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Moderating Role of Tourist Site Development in the Relationship Between Hotel Occupancy and Tourism Revenue: Evidence from Samosir Regency, Indonesia

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Abstract

Tourism has become one of the main economic pillars for regional development in Indonesia, particularly in areas with natural destinations like Samosir Regency. However, post-pandemic recovery challenges and underdeveloped attractions continue to hinder tourism income optimization. This study examines how hotel occupancy and tourist arrivals affect tourism sector revenue, with the number of tourist attractions acting as a moderating variable. This quantitative research employed a descriptive approach using Partial Least Squares Structural Equation Modeling (PLS-SEM). The study used purposive sampling from a population of 305,203 tourists in 2025, yielding 250 valid responses. Constructs measured included hotel occupancy rates, number of tourist visits, number of tourist sites, and tourism revenue. Validity and reliability were confirmed through convergent validity, composite reliability, and path coefficient analysis. Findings show that both hotel occupancy and tourist arrivals significantly influence tourism revenue ($p < 0.05$). Furthermore, the number of tourist sites significantly moderates the effect of these variables on revenue generation. R-square values indicate that over 85% of the variance in tourism revenue can be explained by the model. The increase in available and attractive tourist sites strengthens the relationship between the independent and dependent variables. These results highlight the strategic importance of developing and diversifying tourist sites in increasing regional tourism income. Stakeholders, including government and private sector investors, are encouraged to improve tourism infrastructure and hospitality services to enhance destination competitiveness and economic returns.

Keywords: *Hotel Occupancy, Tourist Arrivals, Tourism Revenue, Tourist Sites*

Introduction

The tourism sector is one of the industries that makes a major contribution to increasing the national income of a country, where the tourism industry can contribute around 30-40% to the national income of a country. The increasing contribution to national income has great implications for increasing foreign exchange of a country, where with the increasing number of tourist visits, the country's foreign exchange is also maintained and can support the financial foundation so that there is no financial crisis and economic crisis. (Kumar, 2020) the impact of reduced foreign exchange is a decrease in income from various sources, especially from the tourism sector, where during the last 2 years 2020-2025, there has been a sharp decline in income from the tourism sector due to the transmission of covid-19 which has claimed more than 2 million lives worldwide, where this virus is transmitted through human-to-human contact, so that social restrictions are made which have an impact on tourist visits to tourist attractions being sharply reduced. (Tang et al, 2019) tourism can develop and be able to create its own attraction for the community is by increasing the number of tourist visits, both from local tourists, as well as from foreign tourists, where the number of tourist visits is an urgent thing that must be addressed by the tourism industry, because it is in a very urgent condition when the covid-19 virus transmission occurs, where the number of visits that has decreased has an impact on tourism income and also existing services, resulting in many entrepreneurs experiencing bankruptcy due to the limitation of relationships between humans and humans, so that the absence of tourist visits has an impact on reducing income and contribution to the State. This change also occurred in Jakarta, where tourist objects in Jakarta experienced a decrease in income of 75% from the usual income increase of 95%, where with the implementation of social



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restrictions during covid-19, tourist sites must adjust to always maintain health protocols in tourist attractions, thus reducing the interaction between fellow relatives when they want to visit tourist attractions and also the interaction between visitors and those who provide services to tourist attractions, so that the decline in income will trigger a decrease in income for operations and other payments including taxes and also payment of uncertain costs that are urgent to pay (Soehardi & Untari, 2020) .

Even though social restrictions are carried out, the impact is felt by the tourism industry and also the services that exist in these tourist attractions or attractions, where the social restrictions imposed erode the number of tourists with certain limits, so that the distribution of income is reduced and not as usual, where all over the world, even in Indonesia, including tourist attractions in various cities experiencing the same thing (Road et al., 2018) . (Rindrasih et al., 2019) It is not only the disaster factor that makes the tourism industry and its services decrease in revenue, there are other factors, such as the quality of tourist services provided, the comfort of tourist attractions, guaranteed security from all forms of crime including terrorism, and the services provided guarantee visitors to always feel at home when in the tourist attractions. One of the services available at a place or tourist attraction is a hotel or inn, where the hotel is one of the services that is very important for the smooth running of community tourism activities, where hotels include strategic services for visitors who are going on vacation and visiting tourist attractions, so that hotels can be used as a place to recreate and rest when visitors feel bored and tired because of tourism activities that will spend more than 12 hours.

The increasing number of tours must be accompanied by an increase or increase in tourist services, including hotels, where with the increasing number of tourist attractions, it is expected to increase the number of hotel occupancy rates, where the number of hotel occupancy rates in the tourist attraction must be increased when the holiday season arrives. When entering the holiday season, there must be many visitors who will go to these tourist attractions and use good facilities and services, so that later the entrepreneur will always improve the best service from the hotel or lodging place so that visitors feel at home in the inn or hotel. This will have a big impact on tourist attractions and hotel services, so that the increase in visitors will increase the number of tourist attractions and hotel occupancy, so as to increase maximum revenue for operational improvements and other services (Schmude et al., 2020) . Services from inns or hotels in tourist attractions include bathroom and hot water services, adequate room facility services, breakfast, lunch and dinner services, affordable parking services, friendly receptionist services to visitors, as well as swimming pool and *water boom* services for family events, where all of these services must be available when visitors want to stay at the hotel. These services are an integral part of the hotel's function in receiving guests from various groups, so that guests can be more comfortable and will be a promotional material for guests to other parties to come to the hotel because the satisfaction felt will have an impact on covert promotion, so that in the future the hotel will be flooded with visitors and will indirectly increase revenue to the maximum (Wahyuni, et al., 2018) . In Indonesia, tourist attractions are also made a service that can be reached by visitors or tourists, so that with good service the tourist attractions will be visited by visitors, the funds will have an impact on increasing the economy of the surrounding area as well as increasing revenue at tourist sites. Along with its development, there are many interesting tourist attractions in the Indonesian region that are visited by local and foreign tourists, including Bali, Ancol, and Labuhan Bajo. Bali is already an Indonesian tourist *brand*. However, Indonesia is now promoting 5 priority tourist attractions that will be visited by tourists, which in addition to further introducing priority tourist objects, the development of these tourist destinations is also carried out to boost the income of entrepreneurs, as well as increase community income and also increase foreign exchange, so that this effort must be supported by all parties in order to create an equitable economy. The 5 tourist destinations include Likupang Lake, Labuan Bajo, Mandalika, Borobudur, and Lake Toba, where for about the last 5 years Lake Toba which is a tourist spot that is actually beautiful, but because it has not been developed, the number of visitors or tourists visiting Lake Toba has decreased, both local, and foreign tourists. This situation is due to the fact that there are no more tourist attractions that are pleasant and comfortable to visit, where tourist attractions are only those, so that it has an impact on the decline in the number of hotel occupancy around Lake Toba and Samosir Regency. As a result, there was a decrease in income not only to the owners of suggestions, facilities



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and services on Lake Toba, but also had an impact on the decrease in Regional Revenue from the Tourism sector in Samosir Regency. Based on this situation, it can be seen in Table 1 below:

Table 1 Number of Tourist Attractions, Number of Tourists, Number of Hotel Occupancy Around Lake Toba and Total Regional Revenue in Toba Samosir Regency in 2020-2024

Year	Number of Tourist Attractions (unit)	Number of Tourists (people)	Hotel Occupancy Rate (%)	Regional Revenue from Tourism (Rp Billion)
2020	148	305.203	39%	133,2
2021	160	340.500	42%	141,5
2022	175	430.780	48%	159,3
2023	190	510.900	54%	174,6
2024	205	615.000	60%	191,4

Source: Kemenparekraf RI - *Development of Super Priority Destinations, 2025*

Based on Table 1 above in 2020: There was a decline due to the COVID-19 pandemic, 2021-2022: Gradual recovery with strict health protocols and 2023-2024: Significant growth after the tourism infrastructure development program (Lake Toba ring road, airport, port). The number of tourist attractions in Samosir Regency or around Lake Toba in the last 5 years has increased, thus affecting the number of tourists who are increasing, where tourists feel happy to take a vacation and visit tourist attractions in Samosir Regency and there is significant development, thus affecting the number of hotel occupancy rates or lodging which has also increased and has an impact on the decline in Samosir Regency Government revenue during 2020-2024. This has spurred the Central Government to intervene directly to develop this tourist destination so that it can be visited by people not only in various parts of Indonesia, but also throughout the world. Introduction section should present the background and the aim of the study. The introduction gives the reader a glimpse of what will be presented. It is to grab the reader's attention by stimulating attention, interest, desire, and action. Please explain why this article is important and/or interesting.

Literature Review

Hotel Occupancy Rate

(No Name,)2025 hotel occupancy rate is the percentage comparison of the number of rooms sold and the number of rooms available at hotels or lodging places in tourist attractions. (Balasubramanian & Ragavan, 2019) hotel occupancy rate is a situation where the number of rooms available in tourist attractions has been sold and compared to the number of rooms sold, so it requires in-depth analysis from management to find out the total number of room sales sold with the number of rooms available. (Chemseddine et al., 2020) percentage of hotel occupancy rates can be used to estimate the provision of stock items, room service preparation and calculation of the average daily room rate, where this percentage is used to find out what percentage of room sales the hotel occupancy rate is in tourist attractions. (Ginindza & Tichaawa, 2019) hotel occupancy rate in tourist attractions the better the service provided, the more customers will be satisfied when they are at the hotel, so that the hotel will easily increase the number of customers and be able to increase revenue. (Kubickova et al., 2019) The main basis for increasing sales of hotel occupancy rates is the service and quality of the services provided, where excellent service and services that meet the needs will increase guest visits or visitors to stay at the hotel, thereby increasing maximum revenue, and can contribute to increasing revenue at tourist sites. (Srovnalikova et al.,



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2020) factors that influence the increase in hotel occupancy rates are as follows: Adequate facilities, room type, room service, room rates, location, promotions carried out, security and comfort.

Number of Travelers

(Agustini & Purwanti,)2025 the number of tourists is the total number of visitors who will visit a tourist spot by paying attention to services at tourist attractions and supporting facilities at tourist attractions that pamper and make themselves comfortable. (Antara & Sumarniasih, 2017) number of tourists is a number of people or groups of people who travel for at least 24 hours in the area or country being visited by the tourist. (Meng et al., 2017) tourists are generally a group of people who have a specific travel purpose, and want to find pleasure, where this group of people does not live in the tourist destination, but stays a few days in the tourist spot. (Sofronov, 2018) number of tourists visiting an area or tourist attractions will create maximum income for tourist attractions and can contribute to the income of the region or region that has the tourist attractions. (Stauvermann & Kumar, 2017) factors that influence the increase in the number of tourists are as follows: Distance traveled, age level, travel costs, entrance fees, the number of tourist attractions in the region.

Number of tourist attractions

(Almeida et al., 2019) number of tourist attractions describes a set of places that will be visited by tourists in order to increase the community's economy, as well as increase the income of the community and also the local government. (Ginindza & Tichaawa, 2019) tourist attractions are places visited by visitors because they have resources, both natural and artificial, such as natural beauty, flora and fauna, and prehistoric museums. (Bunghez, 2015) tourist attractions are everything that is the target of visitors to travel, where this tourist spot is closely related to the attractiveness of a place to be visited by tourists who want to take a vacation and enjoy tourist attractions. (Gwenhure & Odhiambo, 2017) tourist attractions are closely related to the ability of a tourist spot in order to increase the capacity and dance power to be visited by people from other places who want to visit the place. (Isaac & Van den Bedem,)2025 states that the quality of tourist attractions is not only seen from the condition of the tourist attraction, but can also be seen and felt as well as facilities, services, services and marketing and acceptability that support the tourist attraction. (Runtunuwu, 2020) factors that affect the quality of tourist attractions are as follows: Conditions of tourist attractions, supporting facilities, services provided, promotions carried out, location acceptability, services from business places.

Revenue in the Tourism Sector

(Xie & Tveterås, 2020) states that income in the tourism sector is an increase or increase in the value or assets of the tourism sector in order to increase the amount of original income in the region. (Bang Nguyen Dilip S. Mutum, 2015) income is closely related to the income earned from tourism activities, where tourism activities held by the private and public parties can increase revenue through taxes and other fees. (Anjos et al., 2017) income generated from various sectors should have the concept of cash flow inflows as assets, where this income is generated from income from various sectors in the region. (Menicucci, 2018) source of income from a business is from the receipt of operational results directly from business operations and also non-operational revenue derived from activities outside the main business being carried out, (Permana et al., 2020) characteristics of revenue are an increase in assets from cash inflows, business operations, repayment of liabilities, sales of products and sales of services provided. (Vuković & Ružičić, 2017) indicators of increasing revenue from the tourism sector are as follows: Increased promotion, increased use of tourism products, increased services provided, increased existing services, increased comfort in traveling.

Methods

The research method used is descriptive quantitative. (Hair, Risher, et al., 2019) quantitative descriptive method is a technique used by describing all problems and then analyzing the data with various methods and then concluding it using a hypothesis. The data analysis carried out is by using the path analysis method using PLS, where (Hair, Sarstedt, et al., 2019) path analysis with PLS is a data analysis carried out to measure the relationship between indicator variables and latent variables. The population of this study is the number of tourists visiting tourist attractions in Samosir Regency amounting to 305,203 people, where the sampling technique in this study used *purposive sampling* method, (Kock, 2018) purposive sampling method is a research method carried out by determining the object of research in certain conditions, where the number of samples can be calculated by the slovin formula, namely .

$$n = N / (1 + (N \times e^2)), n = 305,203 / (1 + (305,203 \times 0.05^2)), n = 50 \text{ samples}$$

Results

The output model through PLS can be seen in Figure 1 below:

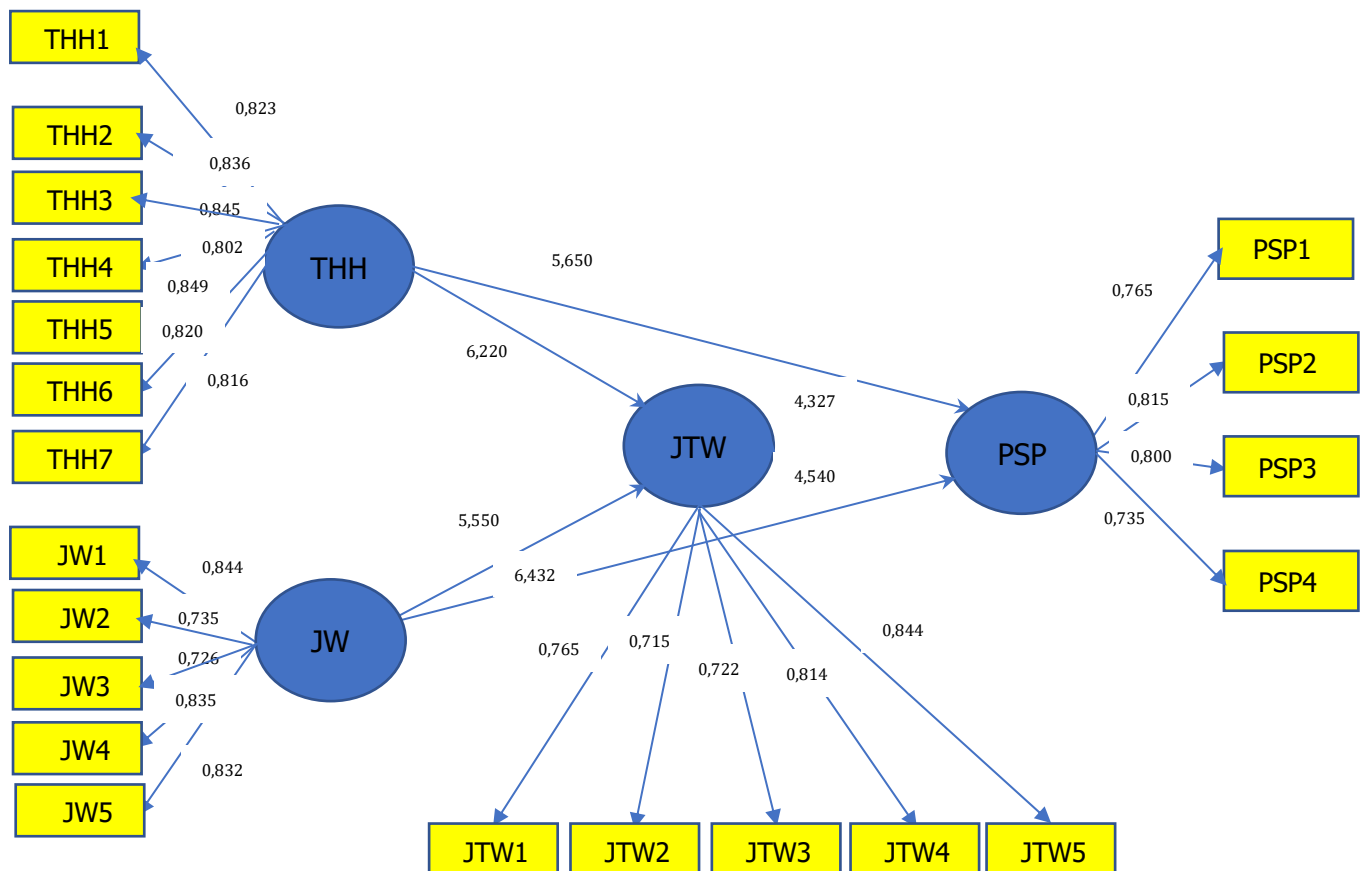


Figure 1 *Bootstrapping Model*

Description:

Exogenous Variables: Hotel Occupancy Rate (THH) and Number of Tourists (JW)

Endogenous Variables: Revenue in the Tourism Sector (PSP)



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Moderator Variable: Number of Tourist Attractions (JTW)

Convergent Validity

(Pişirir et al., 2020) convergent validity is a test conducted to obtain Outer Loading results that the data is valid, where the outer loading value requirement is greater than 0.7, where the results of this convergent validity test can be seen in Table 2 below:

Table 1 Convergent Validity

Variable	Outer Loading
Hotel occupancy rate (X_1)	0,823
	0,836
	0,845
	0,802
	0,849
	0,820
	0,816
Number of Travelers (X_2)	0,844
	0,735
	0,726
	0,835
	0,832
Work Productivity (X_3)	0,713
	0,752
	0,865
	0,836
	0,744
	0,718
	0,855
	0,838
	0,753
Revenue in the Tourism Sector (Y)	0,765
	0,815
	0,800
	0,735
Number of tourist attractions (Z)	0,765
	0,715
	0,722
	0,814
	0,844

Source: Data Processing Results, 2025

Based on Table 3, it can be explained that the *Average Variant Extracted* value has a value greater than 0.5, which means that these variables have good data accuracy, so they need to be continued for hypothesis testing.

Composite Reliability

The results of the *composite reliability* test can be seen in Table 4 below:



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Table 4 Composite Reliability

Variable	Composite Reliability
Hotel occupancy rate (X_1)	0,863
Number of travelers (X_2)	0,855
Revenue in the Tourism Sector (Y)	0,872
Number of tourist attractions (Z)	0,804

Source: Data Processing Results, 2025

Based on Table 4 above, it can be concluded that the composite reliability value is greater than 0.6, which means that all variables have a high level of reliability and are suitable for hypothesis testing.

Path Coefficient Test

The results of the *path coefficient test* can be seen in the R^2 value or the R Square value which can be seen in Tables 5 through 9 below:

Table 5 R Square Test

Variable	R Square
Hotel occupancy rate (X_1)	0,856
Revenue in the Tourism Sector (Y)	0,889

Source: Data Processing Results, 2025

Based on Table 5 above, it can be seen that the R Square value of the hotel occupancy rate variable is 85.6, which means that the percentage increase in the hotel occupancy rate of 85.6% can be explained by the income variable in the tourism sector and the remaining 14.4% can be explained by other variables not explained in this study.

Table 6 R Square Test

Variable	R Square
Number of Tourists (X_2)	0,654
Revenue in the Tourism Sector (Y)	0,660

Source: Data Processing Results, 2025

Based on Table 6 above, it can be seen that the R Square value of the number of tourists variable is 65.4, which means that the percentage increase in the number of tourists by 65.4% can be explained by the income variable in the tourism sector and the remaining 34.6% can be explained by other variables not explained in this study.

Table 7 R Square Test

Variable	R Square
Hotel occupancy rate (X_1)	0,756
Number of tourist attractions (Z)	0,760

Source: Data Processing Results, 2025

Based on Table 7 above, it can be seen that the R Square value of the hotel occupancy rate variable is 75.6, which means that the percentage increase in the hotel occupancy rate of 75.6% can be explained by the variable number of tourist attractions and the remaining 24.4% can be explained by other variables not explained in this study.

Table 8 R Square Test

Variable	R Square
Number of Tourists (X_2)	0,742



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Number of tourist attractions (Z)	0,658
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Source: Data Processing Results, 2025

Based on Table 8 above, it can be seen that the R Square value of the number of tourists variable is 74.2, which means that the percentage increase in the number of tourists by 74.2% can be explained by the variable number of tourist attractions and the remaining 25.8% can be explained by other variables not explained in this study.

Table 9 R Square Test

Variable	R Square
Number of tourist attractions (Z)	0,766
Revenue in the Tourism Sector (Y)	0,669

Source: Data Processing Results, 2025

Based on Table 8 above, it can be seen that the R Square value of the variable number of tourist attractions is 76.6, which means that the percentage increase in the number of tourist attractions by 76.6% can be explained by the variable income in the tourism sector and the remaining 23.4% can be explained by other variables not explained in this study.

Hypothesis Test

To find out about the hypothesis test can be seen in Table 10 below:

Table 10 Hypothesis Test

Hypothesis	Influence	T-Statistics	P-Value	Results
H1	Hotel occupancy rate to income in the tourism sector	5,650	0,001	Accepted
H2	Number of tourists to revenue in the tourism sector	6,432	0,002	Accepted
H3	Hotel occupancy rate to the number of tourist attractions	6,220	0,000	Accepted
H4	Number of tourists to the number of tourist attractions	5,550	0,003	Accepted
H5	Hotel occupancy rate on revenue in the tourism sector mediated by the number of tourist attractions	4,327	0,001	Accepted
H6	The number of tourists to revenue in the tourism sector mediated by the number of tourist attractions	4,540	0,002	Accepted

Source: Data Processing Results, 2025

Based on Table 10 above, it can be concluded that the variable hotel occupancy rate and the variable number of tourists partially affect the income variable in the tourism sector, the variable hotel occupancy rate and the variable number of tourists partially also affect the variable number of tourist attractions. Simultaneously, the variable hotel occupancy rate and the number of tourists through the mediator variable, namely the number of tourist attractions, affect the income variable in the tourism sector.

Discussion

Based on the results of the t test for the hotel occupancy rate variable, it can be seen that the t test value of 5.650 is greater than the significance value of 0.05, which means that the hotel occupancy rate has an effect on revenue in the tourism sector, where Agustini and Purwanti (2025) that an increase in hotel occupancy rates will have an impact on increasing hotel revenue, thereby contributing to a region or country to increase revenue in the tourism sector through hotel taxes and impacting on increasing foreign exchange. country. In addition, the results of the t test for the hotel occupancy rate can be seen that the t test value of 6.220 is greater than the significance value of 0.05, where the hotel occupancy rate has an effect on the number of tourist attractions, which is in accordance with the research of Almeida, Teixeira & Franco (2019) which according to the research



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states that the increasing hotel occupancy facilities in tourist attractions will automatically increase the number of tourist attractions in order to increase the number of tourist visits which have an impact on increasing revenue in the Tourism sector. The results of the t test regarding the hotel occupancy rate can be seen that the t test value of 4.327 is greater than the significance value of 0.05, which means that the hotel occupancy rate has an effect on revenue in the Tourism sector which is mediated by the variable number of tourist attractions. where Balasubramanian & Ragavan's research (2019) states that based on the number of tourist attractions that continue to be added by tourism managers and the Government, it will be able to increase and increase the number of hotel occupancy, thus having an impact on increasing profits for tourism managers, where some of their income will contribute to an area to increase revenue from the Tourism sector. Based on the results of the t test for the variable number of tourists, it can be seen that the t test value of 6.432 is greater than the significance value of 0.05, which means that the variable number of tourists affects the income variable in the tourism sector, where the variable number of tourists affects income in the tourism sector, where research by Anjos, M. de L., & Tennenberg (2017) states that if the number of tourists in tourist attractions increases, it will directly increase the income of tourism managers, so that this increase in income will increase the amount of foreign exchange or income in a region through the tourism sector. In addition, the results of the t test for the variable number of tourists, where the t test value of 5.550 is greater than the significance value of 0.05, which means that the variable number of tourists has an effect on the variable number of tourist attractions, where research by Antara & Sumarniasih (2017) increases the number of tourists will increase the number of tourist attractions in tourist destinations headed by tourists, where the increase in the number of tourist attractions will increase revenue in the Tourism sector. The t test results for the variable number of tourists, where the t test value of 4.540 is greater than the significance value of 0.05, which means that the variable number of tourists has an effect on revenue in the tourism sector which is mediated by the variable number of tourist attractions, where Ginindza & Tichaawa's research (2019) states that the number of tourist attractions that tends to increase will indirectly increase the number of tourist visits, so that increasing tourists will increase the coffers of tourism managers' income and contribute to tourism sector revenue in a region through taxes in the tourism sector and regional or regional foreign exchange.

CONCLUSION

Based on the results of the research analysis, the conclusion of this study is that partially the variable hotel occupancy rate and the variable number of tourists on the variable income variable in the tourism sector and the variable number of tourist attractions. Simultaneously, the variable hotel occupancy rate and the number of tourists through the mediator variable, namely the number of tourist attractions, affect the income variable in the tourism sector. Through the research results that have been stated above, the increasing hotel occupancy rate is influenced by an increase in the number of tourists, where the number of tourists increases if the number of tourist attractions visited in Samosir Regency is large, the facilities are complete and satisfying, and according to visitor expectations. with the increase in visitors and hotel occupancy rates accompanied by an increase in the number of tourist attractions, it will be able to increase the income of Samosir Regency in the tourism sector, so that tourism in Samosir Regency will develop and be recognized worldwide.

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