figure 1. Graph of Foreign Tourist Arrivals 2010-2020

Before 2020, Indonesia experienced significant growth in foreign tourist arrivals, reaching a peak of 16 million visits in 2019. However, the onset of the COVID-19 pandemic led to a drastic decline in tourist numbers as governments worldwide, including Indonesia, imposed restrictions on international travel. Consequently, the Indonesian tourism sector witnessed a substantial decrease in state revenue. Minister of Tourism and Creative Economy, Sandiaga Uno, revealed that initial projections for tourism foreign exchange revenues in 2020 ranged between 19 to 21 billion US dollars. However, actual income from the tourism industry plummeted to a mere 4 to 7 billion US dollars, indicating a stark contrast to the robust revenues of 2019, which nearly touched 20 billion US dollars.

Similarly affected by global circumstances, the tourism sector in Lampung Province, like its national and international counterparts, has undergone rapid development and transformations over the past decade. This growth has been particularly spurred by advancements in information and communication technology. Lampung Province stands out among Indonesia's provinces due to its rich natural and cultural diversity, making it an enticing destination for tourists. The region boasts stunning natural landscapes, encompassing lush green hills and mountains, complemented by a myriad of flora and fauna. Additionally, Lampung's cultural tapestry is adorned with unique customs and traditions, adding depth and intrigue to its tourism offerings.

The concept of Regional Original Income serves as a barometer of regional financial health, often influenced by various economic sectors, including trade, services, agriculture, and notably, tourism. The tourism sector's contribution to Regional Original Income is multifaceted and encompasses several key elements.

- a. Impact of Tourist Arrivals: The influx of tourists and their length of stay play a pivotal role in stimulating regional income within tourism destinations. Increased tourist activity results in heightened demand for goods and services, thereby bolstering regional revenue streams. Economic principles, as outlined by Hutabarat (1992), elucidate that greater utilization of goods and services translates to higher revenue generation, fueled by increased tourist expenditure during their extended stays.
- b. Significance of Hotels: Hotels constitute integral components of the tourism sector, providing essential accommodation services to both local residents and tourists alike.

Consequently, hotel operations contribute significantly to the tourism sector's revenue generation, reflected in levies and taxes derived from hotel revenues. The expansion of hotel infrastructure not only augments Original Regional Income but also fosters community development and employment opportunities, as highlighted by Qadarrochman (2010) and Zulmi (2018).

- c. Contribution of Restaurants: Restaurants, as vital players within the tourism ecosystem, possess substantial potential to bolster regional income. Research findings by Novitri (2014) and Zulmi (2018) underscore the positive correlation between restaurant proliferation and Original Regional Income growth. Tax revenues stemming from restaurant operations constitute a substantial portion of government income, further emphasizing the sector's economic significance (Sukirno, 2002).
- d. Impact of Tourist Attractions: Revenue derived from tourist attractions constitutes a significant income source, encompassing entrance fees, parking charges, and other related earnings. The abundance and diversity of tourist attractions directly influence regional income generation, as evidenced by research by Rahmi (2018) and Sutrisno (2013). A proliferation of tourist attractions correlates with increased revenue inflows to the region, thereby enhancing the tourism sector's contribution to Original Regional Income.

The tourism sector's multifaceted contributions to Lampung Province's Regional Original Income underscore its pivotal role in fostering economic growth and development. By understanding and leveraging the dynamics of tourist arrivals, hospitality services, culinary establishments, and tourist attractions, Lampung Province can harness the full potential of its tourism sector to drive sustainable economic prosperity.

Before the onset of the COVID-19 pandemic, the tourism sector in Lampung Province experienced notable growth, as indicated by data from the Lampung Province Central Statistics Agency. Over the period spanning 2016 to 2019, the province witnessed a steady increase in tourist visits. This upward trend underscored the region's attractiveness as a destination for travelers seeking diverse experiences. Despite this overall positive trajectory, 2019 marked a slight deviation from the trend, characterized by a modest decline in tourist visits. This decline was attributed to the adverse impact of a tsunami disaster that struck Lampung Province at the end of December 2018. The aftermath of this natural disaster cast a temporary shadow over the local tourism sector, disrupting its momentum and causing a dip in visitor numbers during the subsequent year.

However, the resilience of Lampung's tourism sector was evident in its ability to rebound from the challenges posed by the tsunami disaster. Despite the setback experienced in 2019, the province demonstrated resilience and adaptability, swiftly recovering from the adverse effects of the disaster. This resilience was reflected in the province's ability to maintain its appeal as a tourist destination, drawing visitors with its diverse attractions and offerings.

The emergence of the COVID-19 pandemic in 2020 presented a new set of challenges for Lampung Province's tourism sector. As the global pandemic unfolded, travel restrictions, lockdown measures, and health concerns severely impacted tourism activities worldwide. Lampung Province was not immune to these effects, with the tourism sector experiencing disruptions and downturns in visitor numbers. The pandemic-induced restrictions and uncertainties led to a significant reduction in tourist visits, as travelers prioritized safety and adhered to travel advisories and regulations.

Despite the challenges posed by both natural disasters and the COVID-19 pandemic, Lampung Province's tourism sector has demonstrated resilience and



adaptability. By leveraging its diverse attractions, maintaining infrastructure, and implementing strategic recovery measures, the province aims to navigate through these turbulent times and emerge stronger in the post-pandemic era. Through proactive measures and collaborative efforts, Lampung Province endeavors to revitalize its tourism sector, ensuring sustained growth and resilience in the face of future challenges.

Table 1. Number of domestic and foreign tourists in Lampung province in 2016-2020

Year	Tourist		Amount
	Domestic	Foreign	
2016	7.381.774	155.953	7.536.827
2017	11.395.827	245.372	11.641.199
2018	13.933.207	274.742	14.207.949
2019	10.445.855	298.068	10.743.918
2020	2.548.394	1.531	2.549.925

Source: Lampung Province Central Statistics Agency 2020, (processed data)

Since the beginning of 2020, tourist activity in Lampung Province has undergone a significant downturn. The emergence of the COVID-19 pandemic early that year prompted swift responses, including the implementation of stringent social restrictions and large-scale lockdowns. Consequently, the influx of tourists to Lampung Province saw a staggering decline, with visitor numbers plummeting to 2,549,952 individuals in 2020. This marked a stark decrease of 76.27% compared to the previous year's figure of 10,743,918 visitors. The sharp reduction in tourist arrivals can be directly attributed to the widespread ramifications of the COVID-19 outbreak, which prompted the enactment of strict travel policies aimed at curtailing external travel to Lampung Province.

Table 2. Perkembangan Kunjungan wisatawan di provinsi Lampung tahun 2018-2019

Year	Number of Tourist Visits	Growth (%)
2018	14.207.949	22.05
2019	10.743.918	24.38
2020	2.549.925	76.27

Source: Central Regional Statistics Agency (processed data)

These measures were integral components of broader initiatives undertaken by regional authorities across Indonesia to curb the transmission of the COVID-19 virus and mitigate the spread of the pandemic. The implementation of social restrictions, including travel bans and quarantine measures, sought to minimize the movement of people and curb potential vectors of infection. As a result, the tourism sector in Lampung Province, like many others globally, experienced a profound impact as travel restrictions and safety concerns deterred potential visitors.

The substantial decrease in tourist activity underscores the severity of the pandemic's economic repercussions on the tourism industry. Beyond the immediate decline in visitor numbers, the cascading effects rippled through various sectors reliant on tourism, including hospitality, transportation, and local businesses. The sudden and steep decline in tourist arrivals placed significant strain on the regional economy, exacerbating existing challenges and underscoring the need for adaptive strategies to weather the crisis.

In response to these challenges, regional authorities in Lampung Province, along with stakeholders in the tourism sector, have implemented various measures to mitigate

the adverse effects of the pandemic. These efforts include targeted marketing campaigns to promote domestic tourism, investment in health and safety protocols to reassure visitors, and financial support initiatives to bolster struggling businesses within the tourism ecosystem. However, the road to recovery remains fraught with uncertainties, as the ongoing evolution of the pandemic and its implications continue to shape the trajectory of the tourism sector in Lampung Province and beyond.

The COVID-19 pandemic, characterized by its rapid spread and severe health implications, prompted governments worldwide to implement various containment measures, including travel restrictions and social distancing protocols. In the case of Lampung Province, these measures had a profound impact on the tourism sector, which traditionally relies heavily on domestic and international visitors to sustain its economy. The implementation of policies restricting travel from outside the region severely curtailed tourist inflows, leading to a significant decline in tourist arrivals throughout 2020.

Furthermore, the imposition of social restrictions and lockdown measures also disrupted the normal functioning of tourism-related businesses and attractions in Lampung Province. Hotels, restaurants, and other hospitality establishments faced reduced occupancy rates and declining revenues as tourist arrivals dwindled. Similarly, tourist attractions and cultural sites experienced decreased foot traffic, adversely affecting local businesses and communities dependent on tourism for livelihoods.

The sharp decline in tourist activity in Lampung Province underscores the profound economic and social impact of the COVID-19 pandemic on the region's tourism sector. As the pandemic continues to evolve, it remains imperative for policymakers and stakeholders to implement targeted strategies aimed at revitalizing the tourism industry while prioritizing public health and safety concerns. By fostering collaboration and innovation, Lampung Province can navigate the challenges posed by the pandemic and emerge stronger, ensuring the long-term sustainability and resilience of its tourism sector.

Table 3. Number of Availability of Restaurants in Lampung Province 2016-2020

<b>Year</b>	<b>Amount</b>	<b>%</b>
2016	1.360	-
2017	1.409	3,60
2018	1.317	6,53
2019	1.511	14,73
2020	1.665	10,19

Source: BPS, Lampung Province in 2021 figures (processed data)

In Lampung Province, the hospitality sector witnessed a steady growth trajectory up to the year 2019, with an increasing number of companies and accommodation services. Records from that year indicate the presence of 310 such establishments, encompassing a variety of offerings including star hotels, non-star or budget hotels, and other types of lodging facilities. Together, these accommodations provided a substantial inventory, boasting a total of 8,866 rooms and 13,051 beds, indicative of the region's burgeoning tourism infrastructure.

Notably, the Room Occupancy Rate (TPK) in star hotels during 2019 stood at an impressive 59.22%, reflecting a healthy demand for high-quality accommodation options. Conversely, non-star hotels reported a TPK of 29.81%, signaling a somewhat lower but still significant level of occupancy across this segment. This data underscores the importance of both upscale and budget-friendly lodging options in catering to diverse

traveler preferences within the province.

However, the onset of the COVID-19 pandemic in 2020 brought about a notable shift in these trends. The hospitality landscape experienced a contraction, with the number of star hotel accommodations reducing to 24 units. This reduction was accompanied by a decline in occupancy rates, which fell to 45.17%. Similarly, the non-star hotel sector witnessed a decrease in both the number of accommodations, now totaling 348 units, and occupancy rates, which dropped to 20.30%. These figures reflect the unprecedented challenges faced by the tourism and hospitality industry as travel restrictions and safety concerns dampened demand for accommodation services.

Overall, the contrasting trends between 2019 and 2020 highlight the volatile nature of the hospitality sector in Lampung Province amidst external disruptions such as the COVID-19 pandemic. Moving forward, stakeholders in the tourism industry must adapt to changing circumstances, prioritizing strategies that ensure resilience and sustainability in the face of future uncertainties.



Source: Lampung Province Central Statistics Agency, 2020

This decline occurred as a result of social restriction policies as an effort to suppress the spread of the COVID-19 virus. On the other hand, restriction policies related to COVID-19 have caused a decline in economic activity, including a decline in users of room or hotel provider services, which has caused a decline in hotel receipts. Meanwhile, a significant decrease in hotel revenues will also result in a decrease in the amount of hotel taxes. This could result in a reduction in the tax target and the realization of regional taxes (Syamsuddin, 2021). This will definitely affect the value of Original Regional Income because regional taxes are one of several elements in calculating the value of Original Regional Income

The availability of eateries/restaurants in Lampung Province in 2019 amounted to around 1,511 eateries/restaurants or an increase of 14.73% compared to the previous year which amounted to 1,317 eateries/restaurants. In 2020, the number of restaurants/restaurants in Lampung Province was recorded to have increased with the number of restaurants/restaurants reaching 1,665 units.

Meanwhile, the Lampung Provincial Tourism Office recorded the number of tourism destinations spread across all regions in Lampung Province until in 2019 there were 358 tourist objects/destinations, including a variety of historical tourism, religious tourism, natural tourism, artificial tourism, and so on. The implementation of social distancing policies has also resulted in the closure of the regional tourist destination sector. In fact, the greater the number of existing tourist destinations, the greater the value of regional Original Income obtained from regional levy sources (Putri, 2020).

Tourism is one of the many sectors that has been deeply affected by the outbreak of COVID-19 and the restrictions that have been implemented have had quite fatal consequences, where recreational activities have stopped, annual events that have become a routine agenda have been forced to stop, tourist attractions have become deserted without visitors. resulting in hotels, restaurants and entertainment venues losing income and some being forced to temporarily close their businesses.

Under normal conditions, the tourism sector is one of the media used to achieve equal development in Lampung Province. In February 2017, the number of unemployed people recorded in Lampung Province also decreased by 4.43%. Data from the Lampung Province Central Statistics Agency shows that the number of working residents has increased by ±150 thousand people compared to 2016. By increasing the number of jobs for people who provide income on the economic side, it will be possible to improve the social side of the people of Lampung Province, such as reducing the number crime and social inequality among society. The tourism sector also provides opportunities to build small and medium enterprise (MSME) industries for the people of Lampung, especially those in tourist attraction areas (Haryoseno, 2018). According to the results of Anggarini's research (2021), the contribution of MSMEs to the Hotel and Restaurant sector as well as the Transportation, Accommodation, Communication and Cultural Tourism sectors has had a positive and significant influence on the economic growth of Lampung Province as viewed through the Gross Regional Domestic Product value. It can be said that the higher the contribution from MSMEs to the tourism sector, the greater the economic growth in Lampung Province will be (Anggarini, 2021).

Original Regional Income plays an important role in the process of financing regional development. Judging from the capabilities possessed by each region, the increase in revenue in the value of Original Regional Income indicates that regional financial capabilities are also increasing. Original Regional Income is a reflection of the region's ability to be independent in the process of implementing regional autonomy (Yurteni, 2018).

In 2019, Regional Revenue and Expenditure Budget support for the revenue budget in Lampung Province was recorded at IDR 7.77 trillion. This value was recorded to have decreased by -2.04% compared to the revenue allocation in the Regional Revenue and Expenditure Budget in 2018, where Original Regional Revenue, which is usually the main support for regional financial growth, was recorded to have decreased by -3.99% for 2019. This especially due to a decrease in the revenue target from the regional tax component by -12.63%. Meanwhile, the ceiling for regional levy posts and other posts of legitimate Regional Original Income was recorded to have increased by 61.30% and 53.60% respectively.

Table 4. Income Structure based on the 2018 and 2019 Lampung Province APBD

<b>Description</b>	<b>APBD 2018</b>	<b>APBD 2019</b>	<b>% Change (yoy)</b>
Income	7,935.91	7,773.92	(2.04)
Regional Original Income (PAD)	3,565.78	3,423.64	(3.99)
Local tax	2,085.00	2,695.47	(12.63)
Regional levies	8.09	13.05	61.30
Results of separated regional wealth management	27.83	31.83	14.36
Other valid PAD	444.86	683.29	53.60

Source: Lampung Province Economic Report as of November 2019, BPS

Based on the Lampung Province Regional Revenue and Expenditure Budget for the year 2020, the allocated regional revenue budget amounted to IDR 6.91 trillion. This figure marked a notable decrease of 11.07% Year Over Year (YoY) compared to the regional revenue budget of IDR 7.77 trillion recorded in 2019. The fiscal landscape of 2020 witnessed reductions across all component values, particularly evident in the allocation for Original Regional Income. Specifically, the target income from tax components for 2020 was budgeted at IDR 2.28 trillion, reflecting a substantial decrease of 15.36% YoY when compared to the tax allocation value of IDR 2.70 trillion in 2019.

This decline in revenue allocation underscores the economic challenges faced by Lampung Province during the specified period, likely influenced by various factors such as the prevailing economic conditions and the onset of the COVID-19 pandemic. The decrease in the ceiling of all component values, including Original Regional Income, indicates a broader trend of fiscal constraint and reduced revenue generation capacity within the region.

The impact of these reductions extends beyond mere budgetary adjustments, potentially signaling broader implications for regional development and service provision. With dwindling revenue streams, Lampung Province may face constraints in funding essential public services, infrastructure projects, and socio-economic development initiatives.

Furthermore, the decreased allocation for tax components reflects the economic slowdown experienced within the region, likely exacerbated by the disruptive effects of the COVID-19 pandemic on economic activities, employment, and consumer spending. The decline in tax revenue highlights the adverse impact of the pandemic on businesses, households, and overall economic vitality within Lampung Province.

Moving forward, policymakers and stakeholders in Lampung Province must navigate these fiscal challenges strategically, seeking innovative solutions to enhance revenue generation, promote economic resilience, and ensure sustainable development. Efforts to diversify revenue sources, stimulate economic recovery, and strengthen fiscal management practices will be crucial in addressing the underlying factors contributing to the decline in regional revenue and sustaining long-term prosperity for the province and its inhabitants.

Table 5. Income structure based on the 2019 and 2020 Lampung provincial APBD

<b>Description</b>	<b>APBD 2019</b>	<b>APBD 2020</b>	<b>APBDP 2020</b>	<b>% Change (yoy)</b>
Income	7,773.92	7,773.92	6,913.48	(11.07)
Regional Original Income (PAD)	3,423.64	3,298.43	2,699.88	(3.66)
Local tax	2,695.47	2,829.82	2,281.57	(15.36)
Regional levies	13.05	16.40	11.43	(12.40)
Results of separated regional wealth management	31.83	32.20	30.06	(5.56)
Other valid PAD	683.29	420.01	376.82	(44.85)

Source: Lampung province Economic Report as of November 2020, BPS (processed data)

Revenue budgets stemming from levies, the outcomes of separated wealth management, and other legitimate sources of Regional Original Income have exhibited

notable declines, demonstrating decreases of 12.40% Year Over Year (YoY), 5.56% YoY, and 44.85% YoY respectively, in comparison to 2019. These reductions align with anticipated economic deceleration attributed to the far-reaching ramifications of the COVID-19 pandemic. The pandemic's disruptive influence has precipitated a downturn in consumer spending, consequently impeding regional income generation. As a result, revenue streams reliant on levies, separated wealth management, and other legitimate sources have experienced substantial contractions, reflecting the broader economic challenges faced by regions amidst the ongoing global health crisis.

The observed downturn in revenue budgets underscores the profound impact of the pandemic on regional economic dynamics. With consumption patterns shifting and economic activities contracting, regions are grappling with diminished income streams derived from various sources. Levies, typically earmarked for specific services or permits, have seen a notable reduction, reflecting the broader slowdown in economic transactions and demand. Similarly, outcomes from separated wealth management, which contribute significantly to regional income, have registered declines, indicative of the pandemic's adverse effects on investment returns and asset management. Moreover, other legitimate sources of Regional Original Income, encompassing proceeds from asset sales, interest income, and exchange rate advantages, have also suffered marked setbacks, further exacerbating the financial strain faced by regions.

The year-over-year decreases in revenue budgets serve as a stark reminder of the pandemic's far-reaching economic repercussions, particularly on regional fiscal health. As regions navigate the challenges posed by reduced income streams, policymakers are tasked with devising strategies to mitigate the adverse effects and foster economic resilience. Measures aimed at stimulating economic activity and bolstering revenue generation become imperative in the face of ongoing uncertainty and volatility. Additionally, efforts to diversify revenue sources and enhance fiscal sustainability are crucial for fortifying regional economies against future shocks. Through concerted and strategic interventions, regions can navigate the current economic challenges and emerge stronger in the post-pandemic landscape.

Table 6. Realization of Lampung Province Income in 2018 and 2019

Description	Realization Tw III 2018		APBDP 2019	Realization Tw III 2019	
	Rupiah	%		Rupiah	%
Income	4,909.95	61.87	7,773.92	5,380.3	69.21
Regional Original Income (PAD)	2,179.49	61.12	3,423.64	2,015.90	58.88
Local tax	1,981.19	64.22	2,695.47	1,898.38	70.43
Regional levies	4.44	54.88	11.43	7.73	59.24
Results of separated regional wealth management	-	-	31.83	27.84	87.48
Other valid PAD	193.86	43.58	683.29	81.95	11.99

Source: 2019 Lampung Economic Report, BI Lampung

The regional financial development of Lampung Province is based on economic reports by Bank Indonesia Lampung Province Representative Office. Up to the third quarter of 2019, the realization of regional income was recorded at IDR 5.38 trillion or 69.21% of the allocation target in 2019. This was recorded to be higher. compared to

the realized value of income at the same time in 2018. Where in 2018 the amount was recorded at IDR 4.91 trillion or 61.87%, which was supported by an increase in the amount of realized income from elements of Regional Original Income, balancing funds, as well as from other income components valid area. Penurunan pada triwulan-III ini disebabkan oleh turunnya penerimaan In the Regional Tax post amounted to 4.18% or IDR 1.89 trillion from IDR 1.98 trillion in 2018. A quite high decrease was also recorded in the Other component of Legitimate Regional Original Income, namely -57.73% or IDR 81.95 billion from the realization amount in 2018 was IDR 193.86 billion. As for the Regional Retribution post, it was recorded that the increase was quite significant, namely 74.10% or IDR 7.73 billion from IDR 4.44 billion in 2018, which was contributed mainly by the Business Services Levy. Meanwhile, in the upper component of Separated Wealth Management Results, the amount realized was IDR 27.84 billion.

As of the third quarter of 2020, Lampung was recorded as having realized income of IDR 4.15 trillion, which was lower than the achievement in the third quarter of 2019. This decrease was due to lower contributions to the realization of the income component of the balancing fund. Where the value fell by 39.01% (yoy) compared to the same period in 2019.

Table 7. Realization of Lampung province income in 2020

Description	APBD 2020	APBDP 2020	Realization Tw III 2020	
			Rupiah	%
Income	7,845.82	6,918.48	4,149.76	60.02
Regional Original Income (PAD)	3,298.43	2,699.88	2,086.64	77.29
Local tax	2,829.82	2,281.57	1,768.96	77.53
Regional levies	16.40	11.43	7.49	65.55
Results of separated regional wealth management	32.20	30.06	29.87	99.39
Other valid PAD	420.01	376.82	280.31	74.39

Source: Lampung province economic report as of November 2020

Apart from that, the realization of Original Regional Income during the third quarter of 2020 was recorded at Rp. 2.09 trillion, an increase of 3.51% compared to the same period in 2019. This increase in the value of Original Regional Income was mainly contributed by an increase in the realization of other components. -Other legitimate Regional Original Income amounted to IDR 280.31 billion or an increase of up to 242.06% (years over years). This income was mainly contributed by an increase in income at the Regional Public Service Agency post, especially from the health services sector at Abdoel Moloek Regional General Hospital, which was recorded at IDR 211.94 billion. In 2020, the need for health services will be higher related to the handling of the COVID-19 pandemic, including the Abdoel Moeloek Regional General Hospital, which is a referral hospital for treating COVID-19 positive patients in Lampung Province.

However, the realization of regional taxes in the third quarter of 2020, which was recorded at IDR 1.77 trillion, recorded a decrease of 6.82% compared to 2019. The decrease in tax realization was due to the tax element on motor vehicle title transfer fees or Motor Vehicle Title Transfer Fees worth 33.27% with total receipts of IDR 364.06 billion. On the other hand, taxes on motor vehicle fuel also recorded a decrease of 4.86%. The decrease in the realization of motor vehicle title transfer tax was recorded

as a result of the ongoing COVID-19 pandemic which resulted in a decrease in mobilization and purchases of motor vehicles during 2020. The decrease in the level of mobility during 2020 also influenced the decrease in the level of realization of vehicle fuel tax.

Contribution of Original Regional Income to Total Regional Income during the COVID-19 Pandemic. The extent of regional financial capacity and performance can be reviewed based on The large contribution of Regional Original Income to the amount of revenue received by the region, because when a region is able to implement regional autonomy is a characteristic of the region's financial capacity. In this way, it is hoped that dependence on the central government will decrease. The impact on the value of revenue received by the region is a way to see the level of efficiency and effectiveness of how much achievement is received in regional revenue (Harefa, 2020). (Harefa, 2020).

The realization of Original Regional Income in Lampung Province at the end of 2020 recorded a decrease of 5.84% from 2019. The largest source of the value of Original Regional Income comes from regional taxes, where in 2020 the tax sector contributed 84% of the total amount of Original Regional Income . Even so, total revenue from Regional Taxes in 2020 decreased by 9.19% from total revenue in 2019.

Table 8. Realization of PAD for Lampung Province in 2019 and 2020

Description	Realization 2019	Realization 2020	%
local tax	2,627,888,230	2,386,345,268	(9.19)
Regional levies	11,069,478	15,176,408	37.10
results of separate wealth management	27,837,905	29,873,631	7.31
Other valid PAD	351,271,678	410,363,382	16.82
amount of PAD	3,018,067,291	2,841,758,689	5,84

Source: Lampung Province in 2021 figures, BPS (data processed)



Source: Lampung province Economic Report, 2021

Figure 3. Realized Income based on the Lampung province APBD



The data presented in the table above highlights a notable decrease in the Realized Regional Original Income within Lampung Province for the year 2020. This decline is primarily attributed to a reduction in revenue generated from the regional tax sector. According to the Lampung Province economic report issued by the Bank Indonesia Lampung Representative Office, this decrease is particularly evident in the Motor Vehicle Title Transfer Fee and the tax revenue generated from vehicle fuel.

The reduction in revenue from the Motor Vehicle Title Transfer Fee can be attributed to a decrease in vehicle transactions within Lampung Province during the year 2020. This decline is reflective of reduced mobility and demand for motorized vehicles, which can be directly linked to the impact of the COVID-19 pandemic. As social restrictions were enforced to mitigate the spread of COVID-19, individuals refrained from engaging in outdoor activities and were advised to stay at home. Consequently, the overall movement of vehicles significantly decreased, resulting in a corresponding decline in revenue from vehicle-related taxes.

Similarly, the decrease in tax revenue from vehicle fuel can be traced back to the broader implications of the COVID-19 pandemic on societal behavior and economic activities within Lampung Province. With reduced mobility and limited travel, the demand for vehicle fuel experienced a significant downturn throughout the region. This decrease in fuel consumption directly translates to lower tax revenue collected from this sector, further contributing to the overall decline in Realized Regional Original Income for Lampung Province in 2020.

The observed decrease in Realized Regional Original Income in Lampung Province for the year 2020 can be attributed to the adverse effects of the COVID-19 pandemic, particularly on economic activities and mobility within the region. The decline in revenue from the regional tax sector, specifically in motor vehicle-related taxes, underscores the significant impact of the pandemic-induced social restrictions on regional economic dynamics and revenue generation.

Table 9. Comparative percentage of PAD contribution to total regional income of Lampung province in 2019 and 2020

<b>Year</b>	<b>Realization of PAD</b>	<b>total regional income</b>	<b>% of total revenue</b>
2019	3,018,067,291	7,266,993,439	42%
2020	2,841,758,689	7,018,777,255	40%

Source: Lampung Province in 20121 figures, BPS (processed data)

In Lampung Province, the contribution of Original Regional Income to the overall Regional Income witnessed a marginal decrease of 2% in 2020 compared to 2019. Despite this decline, Original Regional Income still accounted for a substantial 40% of the total regional income for 2020. The relatively modest reduction suggests a degree of resilience within the region's economy, even amidst challenges posed by the COVID-19 pandemic. While the tourism sector suffered considerable losses during this period, other sectors emerged as crucial pillars supporting regional income.

According to reports from Bank Indonesia's Lampung Representative, the regional economy experienced a downturn in 2020 compared to the previous year. This decline was attributed to decreased expenditure across all aspects of the economy, particularly evident in diminished household consumption due to reduced purchasing power amidst widespread unpaid leave policies and job terminations resulting from the pandemic.

However, there are indications of economic recovery on the horizon, particularly

in the fourth quarter of 2020. Factors such as increased community mobility, heightened consumption during religious holidays, simultaneous regional elections, and rising commodity prices, notably palm oil, are expected to bolster economic growth. Agricultural enterprises, in particular, are anticipated to play a pivotal role in driving economic resurgence, with expanded rice cultivation areas compared to the previous year.

Moreover, the healthcare sector is poised for positive growth, responding to heightened public demand for essential services amidst the pandemic. These developments underscore the multifaceted nature of Lampung Province's economy and its capacity for resilience in the face of adversity.

## **Discussion**

Tourism, as defined by Act no. 10 of 2009 concerning Tourism, encompasses various activities supported by community, entrepreneurial, governmental, and regional efforts, providing a multidimensional and multidisciplinary experience that satisfies individual and national needs while fostering interactions between tourists and local stakeholders (Law No. 10 2009 concerning Tourism). Economically, tourism serves as a revenue source for the state. Socially, it offers employment and entrepreneurial opportunities. Culturally, it serves as a platform for preserving and showcasing local traditions, arts, and destinations (Raharti et al., 2021; Subanti et al., 2016).

In terms of regional economic dynamics, Original Regional Income, as governed by Law No. 33 of 2004, comprises various components sourced from regional taxes, levies, separated regional wealth management results, and other legitimate sources (Law No. 33 2004). These sources include local taxes such as provincial taxes, district/city taxes, regional levies, profits from separated regional wealth management, and other legitimate income sources like proceeds from asset sales and interest income. Understanding the components of Original Regional Income is crucial for assessing the economic impact of sectors such as tourism (Risawati AP et al., 2020).

The COVID-19 pandemic, originating from the novel Sars-CoV-2 virus, has significantly disrupted global economies and public health systems (Ministry of Health of the Republic of Indonesia, 2020). Characterized by acute respiratory symptoms, fever, and cough, COVID-19 spreads primarily through respiratory droplets and close contact with infected individuals. The pandemic has led to severe health complications, including pneumonia, respiratory failure, and mortality. Its impact extends beyond public health, affecting various sectors such as tourism (Candra & Rekha, 2020).

Previous research has shed light on the interplay between tourism, regional income, and the COVID-19 pandemic. Variables like the number of hotels, restaurants, and tourist visits positively correlated with Original Regional Income in Lampung Province, underscoring the economic importance of the tourism sector (Sudapet et al., 2020). Conversely, The adverse effects of COVID-19 on hotel and restaurant tax revenues in Makassar City, indicating a significant decline attributed to the pandemic. Similarly, the pandemic's detrimental impact on Indonesia's tourism sector, leading to job losses and economic downturns (Candra & Rekha, 2020; Riadil, 2020). The positive contribution of micro, small, and medium enterprises (MSMEs) in the tourism sector to Lampung Province's economic growth, illustrating the sector's resilience amid challenges (Muryani et al., 2020; Subanti et al., 2016).

These studies collectively underscore the complex relationship between tourism, regional income dynamics, and the challenges posed by the COVID-19 pandemic. Understanding these dynamics is essential for policymakers and stakeholders to develop effective strategies for mitigating economic downturns and promoting

sustainable recovery in affected regions.

### Conclusion

The study reveals a significant shift in tourism activity in Lampung Province over the past few years. From 2016 to 2019, there was a significant increase in tourist numbers and a rise in companies and accommodation services. However, the COVID-19 pandemic in early 2020 led to a drastic decline in tourist visits, resulting in a significant decrease in foreign tourist arrivals and revenue losses for hotels, restaurants, and entertainment venues (Candra & Rekha, 2020; Jamu & Sari, 2021). The local original income realization in Lampung Province also declined by the end of 2020, with its contribution to total regional income decreasing by 2%. Bank Indonesia's Lampung Representative predicted a decline in Lampung's economy for 2020 due to a downturn across all expenditure aspects (Astawa et al., 2020).

The findings suggest that innovative approaches to business planning and revenue generation are needed to ensure economic stability amidst evolving circumstances. Collaboration between government entities, stakeholders, and local communities is crucial in devising new tourism paradigms focused on enhancing competitiveness and visitor safety. Providing COVID-19-free tourist destinations and bolstering infrastructure and services are crucial steps in revitalizing regional tourism and stabilizing financial positions (Candra & Rekha, 2020).

However, the research methodology has limitations, including reliance on secondary data, the qualitative nature of the research, and limited literature on the quantification of losses incurred by the tourism sector during the pandemic. Future research should diversify data sources, incorporate quantitative methods, and explore new avenues for data collection

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