THE IMPACT OF TOURIST ARRIVALS AND MSME DEVELOPMENT ON VILLAGE ORIGINAL REVENUE (PAD) IN PEMUTERAN VILLAGE

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ABSTRACT

This study aims to examine the influence of tourist arrivals and the growth of Micro, Small, and Medium Enterprises (MSMEs) on the Village Original Revenue (PAD) in Pemuteran Village, Buleleng Regency, Bali, during the period from 2022 to 2024. The research employs a quantitative descriptive-correlational approach based on secondary data obtained from village records and tourism statistics. Over the observed period, the number of tourist visits to Pemuteran increased significantly, indicating a growing interest in the village's ecotourism potential. In 2023, there was also a sharp rise In the number of MSMEs, from 34 to 84 units, which remained stable through 2024. Despite this growth, the PAD fluctuated, decreasing in 2023 before slightly increasing again in 2024. Preliminary analysis suggests that tourist arrivals have a positive relationship with PAD, implying that an increase in tourism activities tends to contribute to higher village revenues. However, the rapid increase in MSMEs did not show a proportional impact on PAD, likely due to the fact that many of these enterprises operate informally and are not fully integrated into the village's official economic and tax systems. This study recommends strengthening the management of local tourism retributions and encouraging the legal registration of MSMEs, which would help ensure that economic activities contribute effectively and sustainably to the village's financial development.

Keywords: tourist arrivals, micro, small, and medium enterprises (msmes), village revenue, local economy

INTRODUCTION

Regions or cities are granted the authority by the government to manage their own administrative affairs. A region or city is not only given the power to regulate various matters of governance and development, but also the authority to seek financial sources to support the administration and development processes. These sources include Local Own-Source Revenue (PAD), government assistance, and other legitimate sources. Among these sources, Local Own-Source Revenue (PAD) is considered the most important for governance and development aimed at improving the welfare of the local community. This is because PAD reflects the financial independence of a region (Purwanti & Dewi, 2014). Local Own-Source Revenue (PAD) refers to the income earned by a region from sources within its own territory, collected in accordance with regional regulations and in compliance with applicable laws (Wardani & Wesnawa, 2018). One of the sources of PAD is obtained through the development and utilization of natural resources and tourism (Hanafi Ahmad, 2022).

The tourism sector is one of the strategic sectors in regional and village economic development. In order to increase local own-source revenue (PAD), the government needs to develop and facilitate tourism destinations so that the tourism sector can contribute significantly to economic development (Purwanti & Dewi, 2014). Tourist visits play an important role in the growth of the tourism industry and in boosting local revenue. With the support of annual budget allocations from the government, the tourism sector has been able to improve and expand tourist destinations to attract more visitors (Rantetadung, 2012). An increase in tourist arrivals makes the tourism sector a potential driver for enhancing local revenue. Bali is a province that is frequently visited by both domestic and international tourists. This can be seen in the increasing number of tourist visits from 2021 to 2023, as shown in the following graphic:
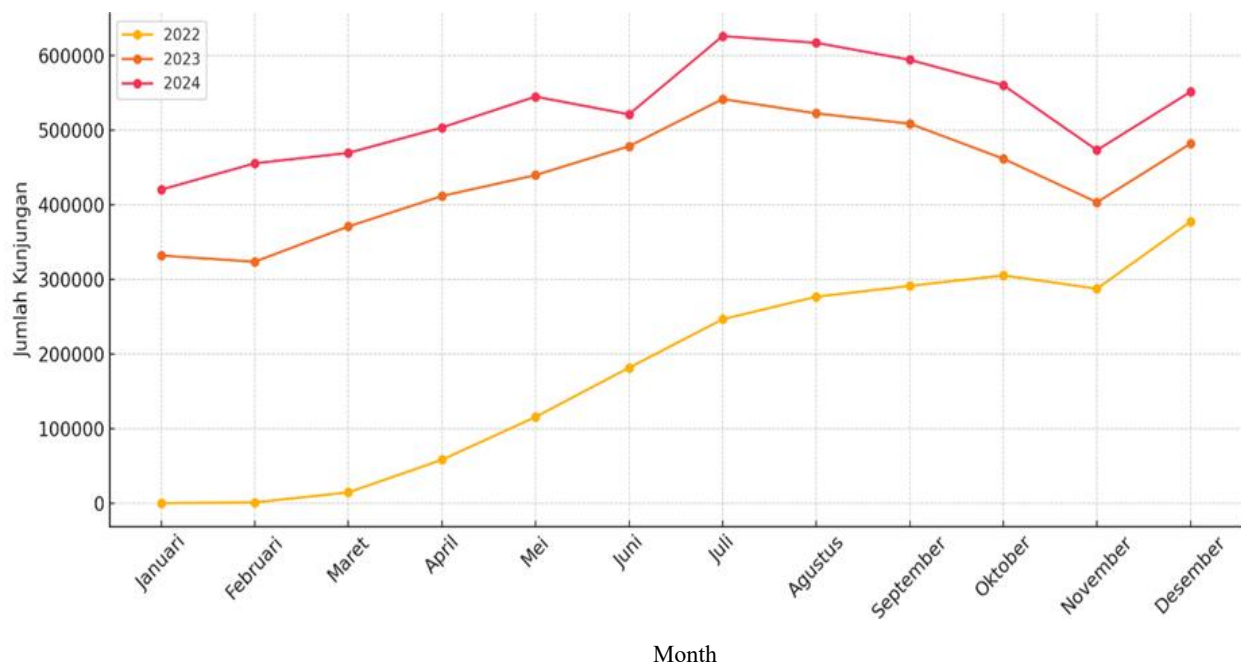

Figure 1. Number of Tourist Visits per Month

The increase in tourist arrivals to Bali from 2022 to 2024 has had a significant positive impact on tourist villages, including Pemuteran Village. As one of the nature- and culture-based tourist destinations in North Bali, Pemuteran Village has greatly benefited from the trend of tourism recovery and growth. According to the Head of the Segara Giri Tourism Awareness Group (Pokdarwis) in Pemuteran Village, I Ketut Sutrawan, the number of tourist visits to Pemuteran increased by approximately 20% compared to the previous year, still largely dominated by domestic tourists. As more tourists arrive in Bali, the opportunity for Pemuteran Village to gain recognition and attract visitors grows, thereby encouraging increased Village Original Revenue (PADes) and stimulating economic development. Several tourist attractions favored by visitors include Menjangan Island, Pemuteran Beach, Biorock Pemuteran Bali (diving), the Turtle Project, Trekking at Table Stone Hill, Atlas Pearl Pearl Farming, and Giri Kerthi Ecotourism.

Another sector that contributes to increasing PAD, aside from tourism, is Micro, Small, and Medium Enterprises (MSMEs). MSMEs play a strategic role in promoting regional economic growth, as they are widely spread across various sectors such as trade, culinary, handicrafts, agriculture, and services. Through their business activities, MSMEs contribute directly to PAD through local taxes, levies, and business licensing. In addition, MSMEs generate a multiplier effect on the local economy, including job creation, increasing people's purchasing power, and boosting economic activity in traditional markets and busy public areas. As MSMEs grow, local product consumption also increases, which in turn drives growth in other sectors such as logistics, transportation, and finance. Thus, strengthening the MSME sector not only improves community welfare but also serves as a crucial source of sustainable local revenue. However, this perspective is not in line with findings from Lutfiyah (2017), who found a significant negative relationship between MSMEs and PAD; in other words, the higher the number of MSMEs in a region, the lower its PAD. This phenomenon is also evident in Pemuteran Village, Buleleng Regency, where numerous MSMEs exist, yet the Village Original Revenue has not increased. This was also confirmed by the Village Secretary of Pemuteran during our field observation, who stated that MSMEs do not contribute to the village's revenue.

Based on this phenomenon, there appears to be a discrepancy between the theory that emphasizes the importance of MSMEs in increasing PAD and the actual conditions in the field. Therefore, it is important to conduct further empirical research to determine the influence of tourist visits and the presence of MSMEs on the Village Original Revenue (PADes) in Pemuteran Village. This study is expected to provide a clearer picture of the relationship between tourism, MSMEs, and village income, as well as serve as a reference for village policymakers in designing more targeted local economic empowerment strategies.

LITERATURE REVIEW

Economic Growth Theory

The Economic Growth Theory serves as an important foundation for understanding how a region experiences improved economic welfare through the utilization of its available resources. According to Solow (1956), long-term economic growth is determined by capital accumulation, labor growth, and technological advancement. This theory emphasizes that the increase in a region's output or income does not rely solely on production factors but also on the efficiency and productivity of its economic sectors.

In the regional context, economic growth is reflected in the increase of Local Own-Source Revenue (PAD), which is derived from local taxes, levies, and the management of regional assets. The study entitled "The Influence of Tourist Visits and MSMEs on Local Own-Source Revenue" is closely related to this theory. Tourist visits have a direct effect on increasing the demand for local goods and services, stimulating economic activity, and generating revenue through hotel taxes, restaurant taxes, and tourism levies. On the other hand, Micro, Small, and Medium Enterprises (MSMEs) play a significant role in creating employment, driving the local economy, and directly contributing to PAD through business taxes and licensing fees. Therefore, the Economic Growth Theory provides a conceptual framework that explains how the tourism sector and MSMEs can have a significant and sustainable impact on the increase of regional revenue.

Tourism and Travel

Tourism is a travel activity undertaken by an individual or a group of people to a destination outside their usual environment for the purposes of recreation, business, or other needs, within a temporary period. According to Law of the Republic of Indonesia Number 10 of 2009 on Tourism, tourism is defined as "a variety of tourism activities supported by various facilities and services provided by the community, entrepreneurs, the government, and regional governments." Tourism is a vital sector in regional economic development as it stimulates the growth of multiple other sectors such as transportation, hospitality, culinary services, and Micro, Small, and Medium Enterprises (MSMEs). According to the United Nations World Tourism Organization (UNWTO), tourism is defined as "the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes." This means that tourism encompasses all activities carried out by individuals who travel and stay outside their normal residence for recreation, business, or other purposes for a period not exceeding one continuous year

Micro, Small, and Medium Enterprises (MSMEs)

Micro, Small, and Medium Enterprises (MSMEs) are productive economic activities carried out by individuals or small business entities that play a strategic role in economic development, particularly at the local and regional levels. According to Law of the Republic of Indonesia Number 20 of 2008, MSMEs are categorized into three main groups: micro enterprises, small enterprises, and medium enterprises. These classifications are based on the amount of net assets and annual turnover. A micro enterprise has a maximum net asset of IDR 50 million and an annual turnover of up to IDR 300 million. A small enterprise has net assets ranging from more than IDR 50 million to IDR 500 million and an annual turnover between IDR 300 million and IDR 2.5 billion. Meanwhile, a medium enterprise has net assets ranging from more than IDR 500 million to IDR 10 billion, with an annual turnover of IDR 2.5 billion to IDR 50 billion. The purpose of this classification is to guide policy formulation, provide targeted assistance, and direct business development programs more effectively. It also ensures that government support aligns with business capacities, enhances access to financing, and promotes gradual enterprise scaling (Tambunan, 2012).

MSMEs typically have limited capital, traditional management, are often operated from home-based locations, and offer products rooted in local wisdom. MSMEs play a significant role in supporting both national and regional economies. According to Kuncoro (2009), MSMEs absorb a substantial portion of the workforce, increase the purchasing power of communities, and contribute directly to Local Own-

Source Revenue (PAD) through taxes, levies, and other economic activities. Moreover, due to their flexibility, MSMEs tend to be more resilient during economic crises, making them a strong pillar of local economic strength. Therefore, the development of MSMEs is a key component of sustainable regional development strategies.

Village Original Revenue

Local Own-Source Revenue (Pendapatan Asli Daerah / PAD) refers to income earned by a region that originates from its own local economic potential and is used to independently finance the implementation of government administration, development, and public services. According to Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, PAD is defined as revenue obtained from sources that are the right of the region itself, which consists of regional taxes, regional levies, the results of regionally-owned asset management, and other legitimate local revenues. In the context of regional autonomy, PAD serves as a vital indicator of a region's fiscal independence and capacity to finance its needs without being overly reliant on transfers from the central government. The primary purpose of PAD is to grant regional governments the flexibility to explore and utilize their local economic potential for sustainable regional development. PAD is allocated to finance priority programs, improve public services, support infrastructure development, and empower communities. Thus, an increase in PAD is often used as a benchmark for successful regional development. Based on Law No. 1 of 2022, PAD consists of four main components: Regional taxes, such as hotel tax, restaurant tax, entertainment tax, and advertisement tax; Regional levies, which are charges for specific services provided by the local government; Proceeds from separated regional wealth management, such as profits from regionally owned enterprises (BUMD); and Other legitimate local revenues, including interest income or administrative fines. According to Halomoan (2021), regions with tourism potential, MSMEs, and other local resources have greater opportunities to increase their PAD, provided these assets are managed effectively and accountably. Therefore, synergy between productive sectors such as tourism and MSMEs can become a major driving force in optimizing independent local revenue.

METHOD, DATA, AND ANALYSIS

Data Collection Methods

The data collection methods in this study involve a combination of documentation, interviews, and observation approaches to obtain relevant and in-depth data. The documentation technique is used to gather secondary data, including the number of tourist visits to Pemuteran Village, the number of active MSMEs each year, and data on the Village Original Revenue (PAD). These data are sourced from official agencies such as the Buleleng Regency Tourism Office, the Cooperative and MSME Office, as well as village financial reports like the APBDes. In addition, the researcher conducts semi-structured interviews with individuals directly related to the research topic. Additional information is obtained from village officials such as the village head and treasurer, local MSME managers, and tourism awareness groups (Pokdarwis). These interviews aim to explore perceptions, policies, and practices related to tourism management and its contribution to the village economy.

To complement the data, the researcher also conducts direct field observations. These observations are carried out to directly assess MSME activities, tourism destination conditions, and

community involvement in the tourism sector. By using these three data collection techniques, this study is expected to provide a comprehensive overview of the influence of tourist visits and MSMEs on increasing Village Original Revenue (PAD) in Pemuteran Village.The

Data Analysis Techniques

The collected data will be analyzed using multiple linear regression analysis, which requires the fulfillment of classical assumption tests. The classical assumption tests applied in this study include tests for linearity, normality, multicollinearity, and heteroscedasticity. Furthermore, hypothesis testing will be conducted using the adjusted coefficient of determination (Adjusted R^2) and the t-test (Partial Significance Test).

Table 1. The Variables

Variable	Definition	Indicators	Scale
Number of Tourist Visits (X1)	The number of tourist visits refers to the total number of tourists visiting Pemuteran Village during a specific period, including both domestic and international tourists, officially recorded by relevant institutions.	Annual number of tourist visits,	Ratio
Number of MSMEs (X2)	The number of MSMEs refers to the total number of active micro, small, and medium enterprises operating in Pemuteran Village, including those in culinary, handicrafts, homestays, and other tourism-supporting services.	Annual number of active MSMEs2	Ratio
Village Original Revenue (Y)	Village Original Revenue (PAD) refers to all village income originating from the village's own revenue sources, including village enterprises, village assets, community self-help, and especially contributions from the tourism and MSME sectors.	Amount of PAD from the tourism sector	Ratio

RESULT AND DISCUSSION

Based on data collected over a 10-year period from 2014 to 2024, the number of tourist visits to Pemuteran Village has shown significant fluctuations. Compared to 2014 (20,415 visitors), there was a 139.3% increase in 2015. However, the number of visitors then gradually declined and reached its lowest point in 2019, with only 185 visits—a decrease of 99.1% compared to 2015. The years following the pandemic showed a remarkable recovery, with the number of visits rising to 53,988 in 2024, representing a 303% increase compared to 2021 (13,380 visitors). Meanwhile, the number of MSMEs (Micro, Small, and Medium Enterprises) in 2014 was 50 units, which increased to 60 units in 2016–2017. However, this number declined to 34 units from 2019 to 2022. In 2023, the number of MSMEs jumped to 84 units and remained the same in 2024, representing a 147% increase compared to 2022. The Village Original Revenue showed a general upward trend over the long term. The Village Original Revenue from IDR 103,377,000 in 2014 to IDR 127,854,500 in 2021, reflecting a total increase of 23.7%. However, after reaching its peak, The Village Original Revenue declined by 11.3% in 2022 to IDR 113,377,000. This decrease occurred despite the increase in tourist visits and MSMEs, indicating a mismatch between the growth of the

tourism/MSME sectors and their contribution to The Village Original Revenue. By 2024, The Village Original Revenue reached only IDR 110,178,500, a 13.8% drop compared to its peak in 2021.

Table 2. Regression Analysis

Coefficients^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	SSig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	116401850.617	7129840.736		16.326	.000		
	JKW	-422.257	205.522	-.900	-2.055	.074	.322	3.110
	UMKM	115892.448	207050.494	.245	.560	.591	.322	3.110
a. Dependent Variable: PAD								

The regression model obtained based on the research results can be expressed in the following regression equation:

$$Y = 116401850.617 - 422.257 X1 + 115892.448X2 + e$$

Based on the regression model obtained, the relationship between tourist visits, the number of MSMEs, and Village Original Revenue (PAD) can be interpreted as follows. The constanta value of IDR 116,401,850.617 represents the estimated PAD when both the number of tourist visits and MSMEs are zero. Although not practically meaningful, this serves as the baseline of the model. Interestingly, the coefficient for tourist visits (X_1) is -422.257, indicating that for every additional tourist, PAD decreases by approximately IDR 422.26, assuming the number of MSMEs remains constant. This negative relationship suggests that tourism, despite its scale, does not directly contribute to increasing local revenue. This could be due to economic leakages, where tourist spending benefits external actors, or due to insufficient mechanisms for capturing tourism income in the village's financial system.

In contrast, the coefficient for the number of MSMEs (X_2) is 115,892.448, meaning each additional active MSME contributes an increase of around IDR 115,892.45 to the PAD. This shows that MSMEs have a strong and positive influence on the village economy, likely because they are more integrated into the local financial system and directly impact revenue generation. In conclusion, the regression analysis emphasizes that strengthening local MSMEs has a more tangible and consistent impact on increasing PAD, while simply boosting tourist numbers without proper economic channels may not yield the desired benefits for the village's revenue. Therefore, future development strategies should focus not only on attracting tourists but also on empowering MSMEs and ensuring tourism spending benefits the local economy.

F-Test (Simultaneous Test)

The F-test aims to determine whether all independent variables, namely the number of tourist visits and Micro, Small, and Medium Enterprises (MSMEs) included in the model, have a joint effect on the dependent variable, which is the Village Original Revenue (PAD). The results of the F-test using SPSS 22 for Windows are as follows:

Tabel 2. F-Test (Simultaneous Test)

ANOVAᵃ						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	399324060818995.000	2	199662030409497.500	4.105	.059ᵇ
	Residual	389137102862823.500	8	48642137857852.940		
	Total	788461163681818.500	10			

a. Dependent Variable: PAD
b. Predictors: (Constant), UMKM, JKW

Based on the ANOVA results, the F-test was conducted to examine whether the independent variables (the number of tourist visits and MSMEs) jointly influence the dependent variable, which is the Village Original Revenue (PAD). The F-statistic value obtained was 4.105, indicating that the model explains a certain level of variation in PAD. However, the significance value (p-value) of 0.059 is slightly above the 0.05 threshold, suggesting that the model is not statistically significant at the 5% level. This means that, although there may be some effect from the independent variables on PAD, the relationship is not strong enough to be considered statistically significant based on this test. The result indicates a possible weak relationship between the independent variables and PAD, which may require further investigation or refinement of the model. Despite not being statistically significant at the conventional 5% level, the closeness of the p-value to 0.05 suggests that there could be potential for a significant relationship with further analysis.

T-Tes (Partial)

The t-test is used to assess the effect of each independent variable individually on the dependent variable, which in this case is Village Original Revenue (PAD). Based on the results, the variable of the number of tourist visits (X1) has a t-value of 2.055 with a significance level of 0.074. Since this significance value is greater than the standard significance level of 0.05 ($\alpha = 5\%$), it can be concluded that the number of tourist visits does not have a statistically significant partial effect on PAD. Meanwhile, the variable of Micro, Small, and Medium Enterprises (MSMEs) (X2) shows a t-value of 0.560 with a significance level of 0.591. This significance value is also well above the 0.05 threshold, indicating that the MSMEs variable likewise does not have a statistically significant partial effect on PAD. Therefore, both independent variables in this study do not show a significant individual influence on the Village Original Revenue.

CONCLUSION

This study aimed to examine the influence of the number of tourist visits and the number of MSMEs on Village Original Revenue (PAD) in Pemuteran Village from 2014 to 2024. Based on the results of the multiple linear regression analysis, the regression equation obtained was:

$$Y = 116{,}401{,}850.617 - 422.257X_1 + 115{,}892.448X_2 + e,$$

indicating that the number of MSMEs had a positive effect on PAD, while the number of tourist visits showed a negative effect. However, based on the F-test results, both independent variables jointly did not

have a statistically significant effect on PAD, with a significance value of 0.059 (greater than 0.05). The partial t-test results also showed that neither the number of tourist visits (X_1) nor the number of MSMEs (X_2) had a statistically significant effect on PAD, as both had significance values above 0.05.

Therefore, it can be concluded that during the study period, the number of tourist visits and MSMEs did not significantly influence the increase in Village Original Revenue (PAD) in Pemuteran Village. This suggests that although there were fluctuations and increases in both variables, the increase in PAD was likely influenced by other factors not analyzed in this study. Further research is recommended to include other variables such as village policies, investment, asset management, and community participation to gain a more comprehensive understanding.

IMPLICATION/LIMITATION AND SUGGESTIONS

The findings of this study suggest that the number of tourist visits and the growth of MSMEs alone are not sufficient to significantly influence Village Original Revenue (PAD) in Pemuteran Village. This highlights the importance of integrated governance, effective financial management, and strategic development planning to ensure that tourism and MSME activities translate into tangible economic benefits for the village. Local authorities and stakeholders should focus on strengthening institutional support, optimizing the value chain of tourism and MSMEs, and increasing transparency and efficiency in PAD management.

This study is limited by its use of secondary data over a ten-year period, which may not fully capture the dynamic and qualitative aspects of tourism and MSME activities. The model only includes two independent variables, potentially excluding other significant factors such as government policies, infrastructure development, community participation, and external economic conditions. In addition, the sample size (n = 11) may affect the statistical power of the regression analysis.

Future research is encouraged to incorporate additional variables such as village governance quality, tourism infrastructure, digital marketing efforts, and investment flows. A mixed-methods approach combining quantitative analysis with qualitative interviews could provide a deeper understanding of the mechanisms linking tourism, MSMEs, and PAD. Additionally, more frequent and real-time data collection could enhance accuracy and provide more actionable insights for local policymakers and development agencies.

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