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Sharia-Based Tourism: Between Reconstruction and Local Original Revenues (Survey at Waterfalls of Blang Kolam in North Aceh District)

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Abstract:

Target of this research on independent variables are sharia based tourism potency covering environmental dimension, economic dimension and social culture dimension, and dependent variable is Local Original Revenue (PAD). The location is in Waterfalls of Blang Kolam at Sidomulyo Village, district of North Aceh. Analyzed data is Multiple Regression Analysis. The method of determining the sample is purposive sampling with the targeted respondent consists of the local government as the executor of local budget, universities, environmental organizations or NGOs, mass media and community components around the research location to obtain a clear picture of tourism potential. The number of respondents who have answered the questionnaires are 416 people from the target of 455 respondents. The results show that the potential of sharia-based tourism is very suitable developed in Aceh in order to encourage the growth of the value of Local Original Revenue. It has been an evident that the economic and social cultural dimensions have a significant influence on the value of PAD. The environment dimension variable has no significant result. This shows that there is a problem of environmental management by the community around the location of the tourism. The results of the research have become positive inputs for local governments to be seriously in managing environmental issues in order to increase the value of PAD derived from tourism potential, especially at Waterfalls of Blang Kolam in North Aceh district.

Keywords: *Sharia-based tourism potential, environmental dimension, economic dimension, social culturul dimension, and local original revenue.*

1. Introduction

The demands of independence for all local governments and cities in Indonesia, has spawned a variety of policies that are then poured in the form of programs that have the potential to grow and develop both in the short and long term. Through the autonomy rights owned, each region is required to be able to manage and manage its own government affairs and interests of local communities in accordance with applicable legislation. This clearly represents an enormous opportunity for local governments to be able to do many things in advancing the region and increasing the welfare of the community. In the end, the central government is expecting every region to be able to do more so that the full government objectives can be achieved as set forth in the Constitution of the 1945 Constitution of the Republic of Indonesia.

Through the full authority of each region, the problems that arise must be resolved and regulated through various policies or rules whether they are permanent or temporary. Local governments have full power to do things for regional development and progress. One of the most powerful and influential indicators in achieving the level of independence is the availability of an adequate amount of Local Revenue (PAD) to finance some regional interests. Thus, the local government must be able to reach the maximum point in achieving the achievement of a competent and consistent PAD level, where the implementation must be in accordance with Law No.33 of 2004 on Financial Balance between the Central Government and Local Government. One potential that can push the level of PAD is the potential of tourism is very promising and impacts in the long term.

Law Number 9 of 1990 which regulates tourism, has provided a substantial opportunity for every local government in order to explore this potential to be more developed. Estimated as one of the largest industries in the world today, the growth rate of tourist visits in 2020 reached 200% (World Tourism Organization in I Gusti Bagus Rai Utama and Ni Made Eka Mahadewi, 2012: 91). The results of this study show a great opportunity for Indonesia, especially local governments to be able to take advantage of various tourism potentials that impact on increasing the value of independence or the amount of revenue generated. In general, each region has the potential for tourism that can be sold, but how to utilize the potential to become "homework" for the local government to be able to perform various actions in the form of "reconstruction" policy so that the program development priority is obtained. The government is expecting every region to be able to explore its tourism potentials to ensure sustainability of development that positively impacts other sectors such as economy, law, social and culture. In addition, according to the Ministry of Culture and Tourism of RI (2005) in I Gusti Bagus Ray Utama and Ni Made Eka Mahadewi (2012: 96-97) tourism potential is basically aimed at some of the main objectives that can be achieved such as: (a) unity and unity nation; (b) poverty alleviation; (c) sustainable development; (d) cultural preservation; (e) the fulfillment of the necessities of life and human rights; (f) economic and industrial improvement; and (g) technology development.

The various objectives to be achieved by the government, of course, should consider aspects that lead to the interests of society such as cultural preservation or local wisdom. Further Swarbrooke (1999) said that in essence to maintain the sustainability of tourism must terintegrasi on three dimensions are: (1) environmental dimensions; (2) economic dimension; and (3) the social dimension. This whole dimension becomes very important for every region so as not to eliminate the characteristics or unique to one region, such as culture or custom which is highly respected by society in general throughout Indonesia like Bali. Thus, through the consideration of these dimensions, when the development of tourism implemented, will appear differentiating factors or differentiation which is the strength of the high selling point. Therefore, it needs to be studied more deeply and structured how to develop a more unique and valuable tourism pattern to reach the number of tourists so that ultimately boils down to the high value of PAD. The World Travel and Tourism Council (WTTC) also notes and proves that the tourism industry generates more than 5.5% world income per year from the world economy and absorbs 1 person out of 15 workers, and the donated investment is more than 7.3% of total investment world (Basiya R and Hasan Abdul Rozak: 2012).

Regardless of the tourism potential that is owned on the one hand that develops so fast, good governance or good governance also becomes a big consideration in realizing the expected value of PAD. Given the current high level of local governance so that issues of principle such as participation, rule of law, transparency, responsiveness, consensus, equity, effectiveness and efficiency, accountability and strategic vision are crucial to consider (UNDP in Hessel Nogi S. Tingkilisan, 2005: 113). This is clearly the focus of local governments to address the various levels of the system that are the benchmarks of governance itself. Thus, the achievement of PAD through various efforts implemented can be achieved maximally including through the tourism program.

According Kooiman in Dharma Setyawan (2004: 224) that governance is a series of socio-political interaction process between government and society in various fields related to public interest where the government has the right to intervene on those interests. The meaning of the understanding explains that the government has full rights over the interests of society through the duties and functions carried by the government, but the government is also not arbitrarily justified to perform both the duties and functions if it is against the interests of the community. Therefore, the local government must fully understand the overall governance principles that must be implemented by prioritizing the synergy between principles so that regional strength can be improved and implemented continuously.

However, from various principles of governance, the principles of participation, transparency, effectiveness and efficiency and accountability, have a significant effect on the increase of regional PAD. These four are closely related to the local government's achievement of the PAD value from the regional financial point of view, and this is most dominant in explaining the success or decline of a region. The value inherent in the budget through the reflection of PAD is a qualitative reflection of the government program which is superior thinking in creating the results for the region. On the other hand, the Asian Development Bank also emphasizes the general consensus that good governance is based on four pillars: accountability, transparency, predictability, and participation. It is clear that the number of components or principles underlying good governance varies greatly from one institution to another, but some of these principles provide a definite measure of regional success.

When linked between tourism potential, good governance and PAD, then the three variables are one strong interrelated entity to be implemented by local government. Local governments are unlikely to achieve desired PAD levels without a potential to be developed, and so on without good management, ultimately PAD levels will not be maximized. It is feared that when the governance does not have the appropriate structure and mechanism, then the various problems easily occur although on the other hand the condition of an area has a lot of potential that can be sold. Therefore, the role of local government in controlling the three variables becomes the main capital capable of ensuring the achievement of a high degree of independence.

Previous research has proven the same results with regard to tourism potential owned by various regions in Indonesia. If it is associated with the acquisition of PAD which includes regional financial resources, it is not surprising if in its achievement should seek various potential areas owned by local governments (Azlim et al.: 2012). Similarly, if directly associated with the potential of tourism owned, then the impact of the tourism industry becomes more positive and high selling value when compared with other heavy industries that have a negative impact on the environment, meaning that tourism is environmentally friendly industries (Ni Luh Sili Antari: 2013).

This research will be raising one problem of tourism potential owned by Local Government of North Aceh Regency that is Blang Pond Waterfall (Blang Swimming Waterfalls). This tourist attraction is ranked first most famous and widely visited by the community, in addition there are several other tourism potentials such as 7 Bidadari Waterfall, Ulee Rubek Beach, Krung Sawang

Bath, Cut Meutia Custom House, Krung Geukuh Beach, and Sawang Beach. Potential waterfall Blang Pond This pool had become very popular around the early 2000s. However, this potential becomes no longer selling points after the local government is "less concerned" and "abandoned" for granted. Based on the observations that the author has done directly to the location of the study, the authors conclude that the potential of this tourism needs to be reconstructed as a source of PAD is quite promising. This conclusion is reinforced by the opinion of the people who think that the tourism potential in North Aceh has not been maximally managed to produce PAD (Dedi Ridwan: 2016). The following figure shows some of the current location conditions.

To see more about how people's response to this reconstruction process should be done, then depends on the results of the research survey. The author believes that the current state of society is much better at understanding the importance of this potential being rebuilt. In general, people are eager for the growth of this tourism sector so as to encourage the creation of PAD which can be felt directly, especially local people living around the area. Besides, the implementation of good governance is also an important thing that must be implemented consistently, so that as a region that has wide autonomy can create economic growth equitably and equitably, improve the standard of living and welfare of the community, and the opening of employment opportunities (Marlon Sihombing: 2007).

Looking back at the meaning of local wisdom to be considered, the authors conclude that the tourism potential that will be built upon the recommendation of the research results, should be adjusted to the basis of "Sharia". This is believed to be different and able to provide more value for the local area in particular and the province of Aceh in general, so that the impression of a tourist area that is identical with the place of entertainment and mere hura-rah it can further serve as a place that has the value of education and enlightenment (Portal Official Government of North Aceh: 2013).

This research is a replication of one of the research conducted by Ni Luh Sili Antari (2013) about Bali tourism which is very thick with the Hindu-an. Through the object raised in this study, the authors focus more on adding point of view to moderation of good governance variables. The purpose of adding these variables is to obtain an explanation of the strengths and weaknesses that occur within the local government of North Aceh Regency in managing the source of PAD obtained, especially when viewed from the perspective of the community. In addition, indicators of tourism potential are more emphasized on several aspects or dimensions that include environmental dimension, social, cultural preservation, and economy. Furthermore, the object raised is more to the characteristic possessed by the people of Aceh as a culture / local wisdom that is emphasized on the basis of "Shariah". The author believes that this study is interesting to be reviewed especially in North Aceh District which has great potential to be developed. Through the results of research on Blang Pond Waterfall attraction, the author hopes will become a form of pilot project for the development of other tourist objects in North Aceh District. The steps taken in the early stages of the research are surveys of the community, where the end result of this research is a reference for local governments to be aware in exploring their potential on the basis of a strong commitment to regional progress.

2. Literature Review and Conceptual

2.1. Tourism

2.1.1. Understanding Tourism

Tourism has become a very promising industry today, especially for areas that have valuable potential for sale. The only problem lies in each local government to be able to process and manage the region to be able to generate various revenues that can increase local revenue. According to Law Number 10 Year 2009, the definition of tourism is a wide range of tourism and is supported by various facilities and services provided by the community, businessmen, government and local government. Tourism is a multi dimensional and multi-discipline tourism-related activity that emerges as a manifestation of the needs of every person and country as well as the interaction between tourists and the local community, fellow travelers, government, local government and employers.

Hunziker and Kraft in S. Nyoman Pendit (1994: 38) explain that tourism is a number of relationships that affect the settlement of immigrants, but does not have permanent or temporary effects or symptoms either permanently or temporarily to settle and find work. On the other hand, Spillane (1987: 21) also argues that tourism is a journey from one place to another, but is temporary by both individuals and groups, in an effort to seek balance or harmony and happiness with the environment in the social, and science.

Description from the above notions, based on Law Number 10 Year 2009, that tourism has the following elements:

- a) There are activities related to travel.
- b) Contains elements of objects that can be made business such as tourist areas, recreation places, culture, community life and other places of sale value.
- c) The emergence of businesses that can support the growth of good tourism such as travel agents, until the efforts of other facilities such as accommodation, transportation, restaurants and so forth.
- d) Business actors who come from various circles such as private entrepreneurs, government and business groups.

The term of tourism based on Law Number 10 Year 2009, as described above can be understood as a form of business that is interconnected by each element, so as to create an effect for a place or area. Oka A. Yoeti (1996: 104) explains the purpose of tourism is a system that involves various parties in the integration of harmonious functional relationships, which encourages the dynamics of the phenomenon of mobility of young men, young men, economically strong-weak, as a supporter of a place to travel temporarily alone or in groups, to other places within the country or abroad using land, sea and air transportation.

2.1.2. Tourism Dimensions

Referring to the understanding that has been disclosed above, then tourism will not be separated from the dimensions that need to be taken seriously. The dimension is inherent in the function and objectives to be achieved in managing tourism, plus if the purpose of this management is a local government program that is definitely obvious to have a direct or indirect impact on regional progress and automatically an indicator of the success of local governments in achieving PAD.

According to I Gusti Bagus Rai Utama & Ni Made Eka Mahadewi (2012: 109-113), the dimensions that need to be considered consist of three categories by looking at tourism from the demand side (tourist or spatial dimension), supply side dimensions of industry / business) as well as those that have combined the demand and supply side (which views from the academic and sociocultural dimension). The dimensions can be explained as follows:

1. Spatial Dimension; this dimension explains the movement of tourists to a place away from their original environment for a while. This definition emphasizes the purpose of the trip that is done for leisure, business, and other purposes that are not related to finding a job in the places visited.
2. Industry Dimensions; leads to management or marketing that focuses on the interrelation between goods and services to facilitate travel.
3. Academic Dimension; view tourism from the wider side and not just look at one side (supply or demand) only. Both supply and demand are two interrelated aspects affecting each other. This dimension describes the journey of man out of his environment, including the industry that responds to the human needs of the traveler. Furthermore, tourism studies the impact of travel and industry on the socio-cultural, economic and physical environments.
4. Socio-Cultural Dimension; focuses on three things: (a) efforts to meet the needs of travelers with their various characteristics; (b) the interaction between elements of the physical, economic, and socio-cultural environments; and (c) historical and cultural frameworks. In general, this dimension is in accordance with Law no. 10 Year 2009 which translates the social dimension as a tourism dimension covering all multidimensional and multidisciplinary activities which emerged as a manifestation of the needs of every person and country as well as the interaction between tourists and the local community, fellow travelers, government, local government and businessmen.

Furthermore, Swarbrooke (1999: 47-69) said that a tourism must be sustainable, that is to build tourism must be viewed in terms of continuity so it must consider the dimensions of inter-integrated terintegrasi, namely:

1. Environmental Dimensions; attention to the needs of tourists while maintaining the environmental sustainability.
2. Economic Dimension; highlighting the aspect of tourism on opportunities that can be utilized economically, especially for the younger generation.
3. Social Dimension; aspects of tourism that highlight its development from the existing social order.

From some opinions above, it can be concluded that tourism is a part that must be seen widely through various dimensions of spatial, industrial, academic, socio-cultural, environmental and economic. Each of those perspectives remains linked to each other, meaning that the whole dimension becomes very important if tourism is already developed. However, in some cases, tourism potential may refer to some of the key and important dimensions of decision making.

2.2. Sharia Base

One of the most important and very influential parts in a system is how to create the system becomes more controllable and has a feedback value that can provide a guaranteed repair charge. This is the focus for every organization, not least the government. Especially for local governments that have a system of government with special autonomy, then this becomes a demand that must be implemented. For regions such as Aceh, which are well known for their shari'a, this system is appropriate for implementation in running the government.

Referring to the basic principles of sharia developed through Islamic economics, and clearly different from the capitalist economic construction, the Islamic economy is very close to the so-called values inherent in every economic actor that is human. Triyuwono (2000) in Muhammad (2008: 11) explains that alternative realities relevant to the material, moral, and spiritual values in proportion, or with a set of divine power networks that bind people, are expected to awaken self-awareness fully of obedience and submission of one to the power of the Divine. This then represents the value of sharia in general that is important to develop and a clear path that can lead to victory (Mohamad Hidayat, 2010: 1). When humans feel that their lives are bound by divine rules, then there will be behaviors that have a more positive base and according to the rules taught by Islam.

The value of sharia becomes the power of a system, because the provisions of shari'a has a comprehensive and universal nature (Sri Nurhayati and Wasilah, 2011: 14). This also applies to local governments, where for regions with special autonomy, the specificity of values that may be developed, becomes one value different from the others. It is not apart for the government of Aceh, where consistency of Islamic Shariah implementation which has been poured in the Law of Aceh Government (BAL) is a source of power that can be implemented in a consistent manner. Therefore, through various potentials, particularly tourism potentials that have value to be developed, the government must create various programs that are likely to increase regional strength through PAD value.

2.3. Local Original Revenue (PAD)

With the existence of regional autonomy, the regions have their own authority to manage all government affairs outside the central government's affairs as stipulated by the Law. With such authority, the regions are also authorized to make local policies to create and improve the welfare of the people. To be able to achieve this, the local revenue must also be able to support the needs of the region

(regional spending) and even expected each year will always increase. And each region is given the freedom to explore the potential of its original income as a form of decentralization principle.

This is as stated in the explanation of Law No. 33 of 2004 on Financial Balance between the Central Government and Local Government. The original revenues of the regions are the receipts earned by regions which are sourced from local taxes, regional levies, separated wealth management results and other legitimate revenues (Mardiasmo: 2002).

2.3.1. Local Tax

Local tax is a form of local revenue. In general, taxes can be interpreted as levies committed by governments which are coercive. According to Law no. 34 of 2000 in Sri Suranta and Muhammad Syarifiqurrahman (2005) states that local tax is a compulsory duty implemented by individuals / bodies to the regions without equal balanced returns that can be enforced under prevailing laws and regulations that are used to finance the administration of government regional and regional development.

From the point of view of its collection authority, local taxes are broadly divided into two, namely local taxes levied by provincial governments at Provincial level (Provincial Taxes), in the form of motor vehicle and vehicle tax on motor, vehicle and vehicle overturn water tax, motor vehicle fuel tax, collection and use of underground water and residential water, and local taxes collected by local government at district / municipality level (Regency / City tax), among others, hotel tax, restaurant tax, entertainment tax, advertisement taxes, street lighting taxes, C class excavation taxes, and parking taxes (Mardiasmo in Sri Suranta and Muhammad Syarifiqurrahman: 2005).

2.3.2. Local Retribution

Another source of income that can be categorized in local revenue is local retribution. Levy is local levies as payment for services or granting specific permits specifically provided and / or provided by the local government for the benefit of individuals or bodies (Kesit Bambang Prakosa: 2003).

Regional levies can be divided into several groups: public service levies, business services levies, retribution licenses (Kesit Bambang Prakosa: 2003) with the following explanation:

- i. Public service levies, are retributions for services provided or provided by the local government for purposes of interest and general benefit and may be enjoyed by individuals or bodies.
- ii. Business service levies, are retributions for services provided by local governments by adhering to commercial principles because they can basically also be provided by the private sector.
- iii. A certain licensing levy, is a levy on certain activities of local government in the context of granting licenses to individuals or entities intended for guidance, regulation, control and supervision of environmental utilization activities, use of natural resources, goods, infrastructure, or certain facilities.

2.3.3. Results of Segregated Wealth Management

The law allows local governments to establish Regional Owned Enterprises (BUMD). Regional Government Enterprises with the private sector or Regional Employers Association is expected to contribute to the region so as to support regional independence in regional economic development.

Regional companies formulated as a business entity formed by the region to develop the regional economy and to supplement regional income. Thus, local companies have two functions, namely as a regional economic dynamist which means it must be able to provide stimulus for regional economic development and as income regional income. So local companies must be able to provide economic benefits so that there are benefits that can be deposited into the local treasury (Josef Riwu Kaho, 2001: 141).

2.3.4. Other Original Regional Original Revenue

Other legal revenues that can be used to finance regional expenditure may be sought by the region in reasonable ways and do not violate the applicable regulations. Alternatives to earnings can be made by lending to the central government, lending to other local governments, lending to financial and non-financial institutions, lending to communities, and also by issuing local bonds.

In addition to the foregoing, other legitimate earnings may be in the form of bank account receipts, deposit interest income, income penalties for late implementation of work by counterparts, revenues from more project cost repayment, rental of social facilities and public facilities, income from the provision of education and training, income from budget / installment sales (DPKKD Kabupaten Aceh Utara: 2009).

2.4. Research Hypothesis

Based on the theoretical and research roadmap that has been discussed above, it can be derived the research hypothesis as follows:

- 1) Sharia-based tourism potential that includes environmental, economic, and socio-cultural dimensions affect individuals individually on the Original Revenue in North Aceh District.
- 2) Shariah-based tourism potential that includes environmental, economic, and socio-cultural dimensions affect together to the Original Revenue in North Aceh District.

3. Research Methods

3.1. Object of Research

Object of research the object of this research is the potential of syariah-based tourism covering environmental, economic, and socio-cultural dimension as independent variable and good governance as moderating variable. While Original Revenue (PAD) is a dependent variable.

The definitions of each research variable are as follows:

- 1) The dimension of the environment is an action aimed at attention to the needs of tourists while maintaining the environmental conservation (Swarbrooke, 1999: 47-69).
- 2) Economic dimension is highlighting the aspect of tourism on the opportunities that can be utilized economically, especially for the younger generation (Swarbrooke, 1999: 47).
- 3) The socio-cultural dimension is a tourism aspect highlighting its development from the existing social order (Swarbrooke 1999: 47-69). In addition, this dimension also places great emphasis on the complex relationships that occur between the influential components such as society, tourists, government and businessmen (I Gusti Bagus Rai Utama & Ni Made Eka Mahadewi, 2012: 109-113)
- 4) Local Original Revenue (PAD) as a dependent variable is defined as revenue derived by regions derived from the local tax sector, regional levies, separated wealth management results and other legitimate income (Mardiasmo: 2002). Implementation according to Law No.33 of 2004 on Financial Balance between Central Government and Local Government.

3.2. Population and Research Sample

The population is a group of research elements, where the element is the smallest unit that is the source of the required data (Mudrajad Kuncoro, 2003). The target population in this study is the entire community in North Aceh District which has a very strong influence on regional development, consisting of local government, universities, mass media, non-governmental organizations (NGOs), entrepreneurs, and communities surrounding the tourism sites. The consideration of target population determination is more to the influence of each side in supporting the reconstruction of tourism potential to be studied. The following may explain the reasons for determining each population as follows:

- a) Local government is the party to the control and policy makers on all problems that occur in the region.
- b) Universities are educational institutions that represent the community in providing input or suggestions that are more academic and accountable.
- c) Mass media is a group of people who are very active in responding to all issues that develop in the region, even this group is able to encourage and create public opinion through media coverage.
- d) Non-governmental organizations (NGOs) are representative of the community who are very concerned about the problems of the region, especially those related to the environment or regional progress through the programs implemented.
- e) Entrepreneurs are community groups that are considered as business actors capable of influencing the running of regional tourism either as an investor or as a driver of increasing the economy of the region as a whole.
- f) The surrounding community is a direct party to the impacts of the tourism reconstruction as well as those who must fully support the policies made by the local government.

Reasons for selection of target populations as they relate to specific population elements relevant to the research objectives or problems (Nur Indriantoro and Bambang Supomo, 2002: 119). Referring to the target population specified in this study is more to the basis of **purposive sampling** where each respondent must refer to the criteria set.

Number of respondents assigned for each representation of a unit of 5 people. According to Hair et al (1998: 604-605) that the sample size should be a minimum (absolute minimum sample size) of 5 respondents for each estimated parameter. Determination of the number of 5 respondents is considered to represent representation in an organization in general for a level or level of upper middle management. Thus, the number of respondents selected as many as 455 people.

3.3. Data Collection Procedures

The data collection procedure is a conscious effort to collect data that is done systematically with established procedures (Suharsimi Arikunto, 2002: 123). Source of data to be used and analyzed in this research is primary data type (primary data). Primary data is a source of research data obtained directly from the original source without going through an intermediary (Nur Indriantoro and Bambang Supomo, 2002: 147). Primary data in this research is answer questionnaire from all respondents collected.

3.4. Data Analysis Method

To be able to analyze data in this research hence used multiple linear regression analysis to know influence of sharia based tourism potency to Local Original Revenue.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon_1$$

Where:

Y = Local Own Revenue (PAD), β_0 = Constant, β_1 = Regression coefficient of X1, β_2 = Regression coefficient of X2, β_3 = Regression coefficient of X3, ε = Error term from another variable.

3.4.1. Classical Assumption Test

Before the hypothesis testing will be tested the classical assumption underlying the use of multiple regression model equations so that the data will be used in testing the hypothesis is free of possible deviation of classical assumptions, that is not biased and has a minimum variance.

The main classical assumptions according to Gujarati (2003: 339) consist of:

1) Normality of variable disturbance (disturbance error)

In linear regression, it is assumed that the residual ϵ_i is a random variable following the normal distribution with $\Sigma(\epsilon_i) = 0$ and $\text{Var}(\epsilon_i) = \sigma^2$. The form of impedance ϵ_i is introduced into the model in order to accommodate various things caused by the effects of errors, such as the error of a variable not included in the model and the errors of elements attached to human behavior.

2) There is no multicollinearity

Multicollinearity is a state in which one or more independent variables are correlated with other independent variables, an independent variable is a linear function of another independent variable.

3) There is no heteroscedasticity

Heteroscedasticity occurs due to changes in situations not shown in the regression model specifically or if the residuals do not have constant variance. This usually occurs in cross section data.

4) There is no autocorrelation

Autocorrelation can be interpreted as a correlation between members of a series of near-time observations (time series data) or adjacent places (data cross section).

In this study, not all assumptions of the regression model will be tested. The assumption that will not be tested is autocorrelation. Autocorrelation is not tested

3.5. Hypothesis Testing

Hypothesis testing and calculations performed are described as follows:

1) Statistical F Test

$$F = \frac{R^2 / k - 1}{(1 - R^2) / (n - k)}$$

Where:

R² is the coefficient of determination

k is the Number of independent variables

n is Sample size

The calculation result of F count is then compared with F Table with 95% confidence level ($\alpha = 0,05$) with decision criteria as follows:

- If F arithmetic \leq F table: Ho accepted or Ha rejected
- If F arithmetic $>$ F Table: H0 is rejected or Ha accepted

2) Test Coefficient of determination (R²)

Determination Coefficient Test (R²) is done to see the large variation of independent variables together in affect the dependent variable by using the formula as follows:

$$R^2 = \frac{JK_R}{JK_Y}$$

Where:

JKR: the sum of squares of regression (explained sum of square)

JKY: total sum of squares (total sum of square)

The value of R² lies between 0 and 1. The closer the value of 1 or 100%, the greater the influence of independent variables on the dependent variable.

3) Statistical t Test

Partial test or called t test, which is tested significant constants and independent variables contained in the equation individually whether the effect on the value of independent variables (Gujarati, 2003: 259). The formula:

$$t = \frac{\beta_i}{S_{\beta_i}}$$

Where:

β_i is the regression coefficient for each independent variable

S_{β_i} is the standard error of β_i .

From the calculation then further compare between t count value with t Table value at 95% confidence level ($\alpha = 0,05$), with decision criterion:

- If t arithmetic □ t Table: H0 accepted or Ha rejected
- If t arithmetic □ t Table: Ha accepted or H0 is rejected

4) Calculates the partial determination coefficient

The coefficient of partial determination is calculated to determine the magnitude of the effect of the independent variable partially on the dependent variable. The coefficient of partial determination is obtained by squaring the partial correlation coefficient for each independent variable. To know the closeness of the relationship between independent variables to dependent variable, used criterion from Guilford (1956) with correlation coefficient as follows:

- 1). < 0.20 is very weak and negligible
- 2). 0.20 - 0.40 low / weak / not tight
- 3). 0.40 - 0.70 medium (close enough)
- 4). 0.70 - 0.90 high / strong / close relationship
- 5). 0.90 - 1.00 is very high / very strong / very close

4. Results and Analysis

4.1. Respond Rate

Number of questionnaires that have been circulated and returned, can be seen in the following table:

Respondents	Questionnaire distributed	Questionnaire processed	Respond Rate	Description
People in North Aceh District who have a strong influence on regional development consisting of Local Government, Higher Education, Mass Media, Non-Governmental Organization (NGO), Entrepreneur and Community Around Tourism Location	455	416	91,4%	1. 35 not answered 2. 4 not complete

*Table 1: Details of return of questionnaire
Sources: Data processed (2017)*

4.2. Data Analysis

The moderation regression equation to be formed is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Y = Local Own Revenue (PAD)

α = Constants

βi = Regression Coefficient

X1 = Environmental Dimension (DL)

X2 = Economic Dimension (DE)

X3 = Social Cultural Dimension (DSB)

e = Residual

Coefficients ^a							
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
		B	Std. Error	Beta			Zero-order
1	(Constant)	29,716	2,742		10,839	0,000	
	(X1) DL	0,107	0,086	0,051	1,256	0,210	0,241
	(X2) DE	0,698	0,123	0,233	5,668	0,000	0,396
	(X3) DSB	0,879	0,069	0,510	12,657	0,000	0,589

a. Dependent Variable: (Y) PAD

*Table 2: Results of Multiple Linear Regression the Effect of Sharia-Based Tour Potential that Covers the Environmental, Economic and Socio-Cultural Dimensions of Local Original Income
Source: Data processed (2017)*

The multiple linear regression equation which explains the influence of the syariah-based tourism potential that includes the environmental, economic, social and cultural dimensions of the Local Original Revenue (PAD) is as follows:

$$Y = 29.716 + 0.107 X_1 + 0.698 X_2 + 0.879 X_3$$

The multiple regression equation above can be explained as follows:

- 1) The constant of 29,716 indicates the average percentage for PAD if the syariah-based tourism potential covering environmental, economic, socio-cultural dimensions is simultaneously 0 (zero).

- 2) The regression coefficient for environmental factor (X1) is 0.107 with positive signified coefficient which shows every increase in environmental dimension score and other free variable is assumed constant, predicted will increase the percentage of PAD score by 0,107%.
- 3) The regression coefficient for economic factor (X2) is 0.698 with positive signified coefficient indicating every terjadinya increase of economic factor score and other independent variable assumed constant, predicted will increase the percentage of PAD score equal to 0,698%.
- 4) The regression coefficient for social and cultural factor (X3) is 0,879 with positive signified coefficient indicating that every social and cultural factor score increase and other independent variables are assumed constant, predicted will increase the percentage of PAD score by 0,879%.

4.3. Hypothesis Testing

4.3.1. Simultaneous Hypothesis Testing (F Test)

The simultaneous hypothesis formula that will be tested is as follows:

Ho: $\beta_i = 0$ Simultaneously the potential of Syariah-based tourism which includes environmental dimension, economic dimension and socio-cultural dimension do not have significant influence to Local Revenue.

Ha: $\beta_i \neq 0$ Simultaneously the potential of shariah-based tourism which includes environmental dimension, economic dimension and socio-cultural dimension have significant influence to Local Revenue.

The significance level (α) used is 5% or 0.05.

Criterion of decision making:

- 1) Reject Ho and Accept Ha if value $F_{count} > F_{table}$
- 2) Accept Ho and Reject Ha if value $F_{count} < F_{table}$

The statistical test used to test this simultaneous hypothesis is F test. The F_{table} value used as the critical value in this simultaneous test is 2,627 obtained from the appendix of the F distribution table with $\alpha = 5\%$, df_1 (k) 3 and df_2 (nk- 1) 412. The test results using the SPSS 22.0 program are presented in Table 3 below:

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20479,829	7	2925,690	135,301	0,000 ^b
	Residual	8822,383	408	21,623		
	Total	29302,212	415			
a. Dependent Variable: (Y) PAD						
b. Predictors: (Constant), X3. Z, (X1) DL, X2. Z, (X2) DE, X1. Z, (X3) DSB, (Z) GG						

Table 3: F Test (Simultaneous) The Effect of Sharia-Based Tour Potential that Covers the Environmental, Economic and Socio-Cultural Dimensions of Local Original Income
Source: Data processed (2017)

4.3.2. Partial Hypothesis Testing (t test)

The statistical method used to test this partial hypothesis is t test. The t table value used as a critical value in this partial hypothesis test is 1,966 obtained from the t distribution table with α of 5% and df (n (416) -k (4) -1) 412 for two-tailed test. The criteria of decision making in testing the partial hypothesis (t test) is as follows:

- 1) Reject Ho and accept Ha if the value is $t_{count} > t_{table}$
- 2) Accept Ho and reject Ha if the value of $t_{count} < t_{table}$

➤ Hypothesis I:

→ Ho: $\beta_1 = 0$ The potential of sharia-based tourism that is measured using the environmental dimension does not have a significant effect on the Original Revenue.

→ Ha: $\beta_1 \neq 0$ The potential of sharia-based tourism that is measured using the environmental dimension has a significant influence on the Original Income.

Model	t_{count}	t_{table}	Sig. t	A	Result	Conclusion
$X_1 \rightarrow Y$	1,256	1,966	0,210	0,05	Ho Accepted	Not significant

Table 4: Hypothesis Testing (t test) The Influence of Sharia-Based Tourism Potential Measured Using Environmental Dimension to Local Original Revenue
Source: Data processed (2017)

➤ Hypothesis II:

- Ho: $\beta_2 = 0$ The potential of sharia-based tourism that is measured using the economic dimension has no significant effect on the Original Revenue.
- Ha: $\beta_2 \neq 0$ The potential of sharia-based tourism that is measured using the economic dimension has a significant influence on the Original Revenue.

Model	t _{count}	t _{table}	Sig. t	α	Result	Conclusion
X ₂ → Y	5,668	1,966	0,000	0,05	Ho rejected	Significant

Table 5: Hypothesis Testing (t test) The Effect of Syariah-Based Tourism Potential Measured Using Economic Dimension To Local Original Revenue

Source: Data processed (2017)

➤ Hypothesis III:

- Ho: $\beta_3 = 0$ The potential of sharia-based tourism that is measured using the socio-cultural dimension does not have a significant effect on the Original Revenue.
- Ha: $\beta_3 \neq 0$ The potential of sharia-based tourism that is measured using the socio-cultural dimension has a significant influence on the Original Income.

Model	t _{count}	t _{table}	Sig. t	α	Result	Conclusion
X ₃ → Y	12,657	1,966	0,000	0,05	Ho rejected	Significant

Table 6: Hypothesis Testing (t test) The Influence of Sharia-Based Potential Tourism Measured Using Cultural and Social Dimension to Local Original Revenue

4.3.3. Coefficient of Determination

Coefficient of determination is a number that shows the contribution of the influence given by the independent variable to the dependent variable. Test results using SPSS 22.0 program, presented in Table 7 the following:

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,636 ^a	,405	0,400	6,50680

a. Predictors: (Constant), (X3) DSB, (X1) DL, (X2) DE

Table 7: Coefficient of Determination

Table 7 above, it can be seen that the value of R-square obtained is 0.405. The results show that the potential of Sharia-based tourism which includes environmental dimension, economic dimension and socio-cultural dimension simultaneously contributes 40.5% to Local Original Revenue, while as much as (1-R²) 59.5% other factors not examined.

5. Discussion

Based on the results that have been obtained from the initial stage through questionnaire data collection, can be concluded while through the statistics obtained, that there are still variables that must be considered well. The variables that must be considered and become a more serious study is the environment dimension variable (X1) where the results obtained based on the results of data processing does not indicate a good consistency. According to survey results and interviews obtained in the field, the environmental dimension based on the responses of respondents has a very good value. However, on the other hand, after being tested partially to Local Own Revenue (PAD), it gives insignificant results. This is a phenomenon that describes the actual conditions based on observations and interviews with people around the site.

This phenomenon is a concrete result obtained through the results of research and can not be denied that there are things that must be resolved between the community around the location. The community has an apathetic attitude towards the attitude of the local government through the management of the results obtained through the use of tourism object at the first-time tourism object Blang Kolam functioned. The government is still not maximally paying attention to the surrounding environmental conditions including the communities involved in maintaining a harmonious environment. Therefore, through the results of this study is very helpful authors to find the actual phenomenon and then become a recommendation worth considering by local governments to more seriously manage tourism that is able to encourage the growth of PAD value.

The author believes that through the facts and indicators of research that will be discussed in the discussion section, will greatly help local governments find a solution to re-reconstruct the function of tourism that can provide results for the region. In addition, the authors will also provide some other inputs based on the findings of this study, which hopefully will be able to push new policies on tourism objects, especially Blang Kolam Waterfall and other places within the government area of North Aceh District.

6. Conclusion and Recommendation

6.1. Conclusion

Based on the results of the analysis and discussion that has been done in the previous chapter, researchers obtained the following conclusions:

1. Shariah-based tourism potentials measured using the environmental dimension do not have a significant effect on the Original Revenue in North Aceh District.
2. Shariah-based tourism potentials that are measured using the economic dimension have a significant influence on Local Own Revenue in North Aceh District.
3. Shariah-based tourism potentials that are measured using the socio-cultural dimension have a significant influence on the Original Revenue in North Aceh District.
4. Shariah-based tourism potentials that include environmental dimensions, economic dimensions and socio-cultural dimensions jointly affect the Original Revenue in North Aceh District.

6.2. Recommendation

From the results of research that is achieved temporarily, then suggestions from authors to the local government should pay attention to environmental factors that greatly affect local government policy, especially in realizing syariah-based tourism area. The people are very hopeful that the policy made by the government becomes a strong grip for the community to jointly manage the tourism object that becomes the added value for the region.

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