The Impact of Southern Cross Road (JJLS) Development on the Contribution of Regional Original Income (PAD) from the South Coast Tourism Sector in Bantul Regency 2014-2019

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Abstract. The economic disparity between the North and South Coast of Java is due to uneven infrastructure development. The impact of Southern Cross Road (JJLS) on the development of South Coast tourism (Pansela) Bantul Regency is expected to be able to increase Regional Original Income (PAD). The purpose of this study is 1) Comparing tourist visits number, tourism service entrepreneurs number, and PAD before and after JJLS, 2) Analyzing the effect of tourist visits and tourism service entrepreneurs on PAD, and 3) Calculating the contribution of Pansela’s PAD to Bantul Tourism’s PAD and Bantul’s PAD. This study uses quantitative methods and secondary data from related agencies. The analytical technique uses comparison two correlated samples test (Paired Sample T-Test and Wilcoxon Match Pairs Test), panel data regression Random Effect Model, and quantitative descriptive. The results showed that PAD experienced a significant difference but not in tourist visits number and tourism service entrepreneurs number before and after JJLS. Furthermore, Pansela’s PAD is significantly affected by tourist visits number but not by tourism service entrepreneurs number. Pansela’s PAD is able to make a dominant contribution to Bantul Tourism’s PAD, which is 3-7% of its total contribution to Bantul’s PAD 4-12%.

1. Introduction
The condition of the area on the south coast of Java is uneven, especially from an economic perspective compared to sites on the north coast of Java. The northern coast of Java (Pantura) is more developed than the South Coast of Java (Pansela). The existence of regional differences, namely regional diversity due to the unique characteristics in geography, politics, history, economy, and socio-culture, can affect the pace of development of a region[1]. Infrastructure is one of the factors causing the unstable economic conditions between the northern and southern parts of Java. Therefore, the Southern Cross Road (JJLS) or also called the Pansela road, was built. According to the Regional Regulation of Bantul Regency Number 04 2011[2], the Southern Cross Road (JJLS) is a strategic provisional road categorized as a primary collector. The Southern Cross Road (JJLS) was built to connect national activity centers and local activity centers, one and another regional activity centers, or regional activity centers and local activity centers. Constructing transportation network infrastructure in the form of roads made a significant impact on the economic landscape [3]. The position of JJLS is quite close to the coastal area, which can affect the development of South Coast tourism. The existence of JJLS development also provides potential opportunities for new growth centers in Bantul Regency, especially in tourism[4]. Tourism is an integral sector that can make a potential contribution effectively to socio-economic development. The tourism industry has backward linkages to cooperate with local entrepreneurs in
meeting tourist needs such as providing food, accommodation, transportation, souvenirs, entertainment service providers, tourist attractions, and other services[5]. The impact of JJLS development on increasing tourism activities can be seen from the increase in tourist visits and tourism service entrepreneurs. Tourist visits number is the number of tourists who visit tourist objects[6]. According to Law Number 10, the year 2009[7], the tourism business is a business that provides goods and services to fulfill the needs of tourists and organize tourism. Based on previous research that has been done, it has not been found specific research to determine the impact of JJLS development which is located along the South Coast in Bantul Regency to the economy as a result through an indication of the PAD of a region, especially from the sector tourism. Therefore, it is deemed necessary to have a study entitled “Impact of Southern Cross Road Development (JJLS) on Contribution Local Original Revenue (PAD) from the South Coast Tourism Sector in Bantul Regency 2014-2019 to complete previous research and as initial research during the JJLS development process in Bantul Regency.

Bantul Regency Regulation Number 19 the year 2018[8] explains The existence of the South Coast Region of Bantul Regency, which includes Kretek, Sanden, and Sandakan sub-districts has 14 coastal attractions with a coastline of approximately 12 km. Based on Regional Regulations Special Yogyakarta Number 3 the year 2018[9] concerning RPJMN DIY in 2017-2022, the government wants to make the of DIY and the existence of JJLS becomes the entrance to the front yard of DIY to realize the Vision and Mission of the Governor of DIY "Welcoming the Century of the Hindia Ocean for the Glory of Human Dignity in Jogja." The South Coast area has become one of the Regional Tourism Strategic Areas (KSPD) of Bantul Regency to follow this hope. The construction of JJLS Infrastructure is expected to increase the economy by increasing tourism activities, indirectly from the tourism sector. One of the forms that can be used to measuring the tourism sector's role in the micro-economy of an area is the Regional Original Income (PAD)[10]. Sources of PAD according to Law Number 23 the year 2014[11] are obtained from regional taxes, regional retribution, the results of separated regional wealth management, and other legitimate regional original income PAD from the tourism sector based on the details of the types of regional taxes and regional retribution according to Law Number 28 the year 2009[12] can be summarized as follows: 1. Local Restaurant Tax, Hotel Tax, Entertainment Tax; 2. Regional Retribution: Retribution of Recreation and Sports.

There are three main approaches in geography: the spatial point of view, the environmental point of view, and the regional complex point of view. The approach used in this study is spatial. The spatial approach can carry out one form of spatial research to see the spatial relationship of geographical phenomena, for example, through network growth and transformation of the JJLS physical infrastructure network. The theoretical use of research is expected to be able to provide new knowledge, especially related to the topic of development impacts the road to the economic conditions of the micro-scale region, one of which is Regional Original Income (PAD) from the tourism sub-sector that can be serve as an illustration for other researchers who have a focus and the same purpose. Practically, it is hoped that it can provide information that JJLS development can have a significant impact on the tourism subsector contributes to the regional economy.

2. Methods

This research method uses a quantitative approach to determine the impact of JJLS development on South Coast tourism conditions and the contribution of South Coast tourism to local PAD. Research through a quantitative approach usually tests a theory with an existing phenomenon. The research location is around JJLS Bantul Regency. Unit of research analysis focused on South Coast tourism object area in Bantul Regency there are Pandansimo Beach Area, Kuwaru Beach Area, Goa Cemara Beach Area, Samas Beach Area, and Parangtritis Beach Area, which is around JJLS Bantul Regency. This unit analysis was chosen without using a beach object sample because the data results obtained are only able to explain the conditions in each coastal area. The South Coast tourism object area is divided by taking into account administrative boundaries, road boundaries, and boundaries of natural
conditions such as the presence of rivers. Data collection techniques are required in the form of secondary data. Secondary data were obtained from the relevant agencies, which is the Bantul Regency Tourism Office, the DIY Tourism Office, the Bantul Regency Finance and Assets Agency, and the Bantul Regency Central Statistics Agency. The type selection of test begins with a normality test on each of the variables to be tested (Shapiro-Wilk test) and need to test the classical assumption of regression to test the accuracy of data in research methods. The data obtained are only able to explain the conditions in each of these coastal areas. The first objective is to analyze using a comparison test of two correlated samples (Paired Sample T-test and Wilcoxon Match Pairs Test) processed with SPSS. The second objective is to use the influence test through panel data regression analysis techniques Random Effect Models (REM) processed with Eviews. Determination of the model is preceded by testing the Chow test, Hausman test, and the Breusch-Pagan/Lagrange Multiplier test. In addition, the data needs to be transformed first using logarithmic transformation to satisfy the classical regression assumption test. Regression analysis is an influence analysis based on panel data. The third objective was analyzed using quantitative descriptive by calculating the contribution.

3. Results and Discussion

3.1. Differences in the Conditions of South Coast Tourism Objects Before (2014) and After (2019) JJLS Development

The physical development of Southern Cross Road (JJLS) infrastructure in Bantul Regency, began in mid-2014, starting from the west to the east. Observation of the impact of JJLS was carried out in 2014 and compared with conditions in 2019 because the physical construction of roads has been
quite significant through several villages in Bantul. In general, the impact of JJLS development in Bantul Regency can be seen from the results of the different tests of the tourism sector, in the form of differences or changes in the form of increasing, decreasing, or constant trends.

| Table 1 Normality Test Results |
|--------------------------------|
|                              | Kolmogorov-Smirnov* | Shapiro Wilk's |
|                              | Statistic df sig    | Statistic df sig        |
| PAD                          | .383 5 .016        | .665 5 .004           |
| Tourist Visits Number/jw     | .306 5 .142        | .749 5 .029           |
| Service Entrepreneurs Number/jpw | .256 5 .200*   | .864 5 .243           |

* This is a lower bound of the true significance
ª Liliefors Significance Correction

Source: Results of Data Analysis (2021).

A normality test is necessary carried out to determine the type of comparison test. Shapiro Wilk's analysis in Table 1 shows that the significant value of PAD (0.004) and tourist visits number (0.029) is below the value of 0.05, therefore, the data is considered not normally distributed. These results recommend that nonparametric statistical tests use different tests Wilcoxon is suitable to use because it ignores the data normality condition. The analysis of tourism service entrepreneurs number (0.243) has a significance value greater than 0.05, therefore the data is normal. These results recommend that the statistical test parametric using test Paired Sample T-Test is suitable to be used because it fulfills the assumption of a normal distribution. Ho is the hypothesis being tested and ha is the alternative hypothesis.

| Table 2 Different Test Results Wilcoxon |
|----------------------------------------|
| PAD                                   | Tourist Visits Number |
| Z                                     | Asymp. Sig. (2-tailed) |
| .203                                  | .043                  |
| -.405                                 | .686                  |

Source: Results of Data Analysis (2021)

The decision-making analysis of South Coast Tourism PAD (pad) and tourist visits number (JW) is based on probability value. If probability > 0.05, Ho is accepted, and if probability < 0.05, then Ho is rejected. The probability value can be seen in the line Asymp—Sig (2-tailed) in Table 2. Based on the results of analysis table 2, the probability value of PAD is 0.043 less than 0.05 so that the decision taken is H0 is rejected or H1 is accepted which there is a significant difference in the amount of PAD for South Coast tourism before (2014) and after (2019) the construction of JJLS. The existence of JJLS can impact the regional economy by the existence of differences significant in South Coast tourism PAD.

Tourism infrastructure can increase PAD in the short and long term, especially in the scope of domestic tourism [13,14,15]. The results are similar to the conditions of South Coast tourism, this significant increase occurred due to changes in retribution rates as a supplier of South Coast PAD. There are four adjustment regulations regarding tourist retribution rates on the South Coast of Bantul Regency, leading to increased tariffs. Meanwhile, the source of the tax has not appeared significant to the increase in PAD for South Coast tourism.

Based on the results of the analysis in Table 2, the probability value of tourist visits number (JW) of 0.686 is more significant than 0.05 so that the decision taken is H0 is accepted; namely, there is no significant difference in tourist visits number before (2014) and after (2019) the JJLS development. JLS in Bantul Regency has not been directly connected to the Kali Progo–Poncosari (Srandakan II
Bridge) and Kali Opak–Parangtritis (Kretek II Bridge); the concept of forming an integrated south coast tourist route to increase tourist visits number cannot be felt significantly. Considering the target of increasing visits, taking opportunities from domestic tourists, especially by inter-district people who access the south coast tourist area, which mostly uses land routes. In addition, there is a possibility that the condition of road infrastructure does not significantly affect the interest of returning tourists[16]. There is a similarity that the condition increases tourist visits simultaneously, but not sustainable in the long term as an interest in returning. Local domestic tourists from one district or province can still pass through alternative roads, for the example, the Srandakan I Bridge and the Kretek I Bridge. One factor in the number of visits due to interest in tourist attractions and attractions needs to be investigated further.

| Table 3 Different Test Results Paired Sample T-Test |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                 | Paired Difference | Mean      | Std Deviation | Std. Error Mean | 95% Confidence Interval of the Difference | t     | df     | Sig. (2-tailed) |
| Pair 1          | jpjw2014-jpjw2019 | -10.800   | 19.854        | 8.879           | -35.453                         | 13.853 | -1.216 | 4              | 291             |

Source: Results of Data Analysis (2021)

Furthermore, tourism service entrepreneurs number (jpjw) is carried out based on the probability value where if the probability is > 0.05, then Ho is accepted. The probability value is displayed in the column Sig (2-tailed) in table 3. Based on the analysis results in Table 3, it can be seen that the probability value of 0.291 is more than 0.05. Therefore, the decision taken is Ho is accepted, which means that there is no significant difference in tourism service entrepreneurs number before (2014) and after (2019) JJLS development.

The existence of JJLS does not provide a significant difference in tourism service entrepreneur's numbers. Other evidence, for example, is that there was no increase in the number of assets of groups of food and beverage traders, clothing traders, and service providers at Air Manis Beach before and after the construction of the Nipah Ring Road[17]. Although previously there were indications of the development of spatial patterns on the coast of Bantul Regency, the tourism area had increased, which can be seen from the addition of new tourism assets on the South Coast[18]. The differences happens because there are use differences data sources in the analysis.

The availability of secondary data related to tourism service entrepreneur's numbers in the South Coast of Bantul Regency is quite good because it has a classification of activities; however, detailed information on each tourist attraction is still not well documented. So there needs to be an effort to renew the data collection of tourism service entrepreneurs based on the cooperation of tourism object managers. In addition, there is a possibility that land ownership factors affect the development of the number of tourism service providers. The status of land ownership around the Parangtritis Beach, Samas, Goa Cemara, Kuwaru, and Pandansimo areas are Sultan Ground (SG)[19]. This makes entrepreneurs, especially the private sector, such as individuals, communities, become constrained in determining the location to invest due to licensing administration.

3.2. The Effect of Tourism Variables on South Coast Regional Original Income (PAD) as an Indication of the 2014-2019 JJLS Development Results

Furthermore, it is necessary to investigate whether tourist visits number and tourism service entrepreneur's numbers affect the PAD of South Coast tourism. South Coast tourism PAD is considered as one of the outputs the existence of JJLS is measured. This effect test needs to be preceded by several gradual tests to determine the model, which is summarized in Table 4.
Table 4 Selection of Panel Data Regression Model

| Test           | Probability         | Output |
|----------------|---------------------|--------|
| Chow           | 0.9228 > 0.05       | CEM    |
| Lagrange Multiplier | 0.0000 < 0.05     | REM    |
| Hausman        | 0.7123 > 0.05       | REM    |

Source: Results of Data Analysis (2021).

Table 4 shows the results of the Chow test have a probability value of Cross-section Chi-square, 0.9228, meaning that the CEM model is better chosen. If the results of the CEM model are selected, it is necessary to compare the choice of the best model between the CEM and REM models. So it is necessary to Lagrange Multiplier (LM) test. LM test shows that both values on various choices, probability 0.0000, are less than the limit value of 0.05, so the REM model is better to choose. Furthermore, it is necessary to re-confirm the best model choice between the REM and FEM models with the Hausman test. Hausman's test shows that the probability value is 0.7123, greater than the limit value of 0.05, meaning that the REM model is the best choice for panel data regression.

Table 5 Classical Regression Assumption Test Results

| Test           | Probability         | Output                      |
|----------------|---------------------|-----------------------------|
| Normality      | 0.129465 > 0.05     | Distribution normal         |
| Multicollinearity | 0.762022 < 0.90    | Not occur multicollinearity |
| Heteroscedasticity | 0.3396 > 0.05     | Not occur heteroscedasticity|
| Autocorrelation | 1.37412 > 1.2837 and 1.37412 < 2.7163 | Not occur autocorrelation |

Source: Results of Data Analysis (2021).

In addition, classical regression assumptions were also tested. The results are summarized in Table 5. The analyzed data met the classical regression assumptions; the data were normally distributed, there was no multicollinearity, no heteroscedasticity, and no autocorrelation. This shows that the REM panel data regression test can be continued. The REM panel data regression test analyzed six time periods (time series) on the sample from 2014-2019 and the number of panels (cross-section) 5 coastal areas, the total panel studied was 30 data. Based on the regression analysis results of the REM model panel data in table 6, if the probability value is less than 0.05, then there is an effect, and if more than 0.05, then there is no effect.
Table 6 Results of REM Panel Data Regression Test

| Variable | Coefficient | Std. Error | t-Statistic | Prob  |
|----------|-------------|------------|-------------|-------|
| C        | 7.154330    | 1.018958   | 6.451398    | 0.0000|
| NX1      | 1.019399    | 0.100498   | 10.14343    | 0.0000|
| NX2      | 0.209300    | 0.327499   | 0.62926    | 0.5340|

Source: Results of Data Analysis (2021).

The results in Table 6 show that the simultaneous significance test in row Prob (F-statistic) is 0.000000 less than the limit 0.05 so that it can be interpreted that the number of tourists (NX1) and tourism service entrepreneurs number (NX2) simultaneously affect the South Coast Tourism PAD (NY). This is reinforced in the line description R-squared which shows the strength of the alleged influence of the selected variable shows a value of 0.919147, meaning that South Coast Tourism PAD (NY) can be explained by the number of tourists (NX1) and tourism service entrepreneurs number (NX2) of 91%. In comparison, 9% is influenced by the other variable. This effect test also needs to be explored more through a partial significance test by reading the column description Coefficient and Prob in table 6.

The relationship between the number of tourists (NX1) and South Coast Tourism PAD (NY) can be explained by the column coefficient in Table 6. The column shows the value of Coefficient 1.019389, which can be interpreted as a positive relationship of 1%. Each increase of one unit of tourists (persons) can increase 1% of one South Coast Tourism PAD (rupiah). If there is a relationship, it can be seen that the influence between these variables is in the column Prob. The column shows the Prob value of the Number of Tourists (NX1) 0.0000, which is smaller than the limit of 0.05, meaning the Number of Tourists (NX1) affects South Coast Tourism PAD (NY) significantly. However, on the test previously, the number of tourists was there is no significant difference before and after the existence of JJLS.

Relationship and influence tourist visits to the PAD of the tourism sector in DIY have also been widely investigated. The number of tourists significantly affects the PAD of the tourism sub-sector of DIY [20,21]. Therefore, it is not surprised if a narrower scope in Bantul Regency also shows similar results. Management South Coast tourism in Bantul Regency tends to try to maximize the flow of tourism. Consider that one of the sources of PAD comes from visitor retribution, therefore tourist visits number becomes the object of retribution to provide business services will be very reliable. Several forms of retribution management adaptation related to the existence of JJLS are moving several points of retribution posts that were previously in the north of JJLS to be south of JJLS[22]. The existence of JJLS can be considered one of the supporting tourism infrastructures that can facilitate visitor access to tourist attractions.
Furthermore, the relationship between tourism service entrepreneurs number (NX2) and South Coast Tourism PAD (NY) can be seen in the column coefficient in Table 6. The column shows the value of Coefficient 0.206300, which can be interpreted as a positive relationship of 0.2%. Every one-unit increase in tourism service entrepreneurs number (units) can increase 0.2% by one unit South Coast Tourism PAD (rupiah). If there is a relationship, it means that the influence between these variables is in the Prob column. The column shows the Prob Number of Tourism Service Entrepreneurs (NX2) 0.5340 more significant than the limit 0.05, so it can be interpreted that tourism service entrepreneurs number (NX2) does not affect South Coast Tourism PAD (NY) significantly. The existence of tourism service entrepreneurs is considered as one of the taxpayers as there is an indication that tourism service entrepreneurs number there is no significant difference before and after the JJLS. Based on the description previously, tourism management South Beach Bantul Regency seems to be focused on strategies to increase tourist spending. This is because the tourists who visit the South Coast do not necessarily spend their money on the service facilities that tourism service entrepreneurs have provided. It is not surprising that hotel, restaurant, and entertainment taxes positively influence increasing Regional Original Income (PAD), with the results of the relationship being not quite significant[23]. As well as spatially, it is very likely that income from tourist spending on the South Coast of Bantul Regency flows to the surrounding area. Given that DIY has a narrow space so that it forms unity tourism with tourism in Bantul Regency. The existence of JLS as an attraction for choosing a business/investing location, especially in the Bantul tourism sector, has not been felt significantly in the short term. This is because the development in the Pansela Line on the DIY economy tends to have the largest impact on the civil construction and construction sector (26.46%), cement industry (15.27%), and other metal goods industry (12.86%)[24]. If it is concluded, it can be seen that there is a significant difference in PAD for South Coast tourism as one of the output JLS is significantly influenced by tourist visits number, although tourist visits number itself has not found a significant difference before and after the JLS. South Coast tourism PAD is not significantly influenced by tourism service entrepreneurs number, which indicated by the absence of differences in tourism service entrepreneurs number before and after the existence of JLS.

3.3. Contribution of Regional Original Income (PAD) from South Coast Tourism Objects in 2014-2019

The result before leads to the importance of further investigation on the contribution of South Coast tourism PAD (Pansela) to PAD in the coverage broader sense, namely by mutual way compare Bantul Tourism’s PAD and Bantul’s PAD during the JLS development period.

| Year | Pansela’s PAD | Bantul Tourism's PAD | Contribution of Pansela’s PAD to Bantul Tourism’s PAD |
|------|--------------|---------------------|------------------------------------------------------|
| 2014 | Rp 9,377,646,000.00 | Rp 16,046,012,057.00 | 58% |
| 2015 | Rp 10,897,276,500.00 | Rp 18,281,328,042.00 | 60% |
| 2016 | Rp 12,591,831,500.00 | Rp 21,901,264,614.00 | 57% |
| 2017 | Rp 16,935,461,750.00 | Rp 17,774,915,394.00 | 95% |
| 2018 | Rp 28,824,308,839.00 | Rp 47,172,656,857.00 | 61% |
| 2019 | Rp 31,641,476,279.00 | Rp 51,667,905,755.00 | 61% |

Source: Results of Data Analysis (2021).

Table 7 shows the contribution of Pansela’s PAD to Bantul Tourism’s PAD, with the lowest PAD is 57% in 2016. Although the number of Pansela’s PAD has increased, turns out that the contribution
is very low compared to Bantul Tourism's PAD. In 2016, there was an increase in Bantul Tourism's PAD from the total hotel and restaurant tax receipts and the overall spectacle or entertainment tax outside the South Coast tourist area. However, the existence of Pansela’s PAD still dominates half of Bantul Tourism’s PAD.

On the other hand, Pansela's PAD contribution to Bantul Tourism's PAD was the highest at 95% in 2017. This high contribution increase was due to Pansela’s PAD increase from retribution receipts for recreation and sports. The management of south coast tourism seems to be aware of the weaknesses of hotel and restaurant tax receipts and entertainment or spectacle taxes. Given the potential for high tourist visits, it is not surprising that the management will focus more on strategies to increase revenue from tourist attraction fees in the following year.

### Table 8 Contribution of Pansela’s PAD to Bantul’s PAD

| Year | Pansela’s PAD | Bantul’s PAD | Contribution of Pansela’s PAD to Bantul’s PAD |
|------|---------------|--------------|--------------------------------------------|
| 2014 | Rp 9,377,646,000.00 | Rp 357,371,829,724.00 | 3% |
| 2015 | Rp 10,897,276,500.00 | Rp 390,743,330,689.00 | 3% |
| 2016 | Rp 12,591,831,500.00 | Rp 403,926,991,364.00 | 3% |
| 2017 | Rp 16,935,461,750.00 | Rp 313,532,794,163.00 | 5% |
| 2018 | Rp 28,824,308,839.00 | Rp 404,630,323,767.00 | 7% |
| 2019 | Rp 31,641,476,279.00 | Rp 447,476,845,134.00 | 7% |

Source: Results of Data Analysis (2021).

Table 8 shows the contribution of Pansela’s PAD to Bantul's PAD. The lowest is 3%, which occurred in the 2014-2016 period. This happened because Pansela's PAD from retribution and tax sources was still low with a relatively stagnant increase so that its presence was not yet felt. It was considering that the highest source of tax for Bantul's PAD comes from the Customs for the Acquisition of Land and Building Rights. Meanwhile, Pansela's PAD contribution to Bantul's PAD was the highest at 7% in 2018-2019. The increase in the contribution of Pansela's PAD is dominated by an increase in business service fees for recreation and sports, which are the highest source of business service fees for Bantul’s PAD.

### Table 9 Contribution of Bantul Tourism’s PAD to Bantul’s PAD

| Year | Bantul Tourism’s PAD | Bantul’s PAD | Contribution of Bantul Tourism’s PAD to Bantul’s PAD |
|------|-----------------------|--------------|------------------------------------------------------|
| 2014 | Rp 16,046,012,057.00 | Rp 357,371,829,724.00 | 4% |
| 2015 | Rp 18,281,328,042.00 | Rp 390,743,330,689.00 | 5% |
| 2016 | Rp 21,901,264,614.00 | Rp 403,926,991,364.00 | 5% |
| 2017 | Rp 17,774,915,394.00 | Rp 313,532,794,163.00 | 6% |
| 2018 | Rp 47,172,656,857.00 | Rp 404,630,323,767.00 | 12% |
| 2019 | Rp 51,667,905,755.00 | Rp 447,476,845,134.00 | 12% |

Source: Results of Data Analysis (2021).

Table 9 shows the contribution of Bantul tourism's PAD to Bantul's lowest PAD, which was 4% in 2014. This is because the revenue from hotel and restaurant taxes, spectacle/entertainment taxes, ODTW retribution is still very small compared to the following year, which has experienced
development. The contribution of Bantul tourism's PAD to Bantul's PAD is the highest at 12% in 2018-2019. This is because there is a significant increase in Bantul Tourism's PAD from user fees for using local government assets in 2018 and 2019 so that it also increases the contribution.

Figure 2 summarizes the contribution between PAD types in the form of a percentage graph from the inner circle that describes 2014 until the outer circle describes 2019. Bantul Tourism Sector PAD contributed 4-12% of Bantul Regency's PAD. This explains that the tourism sector can provide income from retribution and taxes, although it is still not dominant. Another source of Bantul's PAD 88-96% comes from revenues related to non-tourism activities. If examined in more detail, the contribution of PAD. The tourism sector of Bantul Regency, is dominated by the contribution of PAD from South Coast Tourism (Pansela). Pansela’s PAD can contribute 37% of the total PAD of Bantul Tourism, while PAD from other Bantul tourism can only contribute 1-5%. This is because of about 48 attractions in Bantul, including museums, tourist villages, and other tours; the regional apparatus manage only eight tourist objects, in this case, the Bantul Regency Tourism Office. Other attractions in Bantul Regency are possibly operated by a group public or private. The fees charged are used for personal management without contributing directly as a source of PAD. No wonder the tourism PAD from the Pansela makes a dominant contribution to Bantul Tourism’s PAD. However, the data analysis of this research is limited to quantitative data with minimal limitations to strengthen research using qualitative data, such as the lack of information because it does not reveal other sources through interviews with related parties.

![Graph of PAD Sources Bantul 2014-2019](image)

**Figure 2.** Graph of District PAD Sources Bantul 2014-2019

Source: Results of Data Analysis (2021).

### 4. Conclusions

Total Regional Original Income (PAD) in South Coast tourism objects before (2014) and after (2019) the construction of the JJLS experienced a significant increase, while tourist visits number and tourism service entrepreneurs number before (2014) and after (2019) the construction of the JJLS did not experience a significant difference.

Regional Original Income (PAD) in South Coast tourism objects as one of the indications JJLS development results from the economy in 2014-2019 significantly influenced by tourist visits number, but tourism service entrepreneurs number does not madea significant effect.

Regional Original Income (PAD) from South Coast tourism objects as an indication of measurable economic results The development of JJLS turned out to be able to make a dominant contribution to the Regional Original Income (PAD) of the tourism Sector of Bantul Regency, which amounted to 3-7% of its total contribution in supporting the Bantul Regency's Regional Original Income (PAD)
as a whole by 4-12% in 2014-2019.

There is a need for increased coordination in efforts to promote tourism and improve roads to realize the concept of shaping Integrated South Coast tourist route due to development promotion road infrastructure can affect the tourism market. Coordination type can be done by increasing synergy and cooperation to reach mutual agreement among stakeholders (community, government, and private sector) in one integrated institution to avoid inequality in tourism development in tourist areas South Beach. For example, equity efforts can be focused on strategy increase in the number of tourist visits, the number of tourism service entrepreneurs, and PAD for inter-coastal tourism. In addition, stakeholders interests can cooperate in further exploring the benefits and satisfaction from the existence of JJLS to increase support towards the development of South Coast tourism in Bantul Regency.

JJLS development strategy in the development of coastal tourism areas South in Bantul Regency can be done by completing construction of all JJLS sections as a “trigger” in improving accessibility, develop the economy, improve development of tourism activities, and create growth centers new to encourage the development of the surrounding area. Strategy formulation more details need to adjust to the needs of each tourist destination, for example by maintaining the flow of tourists and maximizing tourist spending because the presence of the number of tourist visits can become a source of retribution for visitors to tourist attractions as well as the existence of tourism service entrepreneurs can be a source of tax from tourist spending which can affect the PAD of South Coast tourism. In addition, the source tourism tax which is still minimal on PAD needs to be optimized by integrated preparation and management for tourism service entrepreneurs to realize their capacity so as to increase the supply professional tourism services and product development unique tourism supported by tourism facilities and governance by the government.

Further research is needed to determine the contribution of PAD Bantul Regency tourism sector, especially from Coastal tourism PAD South which is an indication of measurable economic results from development JJLS, in supporting the PAD of Bantul Regency as a whole which can be done after the construction of JJLS is 100% complete with added a judgmental analysis of the conditions before and after the Covid-19 pandemic, and taking into account the number of sample n research attempted at least 15 in each group to facilitate data analysis in order to describe the conditions more representative. In addition, it is hoped that relevant agencies can cooperate with tourism managers for completeness and updating of data periodically at each tourist destination object so that it can become a source of research confirmation through secondary data.

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