The Impact of the Tourism Industry on Local Revenue in Langsa City

Alfian[1*], **Nanda Safarida**[2**], **Murdiah**[3]

[1]Perbankan Syariah, IAIN Langsa, 24411, Indonesia
[2]Ekonomi Syariah, IAIN Langsa, 24411, Indonesia
[3]Ekonomi Syariah, IAIN Langsa, 24411, Indonesia

Email: [1]alfian@iainlangsa.ac.id, [2]nandasafarida@iainlangsa.ac.id, [3]murdiah@gmail.com

ABSTRACT

The tourism sector can increase Regional Original Income, but its contribution has not been fully realized. Therefore, the government needs to play an important role in tourism development. This study aims to determine the tourism sector's contribution to Langsa City's Regional Original Income and the government's efforts related to tourism development. The research method employed a qualitative approach with a descriptive research type. The primary data for this study consisted of interview data, while the secondary data included documentation, tax reports, and Regional Original Income of Langsa City for the period 2018 to 2020. The study revealed that the tourism sector's contribution to the Regional Original Income of Langsa City from 2018 to 2020 was minimal. Specifically, Kota Forest and Mangrove Forest tourism contributed 0.0017%, Mutiara Water Park contributed 0.00004%, Virta Tirta Raya contributed 0.00029%, and Royal Waterboom contributed 0.00029%, resulting in a total contribution of 0.00232%. These figures indicate that the tourism sector's contribution to the city's income is very low. The Langsa City government is making efforts to develop tourism in a way that optimizes Regional Original Income through environmental improvement and structuring, sustainable use of natural resources, support for the local economy, and community involvement in maintaining existing tourist attractions in Langsa City.

1. Introduction

In the implementation of regional autonomy, regional financial resources come from local revenue and non-local revenue. Local Original Revenue includes local taxes, local levies, profits from regionally owned enterprises (BUMD), and other legitimate sources of Local Original Revenue. Non-Local Original Income, such as proceeds from the sale of non-separated regional assets, current account services, interest income, profits from the difference in rupiah exchange rates against foreign currencies, and the contribution of the tourism sector to regional income, should be clearly distinguished from Local Original Revenue. It is important to maintain a clear and objective distinction between these two types of income [1]. The local government is expected to maximize the receipt of Regional Original Revenue to improve the region. One potential source of revenue is the tourism sector.

Tourism comprises various activities and is supported by facilities and infrastructure provided by the community, tourism industry, and local governments [2]. The development of tourism is continuously improved to increase foreign exchange earnings, equalize business opportunities and employment, encourage regional development, improve the welfare and prosperity of the people, enrich national culture, and maintain the nation's identity.

Langsa City, located in Aceh province, is currently exploring, and developing its tourist attractions. The Langsa City Government has implemented a program to attract both domestic and foreign tourists, with the aim of boosting the local original revenue of the city. The tourism sector is one of the key areas of focus for this program. Langsa City has abundant potential and resources that can be developed to support autonomy programs in the tourism sector. The Langsa City Government has the authority to manage the resources within its territory, including the potential resources of the tourism sector [3].

Tourism development is the process of developing and utilizing tourist attractions, including natural beauty, diverse flora and fauna, cultural traditions, and historical heritage. The language used is clear, objective, and value-neutral, avoiding biased, emotional, figurative, or ornamental language. The sentence structure is simple, and the technical terms are consistent. The text is free from grammatical errors, spelling mistakes, and punctuation errors. The content of the improved text is as close as possible to the source text, and no new aspects have been added. In accordance with Law No. 9 of 1990 (concerning Tourism and its implementing regulations), the natural state of flora, fauna, ancient relics, historical relics, and

cultural arts owned by the Indonesian nation is considered a valuable resource for business, development, and the improvement of tourism [4].

Tourism comprises various activities and is supported by facilities and infrastructure provided by the community, tourism industry, and local governments [2]. The development of tourism aims to increase foreign exchange earnings, promote regional development, and improve the welfare and prosperity of the people. Additionally, it enriches national culture and preserves the nation's identity.

Langsa City has two primary tourist destinations: the Langsa City Mangrove Forest Park (mangrove forest) and the City Forest Park (protected forest). Both ecotourism sites are prioritized for tourism development in Langsa City. These destinations were determined by the Langsa City Government as potential tourism sectors that contribute to Regional Original Revenue. However, this statement does not align with the percentage of revenue realized by the Langsa City Government from 2018 to 2020, as shown in Table 1.

Table 1. Percentage of Langsa City government revenue realization by type of revenue from 2018 to 2020

Income Type	Percentage			Average Percentage
	2018	2019	2020	
Local Revenue	96,56	74,97	79,13	83,55
Local Tax	108,08	102,16	102,04	104,09
Local Retribution	84,51	70,43	61,6	72,18
Restaurant Tax	103,23	109,24	95,17	102,55
Hotel Tax	101,32	95,83	138,60	111,92
Results of Management of Separated Regional Wealth	160,65	101,22	79,07	113,65
Other Legitimate Local Revenue	94,66	70,68	76,6	80,65
Balance Fund	127,88	97,86	98,35	108,03
Other Legitimate Local Revenue	99,64	101,74	99,46	100,28

Source: Langsa City Budget Realization Report from 2018 to 2020

Table 1 shows that the Balance Fund exceeds the Regional Original Revenue. The Balancing Fund is distributed to the regions from the central state budget. To ensure the success of tourism activities in Langsa City, the Langsa City government, the community, and the tourism industry must work together. This collaboration will help the tourism industry make a significant contribution to the regional income.

However, the tourism sector has not been able to contribute optimally to the realization of the 2018 Regional Original Revenue budget, as shown in Table 2.

Table 2. Contribution of budget revenue to the tourism sector in 2018

Tourism Sector	Realization of tourism revenue	Percentage of budget revenue from the tourism sector
Mangrove Forest	Rp. 82.500.341	85.30%
Urban Forest Park	Rp. 152.872.500	100%
Hospitality	Rp. 89.967.438	86.37%
Restaurant	Rp. 45.731.595	25.67%

Source: Department of Revenue, Asset Management, and Regional Finance, 2018

According to Table 2, the tourism sector's contribution varies. The issue is that the tourism sector in Langsa City has the potential to make a significant contribution to the city's Regional Original Income. However, in 2018, the tourism sector's contribution to the Regional Original Income budget fell short of its maximum potential. Out of the four tourism sectors developed by the Langsa City government, only the Urban Forest Park has been able to contribute maximally, with a budget receipt of Rp. 152,872,500, which is 100% realized. However, the other tourism sectors have not reached their maximum budget revenue, according to 2018 data. Unfortunately, the realization of the 2018 Regional Original Revenue budget from the tourism sector has not been optimal, as shown in Table 2.
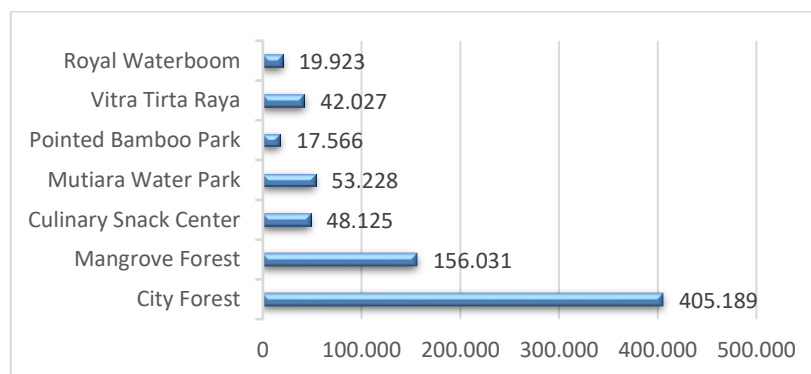
Source: Youth, Sports and Tourism Office of Langsa City, 2018

Figure 1. Graph of the Number of Visitors to Tourism Objects in Langsa City 2018

According to Figure 1, Regional Original Revenue in 2018, the Langsa City Forest and Kuala Langsa Mangrove Forest were the two most visited objects, with 55% and 21% of visitors respectively. The other attractions, namely the Culinary Snack Center (6.5%), Mutiara Water Park (7.2%), Taman Bambu Runcing (2.4%), Vitra Tirta Raya Swimming Pool (5.7%), and Royal Waterboom (2.7%), had fewer visitors than the Regional Original Revenue of Mangrove Forest

and City Forest. In 2018, Langsa City Regional Original Revenue received a total of 742,089 tourists, indicating a 10.24% increase from the previous year.

Researchers are interested in further investigating the contribution made by the tourism sector and the efforts of the Langsa City government in developing tourism to optimize its contribution to Regional Original Income.

2. Method

The research employed a qualitative descriptive method to investigate the contribution of the tourism industry to the regional original income of Langsa City. Key informants, who possess the necessary information for the research, were used as the main informants [5]. The primary source of information is provided by the Tourism Office and the Regional Financial and Revenue Management Agency (BKPD) of Langsa City, who are the main actors in this context.

The data analysis technique used is qualitative descriptive method, which involves interpreting the data obtained in simple and understandable sentences. The data used in this study consists of interview results with the head of the Tourism Office and the BKPD Office of Langsa, as well as documentation and tax reports and Local Original Revenue of Langsa City for the period 2018-2020. The data collection techniques used in this research are observation, interview, and documentation. During the data analysis stage, researchers employ three procedures: data reduction, data display, and conclusion drawing.

3. Result and Discussion

3.1. Contribution of the Tourism Sector to Local Revenue in Langsa City

Table 3 below shows the Local Revenue realized by Langsa City.

Table 3. Local Revenue of Kota Langsa

Tax Type	2018	2019	2020
Local Tax Revenue	Rp. 13.428.662.525	Rp. 14.338.755.716	Rp. 15.346.995.749
Hotel Tax	Rp. 607.922.135	Rp. 632.454.021	Rp. 346.496.780
Restaurant Tax	Rp. 691.632.282	Rp. 983.171.642	Rp. 628.120.579
Regional Retribution Proceeds	Rp. 4.468.645.079	Rp. 4.007.455.080	Rp. 3.657.591.595
Results of Processing of Separated Regional Wealth	Rp. 994.160.566	Rp. 1.077.991.273	Rp. 1.019.953.168
Zakat, Infaq and Sadaqah Revenue	Rp. 3.123.613.435	Rp. 4.412.387.380	Rp. 4.280.232.192
Other	Rp. 99.301.631.722	Rp. 91.407.657.261	Rp. 101.973.095.266
Total	Rp. 122.616.276.744	Rp. 116.895.872.373	Rp. 127.252.485.329

Source: Regional Original Revenue of Langsa City

The local tax contribution analysis is performed to measure how much the local tax component contributes to local revenues. The following formula is used to measure the amount of contribution:

$$P_n = \frac{QXn}{QYn} \times 100\%$$

Description:

Pn   = Contribution of Local Tax Revenue to Local Revenue

QY   = Total Local Revenue Receipt

QX   = Total Local Tax Revenue

n   = Year

The following criteria are used to evaluate the contribution of local taxes to local revenue:

Table 4. Percentage Contribution Criteria of Local Tax

Percentage	Criteria
0,00% - 10%	Very Less
11% - 20%	Less
21% - 30%	Medium
31% - 40%	Good Enough
41% - 50%	Good
Diatas 50%	Very good

Source: Dipdagri, Kepmendagri No. 690.900.327

3.2. Contribution of Urban Forest and Mangrove Forest Taxes to Local Revenue of Langsa City

The tax revenue for the Urban Forest and Mangrove Forest is combined because PT Pelabuhan Kota Langsa (Pekola) manages them simultaneously. According to the table below, the data on the amount of tax revenue for the Urban Forest and Mangrove Forest Regional Original Revenue is the sum of the revenue generated by both attractions. The contribution of the City Forest tax to the Langsa City Regional Original Income from 2018 to 2020 was determined based on the calculation results. It was found that.

Table 5. Local Revenue of Kota Langsa

Year	Total Urban Forest and Mangrove Forest Tax Revenue (QX)	Total Revenue of Local Revenue (QY)	Contribution (%)	Kriteria
2018	Rp72.000.000	Rp122.616.267.744	0,0005	SK
2019	Rp58.500.000	Rp116.859.872.373	0,0005	SK
2020	Rp84.000.000	Rp127.252.485.329	0,0006	SK
Total			0,0017	SK

Source: Calculation results for the 2023 Tax Realization

Table 5 shows an increase in the contribution of Urban Forest and Mangrove Forest taxes from 2018-2020. However, the contribution of Urban Forest tax to Local Revenue remains below 10%, indicating a minimal impact. Similarly, the contribution of Mangrove Forest City Forest tax to the Local Original Revenue of Langsa City is also below 10%, indicating a negligible impact. According to Kepmendagri No. 690.900.327 of 2006, contributions are classified as 'very low' if they are below 10%.

The contribution of the Urban Forest tax to the local revenue of Langsa City is relatively low. This is due to the fact that the tax revenue generated by the Mangrove Forest tax is smaller compared to other taxes in Langsa City. Therefore, it is necessary for the government to

optimize the tax revenue of the Mangrove Forest Forest in order to increase the contribution of the Urban Forest tax to the local revenue.

3.3. Contribution of Mutiara Water Park Tax to Local Revenue of Langsa City

Based on the results of the calculation of the realization of Mutiara Water Park tax and the realization of Langsa City Local Revenue in 2018 - 2020, the results of the Mutiara Water Park contribution to Langsa City Local Revenue are obtained as follows.

Table 6. Contribution of Mutiara Water Park Tax to Local Revenue of Langsa City

Year	Total tax revenue of Mutiara water park (QX)	Total Revenue of Local Revenue (QY)	Contribution (%)	Criteria
2018	Rp2.400.000	Rp122.616.267.744	0,00001	SK
2019	Rp1.200.000	Rp116.859.872.373	0,00001	SK
2020	Rp3.600.000	Rp127.252.485.329	0,00002	SK
Total			0,00004	SK

Source: Calculation results for the 2023 Tax Realization

Table 6 shows that Mutiara Water Park's tax contribution increased from 2018 to 2020. However, the contribution criteria are below 10%, indicating a very low contribution to Langsa City's Original Revenue. The text also follows grammatical correctness and precise word choice. However, the contribution criteria are below 10%, indicating a very low contribution to Langsa City's Original Revenue. It is important to note that the language used in this text is clear, objective, and value-neutral, adhering to conventional structure and formal register. No changes in content were made to ensure the improved text remains as close as possible to the original source text. According to Kepmendagri No. 690.900.327 of 2006, contributions are classified as 'very low' if they are below 10%.

The contribution of Mutiara Water Park tax to the local revenue of Langsa City is relatively low. The contribution of Mutiara Water Park tax to the local revenue of Langsa City is relatively low. This is because Mutiara Water Park tax generates less revenue compared to other taxes. Therefore, it is necessary for the government to optimize the revenue from Mutiara Water Park tax to increase its contribution to the local revenue. The contribution of Mutiara Water Park tax to the local revenue of Langsa City is relatively low.

3.4. Contribution of Virta Tirta Raya Tax to Local Revenue of Langsa City

Based on the calculation of Virta Tirta Raya tax and Langsa City Regional Original Revenue from 2018-2020, the contribution of Mutiara Water Park Kota to Langsa City Regional Original Revenue is as follows.

Table 7. Contribution of Virta Tirta Raya Tax to Local Revenue of Langsa City

Year	Total Tax Revenue of Virta Tirta Raya (QX)	Total Revenue of Local Revenue (QY)	Contribution (%)	Criteria
2018	Rp12.000.000	Rp122.616.267.744	0,00009	SK
2019	Rp13.200.000	Rp116.859.872.373	0,00011	SK
2020	Rp12.000.000	Rp127.252.485.329	0,00009	SK
Total			0,00029	SK

Source: Calculation results for the 2023 Tax Realization

Table 7 shows that the Virta Tirta Raya tax contribution has increased over a period of three years from 2018 to 2020. However, the contribution criteria are below 10%, indicating a very low contribution to the local revenue of Langsa City. It is important to note that the language used in this text is clear, concise, and objective, adhering to the desired characteristics. According to Kepmendagri No. 690.900.327 of 2006, contributions are classified as 'very low' if they are below 10%.

The contribution of the Pearl Waterpark tax to the local revenue of Langsa City is reportedly low. This is because the Virta Tirta Raya tax generates less revenue than other taxes in Langsa City. Therefore, the government needs to optimize the Virta Tirta Raya tax revenue to increase its contribution to the local revenue.

3.5. Contribution of Royal Waterboom Tax to Local Revenue of Langsa City

Table 8: Contribution of Royal Waterboom Tax to Local Revenue of Langsa City

Year	Total Tax Revenue Royal Waterboom (QX)	Total Revenue of Local Revenue (QY)	Contribution (%)	Criteria
2018	Rp12.000.000	Rp122.616.267.744	0,00009	SK
2019	Rp13.200.000	Rp116.859.872.373	0,00011	SK
2020	Rp12.000.000	Rp127.252.485.329	0,00009	SK
Total			0,00029	SK

Source: Calculation results for the 2023 Tax Realization

Table 8 shows an increase in Royal Waterboom's tax contribution from 2018 to 2020. However, the contribution criteria are below 10%, indicating a very low contribution to the

Local Original Revenue of Langsa City. According to Kepmendagri No. 690.900.327 of 2006, contributions are classified as 'very low' if they are below 10%.

The contribution of the Royal Waterboom tax to the local revenue of Langsa City is relatively low. The contribution of the Royal Waterboom tax to the local revenue of Langsa City is relatively low. This is since the Royal Waterboom tax generates less revenue compared to other taxes. Therefore, it is necessary for the government to optimize the Royal Waterboom tax revenue to increase its contribution to the local revenue. The contribution of the Royal Waterboom tax to the local revenue of Langsa City is relatively low.

The tourism sector's contribution to the Regional Original Income of Langsa City for the years 2018-2020 is minimal. Specifically, Kota Forest and Mangrove Forest tourism contributed 0.0017%, Mutiara Water Park contributed 0.00004%, Virta Tirta Raya contributed 0.00029%, and Royal Waterboom contributed 0.00029%, resulting in a total contribution of 0.00232%. This falls under the category of very low contribution.

3.6. Langsa City Government's Efforts to Develop Tourism for Optimal Contributions to Regional Income

To determine the Langsa City government's efforts towards tourism development and its contribution to the Regional Original Income, the author conducted interviews with several staff members from the Langsa City Youth, Sports, Culture, and Tourism Office. The findings are presented below.

During the first interview, Mrs. Fauziah, the acting Head of Promotion, Marketing, and Tourism Attractions, provided an explanation:

"Langsa City has numerous tourist attractions, including the City Forest, Mangrove Forest, Pointed Bamboo Park, Pusong, Teulaga Tujoh, and Kuala Langsa Port. To promote these attractions, we collaborated with PHRI, GENPI, and ASPPI, and hold an election for Langsa City Tourism Ambassadors. The selected ambassadors must be able to effectively introduce Langsa City's tourist attractions to the wider community" [6].

Langsa City has numerous tourist attractions, including the City Forest, Mangrove Forest, Bamboo Pointed Park, Pusong, Teulaga Tujoh, and Kuala Langsa Port. To promote these attractions, the agency collaborates with organizations such as the Indonesian Restaurant Hotel Players (PHRI). Generasi Pesona Indonesia (GENPI) and Asosiasi Pelaku Pariwisata Indonesia (ASPPI) organize the Langsa City Tourism Ambassador election. The selected

ambassadors are expected to introduce tourist attractions in Langsa City to the wider community.

Regarding what stages are carried out by the Regional Culture and Tourism Office of Kota Langsa to develop tourism objects in Kota Langsa, he explained that:

"The stages carried out aim to encourage all residents of Langsa City to recognize the tourism potential of the area, inform them about the benefits of the various tourist attractions, and invite them to participate in promoting them. The most popular attractions include the City Forest, Mangrove Forest, and Swimming Pool. These attractions are open for the community to sell or conduct business, providing economic benefits to the community."

In conclusion, Dinas has taken steps to increase tourism in Langsa City by raising awareness of its potential as a tourist destination among its residents. This includes informing them of the benefits of tourism development and encouraging them to spread the word. The Urban Forest and Mangrove Forest are currently the most popular tourist destinations. The government permits residents and the community to engage in trade around the tourist attraction to promote economic growth in the surrounding area.

Regarding the strategy for developing sustainable tourist attractions, he explained:

"The promotion of environmental improvement and sustainable utilization of natural resources, as well as the encouragement of the local economy, are important factors. Special events such as mangrove planting, coastal festivals, beach cleanups, and white sand tours can attract visitors. It is important to note that visitors often take pictures and share them on social media, indirectly promoting the location and encouraging others to visit. It is crucial to maintain a balanced approach and avoid biased language. For obstacles, some writers still tend to focus on tourist attractions, business development, and other non-relevant topics."

To develop existing tourism sites sustainably, the government employs environmental improvement and structuring, sustainable utilization of natural resources, and support for the local economy. The Dinas carries out special programs such as mangrove planting tours, coastal and clean beach festivals, and white sand tours. As previously mentioned, the Department's promotional strategy aims to attract tourists from outside Langsa City. Furthermore, the community has inadvertently contributed to this phenomenon by visiting tourist spots and sharing their experiences on social media, which in turn encourages their

friends and family to do the same. A major challenge in developing tourism in Langsa City is the lack of awareness regarding its significance.

Furthermore, we interviewed Mr. Aulia, who served as the Head of Tourism. He provided an explanation that:

"Langsa City offers a variety of attractions, including Kuala Langsa Harbor, Bamboo Pointing Park, Protected Forest or Urban Forest, Mangrove Forest, and a Swimming Pool. To promote tourism in Langsa City, cooperation with residents is essential. They can help spread the word to their colleagues, friends, family, and relatives outside the city. Additionally, working with various organizations and holding the Langsa City Tourism Ambassador election can also boost tourism."

Langsa City has several tourist attractions, including Kuala Langsa Harbor, Bamboo Pointing Park, Protected Forest or Urban Forest, Mangrove Forest, and a swimming pool. To promote these attractions, it is important to cooperate with Langsa City residents and encourage them to promote tourism to their friends, family, and colleagues outside the city. The Office also collaborates with various organizations to select the Langsa City Tourism Ambassador.

He added:

"The Service develops existing tourism objects through a series of stages: exploration of potential areas for tourism, involvement of key stakeholders, and local control of increasing tourist visits. The most popular tourist attractions are the Urban Forest and Mangrove Forest. To enhance the economy of the community surrounding the tourist attraction, vendors are permitted to sell their products."

The Service develops existing tourist attractions by exploring potential areas, involving key individuals, and increasing the number of tourist visits through local control. Mrs. Muna reports that the City Forest and Mangrove Forest are the most frequently visited attractions. According to the author, for tourist attractions to contribute to the local economy, the community can sell goods and services in the vicinity of the attraction.

Then, he provided an explanation:

"To develop Langsa City's tourist attractions in a sustainable manner, improvements and environmental arrangements are implemented. Additionally, the community is invited to work together to maintain these attractions, as it is crucial for their longevity and ability to attract outside tourists. Improving security measures is also a priority. To attract outside tourists, we introduce tourist attractions in Langsa City to the local community. They can then promote it to their friends and

relatives, both within and outside Langsa City. Our party has also conducted some promotional activities. In the context of developing tourism in Langsa City, one of the obstacles is the lack of proper maintenance of existing objects by visitors. For instance, in the Mangrove Forest area, many tourists still paint the bridge."

It can be concluded that sustainable development of these attractions can be achieved through improvements and environmental arrangements, as well as community involvement in maintaining them. This is crucial for the longevity of the attractions and to attract tourists to Langsa City. Additionally, enhancing security measures is also important. As previously explained, the Service promotes tourist attractions in Langsa City by first introducing them to the local community. The community then indirectly promotes these attractions to their friends and relatives both within and outside of Langsa City. Additionally, the Service conducts various promotional activities. One of the obstacles to developing tourism in Langsa City is that some visitors do not properly maintain existing objects. For example, in the Mangrove Forest area, many tourists still paint the bridge.

Based on the interview results, it can be concluded that the Langsa City government can improve tourism development to contribute optimally to Regional Original Income by enhancing and organizing the environment, utilizing natural resources sustainably, supporting the local economy, and encouraging community involvement in maintaining tourist attractions in Langsa City.

3.7.   Presenting the Results

This section contains answers to the questions "what have you found". Therefore, only representative results from the research are presented. What is meant by "representative results" are results that represent the research findings, which lead to the discussion. Generally, research results are presented in figures or tables, but can also be in the form of descriptions for certain cases.

Although, good figures and tables are interesting and easy to understand, but the most important thing is that the results / data presented in the figure or table are honest. If an image can only be understood with the support of research data which may require half or a full page of paper, then the data should be included as an appendix. Do not hide important data that raises reader questions or leads to mistrust of the reader. If this happens, the noble goal of publication as "academic charity" will not be achieved.

The results section is written following the chronological order as presented in the method section. The important thing in presenting results is that the author must not include references in this section. This section is the "findings" of the author himself. However, if the results of the study are presented in a figure or table that directly compares with the findings of another person, the part of the figure or table must include the findings of that other person, without the need to discuss it in this section.

4. Conclusion

Based on the preceding discussion, it can be concluded that the tourism sector's contribution to the Regional Original Income of Langsa City for the years 2018-2020 is as follows: Kota Forest and Mangrove Forest tourism contributed 0.0017%, Mutiara Water Park contributed 0.00004%, Virta Tirta Raya contributed 0.00029%, and Royal Waterboom contributed 0.00029%, resulting in a total contribution of 0.00232%. This figure falls under the category of very low contribution.

The Langsa City government's efforts to develop tourism and maximize Regional Original Income involve improving and structuring the environment, utilizing natural resources sustainably, supporting the local economy, encouraging community involvement in maintaining tourist attractions, collaborating with organizations, and promoting through selected tourism ambassadors.

5. Author's declaration

Authors' contributions and responsibilities

   Write the contribution of each author here, or mark the following column.

| √ | The authors made substantial contributions to the conception and design of the study.

| √ | The authors took responsibility for data analysis, interpretation and discussion of results.

| √ | The authors read and approved the final manuscript.

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| √ | All data are available from the authors.

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| √ | The authors declare no competing interest.

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