



COMPARISON OF REVENUE FROM MOUNT KELUD TOURIST ATTRACTION LEVIES AND REGIONAL ORIGINAL INCOME IN KEDIRI REGENCY

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Abstract

The issue in this study is to examine whether there are differences in the revenue from tourist attraction levies at Mount Kelud and the revenue from the regional original income through financial report analysis, which will use data from the tourism sector levies, specifically the Mount Kelud tourist attraction and the regional original income of Kediri Regency, over a period of 5 years before and 3 years after the occurrence of Covid-19. The population of this study is all annual financial reports issued by the DISPARBUD (Department of Tourism and Culture) of Kediri Regency. The financial reports of Mount Kelud tourism levies and the regional original income over 8 periods are divided into 5 periods before Covid-19 and 3 periods after Covid-19, from the years 2015/2018 to 2022/2023. The analytical technique used in this study is a comparative quantitative method through the Paired Sample *t*-test analysis approach. The results of this study show that the tourism levies before the occurrence of Covid-19 differ significantly from the tourism levies after the occurrence of Covid-19. It is evident that the *t*-value is 2.251 with a probability value of 0.039, which is less than the 0.05 threshold. The regional original income of Kediri Regency before the occurrence of Covid-19 also differs significantly from the regional original income after the occurrence of Covid-19. It is evident that the *t*-value is 2.955 with a probability value of 0.042, which is less than the 0.05 threshold.

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Abstrak

Permasalahan dalam penelitian ini adalah untuk menguji apakah terdapat perbedaan penerimaan retribusi objek wisata gunung kelud dan penerimaan pendapatan asli daerah. Populasi dari penelitian ini adalah seluruh laporan keuangan tahunan yang dikeluarkan oleh DISPARBUD Kabupaten Kediri. laporan keuangan retribusi pariwisata gunung kelud dan pendapatan asli daerah selama 8 periode yang terbagi menjadi 5 periode sebelum Covid-19 dan 3 periode sesudah Covid-19 mulai tahun 2015/2018 sampai dengan 2022/2023. Teknik Analisis menggunakan metode kuantitatif komparatif ini melalui pendekatan analisis *Paired Sample t test*. Hasil Penelitian ini menunjukkan bahwa Retribusi pariwisata sebelum terjadinya Covid-19 berbeda secara signifikan dengan retribusi pariwisata sesudah terjadinya Covid-19. Terlihat bahwa nilai *t* hitung sebesar 2,251 dengan nilai probabilitas 0,039 lebih kecil dari ketentuan 0,05. Pendapatan Asli Daerah Kabupaten Kediri sebelum terjadinya Covid-19 berbeda secara signifikan dengan pendapatan asli daerah sesudah terjadinya Covid-19. terlihat bahwa nilai *t* hitung sebesar 2,955 dengan nilai probabilitas 0,042 lebih kecil dari ketentuan 0,05.

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INTRODUCTION

The tourism sector is one of the economic development sectors. Additionally, the tourism sector can be developed as a source of regional income. To increase regional original income, the government needs to develop tourist attractions to help boost the local economy by contributing to economic development. The development of tourism impacts the socio-economic conditions of the surrounding community, one of which is the impact of tourism on regional income.

Regional original income is a source of revenue that can develop and optimize all potential within a region (Mulyadi, 2011). One component of Regional Original Income (PAD) is the receipt of levies. The levies referred to in this study are tourism levies. Tourism levies serve as a source of regional income. If many people visit tourist spots, regional income will increase. The trend of Regional Original Income receipts in Kediri Regency has been increasing over the past seven years. Meanwhile, the realization of revenue from each component of PAD in Kediri Regency can be explained as follows:

The growth of PAD from year to year tends to be unstable, with the highest growth in 2015 at 56.98% and the lowest growth in 2016 at 7.80%. Furthermore, the realization of revenue from each component of PAD in Kediri Regency has been continuously increasing over the past seven years. However, unlike other components, the realization of regional levy receipts has continued to decline consecutively over the past two years, in 2022 and 2023.

Regional levies are fees charged as payment for services or specific permits provided by the Regional Government for personal or corporate interests. Regarding regional levies, one alternative to increasing Regional Original Income is through levies in the tourism sector. The tourism sector has the potential to enhance and distribute community welfare according to the conditions, uniqueness, and superior potential of the respective regions. Moreover, the contribution of tourism sector levies to PAD Kediri Regency is still relatively low.

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The contribution of tourism sector levies to PAD Kediri Regency from 2015 to 2023 has fluctuated. The contribution of tourism sector levies is relatively low, ranging from 0.38% to 0.96%. The highest contribution was in 2015, at 0.96%, while the lowest contribution was in 2020. Tourism sector levies in Kediri Regency experienced a significant decline due to the Covid-19 pandemic in the Ngancar District.

RESEARCH METHOD

This type of research is a comparative research design because it explains the differences in the revenue from tourist attraction levies and the regional original income of Kediri Regency before and after the Covid-19 event from 2019 to 2022. This comparative quantitative method uses the Paired Sample t-test analysis approach.



RESULT AND DISCUSSION

Paired Sample t-test Analysis for Tourism Levy Variable

Based on the analysis in this study regarding tourism levies before and after Covid-19, the following can be explained:

Table 1. Analysis for Tourism Levy Variable

Variable	Mean	Decision
Tourism Levy for Mount Kelud Before Covid-19	0,425	This explains that the average tourism levy for Mount Kelud after Covid-19 is higher compared to the levy before Covid-19
Tourism Levy for Mount Kelud After Covid-19	0,465	

Source : Data Process, 2024

The calculation results above show that the average (mean) tourism levy for Mount Kelud before Covid-19 was 1.910 with a standard deviation of 4.880. Meanwhile, the average tourism levy for Mount Kelud after Covid-19 was 2.770 with a standard deviation of 6.916. This indicates that the tourism levy after Covid-19 has a higher average value compared to the tourism levy obtained before Covid-19.

Table 2. Paired Sample t test Tourism Levy Variable

Variable	Correlation	Sig.	Value of Sig.	Decision
Retribusi Kelud Sebelum Covid-19 dan Retribusi Kelud Sesudah Covid-19	0,657	0,000	< 0,05	Stronger Of the Correlation Between as

Source : Data Process, 2024

The calculation results above can be explained as follows: the relationship between the two variables is indicated by a value of 0.657 with a significance level of 0.000. This means that the relationship between the tourism levy variable before Covid-19 and the tourism levy variable after Covid-19 is significantly strong, as evidenced by the significance value being below the threshold of < 0.05.

Paired Sample t-test for the Regional Original Income variable

Table 3. Analysis Of Regional Original Income variable

Variable	Mean	Decision
Regional Original Income variable Before Covid-19	1,530	Rata-rata Pendapatan asli daerah sesudah Covid-19 lebih tinggi dibandingkan dengan sebelum terjadinya Covid-19
Regional Original Income variable After Covid-19	2,490	

Source : Data Process, 2024

The average regional original income after Covid-19 is higher compared to before Covid-19. The calculation results show that the average (mean) regional original income before Covid-19 was 1.530 with a standard deviation of 3.609. Meanwhile, the average tourism levy for Mount Kelud after Covid-19 was 2.490 with a standard deviation of 5.665. This indicates that the regional original income after Covid-19 has a higher average value compared to the regional original income obtained before Covid-19. This means that the regional original income generated by the government of Kediri Regency increased after the mass Covid-19 disaster due to the high enthusiasm of the community following the social distancing measures.



DISCUSSION

The results of this study reveal significant insights into the impact of the Covid-19 pandemic on tourism levies and regional original income in Kediri Regency. The Paired Sample t-test analysis shows a strong correlation between the tourism levy variables before and after the pandemic, with a correlation coefficient of 0.657 and a significance level of 0.000, which is well below the threshold of 0.05. This strong and statistically significant relationship suggests that the changes in tourism levies due to the pandemic are not random but are systematically related.

Furthermore, the study highlights that the average tourism levy for Mount Kelud increased from 1.910 before the pandemic to 2.770 after the pandemic, with standard deviations of 4.880 and 6.916, respectively. This indicates a higher variability in the post-pandemic period, which could be attributed to fluctuating visitor numbers and changes in tourist behavior in response to pandemic-related restrictions and subsequent relaxations.

In terms of regional original income, the analysis shows an increase in the average income from 1.530 before Covid-19 to 2.490 after Covid-19, with standard deviations of 3.609 and 5.665, respectively. This increase in the average income post-pandemic suggests that despite the initial disruptions caused by the pandemic, Kediri Regency's efforts to revive and boost tourism have been successful, leading to higher revenue. The larger standard deviation post-pandemic again indicates more variability, likely due to the economic recovery process and changing tourism dynamics.

The study concludes that the regional original income generated by the government of Kediri Regency experienced a notable increase post-pandemic. This increase can be attributed to the high enthusiasm of the community following social distancing measures, which may have led to a pent-up demand for travel and local tourism once restrictions were lifted. The findings underscore the importance of the tourism sector as a resilient source of regional income and highlight the potential benefits of strategic planning and investment in tourism infrastructure and services to boost economic recovery and growth in the post-pandemic era.

These results provide valuable insights for policymakers and stakeholders in the tourism sector, suggesting that targeted efforts to enhance tourist attractions and improve service delivery can have a substantial impact on regional economic resilience and growth, especially in the face of unprecedented global challenges like the Covid-19 pandemic.

CONCLUSION

The study concludes that both tourism levies and regional original income in Kediri Regency increased significantly after the Covid-19 pandemic. There is a strong, statistically significant relationship between the tourism levy before and after the pandemic. The average regional original income and tourism levies showed higher values post-pandemic, indicating successful efforts to revive tourism and boost regional revenue. The findings suggest that strategic planning and investment in the tourism sector can significantly enhance regional economic resilience and growth, particularly in the aftermath of global disruptions such as the Covid-19 pandemic. Policymakers should focus on improving tourist attractions and services to capitalize on the potential of tourism as a robust source of regional income. This approach can help mitigate the impacts of future crises and support sustainable economic development.

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