



Tourism Object Development Strategy and Increasing Regional Original Income in the City of Bandung

Ajie Giyatmiko Sugiyat

Sekolah Tinggi Ilmu Administrasi Bagasasi, Bandung, Indonesia

Email: Ajie.stiabagasasi@gmail.com

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ABSTRACT

The development of tourism in Indonesia is currently being pushed to become one of the sectors that contributes greatly to economic development and improving people's welfare. This is driven by the development of Indonesian tourism which continues to increase from time to time, as can be seen from the increasing number of tourists visiting tourist destinations in Indonesia, which are famous for their natural beauty, friendly people, and cultural diversity. At the regional level, this sector is expected to be a supporter of regional income whose contribution in the future has favorable prospects. This study uses a qualitative method with the aim that there is greater spontaneity and better adaptation of the interaction between researchers and research sources in obtaining answers to research questions. There are various data collection methods in this qualitative research, namely observation, textual analysis and interviews (individual or group). So the results of this study explain that, the development of tourism objects is one of the efforts made by local governments in their efforts to develop tourist objects so that later it will attract many tourists, both domestic and foreign tourists to always enjoy a series of tourism programs that have been managed and packaged. by local parties, besides that the number of tourist visits also seems to have an effect on Regional Original Income (PAD), which is the main measure of the success of the implementation of regional autonomy, and it is hoped that with regional autonomy, the independence of a region can be realized through the structure of Regional Original Income (PAD). the strong one. With the success of the Bandung city government in getting the determination of the city of Bandung as one of the world's tourist destinations as set by the UNESCO world body on September 25, 2013 in the city of Beijing is proof of the seriousness of the Bandung city government in carrying out development in the field of tourism. In addition, tourism can also have an impact on economic growth because one of them can create very wide employment opportunities, affect state income, and is able to generate foreign exchange from tourist spending. is expected to move the regional economy in a positive direction by creating new jobs and increasing income for certain regions.

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1. Introduction

Along with global changes, the tourism paradigm in Indonesia has shown a very significant change, where in the past the spectrum of tourism development was more oriented to only a few important areas, and actually seen from the trend of changing global markets which prioritized local resources as tourism destinations. On the other hand, tourism is a sector of the global economy that is considered the most promising. Tourism is growing rapidly and has become a potential industry that can make a major contribution to the economic movement of a country. Basically, the Indonesian state has very diverse natural and biological resources, of course, these can be used as various products that can become the mainstay of the economy for this nation (Afrianto, 2015).

Currently Indonesia is increasing development in various sectors ranging from the economic sector to the agricultural sector, but tourism is the leading sector in Indonesia because it has a positive impact on the



community, one of which is in terms of providing jobs. In addition, tourism is currently being promoted by the government due to the country's foreign exchange earner in addition to the oil and gas sector. The tourism sector became a fairly large foreign exchange contributor for Indonesia in 2018, amounting to US\$ 20 billion. This figure has increased by 20% when viewed from 2017 which was around US \$ 16.8 billion. In this way, the tourism sector has the potential to develop rapidly in Indonesia. In addition, development in the tourism sector can be maximized by opening a very wide job vacancy for all Indonesian people.

The tourism sector in Indonesia not only attracts the attention of domestic tourists but also foreign tourists who are not a few who are interested in tourism in Indonesia. Tourism is one of the sectors that can have a considerable influence on the country's economy. The factors that affect the income or foreign exchange earnings of the country from the contribution of the tourism sector are taxes, where the process is obtained when foreign tourists make travel transactions, but not only foreign tourists, domestic tourists can also be taxed, because every foreign exchange contribution given by the tourism sector is quite high and has a very significant influence (Aqarita et al., 2016).

The development of tourism objects is one of the efforts made by local governments in their efforts to develop tourist objects so that later it will attract many tourists, both domestic and foreign tourists to always enjoy a series of tourism programs that have been managed and packaged by the local party. Tourist visits also seem to have an effect on Regional Original Income (PAD), which is the main measure of the success of the implementation of regional autonomy, and it is hoped that with regional autonomy, the independence of a region can be realized through a strong Regional Original Income (PAD) structure. Because dependence on subsidies from the central government must be minimized, so that later Regional Original Income (PAD), which mainly comes from regional taxes and levies, will become the largest source of finance in Regional Original Income (PAD).

With the issuance of Law No. 22/1999 on the development of broad regional autonomy from the central government to provincial and district/city governments and Law no. 33 of 2004 concerning Central and Regional Financial Balance, causing the allocation of tasks, functions of authority and responsibility for environmental management which has been concentrated in the central government to local governments, where the role and involvement of the community will be increasingly dominant and provide a very large opportunity for the regions to manage all natural resources owned in order to provide optimal results (Djuwita et al., 2020).

The potential of natural wealth is an asset that we must use optimally through the development of the tourism sector. This can be aimed at increasing national income and regional income in order to improve the welfare and prosperity of the community. In addition, it can also expand and equalize business opportunities for the community, and can open up jobs that can absorb labor so as to reduce the number of unemployed and reduce the number of people looking for work abroad. The development of tourism in an area will bring many benefits to the community, namely economically, socially and culturally. However, if the development is not prepared and managed properly, it will cause various problems that make it difficult or even detrimental to the community.

To ensure that tourism can develop properly and sustainably and bring benefits to humans and minimize the negative impacts that may arise, tourism development needs to be preceded by an in-depth study, namely by conducting research on all supporting resources (Ilhami & Achmad, 2022). From a social point of view, tourism activities will expand employment opportunities both from facilities and infrastructure development activities as well as from various business sectors that are directly or indirectly related to tourism. Tourism will be able to grow and increase the recognition and love of the homeland, so that it can motivate an attitude of tolerance in association which is a strength in nation building, besides that tourism is able to expand the horizons of personal views on the values of life (Fahrani, 2021).

From an economic point of view, tourism activities can contribute to regional revenues sourced from taxes, parking fees and tickets or can bring in foreign exchange from visiting foreign tourists. The existence of tourism will also grow economic businesses that interweave and support their activities so that they can increase people's income. With the enactment of Law no. 32 of 2004, Law no. 33 of 2004 which gives wider authority to local governments to manage their territory, implies that there is an increasing responsibility and demand for exploring and developing all the potential resources owned by the region in order to support the development journey in the region. With this law, the government has the flexibility to develop tourism objects (Firmansyah, 2012).

The city of Bandung is one of the areas of West Java that has very high tourist objects and attractions, including natural attractions, cultural attractions, and artificial attractions. Various kinds of objects and tourist attractions in the city of Bandung have good potential that can provide income for regional income. These various objects and tourist attractions offer a variety of charms that can certainly attract tourists from various parts of the world as well as local tourists. In addition, the people of Bandung also have high creativity in the fields of arts, crafts, culinary and fashion so that the city of Bandung is now known as a city of shopping and culinary tourism. At first, Bandung was indeed very famous for its natural tourism and cultural tourism, but the existence of fashion and culinary tourism which is increasingly widespread in the current era also adds to the variety of tourism in the city of Bandung, which is increasingly attractive and can certainly attract tourists who want to visit the city of Bandung. On the other hand, tourism has been placed as one of the main priorities in national development considering its very broad positive impact on various economic activities of the community, so that it is able to open up many opportunities to occur in various sectors of life and can encourage the development of facilities and infrastructure that are also very beneficial for the local community. . So based on the description and elaboration of the background above, the researcher is interested in further expanding the focus of the problems in this study on the aspects of tourism development strategies and increasing local revenue in the city of Bandung.

2. Method

This study uses a qualitative method with the aim that there is greater spontaneity and better adaptation of the interaction between researchers and research sources in obtaining answers to research questions. There are various data collection methods in this qualitative research, namely observation, textual analysis and interviews (individual or group) (Achmad & Yulianah, 2022). Qualitative data analysis methods provide a way to distinguish, examine, compare, contrast, and interpret meaningful patterns or themes. The meaning in this study is determined by certain goals and objectives of the research theme related to tourism strategies in Bandung City, then the same data can be analyzed and synthesized from several perspectives based on various questions posed in the study. Next, the researcher begins activities systematically to collect, process, and conclude data by using certain techniques to find answers to the problems at hand. The secondary data itself is obtained from articles, journals, and books related to tourism science, tourism development, and government policies.

3. Research Results and Discussion

3.1 Development of the Tourism Sector to Increase Regional Original Income

With the implementation of regional autonomy, almost all regions throughout Indonesia are competing to increase their own regional income. Likewise with the Bandung City government, which through various policies and promotions each year is expected to be able to increase local revenue from assets already owned. In addition, the government has a lot of land that has not been used optimally for economic activities, whether these activities are carried out alone by the local government or in collaboration with business actors, either with a contract system or with capital participation. If the assets owned can be used optimally, it will be able to increase the source of PAD. The choice of cooperation in the tourism sector is based on the assumption that the tourism sector is the main potential that is owned and can be developed together as a leading sector in PAD revenue and as one of the cornerstones to improve the welfare of the local people, because the development of the tourism industry will be followed by the opening of business opportunities and the creation of new jobs (Hermawan, 2012; Ilhami et al., 2022).

The tourism sector can be said to be economically viable if the income is greater than the cost of infrastructure investment and operational costs. On the other hand, it is necessary to reconsider the development of tourism, which is very dependent on the demand side. Estimated income should consider income other than entry-fees. The use of assistive devices and rental of facilities and fees for supporting tourism businesses operating in tourist areas are also potential sources of revenue. The enactment of the regional autonomy law has opened up regional expectations to explore all available resources for regional financial capacity in development. Based on the law, regional finances can be sourced, one of them from the results of regional taxes where the results of regional levies taken based on Law Number 34 of 2000 reads as follows, regional taxes are mandatory contributions made by individuals or entities to the region without



direct compensation in balance. , which can be enforced based on the applicable laws and regulations used to finance the implementation of regional government and development.

The local tax itself can be distinguished according to its type in accordance with Law No. 34 of 2000 article 2 paragraph (2) which consists of, hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax and parking tax. In addition to local taxes, other sources of regional income can come from regional levies. According to Law Number 34 of 2000, regional retribution is a regional levy as payment for certain services or permits that are specifically provided and/or granted by the regional government for the benefit of individuals or entities. The regional retribution is divided into three groups, namely, public service levies are levies on services provided or provided by local governments for the purpose of public interest and benefit and can be enjoyed by individuals or entities (Hidayat et al., 2018).

Furthermore, business service levies are services provided by local governments. And the last is certain licensing fees where the regional government in the context of granting permits to individuals or entities intended for guidance, regulation, control and supervision over the use of space, use of natural resources, goods, facilities, infrastructure or certain facilities in order to protect the public interest. and protect the environment. The results of the management of regional assets or regional assets (regional companies) themselves can be classified into three types, namely companies obtained based on submissions from the government in the form of companies originating from the nationalization of foreign companies. Then companies originating from the State are handed over to the regions and companies established by local governments. In addition to regional taxes and levies, regional income can be obtained through regional government branches (agencies under regional government) such as regional revenue sharing funds (taxes and natural resources), general allocation funds and special allocation funds, grant funds and emergency fund revenues.

On the other hand, local governments are given increasing authority with the support of clear legal and political certainty. In this way, it is hoped that local governments will no longer be preoccupied with various administrative and political uncertainties with the central government and are expected to be able to concentrate and be more flexible in finding new ways to explore and utilize regional potential, including increasing PAD to the fullest. Exploring the potential of this area will be misdirected if the local community is not involved in the policy-making process, in other words, social empowerment is the most basic component in tourism development in a particular area. Regional autonomy itself has set targets for tourism development of a tourist destination as follows, first, preparing accessibility, facilities and tourism attractions in such a way that when tourists visit the tourist destination they are satisfied, happy, and in accordance with their expectations. Second, prepare a strategy so that various companies belonging to the tourism industry group obtain a profit that is balanced or proportional to the volume of tourist visits to the area, especially for entrepreneurs who have invested their capital in the tourism sector whose returns are relatively long. Third, the development carried out should at the same time provide protection against environmental damage, pollution of arts and culture, damage to the nation's morals and personality, religious destruction and avoid international narcotics trafficking (Hoerudin, 2011).

Indeed, the revival of tourism will indeed emphasize a very rapid economic improvement, but if these goals are not managed properly then the final target can cause very complicated problems and do not develop significantly. For this reason, in increasing revenues from the tourism sector, local governments must of course pay attention to what things can harm the area, because the development of the tourism sector has bright prospects in the future in increasing local government and local community revenues. Basically, tourism development according to Law Number 10 of 2009 concerning tourism states that tourist objects and attractions are carried out by taking into account the ability to encourage the development of economic and socio-cultural life, then religious values, customs and views and values exist in the community as well as the preservation of the quality of the environment and the continuity of the tourism business itself.

Efforts to develop tourism objects in the city of Bandung really need to be done with reference to the framework in formulating the vision and mission as well as the targets for developing tourism objects which are still not optimally handled so that the tourist attraction area needs to be developed to be able to attract the interest of both foreign and domestic tourists. , besides that, the main goal is to increase the original income of the city of Bandung so that it plays an active role in planning community empowerment there. The following are some strategic concepts offered by the Bandung City Government in their efforts to develop the area of tourist objects that are there, among others, improving the quality of supporting and supporting tourism facilities/infrastructure, increasing the quality/number of accommodations, restaurants, restaurants,

cafe stalls and others, improving the quality of human resources through counseling, guidance and training, structuring tourism objects and recreational parks, providing tourist facilities and facilities, improving service quality, promoting good and targeted marketing and distribution and finally the distribution pattern. right on target (Irwansyah, 2020).

If you look at the progress of Indonesia's tourism sector, which has the fastest growth in the tourism sector and is the largest economic sector because of its contribution to the country's second largest foreign exchange after the palm oil industry, which reached USD 15,965 billion in 2016 while tourism was second, it reached USD 13,568 billion in 2016, while in 2015 the tourism sector is in the fourth position that contributes to foreign exchange with an achievement of USD 12,225 billion under Oil and Gas (USD 18,574 billion), Palm Oil (USD 16,427 billion), Coal (USD 14,717 billion). This also makes it a leading sector for several reasons, namely the increasing number of destinations and tourism investment making it a key factor in creating jobs, infrastructure, business development, and income from exports. Indonesia projects that by 2025 this sector can increase Gross Domestic Product (GDP) by 15 percent, with 20 million foreign tourists visiting, 275 million trips made by domestic tourists, and is expected to be able to absorb up to 13 million workers.

The acceleration of tourism development in West Java began in 2016, out of 26 cities/regencies in West Java, Bandung City is considered the most potential and able to represent popular and interesting tourism. This city is considered to have complete infrastructure and tourism programs that can support the acceleration of regional income. In addition, the city of Bandung has also experienced an increase in the number of tourists over the last 4 years. The data on the number of foreign and domestic tourists in the city of Bandung obtained from the official website of the Central Statistics Agency (BPS) (Statistics, 2018) The city of Bandung has many opportunities that can be utilized in tourism development, such as the majority of the population having high creativity, access to various destinations growing tourism, and increasing tourist attraction (Kurniawan, 2020).

Tourism and the economy have a strong relationship, as the development of tourism in an area is very possible for the development of the economy in that area. The relationship between the two is complementary, the economy will grow if it is supported by increasingly advanced tourism developments, especially for business actors around tourist destinations, both small, medium and large business actors in the tourism economic model there are three related elements, including consumers in terms of These are tourists, the currency that circulates as an element in economic transactions and the existence of goods and services from the economic sector. Basically economic growth is supported by tourism, therefore economic growth is influenced by tourism development. Then tourism is supported by the economy, so that tourism development is influenced by economic growth and both (the economy and tourism) have benefits for each other and are two-way.

On the other hand, tourism can also have an impact on economic growth because one of them can create very wide employment opportunities, affect state income, and is able to generate foreign exchange from tourist spending, tourism development, import and export of goods and others. Tourism can be a stimulus effect for certain products and can form communities that are expected to move the regional economy in a positive direction by creating new jobs and increasing income for certain regions (yarifuddin et al., 2018).

Broadly speaking, tourism has an important role in improving the economic sector, local businesses, jobs can be created, income is also diverse, this is what makes tourism very impact on the economy of a region. So the economy and tourism have a very strong and complementary relationship with each other, because tourism can be used as an economic driver of tourist areas that are resistant to economic crises, easy and cheap to develop, and the economy is an element in helping tourism development in the city of Bandung by With various tourism potentials that are very global and continue to increase every year, tourism is expected to be able to become an economic driver by increasing tourist visits and investment to the city of Bandung (Marlina et al., 2017).

The development of tourism in Indonesia is currently being pushed to become one of the sectors that contributes greatly to economic development and improving people's welfare. This is driven by the development of Indonesian tourism which continues to increase from time to time, as can be seen from the increasing number of tourists visiting tourist destinations in Indonesia, which are famous for their natural beauty, friendly people, and cultural diversity. At the regional level, this sector is expected to be a supporter of regional income whose contribution in the future has favorable prospects. This is also a priority for the



Bandung city government where the tourism sector is one sector that is expected to be able to support local revenue (Priyanto et al., 2018).

In an effort to realize the development and development of the tourism sector as a supporter of the regional original income, the Bandung city government has determined the steps as an elaboration of its Vision and Mission in Perda no. 13 of 2007 concerning the main tasks and functions of the Bandung City Culture and Tourism Office, namely, the realization of tourism and cultural development, increasing tourist attraction, number of visits, and length of stay of tourists, realization of Sapta Pesona, realization of preservation and glorification of regional culture, increasing contribution of tourism to the city's economy, the development of promotional cooperation, the number of visits and tourist markets, increasing cross-sectoral cooperation, increasing technical and R&D cooperation, developing the quality of tourism and cultural apparatus and actors and increasing the use of R&D and science and technology in the development of tourism and culture (Maryani & Logayah, 2014) .

With the success of the city government of Bandung in getting the determination of the city of Bandung as one of the world's tourist destinations as set by the UNESCO world body on September 25, 2013 in Beijing, this is proof of the seriousness of the Bandung city government in carrying out development in the field of tourism. In addition, it can also be seen from the development of air transportation facilities for routes, especially from Bandung to abroad or vice versa, for example since December 1, 2013, the airline company Air Asia Indonesia has continued to add flight frequencies for routes from Kuala Lumpur and Johor Bahru to Bandung or vice versa.

However, all the efforts that have been made and some of the achievements obtained until 2014 by the city of Bandung in terms of tourism, especially in the context of increasing foreign tourist visits, need to be evaluated and improved again because it is possible that the number of foreign tourists will not continue to increase even gradually. down. For this reason, the Bandung city government should not be complacent with the condition that the number of foreign tourist arrivals continues to increase even though the increase cannot be said to be very significant, but in order to maintain stability or increase the number of foreign tourist visits, the Bandung city government must make strategic breakthroughs in developing its tourism. One thing that needs to be the focus of attention is the development of tourist destinations and attractions (Nurgiansyah & Falah, 2017).

Table. 1
Type of Tourism in Bandung

Types of Destinations & Tourist Facilities	2018	2019	2020
Museum	5	6	8
Performing Arts Center	4	6	10
Shopping & Culinary District	76	80	99
Cinema	15	17	19
Billiards and Pub/Discothe	60	66	68
International standard paid game rides	75	78	88
Golf course / drive range	2	4	5
Swimming Pool / Water boom	5	7	9
Heritage Area	19	22	25

Source: Bandung City Culture and Tourism Office and reprocessed by the author

From the data on the number of tourist attractions in the table above, it can be seen that the development in terms of the development of areas that are used as new tourist attractions in the city of Bandung is very slow in growth, it can even be said that there is no growth or development. With conditions like this, there are main problems that need to be answered and solutions are sought, whether the city of Bandung for the next three or five years can still maintain or increase the number of foreign tourist visits only by relying on the concept of shopping tourism. This question needs to be used as the basis for the Bandung city government to remain vigilant through activities or preventive strategies or prevention of a decrease in the number of foreign tourist visits through the development of varied tourist attractions (Paa, 2021).

Then from the increase in the number of foreign tourists visiting the city of Bandung, it can be used as a benchmark for the success of tourism development strategies, especially in terms of developing tourism destinations with a variety of tourist attractions carried out by the Bandung city government through the Department of Tourism and Culture. The tourism destinations themselves can be classified into the following characteristics, natural resource destinations, such as climate, beaches and forests, cultural resource

destinations, such as historical places, museums, theaters and local communities, recreational facilities, such as amusement parks, events, such as arts and adventure parties (Pratiwi et al., 2018).

Planning a development tourism area, of course, must prioritize supporting facilities such as infrastructure and security, which is an absolute thing to do, especially with the natural and cultural potential that becomes the attraction of tourism areas which will significantly stimulate the interest of tourists to visit. But on the other hand, another element that cannot be ruled out is the involvement of the community who are part of the stakeholders and also as those who will feel the direct impact of the development of the area, both positive and negative impacts that will be caused. So a good and optimally successful tourist area must be based on several important aspects, namely (1) Maintaining / preserving the environment (2) Improving the welfare of the community in the area (3) Ensuring visitor satisfaction and (4) Increasing integration and community development units around the area and its development zone. The stages of the tourism development concept launched by the local government include the discovery stage, the involvement stage, the development stage, the consolidation stage, the stagnation stage, and the decline or rejuvenation stage.

4. Conclusion

Tourism is an important factor in developing the economy, because its activities encourage the development of several national economic sectors that can be utilized by regions to increase PAD. In addition, the government has a lot of land that has not been used optimally for economic activities, whether these activities are carried out alone by the local government or in collaboration with business actors, either with a contract system or with capital participation. As one of the big cities and has a very high level of tourism, the city of Bandung has succeeded in becoming one of the most visited destinations by various foreign and local tourists. With the success of the Bandung city government in getting the determination of the city of Bandung as one of the world's tourist destinations as set by the UNESCO world body on September 25, 2013 in the city of Beijing is proof of the seriousness of the Bandung city government in carrying out development in the field of tourism. In addition, tourism can also have an impact on economic growth because one of them can create very wide employment opportunities, affect state income, and is able to generate foreign exchange from tourist spending. is expected to move the regional economy in a positive direction by creating new jobs and increasing income for certain regions.

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