

Is the Shadow Economy Damaged Local Tourism? Content and Sentiment Analysis in Indonesia

Herwin Mopangga^{1*}. Ghozali Maski². Multifiah³. Dias Satria⁴

¹ Ph. D Student at Brawijaya University, and Lecturer at the State University of Gorontalo

^{2,3,4} Lecturer of Brawijaya University

*Corresponding author: herwinmopangga@ung.ac.id

Abstract

Most of the literature reveals the difficulty of obtaining accurate information on shadow economic activities because the individuals involved in these activities wish to remain unidentified. This study aims to identify the characteristic of the shadow economy and verify its negative impact on local tourism in Bone Bolango Regency in period of 2015 to 2020. Using qualitative approach where labels, categories and tourist sentiments towards the research focus are obtained from tripadvisor.com then validated by interviews and focus group discussions. This study revealed that the shadow economy in local tourism is captured at four categories; human resources, environment, price rates and safety and security. This practically includes: use of uneducated and unskilled workers who legally or illegally profit from tourism services; irresponsible use of natural resources and the environment that affects the quality of destinations and damages the development of the tourism industry base; unilaterally determining the prices of tourism goods and services that are sold or rented at an unreasonable price rate; and bad behavior that ignores safety and security aspects of tourism. Types of the shadow economy are boat taxis, rental of diving equipment, fresh-seafood sellers, motorcycle taxis, car rentals, homestays, individual parking services, tour guides, food and drinks as well as retailers. The research findings primarily provide economic implications for those who work in shadow economy area, that their activity has negative impact to the local tourism.

Keyword: shadow; economy; local; tourism; bone; bolango

Introduction

Tourism has become one of the largest industries in the world which is a source of growth, employment, export earnings, public income and wealth and business opportunities (Kova, Dragi & Mileti, 2018; Sokhanvar, Ciftcioglu & Javid, 2018; Bozkurt, Guler & Bahar, 2018; Din, Habibullah, Baharom & Saari, 2016). Tourism has a positive effect on social, economic and environmental development, especially for developing countries, becoming an instrument of poverty alleviation and an engine of growth (Shahzad, Shahbaz, Ferrer & Kumar, 2017; Webster & Ivanov, 2014; Kumar & Hussain, 2014; Tang & Tan, 2013). Assessing the contribution of tourism to economic growth is not only urgent for the government and industry in the destination area and assists in the formulation of tourism policies and strategies, but is also essential for academics who analyze the economic impact of the tourism sector on countries, certain regions and the communities within them (Damayanti, Scott & Ruhanen,

2018). From an economic point of view, regional tourism development can contribute to regional revenues (taxes), from hotel, restaurant, entertainment, parking fees, cleanliness and security of recreational areas. Business in tourism brings foreign exchange from foreigner and rupiah from domestic. Tourism also fosters economic businesses that interweave and support their activities so as to increase people's income. Travel activities for individuals can increase creative power, eliminate work saturation, relax, shop, recognize historical and cultural heritage of a certain ethnicity, health and spiritualism.

Behind its superiority and reliability, the tourism sector cannot be separated from the informal and even illegal economic aspects, which in some literature is called the underground or *shadow economy*, a condition where the growth and development of business activities is not monitored, not reported and is not included in the formal economic measurement of a country or a region; for examples in GDP or GRDP (Din, Habibullah,

Baharom & Saari, 2016; Schneider & Enste, 2000:12). The shadow economy symptom that accompanies tourism sector in Bone Bolango Regency is indicated by the growth and development of works types that are not monitored by the number of people involved and how much compensation are obtained. In addition to the negative economic impact because it does not contribute to regional original income or PAD, this type of work tends not to be covered by adequate legal protection aspects. Occupancy workers have the following characteristics: a) Does not have fixed working hours and days, does not have a nominal standard of wages for labor services and/or nominal rental of product items; b) Not having tourism standard equipment of health and safety; c) Not tied to formal institutions such as cooperatives or certain companies, so that they are not burdened with income tax and or value added tax; d) The flexibility to enter and leave the pattern of living like this makes casual informal workers avoid government intervention, so that they are minimal or even untouched by the coaching or empowerment program.

Types of work related to the tourism sector which are relatively unmonitored in terms of amount, working time and wages received are hourly rental car drivers who serve routes from Jalaludin Airport to each leading tourist attraction as well as from tourist objects or city shopping centers. The condition of tourism human resources in hotels and restaurants, cafes, fitness centers and swimming pools, is still very limited in number, lack of experience, intellectual capacity, vocational skills and foreign languages. Based on the experience of many countries and regions, the development of local tourism is not supported by adequate information about the economic costs and benefits of the policy (Jones, Munday & Roberts, 2003). Although contributing to the economy and development, the tourism sector also has the potential to become fertile ground for the growth and development of the shadow economy, but the locus, variant and quantity have not been detected and identified.

The growth in the number of units of hotels, restaurants, entertainment venues as well as recreation and sports in Bone Bolango Regency has not significantly absorbed local workers, so that the development of the tourism industry, especially the micro, small

and medium business sector, wholesale and retail trade, as well as the transportation and communication sector is filled with informal workers. relatively unmonitored activities and the economic benefits they derive. The economic activity of local tourism which grows and develops but is relatively unmonitored and unreachable by local economic statistics causes the results, benefits and impacts to be obtained to be undetected and not included in the calculation of the regional economic balance. This means that the increase in visits and volume of the tourism sector is neither recorded nor reported in the regional economic development. Based on this condition, it is reasonable to suspect that the shadow economy has interfered with the development of the tourism sector in Bone Bolango Regency. Some previous studies have shown that in the short term the shadow economy can act to stimulate economic activity and employment, but over a longer period of time, a persistent shadow economy tends to destroy social norms and values, and ultimately leads to an economic slowdown or even a recession (Kesar & Cuic, 2017).

The shadow economy has become a major concern for tax authorities as well as policy makers and academics, because the value of the informal economy has reached a sizeable amount and share for the economy of the country and region. The shadow economy tends to be immune to repressive government actions but is very responsive to economic crises, and is impossible to eradicate. Regardless of the level of economic development, political system or geographical position, every country or region faces the challenge of how to measure, treat, and suppress the growing informal part of the economy. The shadow economy of tourism is a growing symptom in both developed and developing countries with an emphasis on informal workers (Narangajavana et al, 2016; Zhang & Gao, 2016). The majority of tourism and hospitality industries in developing countries are in the form of micro, small and medium enterprises (MSMEs) and many operate in the informal sector and involve informal workers. This study aims to identified the characteristic of the shadow economy and verify its negative impact on local tourism in Bone Bolango Regency in period of 2015 to 2020.

Literature Review

Shadow Economy

The shadow economy has become a very serious problem with multiple dimensions across all income groups of countries and has a significant effect on economic development (Hajilee, Stringer, & Metghalchi, 2017). Shadow economy has several synonyms such as underground economy, informal economy, hidden economy and black market economy. So far, it is still relatively difficult to obtain accurate information about shadow economy activities, because all the individuals involved in it tend to be difficult to identify. Another thing is due to the complexity of the methodology, data scarcity and many controversies regarding the definition of the shadow economy, making the economy always seen only in formal aspects supported by official statistics such as output, trade, commodities, investment and exports, and ignoring the shadow economy (Schneider, 2014).

Shadow economy generally define as the market-based production of goods and services, whether legal or illegal, that escapes detection in official estimates of Gross Domestic Product (Schneider, 2011). It includes legal and illegal market activities as well as monetary and non-monetary transactions that are not calculation of GDP (Din, Habibullah, Baharom & Saari, 2016). Shadow economy are deliberately hidden from public authorities for the following reasons: 1) to avoid paying income tax, value added or other taxes; 2) payment of social security contributions; 3) certain legal labor market standards, such as minimum wage, maximum working hours, safety standards; and 4) certain administrative obligations, such as completing statistical questionnaires or other forms of administration (Kesar & Cuic, 2017).

People are motivated to enter and engage in the shadow economy when they are: 1) able to save a significant amount of money by working outside the formal sectors; 2) working in the shadow economy category has been widely accepted by the community, especially in developing countries; 3) carry the low risk of being detected, monitored or caught, especially in remote and isolated areas; and 4) accept the payments for goods and services in cash usually in tourism-related businesses (Schneider, 2011). Similar to the informal

sector, shadow economy includes the use of undocumented workers, counterfeiting, ticket sales, unregulated drug sales, unregistered business and/or tax evasion, tourism trade, counterfeit/imitation goods, insertion/violation of environmental regulations and labor, and often street vendors (Webb et al, 2013).

Shadow Economy in Tourism

The leakage of tourism sector can be measured on a national or local scale (Anter, 2016). According to Kesar & Cuic (2017), three reasons for the lack of scientific attention to the shadow economy in tourism are the highly fragmented and complex structure of the tourism business significantly expands the scope of research, the spatial dispersion of tourism regarding business entities and activities makes research difficult to operationalize, social sensitivity on this topic, especially regarding remote and isolated tourist areas.

Method

The objects of the investigation were Bone Bolango Regency, Gorontalo Province for 2015-2020 years. Big data online review was generated from tripadvisor.com then passed the validation stage, namely interviews and FGD. The object of online reviews by tourists regarding products, destinations and tourism businesses spread across of Bone Bolango Regency. This study uses a qualitative approach with content and sentiment analysis because it intends to find, understand, explain and obtain an overview of the shadow economy symptom (Camprubi & Coromina (2016) and (Devi & Devi, 2020) that accompanies tourism in Bone Bolango Regency, Gorontalo Province. Qualitative research tries to describe the reality or phenomena that exist in society from the point of view of the informant or the person who participates in the research (Baez, 2002) and (Flick et al, 2004). The main focus of qualitative research in tourism is to collect information or data related to activities, events, behavior in a social context and to seek an understanding of actions, problems and processes that occur in society in a social context, especially those related to tourism.

Use of these two analytical tools also allows the results of this study to reveal the forms of involvement and behavior of local communities and treatment of the environment

in the development of the tourism industry and tourism economy. Data collection through online media in this case web tripadvisor.com is also carried out as part of the operationalization of content and sentiment analysis. The era of digitalization and information technology has caused tourism activities to also flood the website. All forms of individual tourist expressions that can be accessed online are recorded symbolic content,

including permutations of written documents, photos, moving images or video recordings, and audio tapes. So, codification, labeling and categorization of data using the NVivo application. Finally, as validity test of online reviews by key informants, validation actions were carried out through interviews and focus group discussions on supporting informants with the following details:

Table 1: Characteristics and Number of Supporting Informants in Interviews and FGDs

No	Institutional Elements	Region	Number of Informants
1	Government Tourism Agency	Bone Bolango Regency	15
2	Development Planning Agency	Bone Bolango Regency	15
3	Village Government & Local Representative	Bone Bolango Regency	15
Total			45

Source: Primary data, 2020

Based on online reviews of tourist destinations spread across Bone Bolango Regency, quoted from tripadvisor.com, they were then brought to an interview and focused group discussion so that the shadow economy on local tourism was classified into four categories, those are Human Resource, Price Rate, Environment and also Safety and Security.

Result

Bone Bolango is the easternmost regency in Gorontalo Province, has 1.915,44 sq.km total area shared to the 18 sub-districts, the northern boundary is the North Gorontalo Regency, Tomini Bay at the southern, Gorontalo Regency at the western and North Sulawesi

Province at the eastern (BPS, 2021). Population in 2020 is 162,778 with an average annual population growth rate of 1.34 percent for the period 2010 to 2020. The population density is 84,98 persons per sq.km, the highest is in South Bulango sub-district reaching 1,918 and the lowest is in Pinogu at 4,14. Human Development Index reached 69.98 (top 2 in Gorontalo Province), with a life expectancy of 68.46 years. The average length of schooling of the population is 8.31 years and the population-adjusted per capita expenditure is 10,052,000 rupiah per capita per year. The regional poverty rate in the last five years has averaged 16 percent, with the 2020 poverty line of 424,275 rupiah per capita per month.

Figure 1: Location Map of Bone Bolango Regency

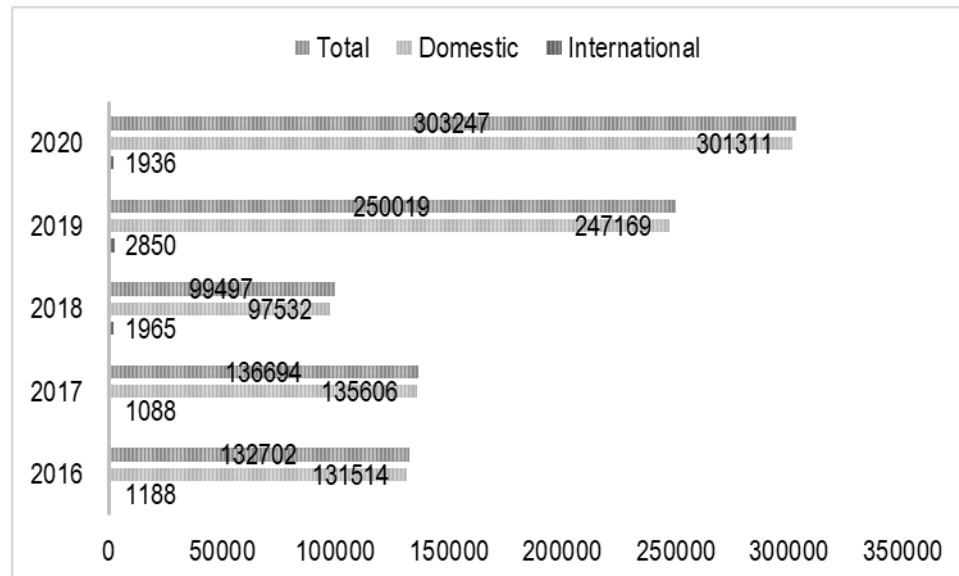


Source: BPS of Bone Bolango Regency in Figure 2021

GRDP from 3,508.13 billion rupiah in 2016 increased to 4,648.85 billion rupiah in 2020. The agriculture, forestry and fishery sectors contributed more than 36 percent, followed by wholesale and retail trade at 14.67 percent and construction at 11.30 percent. There are about eight business sectors that contributed less than 2 percent in the last 5 years. Bone

Bolango Regency's economic growth sequentially from 2017 to 2020 was 7.09; 6.48; 6.37 and 0.06 percent. Water supply, waste management and recycling (14.61 percent), wholesale and retail trade and the processing industry posted the highest sectoral economic growth until 2019 before hit by the COVID-19 pandemic.

Figure 2: Trend of Inbound Tourism into Bone Bolango Regency in the Period of 2016-2020



Source: BPS of Bone Bolango Regency in Figure 2021

Total tourists in 2020 increased by 21.3 percent compared to 2019, where domestic tourists rose 22 percent but foreign tourists fell quite drastically. The most popular tourist attractions for foreign tourists are the Olele Marine Park (1,214 visitors) and Botubarani Whale Shark (525), both in Kabila Bone sub-district then River Tubing Poduwoma (117) in East Suwawa sub-district. The most liked by domestic tourists are Botutonuo Beach in Kabila Bone (68,921), Center Point in Tilongkabila (38,497) and Meranti Baths in Tapa (31,832) all over 2020.

The majority of supporting informants agreed that informal tourism work tends to be difficult to identify how many actors are involved in it, the intensity of the activity and how much economic benefit is obtained. In the tourism industry, shadow economy practices include: 1) the use of uneducated and unskilled workers who legally or illegally profit from tourism services; 2) irresponsible use of natural resources and the environment that affects the

quality of destinations and damages the development of the tourism industry base; 3) unilaterally determining the prices of tourism goods and services that are sold or rented at an unreasonable price level and are detrimental to tourists; and 4) bad behavior that ignores the safety and security aspects of tourism services. The characteristics of informal businesses in the tourism sector in an area that tend to "turn on" the shadow economy can be traced with a qualitative approach, namely phenomenologically. This is logical because shadow economy activities tend to be hidden and escape the attention of the government and policy makers, especially in the economic field. It is difficult to collect data on how many business actors, the volume of business activities and the nominal financial benefits obtained from shadow economy activities are. Therefore, a qualitative approach utilizing big data through digital platforms is an alternative way that can be taken to identify the existence of the shadow economy of the tourism sector in Bone Bolango Regency.

Table 2: Informal Sector Categories and Types of Work Related to Local Tourism

Tourism Informal Sector	Type of Work
Agriculture	Supplier of food ingredients at the local tourism as sharecroppers, smallholders and farm laborers
Fisheries	Supplier of fish as a side dish for local tourism as catch and aquaculture fishermen, sellers of various fresh, unprocessed seafood, boat taxi services and rental of diving/snorkeling equipment
Food & drink preparation	Kind of shop that provides various of snacks and ready to eat at the local tourism
Small trade	Retailer of various personal daily necessities with a fixed or mobile means at the local tourism
Other services	Provide of motorcycle taxi transportation services, car rental, lodging/homestay services, individual freelance parking services, engine repairs and freelance tour guide

Source: BPS of Bone Bolango Regency in Figure 2021

Based on online searches of traveler reviews about products, destinations and tourism businesses from tripadvisor.com, tourism development is classified into five categories, namely attractions, amenities, accessibility, accommodation and activities (Spillane, 1987). However, when the codification and labeling of online reviews were directed at the

shadow economy and informality, four categories: human resource, price rate, environment dan also safety and security were obtained which were then mutually agreed upon by researchers and informants in interview forums and FGDs, as following details:

Table 3: Shadow Economy Category in Tourism Industry at Bone Bolango Regency

Category	Can be interpreted to
Human Resource	The use of uneducated and unskilled workers who legally or illegally profit from tourism services
Price Rate	Unilaterally determining the prices of tourism goods and services that are sold or rented at an unreasonable price level and detrimental to tourist
Environment	Irresponsible use of natural resource and the environment that affects the quality of destinations and damages the development of the tourism industry base
Safety & Security	Bad behavior that ignores the safety and security aspects of tourism services

Source: Results of Online Reviews Labeling and Interviews and Focus Group Discussions, 2020

Due to its proximity to Gorontalo City, the development of Bone Bolango Regency tourism has a relatively positive impact on the economy of Gorontalo City. This is because the provincial capital has the availability of more complete, quality and diverse tourism facilities and services. In the BPS publication, Bone Bolango Regency does not have star-class hotels and restaurants, so data on length of stay and hotel room occupancy rates are not available. Throughout 2020, the average length of stay of tourists occurred in November, which was 1.96 days and the lowest was in May, which was 1.12 days. The highest length of stay for foreign tourists in July reached 5 days, while for domestic

tourists in November 1.94 days. The tourism industry of Gorontalo City is relatively more complete and grows faster than the surrounding regencies. Apart from being the center of government, Gorontalo City is also a center for trade and services, including education and tourism. The formal tourism sector shows a positive trend, including an increase in the number of accommodation, hotels and other lodging services, followed by an increase in restaurant facilities, entertainment and recreation areas.

From 19 reviews about Bone Bolango Regency tourism workers or human resources, tourists most often mention “*dive, local, boat and whale*”. This means that the service

services is the main indicator for visitors regarding the prevailing price level in Bone

Bolango

Regency.

Figure 4: Word cloud about Price Rate in Local Tourism on Bone Bolango Regency



Source: Primary data, 2020

Visitors' online reviews about the shadow economy which have a relationship with the price level of tourism products and services in Bone Bolango Regency are as follows:

- a. *Snorkeling with the giant price IDR 35000 per person*
- b. *Entrance ticket to Lombongo tour is IDR 10K per person, with hot water pool facilities, regular water pools, parking, food stalls, rinse rooms, stage, playground, and access to rivers and waterfalls*

The two online review items mention the high price for access to tourist services in two different objects, Olele Marine Park and Lombongo geothermal bath. Visitor sentiment is 61.9 percent positive, 28.58 neutral and 9.52 negative. The Secretary of Bone Bolango

Regency Tourism Development Agency revealed that the snorkeling and diving equipment which rented out is generally not standardized in terms of type, quality and rental rates. This in addition to affecting the security and user comfort aspects, there are also complaints about the price being too expensive. The head of the Olele village consultative council said that the types of informal work are boat taxis (about 16 person), motorbike taxis and bentor (12), retail kiosks (8), fresh seafood sellers (7), food and drink shops (5), lodging/homestay (8), freelance tour guide (9), rental of snorkeling equipment (6) and rental car (3).

From 43 reviews about environmental conditions and utilization for tourism in Bone Bolango Regency, tourists most often mention *beautiful, locals, water* and *whale-sharks*.

Figure 5: Word cloud about Environment in Local Tourism of Bone Bolango Regency



Source: Primary data, 2020

Visitors' online reviews about the environmental conditions of Bone Bolango Regency attractions which tend to be unkempt and vulnerable to the shadow economy:

- a. *For this price, I would expect that someone at least clean up the large quantities of trash that are all alongside the trail (a pervasive problem in Gorontalo and surrounding areas)*
- b. *It has nothing to do with taking care about the animals and is all about earning money*
- c. *People know that they can earn a lot of money with it so they want to be sure that the whale-shark are there when the tourists want to see them*
- d. *Please don't go there anymore because those feed the animals and it will help to extended the whale shark*
- e. *Please, if you like whale-shark you have to preserve their lifestyle and don't participate to these attractions if they feed the animal*
- f. *Through feeding shrimp caused in the future the whale-shark will not continue those emigration which is terrible and will destroy the natural way of living.*

Utilization and exploitation of natural resources and the environment without being accompanied by efforts to maintain, care for and restore their condition can be categorized as shadow economy activities. This is reflected in the six items of online visitor reviews that are relevant to negative sentiments which account for half of the total reviews about environmental conditions at tourist attractions in Bone Bolango Regency. Positive impression as much as 40.48 percent and 9.52 percent tend to be neutral. UNG academics in their research in 2020 found that 57 percent of domestic tourist respondents made Bone Bolango Regency marine tourism their main destination, while 61 percent of foreign tourist respondents did not make it their main destination. Tourists use Gorontalo Province, especially Bone Bolango Regency as a transit for their trip and get information about this tour when they arrive in Gorontalo.

From 14 online reviews about the safety and security aspects of tourism in Bone Bolango Regency, visitors most often said about forest and whales which meant they had a very strong impression of *forests* and *whale sharks*.

Figure 6: Word cloud about Safety and Security in Local Tourism of Bone Bolango Regency

income for them and their families (Schneider, 2011).

Further exploration and research on the shadow economy activities of informal business actors in Gorontalo has its own challenges because of the element of social sensitivity, coming from very poor families and living in remote and isolated areas. Generally, they believe will create jobs, incomes and stimulate the local economy in the short term. They ignored formal standards, degrade quality or damage the environment, harm to another parties and even violate the law which has a negative impact on the tourism system in the long term (Kesar & Cuić, 2017; Din, Habibullah, Baharom & Saari, 2016). The results of this study are limited to revealing the symptoms of the shadow economy that accompanies local tourism but do not describe strategic steps for handling and solutions. This opens up opportunities for further research.

Conclusion

This study explores and traces the shape, characteristic and intensity of shadow economy and how they impact on local tourism in Bone Bolango Regency in the period of 2015 to 2020. Using qualitative approach where labels, categories and tourist sentiments towards the research focus are obtained from digital platforms and then validated by interviews and focus group discussions.

Study reveals that the shadow economy is exist on local tourism development in Bone Bolango Regency. It identified and captured by four categories, like human resources, environment, price rates and also safety and security. This practically includes: 1) use of uneducated and unskilled workers who legally or illegally profit from tourism; 2) irresponsible use of natural resources and the environment that affects the quality of destinations and damages the development of the tourism industry base; 3) unilaterally determining the prices of tourism goods and services that are sold or rented at an unreasonable price rate; and 4) bad behavior that ignores safety and security aspects of tourism. Types of informality of the shadow economy are boat taxis, rental of diving/snorkeling equipment, fresh-seafood sellers, motorcycle taxis, car rentals, homestays, individual parking services, tour

guides, food and drinks and retailers. The involvement of tourism stakeholders is absolutely necessary to reduce the negative impact and long-term shadow economy of tourism. This paper found that in the short term and the micro/individual impact, the shadow economy creates employment and income for informal tourism business actors and their families but in the long term and the macro/collective impact will kill the local tourism industry. This is due to its massive tendencies: the involvement of unskilled and unprofessional workers, profiting haphazardly from legal/illegal activities; price levels (sales and rentals) that are unfair and unregulated to the detriment of tourists; exploitation of the environment that damages the basis of the tourism industry, as well as behavior and actions that interfere with security and comfort damage the reputation of local tourism.

The research findings primarily provide economic implications for those who have work in area of shadow economy, that their activity has negative impact to the local tourism development. When the labor and the informal sector as well as the shadow economy that continues to grow tend to harm the development of local tourism. This also requires the wisdom of the government and politicians, so that the labor and the informal sector are not turned off, but the local tourism also continues to develop positively.

Acknowledgement

The corresponding author as a Ph. D student at Brawijaya University is grateful to Lembaga Pengelola Dana Pendidikan (LPDP), The Ministry of Financial, Republic of Indonesia for BUDI-DN Scholarship which supports all stages of study completion.

Reference

- Altman, M. (2011). Informal Economic Activity. #5 Book Chapter in Contextual Development Economics. *The European Heritage in Economics and The Social Sciences*. DOI 10.1007/978-1-4419-7231-6_5
- Baez, B (2002). Confidentiality in qualitative research: reflections on secrets, power and agency. *Qualitative Research*, Vol. 2, No.1, Hal. 35-58
- Bozkurt, K., Güler, N., & Bahar, O. (2018). Fuzzy convergence in tourism economics. *Journal of Tourism*

- Theory and Research*, (February), 1–15.
<https://doi.org/10.24288/jtr.330951>
- BPS. Central Bureau of Statistic Bone Bolango Regency. (2021). Bone Bolango Regency in Figures 2021.
- Camprubi & Coromina (2016). Content analysis in tourism research. *Tourism Management Perspectives*. 18 (2016) 134-140
- Chen, M. A. (2007). Rethinking the Informal Economy: Linkages with the Formal Economy and the Formal Regulatory Environment. *Desa Working Paper* No. 46.ST/ESA/2007/DWP/46
- Damayanti, Maya, Scott, Noel and Ruhanen, Lisa (2018). Coopetition for Tourism Destination Policy and Governance: The Century of Local Power? *The Future of Tourism; Innovation and Stability*.
https://doi.org/10.1007/978-3-319-89941-1_15
- Devi, N. C & Devi, R.R. (2020). Literature Review on Sentiment Analysis in Tourism. *TEST; Engineering & Management*. March - April 2020 ISSN: 0193-4120. p 2466 – 2474. Published by The Mattingley Publishing Co., Inc
- Din, B. H., Habibullah, M. S., Baharom, A. H., & Saari, M. D. (2016). Are Shadow Economy and Tourism Related? International Evidence. *Procedia Economics and Finance*, 35(December 2016), 173–178.
[https://doi.org/10.1016/S2212-5671\(16\)00022-8](https://doi.org/10.1016/S2212-5671(16)00022-8)
- Flick, Uwe., Kardorff, Ernst von. Dan Steinke, Ines. (2004). What is qualitative research? an introduction to the field. Dalam Flick, Uwe., Kardorff, Ernst von., dan Steinke, Ines. Editor. *A companion to qualitative research*. London: SAGE. Hal. 312
- Hajilee, M., Stringer, D. Y., & Metghalchi, M. (2017). Financial market inclusion, shadow economy and economic growth: New evidence from emerging economies. *Quarterly Review of Economics and Finance*, 66, 149–158.
<https://doi.org/10.1016/j.qref.2017.07.015>
- Jones, C., Munday, M., & Roberts, A. (2003). Regional Tourism Satellite Accounts : A Useful Policy Tool ?, (October 2015).
<https://doi.org/10.1080/004209803200146894>
- Kesar, O., & Čuić, K. (2017). Shadow Economy in Tourism: Some Conceptual Considerations from Croatia. Zagreb. *International Review of Economics and Business*, 20 (2), 65–86.
<https://doi.org/10.1515/zireb-2017-0018>
- Kova, L., Dragi, V., & Mileti, A. (2018). Applying destination competitiveness model to strategic tourism development of small destinations : The case of South Banat district. *Journal of Destination Marketing & Management*. 8 (September 2015), 114–124
- Kumar, J., & Hussain, K. (2014). Evaluating Tourism's Economic Effects: Comparison of Different Approaches. *Procedia - Social and Behavioral Sciences*, 144, 360–365.
<https://doi.org/10.1016/j.sbspro.2014.07.305>
- Narangajavana, Y., Gonzalez-Cruz, T., Garrigos-Simon, F. J., & Cruz-Ros, S. (2016). Measuring social entrepreneurship and social value with leakage. Definition, analysis and policies for the hospitality industry. *International Entrepreneurship and Management Journal*, 12(3), 911–934.
<https://doi.org/10.1007/s11365-016-0396-5>
- Schneider, F., & Enste, D. H. (2000). Shadow Economies: Size, Causes, and Consequences. *Journal of Economic Literature*, 38(1), 77–114.
<https://doi.org/10.1257/jel.38.1.77>
- Schneider, F. (2014). The Shadow Economy, (January 2014), 1–23.
<https://doi.org/10.1017/CBO9781139542289>
- Schneider, F. (2011). The Shadow Economy and Shadow Economy Labor Force : What Do We (Not) Know? *IZA DP No. 6423*, (5769)
- Shahzad, S. J. H., Shahbaz, M., Ferrer, R., & Kumar, R. R. (2017). Tourism-led

- growth hypothesis in the top ten tourist destinations: New evidence using the quantile-on-quantile approach. *Tourism Management*, 60, 223–232.
<https://doi.org/10.1016/j.tourman.2016.12.006>
- Sokhanvar, A., Çiftçioglu, S., & Javid, E. (2018). Another look at tourism-economic development nexus. *Tourism Management Perspectif* 26(April 2018), 97–106.
<https://doi.org/10.1016/j.tmp.2018.03.002>
- Spillane, James J. (1987). Historical Tourism Economics and Prospects. (original title is “Ekonomi Pariwisata Sejarah dan Prospeknya”. *Book*. Yogyakarta Indonesia: Publisher Kanisius
- Tang, C. F., & Tan, E. C. (2013). How stable is the tourism-led growth hypothesis in Malaysia? Evidence from disaggregated tourism markets. *Tourism Management*, 37, 52–57.
<https://doi.org/10.1016/j.tourman.2012.12.014>
- Webster, C., & Ivanov, S. (2014). Transforming competitiveness into economic benefits: Does tourism stimulate economic growth in more competitive destinations? *Tourism Management*, 40, 137–140.
<https://doi.org/10.1016/j.tourman.2013.06.003>
- Yogesh Hole et al 2019 J. Phys.: Conf. Ser. 1362 012121
- Zhang, L., & Gao, J. (2016). Exploring the effects of international tourism on China's economic growth, energy consumption and environmental pollution: Evidence from a regional panel analysis. *Renewable and Sustainable Energy Reviews*, 53, 225–234.
<https://doi.org/10.1016/j.rser.2015.08>

Herwin Mopangga

ORCID ID: <https://orcid.org/0000-0001-9279-2516>

Ghozali Maski

ORCID ID: <https://orcid.org/0000-0002-5769-4782>

Multifiah

ORCID ID: <https://orcid.org/0000-0001-8963-1738>

Dias Satria

ORCID ID: <https://orcid.org/0000-0002-4068-6807>