

## **HOW DOES REINFORCE THE LOCAL ORIGINAL REVENUE? DEVELOPING OF SHARIA-BASED TOURISM**

Zulkarnaini<sup>1</sup>, Zuarni<sup>2</sup> and Muhammad Arifai<sup>3</sup>

<sup>1,2,3</sup>Commerce Department, Lhokseumawe State Polytechnic, Jln.Banda Aceh-Medan Km. 280,3,  
Buketrata Kecamatan Blang Mangat Kota Lhokseumawe, 24301 Aceh – Indonesia

### **ABSTRACT**

This study aims to analyze the potential tourism of Blang Kolam waterfalls in Aceh Province which is located in North Aceh District – Indonesia. The independent variables studied are very relevant to the research objectives which consist of the environmental dimensions of tourism, sharia-based profit sharing system, and the application of creative economy. The data analysis is multiple regression using purposive sampling method which includes local governments that have authority in executing budgets, well-known universities, well-known mass media, active non-governmental organizations and influential community components around tourist sites. Based on the criteria that have been determined, the number of respondents selected is 575 people. The results have shown that both simultaneously and partially, dimensions of the tourism environmental dimension, sharia-based profit sharing system and the application of creative economics have had a significant effect on the value of the Local Original Revenue. In general, the results of this study have shown that the local government still has a huge opportunity to reconstruct the tourism potential of Blang Kolam waterfalls which is able to stimulate an increase in the value of Local Original Revenue. However, if we look more deeply at the indicators under study, particular in the North Aceh District, government must be more intensive to organize the community environment and pay attention to a more compatible pattern of revenue sharing and continue to look for more creative formulations in encouraging the creation of community creativity. In addition, through the acceptance of the value of Local Original Revenue, it is expected that the local government can allocate the funds for potential programs to encourage local independence.

**Keywords:** Environmental Dimension, Sharia-Based Profit Sharing System, Application of Creative Economy, and Local Original Revenue.

## **1. BACKGROUND**

Local government must be able to achieve various opportunities to enrich the region in order to achieve local independence. One potential that can drive the level of Local Original Revenue (LOR) is through tourism potential that is very promising and has a long-term impact. Law No. 9 of 1990 which regulates tourism, has provided considerable opportunities for each local government to explore this potential to become more developed. It is estimated that as one of the largest industries in the world today, the growth rate of tourist visits in 2020 reaches 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 the local government to be able to utilize various tourism potentials that have an impact on increasing the value of independence or the amount of LOR produced. Besides that the local government must also be truly able to work with the community, so that the entire program development must be a community based program.

Through a community approach based program, it is certain that every program that will be developed must aim at the goal in order to achieve community empowerment. The community is required to be better able to fulfill their primary needs through efforts that must be carried out in an independent manner and without relying on their lives for others (Andi Haris: 2014). The tourism program will greatly assist the community in achieving these goals through improving the economy which is based on more transparent and accountable management by local government. Therefore environmental factors are the main priority that is the focus of the government in planning the development of sustainable tourism programs. Seeing the importance of this factor, the local government must be more intensive to pay attention to the direction and environmental objectives to be addressed. Thus, if we see the ultimate goal for the community, environmental factors must be developed through a community approach.

Zulkarnaini et. al. (2017) has found that the environmental dimension in the reconstruction of tourism potential of Blang Kolam Waterfall in North Aceh District has not provided maximum results, meaning that the development of tourism potential lacks support from the community. This shows that the influence of the community is very strong against the government's actions in increasing LOR. It is not surprising that the results of the study have not contributed well to the government's efforts. From the studies that have been obtained, it turns out that the community is still less involved by the local government in managing the tourism potential, so that its development potential becomes disrupted and abandoned. Therefore, environmental factors that must be considered, will be better if done through a community-based approach by paying attention to local wisdom and local culture.

Seeing community involvement that leads to the success of the local government program, then other things that can be developed and run proportionally is the increase in the value of the economy. Through the development of local tourism, the economic value will be able to create the welfare of the community with the hope that all existing potential must be managed consistently. Creative economic development becomes a very smart choice for local government to support the running of local tourism programs. According to Suryana (2013: 35) that "essentially the creative economy is an economic activity that prioritizes the creativity of thinking to create something new and different that has value and is commercial." Tourism potential that is owned by the local government, has a great opportunity to be developed differently. The people of Aceh, for example, strongly agree to develop tourism potential that is worthy of local wisdom with Islamic values to suit the specificities of regions that are not owned by other regions in Indonesia (Zulkarnaini et. al. : 2017).

Looking at the current conditions, it is very feasible for local government to realize the creative economy that will produce more value for the community and the value of LOR. Creative economy is able to create a creative industry that can help people get jobs and develop creative ideas that are of selling value. Therefore, the right step that must be considered by the local government is how to create business opportunities that can encourage local tourism. Local government programs must be developed in accordance with local conditions and the ability of the community and other stakeholders, so as not to conflict with the objectives of the government itself. The point is the involvement of all stakeholder elements in accordance with their respective roles such as financial institutions, associations, mass media, agents (travel agents and event organizers) as well as education and training institutions will have strong linkages and synergies to support local economic development (Muzakar Isa: 2016).

In order to achieve the LOR value, local government must be able to pursue various potential areas that they have (Azlim et al. 2012). Local government must really understand well in formulating policies that are supportive of the creative industry for the community. This needs to be observed carefully, because remembering if an area has a peculiarity such as Aceh (as an area based on Islamic Sharia) is a part of culture (culture) which may not all be developed or used as a sale value. Thus between the development of a sharia-based culture towards the creative industry, it must be adjusted and determined according to the conditions of the community. Garnham (2005) explains that "the use of the term" creative industries "can only be understood in the context of information society policy". This explains that the term creative industry can only be implemented through policies on the conditions of the community that are supported by information systems or those that are based on technology as they develop today.

Referring to the community based programs that must be developed by the local government towards tourism potential, and to support the implementation of a creative economy or a better creative industry, consideration of the results obtained must also be managed as well as possible. The Islamic system which is part of Aceh's culture and system of government must be a priority in managing the results or opinions obtained. Therefore, one of the right choices is through the implementation of a Sharia-based profit sharing system that must be formulated in accordance with the level of involvement of each party. The importance of this implementation is carried out solely to ensure the running of a valid system in accordance with Islamic law or the prevailing principles of Islamic economics, where capital owners and business people are two components of an inseparable business. In this case the consideration of the system used between the two components must be in accordance with the agreements that arise from their respective rights and obligations. It is clear, that the sharia-based profit sharing system is the right choice so that profits arising from business or commercial business activities obtained will be distributed to all parties involved (Muhammad Aswad: 2014). The profit sharing system applied by the local government must refer to the interests of all parties, meaning that the implementation of the system must not conflict with the interests and welfare of the community or in other words the system built must promote social and economic justice and stimulate economic growth. The existence of a system that will be used by the local government is expected to be able to become a profit sharing model that can be emulated by other regions in Indonesia, for example the government can build a profit sharing system as applied by Islamic financial institutions in Indonesia, where the emphasis on business systems is more resulting in real and economic sector growth (Ali Rama; 2013).

The tourism object of Blang Kolam Waterfall in North Aceh District was ranked as the most famous and visited by many people, besides there were several other tourism potentials such as 7 Bidadari Waterfall, Ulee Rubek Beach, Krung Sawang Bathhouse, Cut Meutia Traditional Houses, Krung Geukuh Beach, and Sawang Beach. Tourism potential of Blang Waterfall This pool had become very popular around the early 2000s. However, this potential becomes no longer a selling point after the local government is "less concerned" and "abandoned" just like that. Based on the results of research conducted in the first year, the authors concluded that this tourism potential needs to be reconstructed as a promising source of LOR. This conclusion is reinforced by the opinion of the people who consider that the tourism potential in North Aceh has not been maximally managed to produce LOR (Dedi Ridwan: 2016).

This research is a further study conducted by Zulkarnaini et. al. (2017) and replication of one of the studies conducted by Ni Luh Sili Antari (2013) on Balinese tourism which is very thick with its Hinduism. In addition, indicators of tourism potential are emphasized on environmental aspects that have not provided maximum results (Zulkarnaini et. al., 2017). Furthermore, as the

development of ideas related to the development of sharia tourism potential, the authors add a syariah-based profit sharing system variable and the application of the creative economy. These two variables are components that are mutually supportive of the tourism potential reconstruction in the long term for the improvement of the LOR of the North Aceh District Government.

## **2. LITERATURE REVIEW**

### ***2.1 Tourism***

Tourism has become a very promising industry today, especially for regions that have valuable potential for sale. The problem lies only in each local government to be able to process and manage the area in order to generate various revenues that can increase local income. According to the Republic of Indonesia Law Number 10 of 2009, the notion of tourism is various kinds of tourism and is supported by various facilities and services provided by the community, employers, government and local government. Whereas tourism is the whole activity related to multi-dimensional tourism as well as multi-discipline which emerges as a manifestation of the needs of each person and country as well as the interaction between tourists and the local community, fellow tourists, government, local government and entrepreneurs.

Hunziker and Kraft in S. Nyoman Pendit (1994: 38) explains that tourism is a number of relationships that have an impact on settling migrants, but do not cause effects or symptoms either permanently or temporarily to settle and find work. On the other hand Spillane (1987: 21) also argued that tourism is a journey from one place to another, but is temporary that is carried out both individually and in groups, as an effort to seek balance or harmony and happiness with the environment in the social, cultural and natural dimensions and science.

Furthermore Swarbrooke (1999: 47-69) said that a tourism must be sustainable, meaning that building tourism must be seen in terms of continuity so that it must consider inter-integrated dimensions, namely:

- a) Environmental Dimensions; pay attention to the needs of tourists while paying attention to environmental sustainability.
- b) Economic Dimensions; highlighting aspects of tourism on opportunities that can be utilized economically, especially for the younger generation.
- c) Social dimension; aspects of tourism that highlight its development in terms of the existing social order.

### ***2.2 The Concept of Sharia-based Profit Sharing***

Referring to the basic principles of sharia that are developed through Islamic economics, and clearly different from the construction of capitalist economics, the Islamic economy is very close to the so-called values inherent in every economic actor, namely human beings. Triyuwono (2000) in Muhammad (2008: 11) explains that alternative realities that are relevant to material value, moral and spiritual values proportionally, or with a set of divine power networks that bind humans, are expected to awaken full self-awareness. of obedience and one's submission to divine power. This is then a general sharia value 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 basis and according to the rules taught based on Islam.

Sharia values become a power for a system, because the provisions of sharia have a comprehensive and universal nature (Sri Nurhayati and Wasilah, 2011: 14). This also applies to local government, where for regions that have special autonomy, the specificity of values that may be developed becomes a value that is different from the others. One system that can be developed is through a profit sharing system.

The profit sharing system is a form of economic system that is currently very high in growth, especially in the world of Islamic banking. Through the concept of profit sharing that has been practiced can provide a high value guarantee in the long term to provide a stronger guarantee for customers. This is because the concept of profit sharing places more emphasis on the value of real product productivity and not on the interest rate that has been determined (Adiwarman Karim (2001) in Mucklis Yahya and Edy Yusuf Agunggunanto: 2011). This is the basis of the interesting system developed by Islamic banks in general and able to survive in difficult economic conditions. The profit sharing system based on sharia is very promising for economic actors, and this is also inseparable from the local government. Local government can apply a sharing system to aspects that contain the benefits of the resources in the region, such as tourism.

### ***2.3 Creative Economy***

The issue of creative economy is still a new thing that is currently being implemented by the government to all regions in Indonesia. According to Presidential Instruction No. 6 of 2009, creative economy is defined as economic activities based on creativity, skills and individual talents to create individual creative and creative power that has economic value and influences the welfare of society. In addition, the Ministry of Trade of the Republic of Indonesia (2008) formulated a creative economy as an effort to sustainably develop the economy through creativity with an economic climate that is competitive and has renewable resource reserves. A clearer definition was conveyed by UNDP (2008) which formulated that creative economy is an integrative part of innovative knowledge, creative and cultural use of technology. Suryana (2013:

35) also argues that "essentially a creative economy is an economic activity that prioritizes the creativity of thinking to create something new and different that has value and is commercial." Thus the creative economy can be explained in more detail that the business carried out is not limited to certain things, but can be done in all aspects with a note that it will produce more innovative value and can be enjoyed commercially. Touching on tourism potential, the opportunity for creative economic development is more value that can be achieved by local government. In order to develop tourism potential, the creative economy does not only involve the community or community as a quality resource, but also the involvement of bureaucratic elements with the pattern of entrepreneurship. The concept of bureaucratic involvement in the creative economy is that the bureaucracy not only spends but also generates (income generating) in a positive sense (Osborne and Gaebler, 1992).

#### ***2.4 Local Original Revenue***

With local autonomy, the region has its own authority in regulating all government affairs outside the affairs of the central government as stipulated by the Law. With this authority, the regions are also authorized to make local policies to create and improve people's welfare. To be able to achieve this, local revenue must also be able to sustain local needs (local expenditure) and even expected to increase every year. And each region is given the freedom to explore the potential of local revenue as a form of decentralization. This is as stated in the explanation of Law No. 33 of 2004 concerning Financial Balance between the Central Government and Local Government. Local Original Revenue is an income obtained from regions that are sourced from the local tax sector, local retribution, the results of management of separated local assets and other legitimate income (Mardiasmo: 2002).

#### ***2.5 Research Hypothesis***

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

- 1) Environmental dimension, sharia-based profit sharing system and the application of creative economy have an individual effect on Local Original Revenue in North Aceh District.
- 2) Environmental dimension, sharia-based profit sharing system and the application of creative economy have a common effect on Local Original Revenue in North Aceh District.

### **3. RESEARCH METHODS**

#### ***3.1 Research Objects***

Objects in this study are environmental dimensions, sharia-based profit sharing system, application of creative economy as independent variables. Whereas Local Original Revenue (LOR) is the dependent variable. The definition of each variable can be explained as follows:

- a. Environmental dimension is an action aimed at paying attention to the needs of tourists while paying attention to environmental sustainability (Swarbrooke, 1999: 47-69).
- b. A Sharia-Based Profit Sharing System is a system based on tangible productivity of the products produced, not on the value of interest (Adiwarman Karim (2001) in Mucklis Yahya and Edy Yusuf Agunggunanto: 2011).
- c. The application of Creative Economy is an economic activity based on creativity, skills and individual talents to create individual creative and creative power that has economic value and influences the welfare of the community (Presidential Instruction No. 6 of 2009) and economic activities that prioritize creativity in thinking to create something new and different that has value and is commercial (Suryana, 2013: 35).
- d. Local Original Revenue (LOR) is the ability of the regions obtained from various components such as taxes, retributions, etc. LOR and local assets are separated (Mardiasmo: 2002).

#### ***3.2 Population and Sample***

Population is a group of research elements, where the element is the smallest unit which is the source of the data needed (Mudrajad Kuncoro; 2003). The target population in this study are all people in North Aceh District who have a very strong influence on local development, which consists of local government, universities, mass media, non-governmental organizations (NGOs), and community leaders around North Aceh District. The reason for choosing the target population is because it relates to specific population elements that are relevant to the purpose or problem of the research (Nur Indriantoro and Bambang Supomo, 2002: 119). In connection with the research conducted, the sample was determined based on *purposive sampling* through various appropriate criteria selected as many as 575 respondents.

#### ***3.3 Data Collection Procedures***

Data collection procedure is a conscious effort to collect data that is carried out systematically with established procedures (Suharsimi Arikunto, 2002: 123). The source of data that will be used and analyzed in this study is the type of primary data (primary data). Primary data is a source of research data obtained directly from original sources without going through

intermediaries (Nur Indriantoro and Bambang Supomo, 2002: 147). Primary data in this study are answers to questionnaires from all respondents who were collected.

### **3.4 Data Analysis Methods**

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 (LOR);  $\beta_0$  = Constant;  $\beta_1$  = Regression coefficient of  $X_1$ ;  $\beta_2$  = Regression coefficient of  $X_2$ ;  $\beta_3$  = Regression coefficient of  $X_3$ ;  $\varepsilon$  = 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  $\varepsilon_i$  is a random variable following the normal distribution with  $\Sigma (\varepsilon_i) = 0$  and  $\text{Var} (\varepsilon_i)$  or  $\Sigma (\varepsilon_i) = \sigma^2$ . The form of impedance  $\varepsilon_i$  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.

### **3.4.2. 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:

$R^2$  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 count  $\leq$  F table:  $H_0$  accepted or  $H_a$  rejected
- If F count  $>$  F Table:  $H_0$  is rejected or  $H_a$  accepted

#### 2) Test Coefficient of determination ( $R^2$ )

Determination Coefficient Test ( $R^2$ ) 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  $R^2$  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 :

$\beta_i$  is the regression coefficient for each independent variable;  $S_{\beta_i}$  is the standard error of  $\beta_i$ .

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 count < t table: H0 accepted or Ha rejected
- If t count > 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. RESULT AND ANALYSIS**

### ***4.1 Respond Rate***

The main data source that will be used in this study is primary data in the form of questionnaires intended to obtain information that the researcher wants to know. In this study, sampling was carried out more on the basis of purposive sampling where each respondent had to refer to the

established criteria. The number of details of the return of the questionnaire distributed to respondents is presented in the following Table 1:

**Table 1: Questionnaire Return Details**

Respondents	Questionnaire distributed	Questionnaire processed	Respond Rate	Description
- Local government - Universities/College - Mass media - Non-Governmental Organizations (NGOs) - Communities	575 sheets	530 sheets	92,2%	1. 37 not return 2. 8 not complete

Source: Data processed (2018)

#### 4.2 Data Analysis

The statistical method used to test the hypothesis is multiple regression analysis to be formed is as follows:

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

Where:

Y= Local Original Revenue (LOR),  $\alpha$  = Constants,  $\beta_i$ = Coefficient of Regression,  $X_1$ = Environmental Dimension,  $X_2$ = Sharia-Based Profit Sharing System,  $X_3$ = Application of Creative Economy,  $e_i$ = Residual.

**Table 2: Results of Multiple Linear Regression of Environmental Influence, Sharia-Based Sharing System and Creative Economy Application on Local Original Revenue**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
	B	Std. Error	Beta			Zero-order
1 (Constant)	1,567	4,445		0,353	0,724	
Environmental Dimension ( $X_1$ )	0,250	0,114	0,082	2,193	0,029	0,198
Sharia Based Sharing System ( $X_2$ )	1,375	0,149	0,351	9,253	0,000	0,451
Penerapan Ekonomi Kreatif ( $X_3$ )	0,931	0,113	0,315	8,249	0,000	0,428

a. Dependent Variabel: Local Original Revenue (Y)

Source: Data processed by using program SPSS 22.0 (2018)

Regression equations that explain the influence of the environment, the sharia profit sharing system and the application of the creative economy to the LOR are as follows:

$$Y = 1,567 + 0,250 X_1 + 1,375 X_2 + 0,931 X_3$$

From the regression equation above, it is known that the environmental dimension, the sharia sharing system and the application of the creative economy have a positive coefficient of regression which shows that the better the environment, the system of sharia profit sharing and the application of the creative economy will have an impact on the acceptance of Local Original Revenue ( LOR), on the contrary the environmental dimension, sharia based profit sharing system and poor application of creative economy can result in low acceptance of LOR.

**4.3 Hypothesis Testing**

**4.3.1 Simultaneous hypothesis testing (F Test)**

The statistical test used to test this simultaneous hypothesis is the F test. The Ftable value used as a critical value in this simultaneous test is 2.622 which is obtained from the attachment table of the F distribution with  $\alpha$  of 5%, df1 (k) 3 and df2 (n - (k + 1)) 526. Test results shown in Table 3 below:

**Table 3: Result of F Test of Environmental Influence, Sharia-Based Sharing System and Creative Economy Application on Local Original Revenue**

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	20440,587	3	6813,529	78,521	0,000 <sup>b</sup>
Residual	45642,842	526	86,773		
Total	66083,430	529			

a. Dependent Variabel: Local Original Revenue (Y)

b. Predictors: (Constant), Application of Creative Economy (X<sub>3</sub>), Environmental Dimension (X<sub>1</sub>), Sharia Based Profit Sharing System (X<sub>2</sub>)

Source: Data processed by using SPSS 22.0 program (2018)

Table 3 above, can be seen that the calculated F value is 78.521 and the value is much greater than the Ftable value of 2.622, so with a confidence level of 95% it can be decided to reject Ho and accept Ha which means the environmental dimension, the system for sharing sharia and the simultaneous application of the creative economy has a significant influence on Local Original Revenue of the local Government in North Aceh District.

4.3.2 Partial Test (t Test)

The statistical method used to test this partial hypothesis is the t test. The value of the table used as a critical value in the testing of this partial hypothesis is 1.964 which is obtained from the table of t distribution with  $\alpha$  of 5% and df (n - (k + 1)) 526 for the two-party test (two tailed). The decision making criteria in the partial hypothesis testing (t test) are as follows:

- 1) Reject  $H_0$  and accept  $H_a$  if the value of t count > t table
- 2) Accept  $H_0$  and reject  $H_a$  if the value of t count < t table

The partial hypothesis formulation that will be tested as follows:

Hypothesis I:

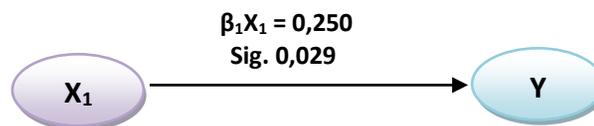


Figure 1: The effect of Environmental Dimension Towards Local Original Revenue

- $H_{01} : \beta_1 = 0$  The environmental dimension does not have a significant effect on Local Original Revenue (LOR).
- $H_{a1} : \beta_1 \neq 0$  The environmental dimension has a significant effect on Local Original Revenue (LOR).

The summary of the test results is presented in the following Table 4:

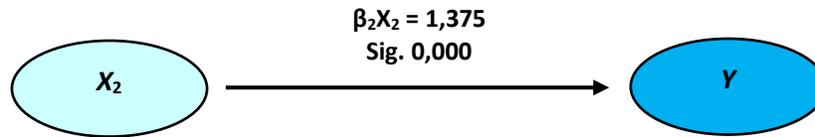
Table 4: Partial Hypothesis Testing (t test) Effect of Environmental Dimensions on Local Original Revenue (LOR)

Model	$t_{count}$	$t_{table}$	Sig. t	$\alpha$	Result	Conclusion
$X_1 \rightarrow Y$	2,193	1,964	0,029	0,05	Ho Rejected	Significant

Source: Data processed by using SPSS 22.0 program (2018)

Table 4 above, obtained information that the t count obtained is equal to 2.193 and the value is greater than the value of table 1.964 ( $\alpha = 5\%$ ), then with a confidence level of 95% it can be decided to reject  $H_0$  and accept  $H_a$  which means that the dimensions the environment has a significant influence on Local Original Revenue, where the better environmental management will have an impact on the Local Original Revenue.

Hypothesis II:



**Figure 2: The effect of Sharia Based Profit Sharing System Towards Local Original Revenue**

- Ho<sub>2</sub> :  $\beta_2 = 0$  The Sharia based profit sharing system does not have a significant effect on Local Original Revenue (LOR).
- Ha<sub>2</sub> :  $\beta_2 \neq 0$  The Sharia based profit sharing system has a significant effect on Local Original Revenue (LOR).

The summary of the test results is presented in the following Table 5:

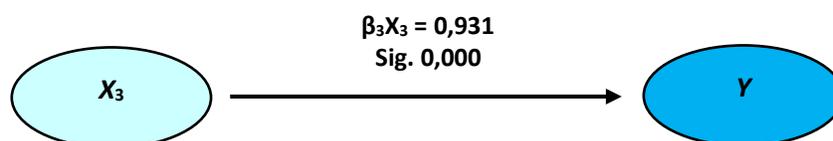
**Table 5: Partial Hypothesis Testing (t test) Effect of Sharia Based Profit Sharing System on Local Original Revenue (LOR)**

Model	<i>t</i> <sub>count</sub>	<i>t</i> <sub>table</sub>	Sig. t	$\alpha$	Result	Conclusion
X <sub>2</sub> → Y	9,253	1,964	0,000	0,05	H <sub>0</sub> Rejected	Significant

Source: Data processed by using SPSS 22.0 program (2018)

Table 5 above, obtained information that the *t* count obtained is equal to 9,253 and the value is greater than the value of table 1,964 ( $\alpha = 5\%$ ), then with a confidence level of 95% it can be decided to reject H<sub>0</sub> and accept H<sub>a</sub> which means that the system Sharia based profit sharing system has a significant effect on Local Original Revenue, where the better the implementation of the sharia based profit sharing system, will have an impact on the higher Local Original Revenue.

Hypothesis III:



**Figure 3: The effect of Application of Creative Economy Towards Local Original Revenue**

- $H_{03} : \beta_3 = 0$  Application of creative economy does not have a significant effect on Local Original Revenue (LOR).  
 $H_{a3} : \beta_3 \neq 0$  Application of creative economy has a significant effect on Local Original Revenue (LOR).

The summary of the test results is presented in the following Table 6:

**Table 6: Partial Hypothesis Testing (t test) Effect of Application of Creative Economy on Local Original Revenue (LOR)**

Model	$t_{count}$	$t_{table}$	Sig. t	$\alpha$	Result	Conclusion
$X_3 \rightarrow Y$	8,249	1,964	0,000	0,05	$H_0$ Rejected	Significant

Source: Data processed by using SPSS 22.0 program (2018)

Table 6 above, the information obtained is that the  $t$  count obtained is 8,249 and the value is greater than the value of table 1,964 ( $\alpha = 5\%$ ), so with a confidence level of 95% it can be decided to reject  $H_0$  and accept  $H_a$  which means the application of the creative economy has significant influence on Local Original Revenue, where the better implementation of the creative economy, will have an impact on the Local Original Revenue.

### 4.3.3 Determination Coefficient

The coefficient of determination is a number that shows the contribution of the influence given by the independent variable (X) to the dependent variable (Y). The test results can be seen in the following Table 7 as follow:

Table 7: Determination Coefficient

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,556 <sup>a</sup>	0,309	0,305	9,31523

a. Predictors: (Constant), Application of Creative Economy ( $X_3$ ), Environmental Dimension ( $X_1$ ), Sharia Based Profit Sharing System ( $X_2$ )

b. Dependent Variabel: Local Original Revenue (Y)

Source: Data processed by using SPSS 22.0 program (2018)

Table 7 above, can be seen the value of R Square obtained is equal to 0.309. These results indicate that the environmental dimension, sharia-based profit sharing system and the application of creative economy simultaneously contribute 30.9% to Local Original Revenue in the Local

Government of North Aceh District, while as much as (1-R2) 69.1% the rest is the magnitude of the contribution of influence have been given by other factors have not been examined.

## **5. FINDINGS AND DISCUSSION**

The findings of the study explain that the three independent variables consisting of environmental dimensions, sharia-based profit sharing system and the application of the creative economy have a significant influence on increasing the value of Local Original Revenue in North Aceh District both partially and simultaneously. In general, the results of this study show that the local government still has a huge opportunity to reconstruct the tourism potential of Blang Kolam waterfalls which is able to stimulate increasing in the value of Local Original Revenue.

This finding has shown that the local government has succeeded in making a more persuasive approach to the community. This proved that the community positively wanted the tourism potential to be rebuilt, the community began to understand the importance of tourism development that can give effect to their level of welfare in addition to encouraging the region to become more independent. However, if we look more deeply at the indicators under study, especially the indicators of environmental dimensions, the local government of North Aceh District must be more intensive to organize the community environment and pay attention to a more compatible pattern of revenue sharing and continue to look for more appropriate formulations in encouraging the creation of community creativity.

Basically the community is very confident in the existence of the local government in carrying out the reconstruction, but the level of community involvement must be taken into consideration so that the harmonization of all interested parties will be created. The people of North Aceh Regency strongly agree with the sharia pattern that will be built by the local government, both from the type of tourism and from the management of tourism products. The community is very confident that if the government is open and partners with the community, then the sustainability of the tourism potential can continue to be developed as a source of income for the local. In addition, through the acceptance of the value of Local Original Revenue, it is expected that the local government is able to allocate these funds for programs that have the potential to encourage local independence.

## **6. CONCLUSION AND RECOMMENDATION**

### ***6.1 Conclusion***

Based on the results of the analysis and discussion that have been carried out in the previous chapter, the researcher draws the following conclusions:

- 1) The environmental dimension has a significant influence on Local Original Revenue (LOR) in North Aceh District.
- 2) Sharia-based profit sharing system has a significant influence on Local Original Revenue (LOR) in North Aceh Regency.
- 3) The application of the creative economy has a significant influence on Local Original Revenue (LOR) in North Aceh District.
- 4) Environmental dimension, sharia-based profit sharing system and the application of creative economy simultaneously have a significant influence on Local Original Revenue (LOR) in North Aceh District with the contribution of the influence given is 30.9% while the remaining 69.1% is large contribution of influence given by other factors have not been examined.

## **6.2 Recommendation**

Based on the conclusions described above, the writer can recommend the following:

- 1) The North Aceh District Government must have a high commitment in resolving environmental issues that are the main capital in reconstructing the potential tourism of Blang Kolam Waterfalls through a community-based approach.
- 2) The local government must be able to find the right formulation for the possibility of implementing a sharia-based profit sharing system that is able to encourage the improvement of community welfare in the long run.
- 3) Supporting the implementation of a creative economy in superior products that are possible to be developed in North Aceh District so that the skills and creativity of the community are expected to be even higher. Thus there will be a variety of product variability that has innovation or high selling value.
- 4) Subsequent research to reinforce the formulation that can be implemented on a suitable profit sharing system on the basis of the sharia system.
- 5) Subsequent research will expand the reach of tourist sites that have different selling values, thus encouraging the emergence of other variables that are more specific to study.

## **REFERENCES**

- [1] Ali Rama. 2013. *Perbankan Syariah dan Pertumbuhan Ekonomi Indonesia*. Jurnal Signifikan Vol. 2 No. 1, April 2013.
- [2] Andi Haris. 2014. *Memahami Pendekatan Pemberdayaan Masyarakat Melalui Pemanfaatan Media*. JUPITER Vol. XIII No. 2, hal 50-62.
- [3] Azlim, Darwanis dan Usman Abu Bakar. (2012). *Pengaruh Penerapan Good Governance dan Standar Akuntansi Pemerintahan Terhadap Kualitas Informasi*

- Keuangan SKPD di Kota Banda Aceh. Jurnal Pascasarjana Universitas Syiah Kuala* Vol. 1 No. 1 Agustus 2012. Pp: 1-14.
- [4] Dedi Ridwan. (2016). *Pengelolaan Pariwisata Aceh Utara Dinilai Belum Maksimal*. AJNN.net-Aceh Journal National Network. Diakses Tanggal 26 April 2016.
- [5] Garnham, Nicholas. 2005. *From Cultural To Creative Industries, An Analysis of the Implications of the "Creative Industries" Approach To Arts and Media Policy Making in The United Kingdom*. International Journal of Cultural Policy. Vol. 11, No. 1, 2005.
- [6] Guilford, J.P. (1956). *Fundamental Statistic in Psychology and Education*. McGraw Hill. New York.
- [7] Gujarati, Damodar N. (2003). *Basic Econometrics*. 4<sup>th</sup> Edition, New York, McGraw Hill. New York.
- [8] I Gusti Bagus Rai Utama & Ni Made Eka Mahadewi. (2012). *Metodologi Penelitian Pariwisata & Perhotelan*. Penerbit: Andi. Yogyakarta.
- [9] Mardiasmo. (2002). *Akuntansi Sektor Publik*. Penerbit Andi. Yogyakarta.
- [10] Mohamad Hidayat. (2010). *An Introduction to The Sharia Economic (Pengantar Ekonomi Syariah)*. Penerbit: Zikrul Hakim. Jakarta.
- [11] Muchlis Yahya dan Edy Yusuf Agunggunanto. (2011). *Teori Bagi Hasil (Profit and Loss Sharing) dan Perbankan Syariah Dalam Ekonomi Syariah*. Jurnal Dinamika Ekonomi Pembangunan. Volume 1 Nomor 1, Juli 2011.
- [12] Mudrajad Kuncoro. (2003). *Metode Riset untuk Bisnis dan Ekonomi*. Erlangga-Jakarta.
- [13] Muhammad Aswad. (2014). *Analisis Bagi Hasil Financing Dalam Perbankan Syariah*. Jurnal An-Nisbah. Volume 1 No. 1. Oktober 2014.
- [14] Muzakar Isa. 2016. *Model Penguatan Kelembagaan Industri Kreatif Kuliner Sebagai Upaya Pengembangan Ekonomi Daerah*. Prosiding Seminar Nasional Ekonomi dan Bisnis dan Call For Paper FEB UMSIDA 2016.
- [15] Ni Luh Sili Antari. (2013). *Peran Industri Pariwisata Terhadap Penerimaan Pendapatan Asli Daerah Kabupaten Gianyar*. Jurnal Perhotelan dan Pariwisata, Agustus 2013, Volume 3 No. 1. Hal: 35-45.

- [16] Nur Indriantoro dan Bambang Supomo. (2002). *Metodologi Penelitian Bisnis untuk Manajemen dan Akuntansi*. BPF-UGM. Yogyakarta.
- [17] Osborne, David and Gaebler, Ted. (1992). *Reinventing Government*. NY Penguin Press: New York.
- [18] Republik Indonesia. (1990). *Undang-Undang No. 9 Tentang Kepariwisataaan*.
- [19] Republik Indonesia. (2004). *Undang-Undang No. 33 Tentang Perimbangan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah*.
- [20] Republik Indonesia. (2009). *Undang-Undang No. 10 Tentang Kepariwisataaan*.
- [21] S. Nyoman Pendit. (1994). *Ilmu Pariwisata Sebuah Pengantar Perdana*. Penerbit: PT Pradnya Paramita. Jakarta.
- [22] Sri Nurhayati dan Wasilah. (2011). *Akuntansi Syariah di Indonesia*. Edisi 2 Revisi. Penerbit: Salemba Empat. Jakarta.
- [23] Sri Suranta dan Muhammad Syarifiqurrahman. (2005). *Eksistensi Pajak Daerah Melalui Pajak Parkir Sebagai Upaya Peningkatan Pendapatan Asli Daerah di Surakarta*. Empirika Vol. 18 No. 1, Juni 2005.
- [24] Suharsimi Arikunto. (2002). *Prosedur Penelitian: Suatu Pendekatan Praktek*. Rineke Cipta, Jakarta.
- [25] Spillane, J James. (1987). *Ekonomi Pariwisata Sejarah dan Prospeknya*. Penerbit: Kanisius. Yogyakarta.
- [26] Suryana. 2013. *Ekonomi Kreatif, Ekonomi Baru: Mengubah Ide dan Menciptakan Peluang*. Penerbit: Salemba Empat. Jakarta.
- [27] Swarbrooke, John. (1999). *Sustainable Tourism Management*. CABI Publishing New York. USA.
- [28] Zulkarnaini, Zuarni and Mukhlis. 2017. *Sharia Based Tourism: Between Reconstruction and Original Revenues (Survey at Waterfalls of Blang Kolam in North Aceh District)*. The International Journal of Humanities and Social Studies. Vol. 5 Issue 9, September 2017. ISSN 2321-9203.