

V. CONCLUSIONS AND IMPLICATIONS

A. Conclusion

The conclusions obtained from the analysis and discussion described in the previous chapter are as follows:

1. The number of visitors to tourism objects owned by the government (TV), the number of star hotels (SH), and the number of tourism objects managed by the local government (JO) together significantly affect Regional Revenue from the tourism sector in Banyumas Regency in 2009-2023.
2. Partially, from 2009 to 2023, the variable number of visitors to tourist objects by the government (TV) had no significant effect on Regional Revenue from the tourism sector in Banyumas Regency.
3. The variable number of star hotels (SH) in 2009-2023 partially has a significant positive effect on Regional Revenue from the tourism sector in Banyumas Regency.
4. Meanwhile, the variable number of tourism objects by the government of Banyumas Regency (TO) in 2009-2023 partially has a significant positive effect on Regional Revenue from the tourism sector in Banyumas Regency.

B. Implications

1. The results of this study indicate that the number of visitors to tourism objects owned by the government did not positively affect Regional Revenue from the tourism sector (RR) in Banyumas Regency from 2009 to 2023.

- a) The local government is expected to be more proactive in designing and implementing effective tourism promotion strategies, such as the preparation of an event calendar that is integrated with managed tourism objects, especially for national events that can attract more visitors. This is important to increase out-of-town tourist visits to Banyumas Regency, as well as encourage them to stay longer in local hotels. Thus, this strategy will not only support an increase in the number of tourists, but also have a positive impact on the regional economy through the development of a sustainable tourism sector.
2. The results showed that the number of star hotels (SH) had a significant positive effect on Regional Revenue from the tourism sector (RR) in Banyumas Regency from 2009 to 2023.
 - a) Local governments are expected to increase support for facility development in star hotels and design events that attract out-of-town tourists to stay longer. In addition, regular monitoring of hotel tax payments needs to be carried out to ensure compliance and optimize revenue from the tourism sector.
 - b) Star hotels are expected to maximize the services and facilities provided to visitors or tourists and improve promotional strategies, especially when there are events held by the local government.
3. The results showed that the number of tourism objects owned by the government (TO) had a significant positive effect on Regional Revenue from the tourism sector (RR) in Banyumas Regency from 2009 to 2023.

- a) Local governments are expected to optimize tourist attractions by taking several strategic steps, such as improving the quality of facilities at each tourist attraction managed by the local government. These facilities can be improved by improving infrastructure, providing clear information, improving cleanliness and security, and conducting aggressive promotions to attract tourists.

C. Research Limitations

This research still has research limitations. Therefore, future researchers need to consider the limitations of this research for a more comprehensive picture of the tourism sector that affects regional revenue. The limitations of this research are:

1. This researcher has a coefficient of determination (R^2) value that reaches 82.45%, which indicates that although there is a significant contribution from the variables studied such as the number of visitors to tourism objects owned by the government, the number of star hotels, the number of tourism objects owned by the government, there are still 17.55% of other variables that affect regional revenue that are not identified. This indicates that important components in the tourism sector, such as the number of restaurants, the number of tourists at all tourist attractions, and the role of Micro, Small and Medium Enterprises (MSMEs) in supporting the tourism sector, have not been considered. This study is also unable to illustrate the complex dynamics between

these variables and their impact on regional revenue in the tourism sector.

