



The Relationship between Foreign Tourists and Average Length of Stay on Local Original Income (PAD) in Bali Province with Tourist Expenditure as an Intervening Variable

Chindy Ariani*, Mohammad Wahed

Universitas Pembangunan Nasional "Veteran" Jawa Timur, Indonesia

*Correspondence: Chindy Ariani

Email: 21011010202@student.upnjatim.ac.id

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Abstract: This study aims to determine the direct and indirect relationship between the variables of the number of foreign tourist visits and the average length of stay on Regional Original Income through foreign tourist expenditure as an intervening variable through a path analysis approach. This study uses secondary data from the Central Statistics Agency and the Bali Provincial Tourism Office for the period 2000-2024. The results show that the number of foreign tourist visits and foreign tourist expenditure have a significant positive relationship to Regional Original Income in Bali Province, while the average length of stay has a significant negative relationship to Regional Original Income. In addition, foreign tourist expenditure acts as an intervening variable that positively mediates the relationship between the number of foreign tourist visits and Regional Original Income, and negatively mediates the relationship between the average length of stay and Regional

Original Income.

Keywords: Tourist Visits, Average Length of Stay, Local Revenue, Foreign Tourist Expenditure, Path Analysis

Introduction

The province of Bali is known as the island of the gods, which has long been a world tourist destination since the tourism sector began to develop in the 1970s. The diversity of tourism potential in Bali supports economic growth through increased demand, creating jobs and community income that can boost Local Own-Source Revenue (PAD). In an effort to explore sources of income, regional independence can be measured by Local Own-Source Revenue (PAD). The higher the figure, the greater the region's ability to direct development policies independently without relying on central government assistance.

Tourism plays a strategic role as a source of Local Own-Source Revenue through taxes and levies generated from various tourism activities. Foreign tourists contribute significantly to Local Own-Source Revenue through their spending during their travels. Empirical data shows that although their spending has increased relatively from year to year, fluctuations in Local Own-Source Revenue indicate that there are other factors that

also influence regional revenue (Yusuf & Hendry, 2024).

According to Hanisa (2024), to understand the importance of the impact of tourism on Bali, it is necessary to understand the concept of the Multiplier Effect. This explains how tourist spending can generate a chain of economic impacts involving various sectors. That is, when tourists spend their money, the income generated is not only felt by the direct tourism sector but also spreads to related sectors, creating jobs and improving the welfare of the community.

In recent years, the province of Bali has recorded a rapid increase in the number of foreign tourist visits (Suastika, 2015). This increase can be triggered by several factors, including more visa-friendly policies that facilitate entry, aggressive promotion of tourist destinations in the global market, and improved tourism support infrastructure, such as airports, highways, and other accommodation facilities. This condition confirms that the tourism sector in Bali Province is increasingly competitive in attracting tourist visits in various regions.

According to Adani et al., (2022) this surge was driven by visa-free facilities, global promotion, and improvements in supporting infrastructure. However, the average length of stay of tourists shows considerable variation and is an important factor in determining the level of expenditure and the size of the contribution to the regional economy.

Although the number of foreign tourists in Bali Province is relatively high, the increase in Local Own-Source Revenue is not always in line with this. According to Ginaya et al. (2019), one of the things that can influence this is practices such as Zero Dollar Tours, which cause some of the money circulation to not enter the regional economic system. This phenomenon shows the need to examine the extent to which the number of foreign tourist visits and the average length of stay actually contribute to Local Own-Source Revenue.

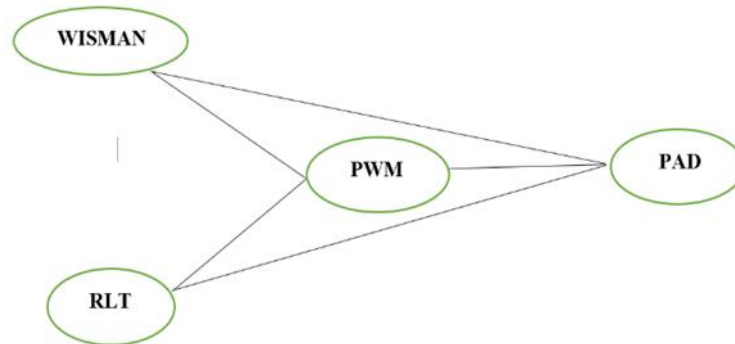
In its development, although the number of foreign tourist visits to Bali continues to increase, followed by an increase in their spending and Local Own-Source Revenue, their average length of stay is still relatively low. This condition shows that the increase in Local Own-Source Revenue is more supported by the number of visits and the level of tourist consumption, rather than by the length of their stay. This phenomenon raises the question of whether high tourist visits really have a sustainable fiscal impact, or whether they have the potential to cause imbalances when the length of tourist stays is not proportional to their contribution to Local Own-Source Revenue.

Thus, this condition shows that an increase in the quantity of visits has not been fully accompanied by an increase in the quality of visits, particularly in terms of length of stay and the equitable distribution of spending that is sustainable for the local economy.

Research Method

Quantitative research is research that uses numerical data. This study uses a quantitative approach with time series data, namely time series data from 2000 to 2024. Time series data was chosen because it is based on the availability of relatively complete data. Data processing was carried out using the E-Views computer program, which supports time series data analysis, including regression model estimation and the necessary assumption testing.

The analysis method used in this study was path analysis. Path analysis is an extension of multiple linear regression that aims to analyze direct and indirect causal relationships between research variables. In other words, path analysis is used to see the extent to which independent variables affect dependent variables, either directly or through intervening variables (Streiner, 2005).



The substructural equation is as follows:

$$Z = C + \beta_1 X_1 + \beta_2 X_2 + \epsilon_1$$

$$Y = C + \beta_3 X_1 + \beta_4 X_2 + \beta_5 Z + \epsilon_2$$

Explanation:

C = Constant

X1 = WISMAN

X2 = RLT

Z = PWM

Y = PAD

ϵ_1 = Structure error 1 β_1 = Path coefficient from WISMAN to PWM

β_2 = Path coefficient from RLT to PWM

β_3 = Path coefficient from WISMAN to PAD

β_4 = Path coefficient from RLT to PAD

β_5 = Path coefficient from PWM to PAD

ϵ_2 = Structure error 2

Results and Discussion

Classical Assumption Test

Data Normality Test

The data normality test was performed using a normality test histogram. Data is said to be normally distributed if it meets the requirement that the probability value on the normality test histogram is greater than 0.05 (Febriamti, 2021). The measurement results for model 1 were 0.74279, which is greater than 0.05, and for model 2, the result was 0.257263, which is also greater than 0.05. These results indicate that the data is normally distributed and meets the regression assumptions. The Eviews output is as follows:

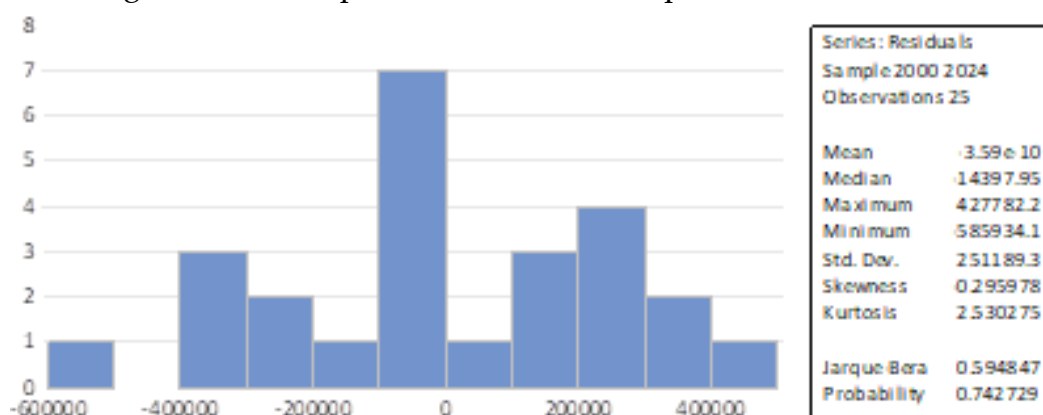


Figure 1. Model 1 Normality Test Results

Source: Eviews13 Output, (2025)

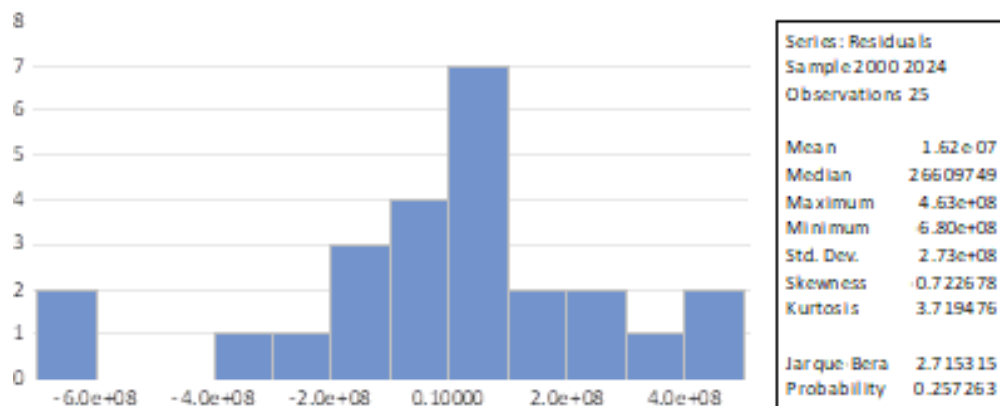


Figure 2. Model 2 Normality Test Results

Source: Eviews13 Output, (2025)

Multicollinearity Test

According to Basuki & Prawoto (2016), the indication of no multicollinearity can be seen if the VIF value is < 10.00. From the test table results, both model 1 and model 2 show that the VIF value is below 10.00, which means that this research model is free from multicollinearity problems. The Eviews output is as follows:

Table 1. Multicollinearity Test Results for Model I

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	3.52E+10	12.79007	NA
X1	0.000830	3.570465	1.032987
X2	2.91E+08	8.708318	1.032987

Source: Eviews13 Output, (2025)

Table 2. Multicollinearity Test Results for Model 2

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	3.14E+17	91.87068	NA
X1	2259.525	7.833965	2.266478
X2	1.29E+15	31.00422	3.677742
Z	56369.36	43.96946	5.523771

Source: Eviews13 Output, (2025)

Heteroscedasticity Test

In this study, the Heteroscedasticity Test was conducted using the Glejser technique. This technique was chosen because it can detect the presence or absence of heteroscedasticity in the regression model (Harahap & Hasibuan, 2024). Data is considered free from heteroscedasticity if the significance value in the Glejser test is greater than 0.05. Based on the results of the heteroscedasticity test on Obs*R-squared, the Chi-Square probability value in model 1 is 0.5167 and in model 2 is 0.8184, which is greater than the significance level of 0.05. This indicates that the regression model used is free from heteroscedasticity. The measurement results can be seen in the following figure:

Table 3. Heteroscedasticity Test Results for Model I

F-statistic	0.802610	Prob. F(2,22)	0.4609
Obs*R-squared	1.700069	Prob. Chi-Square(2)	0.4274
Scaled explained SS	1.320441	Prob. Chi-Square(2)	0.5167

Source: Eviews13 Output, (2025)

Table 4. Heteroscedasticity Test Results for Model 2

F-statistic	0.232526	Prob. F(3,21)	0.8727
Obs*R-squared	0.803751	Prob. Chi-Square(3)	0.8486
Scaled explained SS	0.928922	Prob. Chi-Square(3)	0.8184

Source: Eviews13 Output, (2025)

Autocorrelation Test

In this study, the autocorrelation test was conducted using the Durbin Watson test technique by comparing the DW (Durbin-Watson) statistical value with the specified critical value (Basuki & Prawoto, 2016). The measurement results can be seen in the following table:

Table 5. Autocorrelation Test Results Model I

R-squared	0.253812	Mean dependent var	-3.59E-10
Adjusted R-squared	0.104575	S.D. dependent var	251189.3
S.E. of regression	237692.7	Akaike info criterion	27.77220
Sum squared resid	1.13E+12	Schwarz criterion	28.01598
Log likelihood	-342.1525	Hannan-Quinn criter.	27.83981
F-statistic	1.700726	Durbin-Watson stat	1.711558
Prob(F-statistic)	0.189345		

Source: Output Eviews12, (2025)

Based on the Durbin Watson calculation results, the Dw value is 1.711558 with 22 observations and 2 independent variables. The dU value is 1.5408. Based on the criteria $Du < DW < (4 - Du)$, we obtain $1.5408 < 1.711558 < 2.4592$, which means that there is no autocorrelation in the regression.

Table 6. Autocorrelation Test Results for Model II

R-squared	0.159795	Mean dependent var	1.91E-08
Adjusted R-squared	-0.061312	S.D. dependent var	2.73E+08
S.E. of regression	2.82E+08	Akaike info criterion	41.95507
Sum squared resid	1.51E+18	Schwarz criterion	42.24760
Log likelihood	-518.4384	Hannan-Quinn criter.	42.03621
F-statistic	0.722703	Durbin-Watson stat	2.044618
Prob(F-statistic)	0.614630		

Source: Eviews12 Output, (2025)

Based on the Durbin Watson calculation results, the Dw value is 2.044618 with 22 observations and 3 independent variables. The dU value is 1.6640. Based on the criteria $Du < DW < (4 - Du)$, we can obtain $1.6640 < 2.044618 < 2.3360$, which means that there is no autocorrelation in the regression.

Path Analysis Test

Substructural Regression Model Test 1

The regression structure of model 1, which consists of independent variables, namely the number of foreign tourist visits and average length of stay, and dependent variables, namely foreign tourist expenditure (PWM), is illustrated as follows:

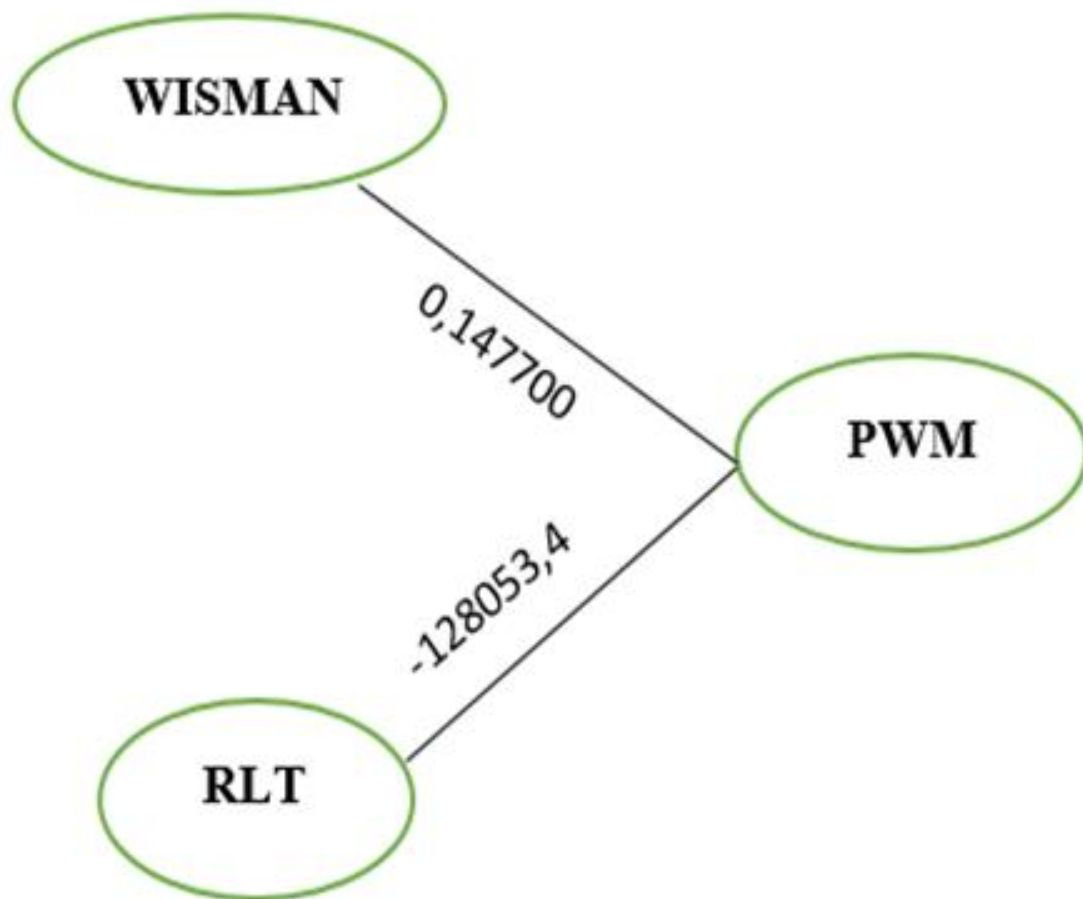


Figure 3. Regression Model I

Source: Developed in research (2025)

In regression model 1, there is a positive relationship between the number of foreign tourist visits (WISMAN) and foreign tourist expenditure (PWM), and there is a negative relationship between average length of stay and foreign tourist expenditure (PWM). The measurement results can be seen in the table below:

Table 7. Measurement Results of Sub-Structural Regression Model 1

Dependent Variable: Z
 Method: Least Squares
 Date: 09/14/25 Time: 12:42
 Sample: 2000 2024
 Included observations: 25

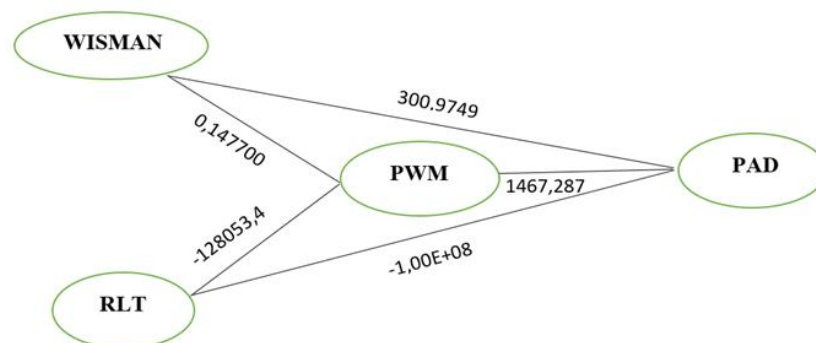
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2188627.	187655.7	11.66299	0.0000
X1	0.147700	0.028817	5.125452	0.0000
X2	-128053.4	17062.18	-7.505103	0.0000
R-squared	0.818964	Mean dependent var		1526022.
Adjusted R-squared	0.802506	S.D. dependent var		590362.9
S.E. of regression	262358.7	Akaike info criterion		27.90498
Sum squared resid	1.51E+12	Schwarz criterion		28.05124
Log likelihood	-345.8122	Hannan-Quinn criter.		27.94555
F-statistic	49.76149	Durbin-Watson stat		1.003987
Prob(F-statistic)	0.000000			

Source: Eviews13 output, (2025)

In the measurement results above, the direct relationship between the number of WISMAN and PWM is 0.147700. This shows that every increase in the number of foreign tourist visits to Bali results in higher total expenditure. However, the average length of stay (RLT) of foreign tourists has a significant negative relationship with foreign tourist expenditure (PWM) of -128053.4. This shows that every increase in the average length of stay of foreign tourists has the potential to decrease foreign tourist expenditure (PWM).

Sub-Structural Regression Model 2 Test

The regression structure of model 2, which consists of independent variables, namely the number of foreign tourist visits, average length of stay, and foreign tourist expenditure, as well as the dependent variable, namely local revenue (PAD), is illustrated as follows:

**Figure 4.** Regression Model II

Source: Developed in research (2025)

In regression model 2, the number of foreign tourist visits (WISMAN) was proven to have a significant effect on local revenue (PAD), both directly and through the intervening variable of foreign tourist expenditure (PWM). The measurement results can be seen in the table below:

Table 8. Measurement Results of Sub-Structural Regression Model 2

Dependent Variable: Y
 Method: Least Squares
 Date: 09/14/25 Time: 12:41
 Sample: 2000 2024
 Included observations: 25

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-72015813	5.60E+08	-0.128582	0.8989
X1	300.9749	47.53447	6.331718	0.0000
X2	-1.00E+08	35851772	-2.800344	0.0107
Z	1467.287	237.4224	6.180070	0.0000
R-squared	0.967997	Mean dependent var	2.18E+09	
Adjusted R-squared	0.963425	S.D. dependent var	1.53E+09	
S.E. of regression	2.92E+08	Akaike info criterion	41.96918	
Sum squared resid	1.79E+18	Schwarz criterion	42.16420	
Log likelihood	-520.6148	Hannan-Quinn criter.	42.02327	
F-statistic	211.7298	Durbin-Watson stat	1.301966	
Prob(F-statistic)	0.000000			

Source: Eviews13 output, (2025)

In the measurement results above, the direct relationship between the number of foreign tourists and PAD is 300.9749, while the indirect relationship through PWM is calculated by multiplying the effect of foreign tourists on PWM (0.1477) by the effect of PWM on PAD (1467.287), resulting in a value of 216.718. Because both paths (WISMAN → PWM and PWM → PAD) are equally significant, it can be concluded that PWM partially mediates the relationship between WISMAN and PAD. This shows that any increase in the number of foreign tourist visits not only has a direct impact on PAD, but also indirectly increases PAD through an increase in their spending.

Furthermore, the average length of stay (RLT) of foreign tourists has been proven to have a significant negative relationship with local revenue (PAD), both directly and through the intervening variable of foreign tourist expenditure (PWM). The direct relationship between Average Length of Stay (ALS) and PAD is -1.00E+08, while the indirect relationship through PWM is calculated by multiplying the effect of ALS on PWM (128053.4) by the relationship between PWM and PAD (1467.287), resulting in a value of 1879.125. Because both paths (DLS → FTE and FTE → PAD) produce significant negative results, it can be

concluded that FTE partially mediates the relationship between DLS and PAD. This indicates that any increase in the average length of stay of foreign tourists has the potential to reduce the contribution to PAD, both directly and through a decrease in foreign tourist expenditure (FTE).

Sobel Test

Used to test indirect relationships in this research model by calculating the Sobel statistic value, where a p-value < 0.05 is a significant criterion indicating an indirect relationship between the independent variable and the dependent variable through the intervening variable. This test was calculated using the Sobel Test Calculator, and the results are as follows.

Input:		Test statistic:	Std. Error:	p-value:
a	0.147700	Sobel test: 3.94519321	54.93223734	0.00007974
b	1467.287	Aroian test: 3.91494447	55.35667027	0.00009043
s _a	0.028817	Goodman test: 3.97615412	54.50449939	0.00007004
s _b	237.4224	Reset all	Calculate	

Source: Sobel Test Calculator Output X1 (2025)

Input:		Test statistic:	Std. Error:	p-value:
a	-128053.4	Sobel test: -4.77077063	39383802.7073	0.00000184
b	1467.287	Aroian test: -4.74573225	39591590.7833	0.00000208
s _a	17062.18	Goodman test: -4.79620954	39174912.5159	0.00000162
s _b	237.4224	Reset all	Calculate	

Source: Sobel Test Calculator Output X1 (2025)

According to the results of the Sobel test above, the Sobel statistical value for the variable Number of Foreign Tourist Visits (X1) is 3.94519321 with a p-value of 0.00 007974, which is below the significance level of 0.05. This indicates that WISMAN and PAD are significantly mediated by PWM. In other words, there is partial mediation between WISMAN affecting PAD both directly and through an increase in PWM. These results are in line with the previous path analysis results and reinforce the significant relationship between these variables in this study. Meanwhile, the Sobel statistic value for the Average Length of Stay (X2) variable is -4.77077063 with a p-value of 0.00000184, which is below the significance level of 0.05. This indicates that RTL and PAD are significantly mediated by PWM. In other words, there is partial mediation between RTL affecting PAD both directly and through an increase in PWM. These results are in line with the results of the previous path analysis and reinforce the significant relationship between these variables in this study.

Discussion

The results of the study indicate that the number of foreign tourist visits has a direct, positive, and significant relationship with Local Revenue. This means that every increase in the number of foreign tourists will drive the consumption of local goods and services, which will have an impact on an increase in local revenue. This finding is in line with the research (Putra et al., 2021) and (Munanda & Syamsul, 2018) which states that tourism plays an important role in the formation of Local Revenue in Bali Province.

Furthermore, there is also an indirect relationship, namely through foreign tourist spending, which acts as an intervening variable bridging the relationship between the number of tourist visits and Local Own-Source Revenue. A high number of tourists does not necessarily directly increase Local Own-Source Revenue if it is not followed by an increase in tourist spending. Conversely, the greater the value of spending per tourist, the greater the economic effect on regional income.

This is because tourist spending flows into various economic sectors, creating a multiplier effect on hotel, restaurant, and local tax revenues (Keynes, 1936). These results are also consistent with the theory proposed by Cantavella-Jordá (2002), namely the Tourism-Led Growth Hypothesis (TLGH), which states that an increase in the number of foreign tourists will drive regional economic activity, as the tourism sector serves as the main driver of economic growth.

On the other hand, the results of this study also show that the average length of stay has a significant direct relationship with local revenue, but the direction is negative. This negative relationship can be explained by changes in the consumption patterns of long-term tourists. Tourists who stay longer in a destination tend to experience a decrease in daily spending intensity as the duration of their visit increases. At the beginning of their visit, tourists usually have a high level of consumption because they engage in various tourist activities, shopping, and visiting entertainment venues. However, after some time, their behavior patterns change to become more economical, such as choosing to rest, cook their own meals, or engage in low-cost activities around their place of residence (Saputra, 2019).

Furthermore, in Bali Province, especially in tourist areas with high appeal, competition between hotels is becoming increasingly fierce, even though the number of hotels in this province is already quite large. According to (Suastika, 2015), this has led to many villas and hotels not being registered with the regencies/cities in Bali Province, thereby encouraging tourists to choose these hotels because they are tempted by the cheaper prices. This situation is also exacerbated by hotel and villa managers manipulating data for tax payments to the local revenue office. This ultimately affects the local revenue of regencies/cities in Bali Province.

The results of this study are also in line with Alyani's (2021) research, which emphasizes that the decline in RLT in Bali is related to a shift in tourist visit patterns, from long-term recreation to shorter but more frequent visits. In addition, tourists who stay longer usually get discounts on accommodation, so the contribution of hotel taxes to PAD becomes smaller (Sari & Made, 2024).

Conclusion

Based on the results of the analysis, several conclusions can be drawn as follows. The number of foreign tourist visits has a direct and significant positive relationship with Local Revenue. This is because an increase in tourist visits to Bali drives economic activity in the accommodation, transportation, and tourism services sectors, which are the main sources of local taxes. The average length of stay of foreign tourists has a direct and significant negative effect on Local Own-Source Revenue. This may be due to changes in the consumption patterns of long-term tourists. Tourists who stay longer in a destination tend to experience a decrease in daily spending as the duration of their visit increases. Foreign tourist spending has been proven to mediate the relationship between the number of foreign tourist visits and Local Revenue. Foreign tourist spending can also mediate the relationship between Average Length of Stay and Local Revenue, but in a negative direction. This is because Bali Province has experienced a change in the consumption patterns of long-term tourists. Tourists who stay longer tend to experience a decrease in daily spending intensity as the duration of their visit increases. Foreign tourist spending has a positive and significant effect on Local Revenue. This is because foreign tourists in Bali generally have high consumption levels in formal sectors such as hotels, restaurants, and licensed tourist activities, which directly increase local tax revenue.

Local governments need to continue strengthening their international tourism promotion strategies by targeting high-spending tourists. This means not only focusing on increasing the number of visitors, but also increasing the length of stay and improving the quality of the tourist experience. The government and tourism businesses can develop community-based destinations, thematic tour packages (such as wellness tourism, eco-tourism, or digital nomad tourism), and improve connectivity between tourist areas. There is a need to encourage an increase in tourist spending by strengthening the creative economy sector and developing high value-added local products. Furthermore, policies are needed to direct tourists to transact more at official business units so that tourist spending is recorded and can contribute optimally to regional revenue. Finally, local governments need to strengthen the tax and levy collection system for the tourism sector through digitalization and transparent reporting, including supervision of unofficial accommodations. Furthermore, a portion of the PAD funds from the tourism sector should

be reallocated to support sustainable tourism infrastructure and local community empowerment, so that the economic effects of tourism become more widespread and equitable.

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