THE EFFECT OF TOURISM POLICY IMPLEMENTATION TO LOCAL REVENUE

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Abstract:
Tourism contribution has a promising prospect, but it is different from the West Bandung Regency which has 11 tourist attractions but 3 which are managed by the local government, namely ghua pawon, malela waterfall and ciburuy situ. This requires a study to be explored both in terms of Tourism policy implementation as well as implications for local revenue. This study uses qualitative methods of data collection carried out in natural settings, primary data sources, and more data collection techniques in participant observation, in-depth interviews. This study resulted that the original income of the speckle region reached its target because in terms of decision-making it was still dominated by political decisions and unclear ownership of land around the tourist destination, it required coordination and cooperation from the parties to resolve problems in the West Bandung Regency.

Introduction
Indonesia, which is known as the emerald equatorial country, has a diversity of tourism, and tourism industry contributes greatly to earning foreign exchange. Especially in West Java Province, West Bandung Regency (KBB) is known for its beautiful and natural panoramas. In developing the tourism sector to become superior, it cannot be separated from the leadership role in making strategic policies, which will be implemented in the tourism sector.

Tourism policies Implementation
Meanwhile, policy implementation is an action taken by the government bureaucracy, either individually or in groups, which is intended to achieve the goals formulated in the
policy (Dalail et al., 2016). Thus the implementation of policies will be influenced by the role of leadership in making strategic planning.

One of the efforts to increase regional revenue is by optimizing the potential in the tourism sector. Efforts to increase local revenue, the development and utilization of regional tourism resources and potential is expected to contribute to economic development through Regional Original Income.

According to (Wijaya et al., 2020), Regional Original Revenue (PAD) is revenue obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with the applicable laws and regulations. Law Number 33 of 2004, which is meant by Regional Original Revenue (PAD) is revenue obtained by regions from levies based on regional regulations in accordance with statutory regulations.

(Rantetadung, 2012) states that one of the efforts to increase regional revenue is by optimizing the potential in the tourism sector. Efforts to increase local revenue, the development and utilization of regional tourism resources and potential is expected to contribute to economic development.

During the 2012-2018 period, the revenue from the tourism sector has not been achieved according to the target. Of the 12 tourism locations in KBB, only 1 location is managed by the KBB Government, namely Maribaya, which is currently cooperating with private parties in its management. If you look at the number of tourism locations in the KBB area, it should be able to make a big contribution to PAD.

This research was conducted with the hope of contributing to developing the tourism sector in the KBB area, becoming a leading sector to increase PAD.

Research Methods

The research method uses a qualitative method approach, where according to Lexy J. (Moleong, 2018) that qualitative research is "re-search procedures that produce descriptive data, in the form of written or oral data from people and observed behavior". According to Bogdan and Taylor (Zuriah, 2006) that qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior.

a. Research Instruments, Data Collection Techniques & Their Development.

In this qualitative research, data collection was carried out in natural settings (natural conditions), primary data sources, and data collection techniques were mainly participant observation, in-depth interviews, documentation and triangulation. As for each of these data collection techniques has the following uses:

• Observation technique

In this study, researchers used participatory observation techniques. The participatory observation technique used by researchers is intended to observe:

• The influence of leadership and strategic planning on the implementation of tourism policy and its implications for PAD;
• Synergy of existing work units within the KBB Tourism and Culture Office;
• Cross-sectoral synergy between Disparbud and existing agencies or services
• within the KBB:
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- Coordination of Disparbud KBB with Disparbud Provincial Level and other relevant agencies.

b. Interview Techniques
In this study, researchers will conduct unstructured interviews using open-ended questions as one of the data collection techniques. This is based on the research method used by the researcher, depending on the understanding of the researcher and the information data obtained from observations and interviews.

c. Documentation Techniques
As stated by (Arikunto, 2013) that "Research conducted on information documented in recordings, whether images, sounds, writing, or others, in the form of recordings is known as document analysis research or content analysis."

Therefore, in this study, researchers used documentation techniques with the intention of enriching, developing and adding information in order to strengthen the data processed and used as research results, and so on.

d. Triangulation Technique
Researchers used two triangulation models, namely: 1) technical triangulation, and 2) triangulation of sources. As for according to (Sugiyono, 2008), Researchers used participatory observation, in-depth interviews, and documentation for the same data source simultaneously. Meanwhile, what is meant by source triangulation is to obtain data from different sources using the same technique.

Analysis and Validity of Research Data
- Analysis (Data Processing)
The data analysis in qualitative research is carried out before entering the field, during the field, and after finishing in the field. However, in descriptive-qualitative research, data analysis is more focused during the process in the field along with data collection than after completing data collection. The stages of processing and analyzing data during the process in the field along with data collection are as follows:

- Data Reduction
Reducing data means summarizing, choosing the main things that focus on the important things, looking for themes and patterns and making unnecessary. Thus the data that has been reduced will provide a clearer picture and make it easier for researchers to carry out further data collection.

- Presentation of Data (Data Display)
After the data is reduced, the next step is to present the data. In qualitative research, data presentation is carried out in the form of brief descriptions, charts, relationships between categories, flowcharts and the like.

- Conclusion
The third step in analyzing qualitative data is drawing conclusions or verification. Conclusions made by researchers when supported by valid and consistent evidence, then the conclusions put forward are reliable conclusions.
The three stages of data analysis activities stated above are interconnected with each other and take place continuously as long as the researcher conducts research. Documents as data sources can be used to test, interpret, and even predict (Moleong, 2011).

Figure 1. Analysis of the Interactive Model Data from Miles and Huberman (Source: Miles & Huberman, 1992).

Data Validity
In qualitative research, the main criteria for research data are valid, reliable, and objective. (Sugiyono, 2008) states that the data validity test in qualitative research includes: credibility test (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity). The details and explanations of each are as follows:

• Credibility Testing
The credibility test of this data is the trustworthiness of the research data. There are several ways of testing the credibility of the data in qualitative research, namely: 1) extension of observations, 2) increased persistence, 3) triangulation, 4) discussion with friends, 5) negative case analysis, and 6) member checks.

• Transferability Testing
Transferability test according to Sugiyono (Sugiyono, 2008) shows the degree of accuracy or whether or not the research results can be applied to the population where the sample is taken. Therefore, in order for the results of this study to be applied to traffic contexts and situations, a detailed, clear, systematic and reliable report is necessary.

• Dependability testing
The dependability test according to (Sugiyono, 2008) is the reliability test. A research that is reliable is when other people can repeat or replicate the research process.

So, in this case, this dependability test is to prove that the research results can be found with the same results by other researchers.

• Confirmability Testing
Confirmability testing is a test of research objectivity. According to (Sugiyono, 2008) research is said to be objective when the results of the research have been agreed by many people. In qualitative research, the confirmability test is similar to the dependability test, so the test can be done simultaneously. This is related to the implementation of research conducted by researchers in the field. As much as possible the continuity of the research process must be proven by researchers. Furthermore (Sugiyono, 2008) states that:

"Testing confirmability means testing the results of research, in relation to the process being carried out, when the results of the re-search are a function of the research process being carried out, the research meets the confirmability standards".

Focus Group Discussion (FGD)
According to Burhan Bungin, Focus Group Discussion (FGD) is a data collection technique that is generally carried out in qualitative re-search to obtain data from a group based on the results of a discus-sion centered on a particular problem. This technique is used
to avoid the wrong meaning of a researcher because of the encouragement of the researcher’s subjectivity (Bungin, 2007).

There are no right or wrong answers from the participants, because they are free to answer, comment, or argue (positive or negative) as long as it is in accordance with the discussion problem (Kriyantono, 2010)

**Subject and Place of Research**

Subjects in this study are parties who are considered to be able to provide detailed information. The researcher chooses it deliberately by considering that the data provided can answer existing research questions. (Creswell, 1998) says that "the participants and the research location were chosen deliberately and in full of research planning that can help researchers understand the research problem”.

Researchers come directly to the subject and interview the research subjects. Researchers conducted interviews with them through specific approaches so that they could provide accurate data. The research subjects in this study were (1) Disparbud KBB, (2) Agencies / Services within the KBB Government, (3) Provincial Level Disparbud, (4) Tourism, (5) Tourism Promotion Working Group, (6) Communities around tourism objects and Other related agencies.

**Proposition**

A proposition is a statement to identify and obtain relevant infor-mation that supports research, namely:

- The role of leadership in an organization and government is very large and decisive in decision making, thus leadership must take a strategic role and strategic planning, especially in the tourism sec-tor;
- To implement strategic planning, especially policies in the tourism sector, must be supported by all existing work units within the Office of Tourism and Culture in West Bandung Regency (KBB);
- The effectiveness of the implementation of tourism sector policies will be determined by the existing cross-sectoral synergies within the KBB;
- To increase the Regional Original Income (PAD), it must be able to solve problems related to the development of tourism objects in order to become a leading tourist attraction.

**Criteria for Testing the Quality of Research Design**

A scientific research must meet logical and empirical (quality) criteria. To find out that a study meets these two criteria, a test is carried out in its proof. (Yin, 2006) suggests several tests that must be carried out in order for a quality study, namely: “The case study investigator must also maximize four aspects of the quality of any design:

- Construct validity
- Internal validity (for explanatory or causal case studies only)
- External validity, and
- Reliability
- Construct Credibility
Construct validity is one of the three relevant tests. The things that should be considered in the proof are:

- Using multiple sources of evidence, meaning that in gathering relevant data, the data must be valid and if it can be obtained from various sources of evidence, such as documentation, archives, interviews, etc., all of which show the same set of facts or findings.
- Building a chain of evidence, meaning that in analyzing and interpreting data, it is necessary to pay attention to the relationship between findings obtained from various sources of evidence or a series of evidence, this is done in order to increase the reliability of case study information.
- Reviewing the draft of the case study report concerned by the key informant, namely by looking at the explicit link between the questions asked, the data collected and the conclusions taken

Internal Validity
This test is carried out on the condition that this research is an explanatory or causal study. This test is carried out with regard to the question of knowing whether the findings of a study can be generalized outside the case in question. Things that need to be considered: (1) doing pattern-matching; (2) compiling explanations, and (3) conducting time series analysis

External Validity
In this test, it emphasizes generalizability, where case study studies are often difficult to generalize to other cases. In contrast to survey research that emphasizes generalization statistically (statistical generalization), while case studies emphasize analytical generalization. Case studies are the same as experiments can be generalized to theoretical propositions rather than population (population or nature)

Reliability
This test is carried out so that if the research is carried out again with the same data collection procedure, then the results are interpreted, it will get the same results. The goal is to minimize errors and bias

Types and Sources of Data
Various sources of evidence that can be used in case study research, namely: documents, archival records, interviews, direct observation, participant observation, and physical devices.

Results And Discussion
SWOT Analysis
a. Power
- Economic potential of tourism objects, policy implementation, PAD.
- Opportunities
- Tourist objects if developed optimally can meet the needs of local and national and / or foreign tourists;
- The tourism sector has economic potential to increase PAD and community welfare. The tourism sector has the potential to create job opportunities / businesses for local communities. The tourism sector has the potential to develop and promote local culture.
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• Threats
  • Tourism objects will slowly become extinct, because they are not developed, do not generate income for the KBB government, reduce community welfare and increase unemployment.

Figure: Matrix IFAS dan EFA Expert Judgment results

• Interviews and discussions with the Tourism Office
  As for the results of the interview: To develop the tourism sector in the West Bandung Regency area, the Tourism Office has coordinated and collaborated with related agencies / agencies, especially in the West Bandung Regency Government.

• Interview and Discussion with Head of Destination Section
  Results of interviews and discussions: Legally it cannot be proven that the tourism objects Situ Ciburuy, Curug Malela and Ghua Pawon are the responsibility of the West Bandung Regency Government. Land ownership of these tourism objects is currently unclear.

• Interview and Discussion with the Head of the Destination Section of the West Java Provincial Tourism Office
  Results of interviews and discussions: That the Provincial Tourism Office has provided guidance to interviews with ticket officers at Situ Ciburuy

Interview Results: Ticket price of Rp. 5000 / person, the problem faced is there is no boundary between tourism objects and local community housing, many do not buy tickets, thus affecting revenue from tickets, Average number of visitors 5,290 / year during the period 2008 to 2017, Potential visitors from outside tourists cities that deliberately come to the location of tourist objects, Obstacles in developing tourism objects in Situ Ciburuy regarding land ownership whose status is not clear, the community environment around the tourism object is inhabited by the community, about 6 Rukun Warga. So it really disturbs the maintenance of tourism objects.

• Interview with the Ghua Pawon Tourism Object Field Officer
  Interview Results: Guha Pawon is not only an asset, but a national asset and even a world asset. Ticket price is Rp. 5,000 / person, with an average number of visitors 3,475 people / year in the 2013/2017 period. Road infrastructure to tourism objects is good.

Strategic Issues in the Culture and Tourism Sector West Bandung tourism development, namely: Optimization of natural re-source management, tourism economy, as a tourism development generator in supporting the development of West Bandung district in a participatory and sustainable manner.

Conclusions
  The contribution of PAD from the tourism sector has not yet reached the target, because the tourism objects in the West Bandung Regency Government have not been developed optimally, because, does not yet have the advantage, which gives local and national tourist attraction. Strategic planning has not been able to be implemented in the tourism sector policy, in order to have an advantage, because it faces ambiguity in land ownership and licensing of tourism objects managed by the West Bandung Regency Government;
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