

V. CONCLUSION AND IMPLICATION

A. Conclusion

Based on the results of the research that has been done, it can be concluded as follows:

1. The variable number of visitors has a partial effect on the income of tourism sector in Central Java, the results are significant and have a positive effect. This shows that the large of number of visitors who come and buy tickets and pay tourist fee can increase tourism income in Central Java.
2. The accommodation variable has partial effect on the income of tourism sector in Central Java, the result is significant and have positive effect. This shows that the availability of accommodation, tourists don't hesitate to visit an area so it can increase tourism income in Central Java.
3. The variable growth of tourists has a partial effect on the income of tourism sector in Central Java, the result is significant and positive effect. This indicates that the tourist growth can affect tourism income in Central Java.
4. Variable Gross Regional Domestic Product (GRDP) per capita has negative effect on tourism income in Central Java.
5. Tourism infrastructure variables has negative effect on the income of the tourism sector in Central Java.

B. Implication

From the result of research analysis and the conclusions that have been explained, then there several implications, namely as follow:

1. Theoretical Implications

The results of this study show that the variables that affect the income of the tourism sector before and during the COVID-19 pandemic are the number of visitors, accommodation, tourist growth affect tourism income in Central Java. So that this study can provide additional contributions from previous findings with different new variables.

2. Practical Implications

Number of visitors, accommodation and growth of tourists affect Local Own-source revenue. As a tourism business actors, it is expected to take the right steps in dealing with the phenomenon of the COVID-19 pandemic, efforts to increase the number of visitors, accommodation and tourist growth because it can affect tourism income.

The results of this research can help in the formulation of policies related to factors that can affect tourism income so as to increase tourism income in the COVID-19 pandemic situation. This research can be a reference for planning the

development of the tourism sector through regulations that have been made by taking into account existing variables.

C. Limitations of Research

One of the limitations of this study, is the location of only some districts in Central Java so it is recommended for future research to cover more districts in Central Java.

