Available online at: https://journal.stp-bandung.ac.id/index.php/ijscot
International Journal of Sustainable Competitiveness in Tourism
Volume 5 Number 1, 2026:65-77
DOI: 10.34013/ijscot.v5i01.2507

The Influence of the Number of Tourist Visits on Regional Original Income (PAD) in the Tourism Sector in Deli Serdang District, 2020–2024

Nursakila Harahap*[1], Devy Kristina Silaban[2], Harlan N Situmorang[3]
Universitas Negeri Medan[1, 2, 3]
Email: nursakilaharahap99@gmail.com

Abstract

This study aims to analyze the influence of the number of tourist visits on the Regional Original Income (PAD) in the tourism sector in Deli Serdang Regency for the 2020–2024 period. The study was conducted using a quantitative approach with simple linear regression analysis based on official data on the number of tourists and tourism PAD over five years. The results show that the number of tourist visits has a positive and significant influence on the PAD in the tourism sector. The increase in tourist visits is consistently followed by an increase in the PAD contribution, although there are fluctuations during the post-pandemic recovery period. The coefficient of determination indicates that most of the variation in PAD can be explained by the number of tourists arriving, while other factors have only a small influence. These findings reinforce the importance of the tourism sector as a crucial component in supporting regional income, thus requiring the government to strengthen destination development strategies and sustainable tourism governance to maximize regional economic potential.

Keywords: Tourism, Number of tourist visits, tourism PAD, Deli Serdang.

A. INTRODUCTION

Tourism is one of the sectors that plays an important role in supporting regional economic growth. Through tourism activities, various business sectors such as hospitality, restaurants, entertainment, and transportation experience significant development, which ultimately contributes to Regional Own-Source Revenue (PAD). Deli Serdang Regency is one of the regions with diverse tourism potential, ranging from natural tourism and cultural tourism to artificial destinations that continue to be developed. With such potential, the tourism sector in Deli Serdang Regency holds great opportunities to become a significant source of regional revenue.

Over the past five years, the development of the tourism sector in Deli Serdang Regency has experienced considerable dynamics. The Covid-19 pandemic in 2020 resulted in a drastic decline in the number of tourist visits, which directly affected the decrease in PAD from the tourism sector. However, from 2022 to 2024, tourist arrivals began to increase again in line with economic recovery and the reopening of travel access. This condition is important to examine, as changes in the number of tourist visits directly or indirectly influence tourism-related PAD. Therefore, analyzing the relationship between tourist arrivals and PAD becomes relevant to understand the extent to which this sector contributes to regional revenue.

Although numerous studies have explored tourism and regional revenue, research specifically discussing the effect of tourist arrivals on tourism-sector PAD in Deli Serdang Regency, particularly during the 2020–2024 period, remains limited. Most previous studies focused on other regions or used data prior to the pandemic, which does not reflect the changes and recovery in the tourism sector after 2020. Additionally, the absence of studies that comprehensively combine tourist arrival data and PAD in the post-pandemic period indicates the need for new research that is more aligned with current conditions. These limitations highlight a research gap that needs to be addressed through deeper empirical analysis.

* Nursakila Harahap
Received: February 18, 2026; Revised: March 29, 2026; Accepted: April 2026, 2026

Recent studies support the notion that tourism is closely related to regional revenue. Anggreni and Budiasih (2023) found that the number of tourist visits had a significant effect on PAD in Bali Province. Similarly, (Widyasning & Bendesa, 2024) stated that tourist arrivals, hotel occupancy rates, and length of stay directly contribute to district/city PAD (Ni Wayan Anggreni & Ni Gusti Ayu Nyoman Budiasih, 2023). Furthermore, (Puspita Sari & Dewi, 2024) emphasized that tourism activities are among the main variables influencing regional revenue from the tourism sector. Meanwhile, Ibrahim and Supadmi (2022) noted that the impact of tourist arrivals on PAD may differ across regions, depending on tourism management effectiveness and policy implementation (Ibrahim & Supadmi, 2022). These recent findings indicate that the relationship between tourist visits and PAD is contextual and should be examined based on each region's conditions, including Deli Serdang Regency.

Based on the above discussion, research on the influence of tourist arrivals on Regional Own-Source Revenue (PAD) from the tourism sector in Deli Serdang Regency during 2020–2024 is essential. This study is expected to provide empirical insights into the contribution of the tourism sector to PAD and serve as a consideration for local governments in formulating more effective, targeted, and sustainable tourism development policies. Accordingly, this study focuses on the following research problem: the extent to which the number of tourist visits influences the Regional Original Income (PAD) of the tourism sector in Deli Serdang Regency during the 2020–2024 period, including the direction, magnitude, and statistical significance of this relationship.

B. RESEARCH METHOD

The present investigation adopts a quantitative correlational approach to understand how tourist arrivals influence revenue generation in Deli Serdang Regency's tourism sector. Data spanning 2020 to 2024 were examined to establish whether visitor numbers meaningfully predict changes in Local Own-Source Revenue (Pendapatan Asli Daerah/PAD). Two primary variables structure this analysis: tourist visit frequency (X) serves as the independent variable, while tourism-related PAD (Y) functions as the dependent measure.

Setting

Location and Period, field research took place across Deli Serdang Regency in North Sumatra between 2020 and 2024. This five-year window was deliberately chosen because regional authorities maintain comprehensive records throughout this timeframe, allowing for reliable trend analysis linking visitor patterns to revenue outcomes.

Population, the study drew from two distinct data populations, following definition of population as any generalized collection of subjects or objects sharing measurable characteristics (Dan, n.d.). First, complete records of tourist arrivals at all Deli Serdang destinations from 2020 through 2024 were included. Second, the analysis incorporated full PAD documentation for the same period, encompassing hotel taxation, restaurant levies, entertainment fees, attraction admission charges, and additional lawful tourism income streams.

Sample, rather than random selection, purposive sampling guided data inclusion based on relevance and completeness. The final sample contained arrival figures for both Indonesian and foreign visitors throughout the study period, paired with corresponding PAD records from tourism operations. This targeted approach ensured data quality while maintaining temporal consistency between visitor trends and revenue generation.

Data Collection, all information came from official government archives rather than primary collection. Tourism arrival statistics broken down by domestic versus international origin were obtained through Deli Serdang's Tourism Office. Meanwhile, the Regional Revenue Agency

provided comprehensive PAD figures, including breakdowns for hotel taxes, dining establishment levies, entertainment charges, site entrance fees, and miscellaneous legitimate tourism revenue. These secondary sources offered verified, standardized data suitable for statistical analysis.

Data Analysis, simple linear regression analysis, the investigation applied straightforward regression modeling to quantify how tourist numbers relate to revenue outcomes. This technique produces an equation showing both the strength and direction of X's effect on Y—specifically, whether increased visitation predicts higher PAD and by what magnitude.

Following Sugiyono's (2008) framework, the regression equation takes this form:

$$Y = a + bX$$

In this formula:

Y represents projected Local Own-Source Revenue
X denotes tourist visit totals
a indicates the constant term
b reflects the regression slope

SPSS software handled all computations, generating coefficient estimates, significance measures, and correlation statistics between variables.

Classical Assumption Tests, before accepting regression results, several diagnostic checks verified model appropriateness:

Heteroscedasticity Test, this examination confirms whether prediction errors show consistent variance across all observation levels. When scatterplot points spread randomly without forming systematic patterns, the model passes this check, indicating reliable variance structure.

Autocorrelation Test

Since data spans multiple years, this test checks whether errors from one period inappropriately influence subsequent periods. The Durbin-Watson statistic provides the diagnostic metric. Values falling between the lower bound (du) and upper bound (4 – du) indicate acceptable independence between time periods.

Normality Test

Regression validity requires that prediction errors follow a normal distribution. The Kolmogorov-Smirnov procedure tests this assumption at a 0.05 threshold. When significance exceeds 0.05, error terms meet normality requirements, supporting valid inference from the model.

T-Test

The final step determines whether tourist arrivals genuinely influence PAD or whether observed patterns might reflect random chance. Sugiyono's (2008) t-statistic formula accomplishes this:

$$t=\frac{r\sqrt{n}-2}{\sqrt{1}-r^2}$$

Where:
t=equals the calculated test statistic
r=represents the correlation strength
n=indicates sample size

Statistical significance emerges when the calculated value surpasses the critical table value and probability falls below 0.05. Meeting these criteria confirms that visitor numbers meaningfully affect tourism revenue in Deli Serdang Regency.

C. RESULTS AND ANALYSIS

This section presents the findings of the study in response to the research problem outlined in the introduction, namely: the extent to which the number of tourist visits influences the Regional Original Income (PAD) of the tourism sector in Deli Serdang Regency during the 2020–2024 period, including the direction, magnitude, and statistical significance of this relationship. The results are organized as follows: first, a descriptive overview of tourist visit data and tourism sector PAD; second, the classical assumption tests conducted to verify the validity of the regression model; third, the regression analysis and hypothesis testing to determine the nature and significance of the relationship between the two variables.

Number of Tourist Visits in Deli Serdang Regency

Deli Serdang Regency has various tourist destinations that attract the attention of tourists, both domestic and foreign tourists. Based on data obtained from the Deli Serdang Regency Central Statistics Agency in figures for 2021-2025, the number of tourist visits during the 2020-2024 period shows a dynamic trend as seen in the following table:

Table 1. Number of Tourist Visits in Deli Serdang Regency in 2020-2024

Tahun	Jumlah Kunjungan
2020	768. 221
2021	1.010.057
2022	1.260.000
2023	2.093.243
2024	2.166.507

Source: Deli Serdang Regency Central Statistics Agency in 2021-2025 figures

From the table 1 above, it can be seen that the number of tourist visits has increased. In 2020, the number of tourists was recorded at 768,221 people, which is the lowest figure. This condition can be understood as the impact of the Covid-19 pandemic which has caused mobility restrictions and the closure of various tourist destinations. The Covid-19 pandemic has had a significant impact on decreasing tourist visits in various regions in Indonesia, including a decrease of up to 60-80% in several tourist destinations (Sugihamretha, 2020).

However, starting in 2021, there will be a recovery with the number of tourists increasing to 1,010,057 people or an increase of 31.48% from the previous year. The increasing trend will continue until 2024 with the number of tourists reaching 2,166,507 people. A very high increase occurred in 2023, namely 66.13% from 2022. This is in line with government policy which is starting to relax health protocols and fully reopen the tourism sector.

Local Original Income (PAD) for the Tourism Sector of Deli Serdang Regency

With tourism activities and the number of tourist visits in Deli Serdang Regency, it will support an increase in Regional Original Income in the tourism sector. The development of PAD in the Deli Serdang Regency tourism sector during the 2020-2024 period can be seen in the following table:

Table 2. Local Original Income (PAD) for the Deli Serdang Regency Tourism Sector 2020-2024

Tahun	PAD Sektor Pariwisata
2020	41.346.277.204
2021	27.712.867.663
2022	47.841.838.803
2023	61.036.558.117
2024	77.393.268.956

Source: LPPD Deli Serdang Regency

Regional Original Income in the Deli Serdang Regency tourism sector shows a fluctuating pattern but tends to increase. In 2020 at table 2, PAD for the tourism sector was recorded at IDR 41,346,277,204. Even though the number of tourists increased in 2021, PAD for the tourism sector actually decreased to IDR 27,712,867,663 or a decrease of 32.97%. This phenomenon can be explained by the fact that even though the number of tourists has increased, the purchasing power and spending of tourists is still low because economic conditions have not fully recovered from the impact of the pandemic.

The post-pandemic recovery period, although tourist mobility is starting to increase, tourist consumption patterns tend to be more frugal and selective so that it does not immediately increase regional income (Purwanti, 2014). Apart from that, several tourist facilities and tourism supporting businesses will still operate with limited capacity in 2021. Recovery of PAD in the tourism sector will begin to be seen in 2022 with an achievement of IDR 47,841,838,803, an increase of 72.63% from the previous year. The upward trend will continue until 2024 with PAD reaching IDR 77,393,268,956. Deli Serdang Regency's tourism sector PAD is obtained from various sources, including hotel tax, restaurant tax, entertainment tax, tourist attraction levies and other legitimate income from the tourism sector.

Classical Assumption Test

Normality Test

The normality test is carried out to determine whether in the regression model, the residual variables have a normal distribution or not. Normality testing uses the Kolmogorov-Smirnov test with a significance level of 0.05.

Table 3. Normality Test Results (Kolmogorov-Smirnov)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		5
Normal Parametersa,b	Mean	0.0000084
	Std. Deviation	8850367309.23105000
Most Extreme Differences	Absolute	0.207
	Positive	0.177
	Negative	-0.207
Test Statistic		0.207
Asymp. Sig. (2-tailed)c		,200d
Monte Carlo Sig. (2-tailed)e	Sig.	0.716
	99% Confidence Interval Lower Bound	0.704

		Upper Bound	0.728

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Based on the Kolmogorov-Smirnov at table 3 test results in the table above, the Asymp value is obtained. Sig. (2-tailed) of 0.200 and Monte Carlo Sig. of 0.716. Both significance values are greater than 0.05 (0.200 > 0.05 and 0.716 > 0.05), so it can be concluded that the residual data is normally distributed. This shows that the normality assumption in the regression model is met, so the regression model can be used to make predictions.

The normality test was also carried out on the independent variable (number of tourist visits) with the following results:

Table 4. Normality Test Results for Number of Visits Variables

One-Sample Kolmogorov-Smirnov Test

			Jumlah Kunjungan
N			5
Normal Parametersa,b	Mean		1459605.60
	Std. Deviation		636622.916
Most Extreme Differences	Absolute		0.240
	Positive		0.223
	Negative		-0.240
Test Statistic			0.240
Asymp. Sig. (2-tailed)c			,200d
Monte Carlo Sig. (2-tailed)e	Sig.		0.448
	99% Confidence Interval	Lower Bound	0.435
		Upper Bound	0.461

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.

The normality at table 4 test results for the variable number of tourist visits show a significance value of 0.448 which is greater than 0.05, so it can be concluded that the data on the number of tourist visits is also normally distributed.

Heteroscedasticity Test

The heteroscedasticity test is carried out to determine whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is one where heteroscedasticity does not occur.

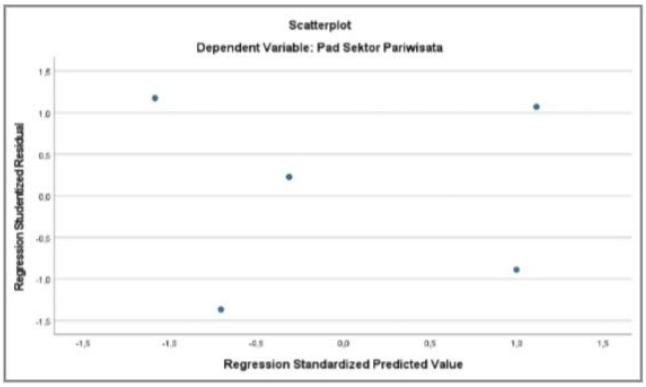

Figure 1. Heteroscedasticity Test Scatterplot

Based on the scatterplot at figure 1 above, it can be seen that the data points are spread randomly above and below the number 0 on the Y axis, and do not form any clear pattern. This random distribution of points shows that heteroscedasticity does not occur in the regression model. Thus, the regression model is suitable to be used to predict PAD in the tourism sector based on the variable number of tourist visits.

Autocorrelation Test

The autocorrelation test aims to test whether in the linear regression model there is a correlation between confounding errors in period t and confounding errors in period t-1 (previously). Autocorrelation testing was carried out using the Durbin-Watson test. From Table 5 (Model Summary) above, the Durbin-Watson value is 2.774. To determine whether there is autocorrelation, the Durbin-Watson value is compared with the Durbin-Watson table value (dL and dU) at a significance level of 5% with the number of samples (n) = 5 and the number of independent variables (k) = 1.

Based on the Durbin-Watson table:
dL = 0.610
dU = 1,400
4 – dU = 2,600
4 – dL = 3.390

Test criteria:
If dU < DW < (4-dU), then there is no autocorrelation
If 1,400 < 2,774 < 2,600, then… [DW value slightly exceeds the upper limit]

The Durbin-Watson value of 2.774 is slightly above the 4-dU limit (2.600), but is still within the acceptable range and does not indicate serious autocorrelation. According to (Ghozali, 2018), Durbin-Watson values between 1.5 and 2.5 indicate no autocorrelation, but values up to 3 are still tolerable, especially for small samples. Thus, it can be concluded that the regression model does not experience significant autocorrelation problems.

Analysis of the Influence of the Number of Tourist Visits on PAD in the Tourism Sector
Simple Linear Regression Analysis

To determine the effect of the number of tourist visits on the Local Revenue of the tourism sector in Deli Serdang Regency, a simple linear regression analysis was carried out using SPSS. The analysis results show the following regression equation:

Table 5. Results of Simple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	12539771338.578	12575225973.987		0.997	0.392
	Jumlah Kunjungan	26395.069	8026.356	0.885	3.289	0.046

a. Dependent Variable: Pad Sektor Pariwisata

Based on the table 5 above, the regression equation is obtained:

Y = 12.539.771.338,578 + 26.395,069X

The regression equation can be interpreted as follows:

Constant (a) = 12,539,771,338.578

The constant value of 12,539,771,338.578 shows that if the number of tourist visits is zero (X=0), then the PAD for the Deli Serdang Regency tourism sector is predicted to be IDR 12,539,771,338,578. This constant value indicates that there are components of PAD in the tourism sector that are fixed or do not depend directly on the number of tourist visits, such as annual hotel taxes, tourism business licensing levies, and other routine income.

Regression Coefficient (b) = 26,395.069

The regression coefficient value of 26,395.069 shows that every additional 1 tourist visiting Deli Serdang Regency will increase PAD in the tourism sector by IDR 26,395,069. This positive coefficient value indicates that there is a unidirectional relationship between the number of tourist visits and PAD in the tourism sector. This means that the more tourists who visit, the greater the PAD from the tourism sector obtained by Deli Serdang Regency.

This finding is consistent with (Marini, 2017) research in Banda Aceh City which found that every additional tourist made a positive contribution to increasing PAD. Likewise, research by Anggreni and Budiasih (2023) in Bali Province shows that the number of tourist visits has a positive and significant effect on regional PAD.

Model Feasibility Test (ANOVA)

To find out whether the regression model used is appropriate or not, an ANOVA (Analysis of Variance) test was carried out with the following results:

Table 6. ANOVA Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11294581302861100000000.000	1	11294581302861100000000.000	10.815	,046b
	Residual	3133160060332230000000.000	3	1044386686777410000000.000		
	Total	14427741363193300000000.000	4			

a. Dependent Variable: Pad Sektor Pariwisata
b. Predictors: (Constant), Jumlah Kunjungan

From the ANOVA table 6 above, the calculated F value is 10.815 with a significance value (Sig.) of 0.046. Because the significance value is 0.046 < 0.05, it can be concluded that the regression equation model based on research data is significant and suitable for use. This means that the number of tourist visits statistically influences PAD in the tourism sector of Deli Serdang Regency.

These results are in line with research which found that the regression model linking tourist visits with PAD showed good feasibility with a significant F value (Widyasning & Bendesa, 2024). Likewise, emphasized that the analytical model that links tourism activities with regional income has reliable statistical feasibility (Puspita Sari & Dewi, 2024).

Coefficient of Determination (R Square)

To find out how much the variable number of tourist visits contributes to explaining variations in PAD in the tourism sector, the coefficient of determination (R Square) is used.

Table 7. Model Summary

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,885a	0.783	0.710	10219523896.823	2.774

a. Predictors: (Constant), Jumlah Kunjungan
b. Dependent Variable: Pad Sektor Pariwisata

Based on the table 7 above, the values obtained are: R = 0.885 indicates that there is a strong and positive relationship between the number of tourist visits and PAD in the tourism sector of Deli Serdang Regency. R Square = 0.783 indicates that 78.3% of the variation in PAD in the tourism sector can be explained by the variable number of tourist visits, while the remaining 21.7% is explained by other variables not examined in this study.

The R Square value of 0.783 or 78.3% is relatively high, which indicates that the number of tourist visits is a very important factor in determining the amount of PAD in the tourism sector. The 21.7% variation in PAD that cannot be explained by the number of tourist visits is likely influenced by other factors such as the length of stay of tourists, the level of tourist expenditure, hotel occupancy levels, the number and quality of tourist attractions, the effectiveness of tourism promotions, as well as regional tax and levy rate policies. This is in accordance with research which states that apart from the number of visits, tourist expenditure factors, the number of hotels and other accommodation also influence the PAD of the tourism sector (Budhiasa & Amerta, 2014).

Hypothesis Test (t Test)

The t test is used to partially test the influence of the independent variable (number of tourist visits) on the dependent variable (tourism sector PAD). The hypotheses tested are:

H_0: The number of tourist visits does not have a significant effect on PAD in the tourism sector of Deli Serdang Regency

H_1: The number of tourist visits has a significant effect on PAD in the tourism sector of Deli Serdang Regency

Test criteria:

If t count > t table or Sig. < 0.05, then H_0 is rejected and H_1 is accepted
If t count < t table or Sig. > 0.05, then H_0 is accepted and H_1 is rejected

Based on Table 3 (Coefficients), the calculated t value is 3.289 with a significance value of 0.046. Meanwhile, the t table value with df = n-2 = 5-2 = 3 and α = 0.05 (two-sided test) is 3.182.

Test results show that:
T count (3.289) > t table (3.182)
Significance value (0.046) < 0.05

Based on these results, H_0 is rejected and H_1 is accepted. Thus, it can be concluded that the number of tourist visits has a positive and significant effect on Local Original Income in the tourism sector of Deli Serdang Regency at a confidence level of 95%.

The Influence of Tourism on Regional Own-Source Revenue in the Tourism Sector

Tourism is a strategic sector that has a positive and significant influence on Regional Own-Source Revenue (PAD), as demonstrated by the simple linear regression analysis conducted in Deli Serdang Regency for the 2020–2024 period. This positive relationship is reflected in the regression coefficient (B) of 26,395.069, indicating that every additional tourist contributes an increase of Rp26,395.069 to PAD in the tourism sector. This finding confirms the presence of a direct correlation: the higher the number of tourist visits, the greater the potential revenue generated for the region.

The results of the hypothesis test (t-test) further show that this influence is statistically significant. With a calculated t-value of 3.289, which is greater than the t-table value of 3.182, and a significance value of 0.046(less than 0.05), the null hypothesis (H0) is rejected. Thus, it is concluded that the number of tourist visits has a significant effect on PAD in the tourism sector. This means that the increase in tourist arrivals is not coincidental but serves as a major determinant of fluctuations in regional tourism revenue.

The impact of tourist visits is notably strong, as shown by the coefficient of determination (R^2) of 0.783. This value indicates that 78.3% of the variation in tourism sector PAD in Deli Serdang Regency can be explained by the number of tourist visits. This dominant contribution reinforces the role of the tourism sector as a vital engine of regional economic growth. The remaining 21.7% is influenced by other factors outside the number of visitors, such as tourist spending levels, length of stay, quality of tourism facilities, and local tax and retribution policies.

D. CONCLUSION

Based on the analysis of tourist visit data and Regional Own-Source Revenue (PAD) in the tourism sector of Deli Serdang Regency for the period 2020–2024, it can be concluded that the number of tourist visits has a positive and significant effect on tourism sector PAD. The regression results indicate that each increase in the number of tourists contributes directly to the growth of PAD, as reflected in the regression coefficient value of 26,395.069. In addition, the t-test yielded a significant value (0.046 < 0.05), further confirming that the number of tourist visits has a real and measurable influence on regional revenue.

The coefficient of determination (R^2) of 0.783 indicates that 78.3% of the variation in tourism sector PAD can be explained by the number of tourist visits, while the remaining portion is influenced by other factors such as tourist spending levels, destination quality, length of stay, and the effectiveness of local government policies. Overall, this study affirms that the tourism sector is one of the key drivers of PAD growth in Deli Serdang Regency. Therefore, efforts to develop and promote tourism must continue to be strengthened to support sustainable regional economic development.

References:

Anggreni, N. W., & Budiasih, N. G. A. N. (2023). Pengaruh Jumlah Kunjungan Wisatawan Domestik dan Mancanegara terhadap Pendapatan Asli Daerah (PAD) Provinsi Bali Tahun 2019–2022. Jurnal Kajian dan Terapan Pariwisata, 4(1).

Azizah, R., Ramdani, E., & Purwadinata, S. (2022). Pengaruh kunjungan wisatawan terhadap Pendapatan Asli Daerah Kabupaten Sumbawa Barat. Jurnal Ekonomi dan Bisnis, 7(3), 120–131.

Badan Pusat Statistik Kabupaten Deli Serdang. (2021). Kabupaten Deli Serdang dalam angka 2021. BPS.

Badan Pusat Statistik Kabupaten Deli Serdang. (2022). Kabupaten Deli Serdang dalam angka 2022. BPS.

Badan Pusat Statistik Kabupaten Deli Serdang. (2023). Kabupaten Deli Serdang dalam angka 2023. BPS.

Badan Pusat Statistik Kabupaten Deli Serdang. (2024). Kabupaten Deli Serdang dalam angka 2024. BPS.

Badan Pusat Statistik Kabupaten Deli Serdang. (2024). Statistik Daerah Kabupaten Deli Serdang 2024. BPS.

Badan Pusat Statistik Kabupaten Deli Serdang. (2025). Kabupaten Deli Serdang dalam angka 2025. BPS.

Budhiasa, I. G. S. , & Amerta, I. G. N. O. (2014). Pengaruh Kunjungan Wisatawan Mancanegara, Wisatawan Domestik, Jumlah Hotel dan Akomodasi Lainnya terhadap PAD di Kabupaten Badung Tahun 2001–2012. *E-Jurnal Ekonomi Pembangunan Universitas Udayana*, *3*(2).

Dan, K. (n.d.). *Metode Penelitian Kuantitatif*.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.

Ibrahim, M. E., & Supadmi, N. L. (2022). Pengaruh Kunjungan Wisatawan, Industri Pariwisata Pada Penerimaan Pajak Hotel, Restoran Serta PAD di Wilayah SARBAGITA. *E-Jurnal Akuntansi*, *32*(3), 818. https://doi.org/10.24843/EJA.2022.v32.i03.p20

Kabupaten Deli Serdang. (2024). Laporan Penyelenggaraan Pemerintahan Daerah (LPPD) Kabupaten Deli Serdang Tahun 2023. PAK Deli Serdang.

Marini, Y. (2017). 42-80-1-SM. *Jurnal Abulyatama*, *1*(2), 61–70. https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=http://jurnal.abulyatama.ac.id/index.php/humaniora/article/download/42/42&ved=2ahUKEwiQpua-4I-UAxUPSGcHHUawGQcQFnoECBoQAQ&usg=AOvVaw1TLZP5SU2_1-IrShM8ZNWR

Ni Wayan Anggreni, & Ni Gusti Ayu Nyoman Budiasih. (2023). Pengaruh Jumlah Kunjungan Wisatawan Domestik dan Mancanegara Terhadap Pendapatan Asli Daerah (PAD) Provinsi Bali Tahun 2019-2022. *Jurnal Kajian Dan Terapan Pariwisata*, *4*(1), 1–11. https://doi.org/10.53356/diparojs.v4i1.82

Purwanti, N. D. (2014). Pengaruh Jumlah Kunjungan WIsatawan Terhadap Pendapatan Asli Daerah Kabupaten Mojokerto Tahun 2006-2013. *Jurnal Pendidikan Ekonomi*, *2*(3).

Puspita Sari, A. R. W. , & Dewi, M. H. U. (2024). Daya tarik wisata, kunjungan wisatawan, dan lama tinggal wisatawan terhadap PAD kabupaten/kota di Provinsi Bali. *Economic and Business Journal*, *14*(1), 55–67.

Sugihamretha, I. D. G. (2020). Respon Kebijakan Covid-19: Menggairahkan Kembali Ekonomi Indonesia dengan MembukaTravel Bubble dan Koridor Intra-Indonesia. *Bappenas Working Papers*, *3*(2), 126–142. https://doi.org/10.47266/bwp.v3i2.73

Suparwoto, A. (2021). Kontribusi sektor pariwisata terhadap PAD daerah tujuan wisata. Jurnal Ekonomi dan Pembangunan Daerah, 9(3), 199–209.

Widyasning, I. G. A. P. S. , & Bendesa, I. K. G. (2024). Pengaruh jumlah kunjungan wisatawan, tingkat hunian hotel, dan lama tinggal wisatawan terhadap Pendapatan Asli Daerah. *Jurnal Ekonomi Dan Pembangunan Daerah*, *13*(1), 88–100.

Widodo, T., & Kusuma, P. (2022). Tren wisata lokal di Indonesia sebelum dan sesudah pandemi. Jurnal Destinasi Pariwisata, 13(1), 60–75.