

The Influence of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on Increasing the Income of the Harian District Community in Samosir Regency

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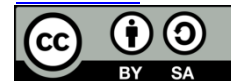
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ABSTRACT

This study aims to analyze the influence of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on increasing community income in Harian District, Samosir Regency. The research adopts a quantitative approach using a survey method, with data collected from 70 respondents selected through purposive sampling. Data were analyzed using multiple linear regression to examine both partial and simultaneous effects of the independent variables. The findings reveal that Tourist Attractions and Government Support have a positive and significant effect on community income ($p < 0.05$), while Muslim-Friendly Tourism Services also contribute positively as a differentiation strategy in attracting tourists and increasing local spending. Simultaneously, the three variables significantly affect community income, as indicated by the F-test ($p < 0.05$). The model explains 47.6% of the variance in community income ($R^2 = 0.476$; Adjusted $R^2 = 0.452$), indicating a moderate explanatory power. The novelty of this study lies in integrating Muslim-friendly tourism services into the Local Economic Development (LED) framework, highlighting its role not only as a cultural-religious attribute but also as an economic driver that enhances community income. These findings imply that optimizing tourism potential through targeted government support and service differentiation is essential for promoting inclusive local economic growth and improving community welfare.

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1. Introduction

Tourism has become a strategic sector in driving economic growth and improving community welfare globally. Recent reports from UN Tourism emphasize that tourism contributes significantly to job creation, income generation, and the expansion of micro, small, and medium enterprises (MSMEs) within the global value chain. As a multidimensional sector, tourism generates a multiplier effect that stimulates local economic activities and enhances community livelihoods (Fadilla, 2024). Within the framework of Local Economic Development (LED), development success is reflected in the ability of regions to transform local resources into sustainable economic value for the community (Becker, 1964). This perspective aligns with Community-Based Tourism (CBT), which positions local communities as key actors in tourism-driven economic development (Lee & Jan, 2022).

In Indonesia, the development of the Lake Toba Super Priority Tourism Destination has created substantial economic opportunities for surrounding regions, including Samosir Regency. As part of this strategic area, tourism has emerged as a leading sector contributing to regional revenue. Data from the Samosir Regency Government indicate that the tourism sector contributed approximately IDR 14.19 billion to Regional Original Revenue (PAD) in 2025. Furthermore, (Badan Pusat Statistik Kabupaten Samosir, 2025) show that the regional economy grew by 5.02% in 2024, with Gross Regional Domestic Product (GRDP) at current prices reaching IDR 6,100.41 billion and GRDP per capita recorded at IDR 42.64 million per year. The accommodation and food service sector, which is closely linked to tourism, plays a significant role in shaping regional economic dynamics, reinforcing the importance of tourism as a driver of economic growth in Samosir Regency.

Harian District, as one of the prominent tourism areas in Samosir Regency, possesses strong tourism potential supported by destinations such as Tele View Tower, Efrata Waterfall, Holbung Hill, Love Hill, and Si Bea-Bea Hill. The growth of tourism activities in this area has created diverse economic opportunities for local communities, including homestay businesses, culinary enterprises, transportation services, and tour guiding. However, despite the increasing number of tourist visits, preliminary survey data conducted by the researcher (2025) indicate that approximately 43% of tourism business actors experienced significant income growth, while 57% reported stagnant or only marginal increases in income. This finding suggests that the economic benefits of tourism development are not evenly distributed among community members.

This disparity in income distribution indicates that tourism growth in Harian District has not yet fully achieved inclusive economic development. The unequal distribution of economic benefits is presumed to be influenced by several key factors, including the attractiveness and competitiveness of tourist destinations, the effectiveness of government support in empowering local communities, and the ability of business actors to adapt to evolving tourism market demands. One emerging strategy is the adoption of Muslim-friendly tourism services, which has gained increasing attention as a form of service differentiation capable of attracting a broader market segment. However, it is important to critically verify the status of recent studies such as (Aghliyah et al., 2026), ensuring whether they are officially published or categorized as advance online publications to maintain citation accuracy. In addition, the integration of Muslim-friendly tourism in regions with predominantly non-Muslim socio-cultural characteristics—such as Samosir, where the majority of the population is non-Muslim—remains underexplored in empirical research.

From the perspective of Islamic economics, tourism development should be oriented toward the principles of *maslahah* (public benefit) and *‘adl* (equitable distribution), ensuring that economic gains are distributed fairly across society (Abrori, 2021; Harahap et al., 2025). Despite the growing body of literature on tourism and local economic development, limited

studies have empirically examined the combined effect of tourist attractions, government support, and Muslim-friendly tourism services on community income distribution, particularly in regions with distinct socio-cultural contexts. This gap highlights the need for a more integrative analysis that considers both economic and socio-cultural dimensions of tourism development.

Based on this background, this study aims to empirically examine the effect of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on Community Income Growth in Harian District, Samosir Regency. The hypotheses of this study are formulated as follows: H1: Tourist Attractions have a positive and significant effect on community income growth. H2: Government Support has a positive and significant effect on community income growth. H3: Muslim-Friendly Tourism Services have a positive and significant effect on community income growth. H4: Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services simultaneously have a significant effect on community income growth.

This study contributes to the literature by integrating Muslim-friendly tourism into the Local Economic Development framework within a non-Muslim socio-cultural context, offering both theoretical enrichment and practical implications for developing inclusive and sustainable tourism policies.

Community Income Growth and Local Economic Development Framework

Community income is a fundamental indicator reflecting the level of welfare and the success of regional economic development. In microeconomic theory, income is defined as compensation received from the utilization of factors of production, including wages, profits, rent, and entrepreneurial returns (N. Gregory Mankiw, 2020). Similarly, (Sukirno, 2016), explains that income represents the total earnings received by individuals or communities within a specific period as a result of economic activities.

In the tourism sector, the mechanism of income growth can be understood through the multiplier effect, where tourist expenditures circulate across various sectors and generate broader economic impacts. According to (James J. Spillane, 1987), tourism spending creates direct, indirect, and induced effects that contribute to increasing community income. However, the extent of this impact depends on the ability of a region to reduce economic leakage and strengthen its local economic structure.

To further explain disparities in income distribution among tourism business actors, this study incorporates Human Capital Theory proposed by (Becker, 1964). This theory emphasizes that differences in education, skills, experience, and innovation capacity significantly affect productivity and income levels. In the context of tourism in Harian District, variations in service quality, managerial capability, and business adaptability contribute to unequal income growth among community members. Therefore, strengthening human capital becomes a crucial factor in achieving inclusive economic development.

As the grand theoretical foundation, this study adopts the Local Economic Development (LED) framework developed by (Blakely, 2009). LED emphasizes the optimization of local resources through synergy between community participation, government intervention, and local economic strategies to create sustainable growth and equitable income distribution.

Tourist Attractions and Community Income Growth

Tourist attractions are the primary drivers that motivate tourists to visit a destination and form the core element of the tourism system. Based on Law Number 10 of 2009 on Tourism, attractions include natural, cultural, and artificial resources that possess uniqueness and value (Leiper, 1990). explains that attractions function as connectors between tourist demand and destination characteristics. This study adopts the 4A framework (Attraction, Accessibility, Amenities, and Ancillary) proposed by (Cooper et al., 2012). to measure the quality and competitiveness of tourism destinations. Within the LED framework, tourist attractions are

considered local assets that stimulate economic activity and generate income through the multiplier effect. Empirical studies indicate that the quality of tourist attractions significantly influences tourist visits, satisfaction, and local economic performance (Febriani & Suyuthie, 2024; Zebua et al., 2024). Improved attraction quality leads to increased tourist arrivals and spending, which ultimately contributes to higher community income. Based on the above explanation, the following hypothesis is proposed:

H1: Tourist Attractions have a positive and significant effect on community income growth.

Government Support and Community Income Growth

Government support plays a crucial role in ensuring the sustainability and inclusiveness of tourism development. This concept refers to the strategic roles of government as facilitator, motivator, and dynamizer as proposed by (Pitana & Gayatri, 2005). These roles are manifested through infrastructure provision, regulatory frameworks, financial assistance, and community empowerment programs. Within the LED framework (Blakely, 2009), government intervention acts as a catalyst that fosters a conducive environment for local economic activities.

Effective policies not only improve infrastructure quality but also enhance human capital and encourage active community participation in tourism-related businesses. Empirical evidence demonstrates that integrated government support combining infrastructure development and capacity-building programs significantly improves local economic outcomes and promotes inclusive growth (Rizqi et al., 2025; Idrus & Hakim, 2024). In this context, government support becomes a key determinant in increasing community income through strengthened economic capacity and improved access to opportunities. Based on the above explanation, the following hypothesis is proposed:

H2: Government Support has a positive and significant effect on community income growth.

Muslim-Friendly Tourism Services and Community Income Growth

Muslim-Friendly Tourism Services represent an inclusive innovation aimed at accommodating the specific needs of Muslim tourists without altering local cultural identity. According to the Global Muslim Travel Index (GMTI) developed by (Mastercard & CrescentRating 2024), the key indicators include halal food availability, adequate prayer facilities, and proper hygiene standards.

These indicators in this study are adapted from GMTI standards and the conceptual framework of halal tourism services proposed by (Battour & Ismail, 2016), who emphasize that Muslim-friendly services are part of service quality improvement and market expansion strategies. Supporting studies (Adinugraha et al., 2025; Haikal et al., 2024), further highlight that such services enhance tourist satisfaction and attract broader market segments.

Within the LED framework, Muslim-friendly tourism functions as a differentiation strategy that strengthens destination competitiveness and increases tourist spending. By providing comfort in fulfilling religious and consumption needs, tourism actors can enhance visitor experience, extend length of stay, and ultimately increase local income through the multiplier effect. Based on the above explanation, the following hypothesis is proposed:

H3: Muslim-Friendly Tourism Services have a positive and significant effect on community income growth.

Simultaneous Influence of Variables

Tourism development is a multidimensional process influenced by the interaction between destination quality, institutional support, and service innovation. The integration of tourist attractions, government support, and Muslim-friendly tourism services creates a comprehensive ecosystem that drives local economic growth. Within the LED framework, these three variables collectively function as key drivers in transforming local resources into economic value, increasing community participation, and promoting equitable income distribution. Based on the above explanation, the following hypothesis is proposed:

H4: Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services simultaneously have a significant effect on community income growth.

Conceptual Model of the Study

To clarify the relationships among variables, this study proposes the following conceptual model:

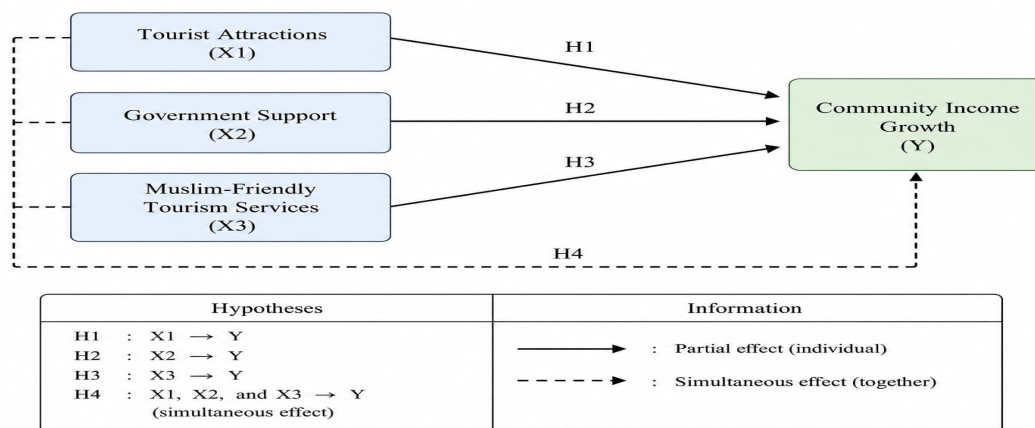


Figure 1. Conceptual Framework of the Study

This model reflects the integration of Local Economic Development theory with tourism development variables in explaining community income growth in Harian District, Samosir Regency.

2. Methods

This study employed a quantitative approach with an explanatory research design to examine the influence of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on Community Income Growth in Harian District, Samosir Regency, Indonesia. The explanatory quantitative approach was used to analyze causal relationships

among variables through systematic statistical measurement and objective empirical testing (Syahbudi, 2023). The study focused on community members engaged in tourism-related economic activities. Since the exact population size was unknown due to the absence of an official registry of tourism business actors, purposive sampling techniques were applied in selecting respondents based on predetermined criteria relevant to the research objectives (Sugiyono, 2019). A total of 70 respondents participated in this study. Although this sample size meets Roscoe's (1975) general guideline for social research, it remains slightly below Green's (1991) recommended minimum sample size for multiple regression analysis; therefore, the findings should be interpreted cautiously.

Data were collected through a structured questionnaire using a five-point Likert scale and supported by secondary data obtained from Badan Pusat Statistik Kabupaten Samosir and the local Department of Culture and Tourism. The research instrument was adapted from several established studies and frameworks, including the 4A tourism framework by (Cooper et al., 2012) for Tourist Attractions, (Pitana & Gayatri, 2005) for Government Support, and the Global Muslim Travel Index framework developed by (Mastercard & CrescentRating, 2024), as well as (Battour & Ismail, 2016) for Muslim-Friendly Tourism Services. Indicators of Community Income Growth were adapted from tourism multiplier effect and income perception studies. Prior to the main survey, a pilot test involving approximately 20 respondents was conducted to ensure the clarity and reliability of the questionnaire items. Data collection was carried out directly in the field from 02 March 2026 to 13 March 2026 through offline questionnaire distribution and assisted completion.

The collected data were analyzed using IBM SPSS Statistics version 25. The analysis procedures included validity and reliability testing, classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests, followed by multiple linear regression analysis. Hypothesis testing was conducted using partial tests (t-test), simultaneous tests (F-test), and coefficient of determination analysis (R^2). Ethical principles

were also maintained throughout the study by ensuring voluntary participation, confidentiality, anonymity, and informed consent from all respondents.

Table 1. Operational Definition of Variables

Variable	Definition	Indicators	Source
Tourist Attractions (X1)	Quality of tourism destination components	Attraction, Accessibility, Amenities, Ancillary	Cooper et al. (2012)
Government Support (X2)	Role of government in tourism development	Facilitator, Motivator, Dynamizer	Pitana & Gayatri (2005)
Muslim-Friendly Tourism (X3)	Availability of services for Muslim tourists	Halal food, prayer facilities, prayer time info, hygiene	GMTI (2024); Battour & Ismail (2016)
Community Income Growth (Y)	Perceived increase in income from tourism	Income increase, business growth, economic stability	Adapted (Spillane, 1987; Becker, 1964)

3. Results

Descriptive Statistics

Table 2. Descriptive Statistics

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	
Tourist Attraction	70	22.00	40.00	32.8286	3.70652	
Government Support	70	18.00	30.00	24.7571	2.99001	
Muslim-Friendly Tourism Services	70	14.00	25.00	20.3143	2.81066	
Increase in Community Income	70	13.00	25.00	20.9286	2.61169	
Valid N (listwise)	70					

Source: Primary data processed using IBM SPSS 25, 2026

Based on Table 2 regarding descriptive statistics, it is known that the number of respondents in this study was 70 people. The Tourist Attraction variable had a minimum value of 22.00 and a maximum value of 40.00, with a mean score of 32.8286 and a standard deviation of 3.70652. This indicates that the level of tourist attraction was perceived as relatively high by the respondents, with a fairly good distribution of data. The Government Support variable had a minimum value of 18.00 and a maximum value of 30.00, with a mean of 24.7571 and a standard deviation of 2.99001, indicating that government support for the tourism sector was categorized as fairly good. Furthermore, the Muslim-Friendly Tourism Services variable obtained a minimum value of 14.00 and a maximum value of 25.00, with a mean of 20.3143 and a standard deviation of 2.81066, showing that Muslim-friendly tourism services were positively perceived by the respondents. Meanwhile, the Increase in Community Income variable had a minimum value of 13.00 and a maximum value of 25.00, with a mean of 20.9286 and a standard deviation of 2.61169, indicating that the tourism sector contributed positively to increasing community income. Overall, all research variables showed relatively high mean values with relatively small deviations, suggesting that the research data were fairly homogeneous.

Respondent Characteristics

Table 3. Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Male	45	64.3%
	Female	25	35.7%
Age	<25 years	16	22.9%
	25–35 years	18	25.7%
	>35 years	36	51.4%
Type of Business	Traders/Culinary Business	34	48.6%
	Tourism Managers	6	8.6%
	Tour Guides	6	8.6%
	Accommodation Managers	5	7.1%
	Transportation Providers	3	4.3%
	Other Tourism Service Providers	16	22.9%

Religion	Islam	21	30.0%
	Non-Muslim	49	70.0%

Source: Research data processed by the researcher, 2026.

Based on Table 3 regarding respondent characteristics, it is known that the majority of respondents were male, totaling 45 people or 64.3%, while female respondents accounted for 25 people or 35.7%. Based on age, respondents were predominantly in the age group above 35 years, totaling 36 people or 51.4%, followed by those aged 25–35 years with 18 people or 25.7%, and those under 25 years with 16 people or 22.9%. In terms of business type, most respondents were involved in trading or culinary businesses, totaling 34 people or 48.6%, followed by other tourism service providers with 16 people or 22.9%. Tourism managers and tour guides each accounted for 6 people or 8.6%, accommodation managers totaled 5 people or 7.1%, and transportation providers accounted for 3 people or 4.3%. Meanwhile, based on religion, the majority of respondents were non-Muslim, totaling 49 people or 70.0%, while Muslim respondents accounted for 21 people or 30.0%. These findings indicate that the respondents in this study were predominantly male, above 35 years old, engaged in trading or culinary businesses, and mostly belonged to non-Muslim communities.

Validity Test

The validity test is used to determine the extent to which the research instrument, in the form of a questionnaire, is able to accurately measure what it is intended to measure. The purpose of the validity test is to assess the accuracy of the research instrument in representing the variables being studied (Sugiyono, 2022). In this study, the validity test was conducted using IBM SPSS version 25. The number of respondents used in the validity test was 81 respondents; however, the degree of freedom (df) was determined using the formula $df = n - 2$, resulting in $df = 70 - 2 = 78$. Based on the Product Moment r-table with a significance

level of 0.05 (two-tailed), the r-table value obtained was 0.235. Thus, each questionnaire item is considered valid if the calculated r-value (r-count) is greater than 0.235.

Validity of Tourist Attractions Variable

Table 4. Validity Test Results for Tourist Attractions Variable

Variable	r-count	r-table	Description
Tourist Attractions (X1)			
X1.1	0.580	0.235	Valid
X1.2	0.782	0.235	Valid
X1.3	0.554	0.235	Valid
X1.4	0.442	0.235	Valid
X1.5	0.591	0.235	Valid
X1.6	0.463	0.235	Valid
X1.7	0.641	0.235	Valid
X1.8	0.499	0.235	Valid

Source: Primary data processed using IBM SPSS 25, 2026

Based on the validity test results presented in the table above, all items in the Tourist Attractions variable (X1) are declared valid. This is because the calculated r-values (r-count) for all items are greater than the r-table value of 0.235.

Validity of Government Support Variable

Table 5. Validity Test Results for Government Support Variable

Variable	r-count	r-table	Description
Government Support (X2)			
X2.1	0.811	0.235	Valid
X2.2	0.776	0.235	Valid
X2.3	0.717	0.235	Valid
X2.4	0.605	0.235	Valid
X2.5	0.604	0.235	Valid
X2.6	0.250	0.235	Valid

Source: Primary data processed using IBM SPSS 25, 2026

Based on the validity test results presented in Table 5, all items of the Government Support variable (X2) are statistically categorized as valid because each item has an r-count value greater than the r-table value of 0.235. However, item X2.6 shows an r-count value of 0.250, which is only slightly above the minimum threshold. This indicates that the item has relatively weak validity compared to the other indicators, whose r-count values range from 0.604 to 0.811. The marginal validity of item X2.6 may suggest that the statement item is less consistent in measuring the Government Support construct or may not be fully understood uniformly by respondents. This condition could also explain why the Cronbach's Alpha value for the Government Support variable is relatively moderate at 0.690, indicating that the internal consistency of the variable is acceptable but not yet optimal. Therefore, item X2.6 should be reviewed carefully in future research. Researchers may consider revising the wording of the item to improve clarity and relevance, or alternatively removing the item if subsequent reliability analysis shows that deleting it can significantly increase the Cronbach's Alpha value and improve the overall measurement quality of the Government Support construct.

Validity of Muslim-Friendly Tourism Services Variable

Table 6. Validity Test Results for Muslim-Friendly Tourism Services Variable

Variable	r-count	r-table	Description
Muslim-Friendly Tourism Services (X3)			
X3.1	0.691	0.235	Valid
X3.2	0.731	0.235	Valid
X3.3	0.699	0.235	Valid
X3.4	0.560	0.235	Valid
X3.5	0.789	0.235	Valid

Source: Primary data processed using IBM SPSS 25, 2026

Based on the validity test results in the table above, all items in the Muslim-Friendly Tourism Services variable (X3) are declared valid. This is because the calculated r-values (r-count) for all items are greater than the r-table value of 0.235.

Validity of Community Income Growth Variable

Table 7. Validity Test Results for Community Income Growth Variable

Variable	r-count	r-table	Description
Community Income Growth (Y)			
Y1	0.592	0.235	Valid
Y2	0.666	0.235	Valid
Y3	0.610	0.235	Valid
Y4	0.715	0.235	Valid
Y5	0.718	0.235	Valid

Source: Primary data processed using IBM SPSS 25, 2026

Based on the validity test results in the table above, all items in the Community Income Growth variable (Y) are declared valid. This is because the calculated r-values (r-count) for all items are greater than the r-table value of 0.235.

Reliability Test

The reliability test is conducted to demonstrate that a data collection instrument is sufficiently consistent and dependable for use, indicating that the instrument is of good quality (Sugiyono, 2019). A variable is considered reliable if the Cronbach's Alpha value is greater than 0.70 (Ghozali, 2021).

Table 8. Reliability X1

Reliability Statistics	
Cronbach's Alpha	N of Items
.700	8

Source: Primary data processed using IBM SPSS 25, 2026

Based on the table above, the reliability test results for the Tourist Attractions variable (X1) show a Cronbach's Alpha value of 0.700, indicating that the variable is reliable. Since the Cronbach's Alpha value meets the minimum threshold, all items in this variable are considered reliable.

Table 9. Reliability X2

Reliability Statistics

Cronbach's Alpha	N of Items
.690	6

Source: Primary data processed using IBM SPSS 25, 2026

Based on the table above, the reliability test results for the Government Support variable (X2) show a Cronbach's Alpha value of 0.690. This value is slightly below the commonly accepted threshold of 0.70, indicating that the internal consistency of the variable is moderate and not yet optimal. One possible explanation is the presence of item X2.6, which previously showed a relatively low validity coefficient ($r\text{-count} = 0.250$) compared to the other items. This item may weaken the overall consistency of the construct. Therefore, further analysis using the "Cronbach's Alpha if Item Deleted" procedure is recommended to determine whether removing or revising the item could improve the reliability coefficient. Consequently, the reliability level of the Government Support variable should be acknowledged as a limitation of the measurement instrument in this study.

Table 10. Reliability X3

Reliability Statistics	
Cronbach's Alpha	N of Items
.734	5

Source: Primary data processed using IBM SPSS 25, 2026

Based on the table above, the reliability test results for the Muslim-Friendly Tourism Services variable (X3) show a Cronbach's Alpha value of 0.734, indicating that the variable is reliable. Thus, all items in this variable are considered consistent and dependable.

Table 11. Reliability Y

Reliability Statistics	
Cronbach's Alpha	N of Items
.676	5

Source: Primary data processed using IBM SPSS 25, 2026

Based on the table above, the reliability test results for the Community Income Growth variable (Y) show a Cronbach's Alpha value of 0.676. This value is also slightly below the conventional threshold of 0.70, indicating that the internal consistency of the items is adequate but relatively weak for explanatory research. Therefore, the reliability of this

variable cannot be categorized as fully strong. The result suggests that some indicators may not measure the construct consistently across respondents. To improve the measurement quality, future studies are encouraged to re-evaluate the questionnaire items through item analysis, including examining the “Cronbach’s Alpha if Item Deleted” values, revising ambiguous statements, or adding more representative indicators. Thus, the relatively low reliability coefficient of the Community Income Growth variable should also be recognized as one of the limitations of this study.

Classical Assumption Test Results

Normality Test

The normality test is conducted to ensure that the residuals in the regression model are normally distributed, in accordance with the basic assumptions of linear regression (Midway & White, 2025). In this study, the normality test was performed using the One-Sample Kolmogorov-Smirnov test with the assistance of IBM SPSS version 25. The significance level used is 0.05, with the following decision criteria: 1) If sig > 0.05, the data are normally distributed. 2) If sig < 0.05, the data are not normally distributed.

Table 12. Normality Test Results

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.89091482
Most Extreme Differences	Absolute	.096
	Positive	.057
	Negative	-.096
Test Statistic		.096
Asymp. Sig. (2-tailed)		.186 ^{c,d}

Source: Primary data processed using IBM SPSS 25, 2026

Based on Table 12, the number of observations (N) is 70. The test result shows that the Asymp. Sig. (2-tailed) value is 0.186, which is greater than 0.05. Therefore, it can be concluded that the data in this study are normally distributed.

Multicollinearity Test

The multicollinearity test is used to examine whether there is a correlation among independent variables in the regression model. A good regression model should not exhibit multicollinearity. Detection is carried out by observing the Variance Inflation Factor (VIF) and tolerance values. If the VIF value is less than 10 and the tolerance value is greater than 0.10, it can be concluded that there is no multicollinearity (Ghozali, 2021).

Table 13. Multicollinearity Test Results

Coefficients ^a			
Model	VIF	Tolerance	Collinearity Statistics
1	Tourist Attractions	.675	1.480
	Government Support	.725	1.380
	Muslim-Friendly Tourism Services	.838	1.193

Source: Primary data processed using IBM SPSS 25, 2026

Based on Table 13 above, the tolerance values for the Tourist Attractions variable (X1) are 0.675, Government Support (X2) is 0.725, and Muslim-Friendly Tourism Services (X3) is 0.838, all of which are greater than 0.10. Meanwhile, the VIF values for each independent variable are 1.480 for Tourist Attractions (X1), 1.380 for Government Support (X2), and 1.193 for Muslim-Friendly Tourism Services (X3), all of which are less than 10.00. Therefore, it can be concluded that there is no indication of multicollinearity among the independent variables in the regression model.

Heteroscedasticity Test

The heteroscedasticity test is used to determine whether there is inequality in the variance of residuals across observations in a linear regression model. Heteroscedasticity refers to a condition where the variance of errors differs across observations for each independent variable in the regression model. The purpose of this test is to examine whether there is inconsistency in the residual variance among observations (Sugiyono, 2022). According to (Ghozali, 2018), a good regression model is one that does not exhibit heteroscedasticity. In this study, the heteroscedasticity test was conducted using the Glejser test. The results of the test can be seen in the following table.

Table 14. Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	3.492	1.421			2.457	.017
Tourist Attractions	-.047	.044	-.155		-1.074	.287
Government Support	-.069	.053	-.181		-1.305	.197
Muslim-Friendly Tourism Services	.063	.052	.155		1.199	.235

Source: Primary data processed using IBM SPSS 25, 2026

Based on the results of the heteroscedasticity test using the Glejser method in the table above, it can be seen that the significance values for each variable—Tourist Attractions (X1) is 0.287, Government Support (X2) is 0.197, and Muslim-Friendly Tourism Services (X3) is 0.235—are all greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity in this regression model.

Multiple Linear Regression Analysis

The influence of the independent variables—Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services—on the dependent variable, Community Income Growth, can be determined using multiple linear regression analysis.

Table 15. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant	2.018	2.457		.821	.414
Tourist Attractions	.244	.076	.347	3.200	.002
Government Support	.230	.091	.263	2.516	.014
Muslim-Friendly Tourism Services	.255	.090	.275	2.824	.006

Source: Primary data processed using IBM SPSS 25, 2026

Based on Table 15, the multiple linear regression equation can be formulated as follows:

$$Y = 2.018 + 0,244X_1 + 0,230 X_2 + 0,255X_3 + \epsilon \dots \dots \dots (1)$$

The interpretation of the equation is as follows: 1) The constant value (a) is 2.018, which means that if Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services are equal to 0, then Community Income Growth is 2.018. 2) The coefficient of Tourist Attractions (X1) is 0.244, meaning that if Tourist Attractions increase by 1 unit, Community Income Growth will increase by 0.244. The positive coefficient indicates a positive relationship, meaning that higher tourist attractiveness leads to higher community income. 3) The coefficient of Government Support (X2) is 0.230, meaning that if Government Support increases by 1 unit, Community Income Growth will increase by 0.230. The positive coefficient indicates that stronger government support contributes to increased community income. 4) The coefficient of Muslim-Friendly Tourism Services (X3) is 0.255, meaning that if Muslim-Friendly Tourism Services increase by 1 unit, Community Income Growth will increase by 0.255. The positive coefficient indicates that improved service quality leads to higher community income.

Hypothesis Testing

Partial t-Test

Hypothesis testing is conducted to determine the extent to which each independent variable individually influences the dependent variable (Sugiyono, 2022). In this study, the t-test is used to examine the effect of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on Community Income Growth. The decision criterion is that if the t-value (t-count) is greater than the t-table value, then the independent variable has a significant effect on the dependent variable. The results of the hypothesis testing are presented as follows:

Table 16. Results of t-Test Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.018	2.457		.821	.414
	Tourist Attractions	.244	.076	.347	3.200	.002
	Government Support	.230	.091	.263	2.516	.014
	Muslim-Friendly Tourism Services	.255	.090	.275	2.824	.006

Source: Primary data processed using IBM SPSS 25, 2026

Table 16 presents the results of the t-test, including the regression coefficients, t-values, and significance levels for each independent variable in explaining Community Income Growth. 1) The test results for the effect of Tourist Attractions on Community Income Growth show a t-count of 3.200 and a t-table of 1.997. Since t-count > t-table and the significance value is $0.002 < 0.05$, H1 is accepted and H0 is rejected. Thus, Tourist Attractions have a positive and significant partial effect on Community Income Growth. 2) The test results for the effect of Government Support on Community Income Growth show a t-count of 2.516 and a t-table of 1.997. Since t-count > t-table and the significance value is $0.014 < 0.05$, H2 is accepted and H0 is rejected. Thus, Government Support has a positive and significant partial effect on Community Income Growth. 3) The test results for the effect of Muslim-Friendly Tourism Services on Community Income Growth show a t-count of 2.824 and a t-table of 1.997. Since t-count > t-table and the significance value is $0.006 < 0.05$,

H3 is accepted and H0 is rejected. Thus, Muslim-Friendly Tourism Services have a positive and significant partial effect on Community Income Growth.

Simultaneous F-Test

The results of the simultaneous test (F-test) can be seen in the following table.

Table 17. F-Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	223.929	3	74.643	19.968	.000 ^b
	Residual	246.714	66	3.738		
	Total	470.643	69			

Source: Primary data processed using IBM SPSS 25, 2026

Based on the results of the simultaneous test (F-test), the F-count value is 19.968 and the F-table value is 2.74. This indicates that F-count > F-table, with a significance level of $p < 0.001$. Based on the hypothesis, H0 is rejected and H1 is accepted. Therefore, it can be concluded that all independent variables—Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services—simultaneously have a significant effect on Community Income Growth as the dependent variable.

Coefficient of Determination (R²)

The results of the multiple linear regression analysis also produce the coefficient of determination (R²), which can be seen in the following table.

Table 18. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.690 ^a	.476	.452	1.93341

Source: Primary data processed using IBM SPSS 25, 2026

Based on Table 18, the coefficient of determination (R²) can be seen in the R Square column, which is 0.476, and the Adjusted R Square is 0.452. These values indicate that 47.6%

of the variation in Community Income Growth can be explained by the variables Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services. Meanwhile, the remaining 52.4% is influenced by other variables outside the research model.

4. Discussion

The Effect of Tourist Attractions on Community Income Growth

Based on the results of the multiple linear regression analysis, it was found that the Tourist Attractions variable has a positive and significant effect on Community Income Growth in Harian District, Samosir Regency. This finding is theoretically aligned with the tourism system proposed by (Leiper, 1990), where iconic tourist sites such as the Tele View Tower, Efrata Waterfall, Holbung Hill, and Sibeabea Hill function as the core (nucleus) that attracts a substantial flow of tourists.

The effectiveness of tourist attractions in influencing the local economy in this area cannot be separated from the implementation of the 4A principles (Attraction, Accessibility, Amenity, Ancillary) as proposed by (Cooper et al., 2012). The uniqueness of attractions, supported by adequate accessibility and facilities in Harian District, enables local communities to create economic opportunities through MSMEs and tourism-related services. Empirically, these findings are supported by recent studies (Febriani & Suyuthie, 2024) and (Zebua et al., 2024), which indicate that the quality of attractions and facilities significantly influences tourists' perceived value, ultimately affecting their spending at the destination.

Furthermore, this finding reinforces the Local Economic Development (LED) framework proposed by (Blakely, 2009), which positions natural attractions as key locational assets in regional economic development. From the LED perspective, tourist attractions in Harian District are not merely aesthetic objects but represent economic capital that must be managed to create added value for local communities. These findings demonstrate that the higher the quality of tourist attractions offered, the greater the opportunity for the community

to reduce economic disparities, as a consistent flow of tourists creates broader transactional opportunities for small business actors and tourism service providers. Therefore, optimizing the management of locational assets supported by adequate facilities is proven to be a key factor in increasing real community income in Harian District.

The Effect of Government Support on Community Income Growth

The results of this study indicate that government support has a positive and significant effect on Community Income Growth in Harian District. This finding suggests that the stronger the policy support and empowerment programs provided by the government, the greater the opportunity for local communities to directly benefit economically from the tourism sector. This confirms the strategic role of the local government in Samosir Regency, not merely as a regulator but as a key driving force within the regional tourism ecosystem. Practically, the effectiveness of this support is reflected in the three main functions of tourism development as proposed by (Pitana & Gayatri, 2005), namely as a facilitator, motivator, and dynamizer.

The government has fulfilled its role as a facilitator by providing tangible support in the development of physical infrastructure and supporting facilities in tourism areas of Harian District, thereby improving accessibility for tourists. As a motivator, the government actively promotes destinations through various media and organizes local events that stimulate business enthusiasm and increase tourist attraction. Meanwhile, its role as a dynamizer is reflected in efforts to encourage active community participation in maintaining cleanliness and environmental sustainability as key tourism assets.

These findings are consistent with studies by (Rizqi et al., 2025), which emphasize that inclusive public policies are a determining factor in enhancing the economic capacity of local communities. This result also supports the findings of, which state that well-targeted policy interventions in key sectors generate multiplier effects on community income, particularly in North Sumatra.

From the perspective of Local Economic Development (LED) proposed by (Blakely, 2009), government support represents the role of government as a stimulating agent that creates a conducive business environment for local economic actors. This finding demonstrates that the presence of the government in Harijan District has functioned effectively as a catalyst in empowering communities and reducing disparities in economic benefits. In other words, government intervention through the designation of the Lake Toba National Strategic Tourism Area (KSPN) has not only focused on physical development but has also successfully transformed into real economic opportunities that improve household income through sustainable tourism activities.

The Effect of Muslim-Friendly Tourism Services on Community Income Growth

The results of the regression analysis indicate that Muslim-Friendly Tourism Services have a positive and significant effect on Community Income Growth in Harijan District, Samosir Regency. This finding reflects the successful implementation of Global Muslim Travel Index (GMTI) standards through the provision of halal food, prayer facilities, and hygienic sanitation in tourism destinations. The availability of Muslim-friendly facilities creates a sense of comfort that increases tourists' length of stay, which in turn encourages the diversification of local community income through increased spending in the culinary and accommodation sectors.

Theoretically, these findings are consistent with the principles of Islamic economics, particularly *maslahah* (public benefit) and *'adl* (justice), where sharia-based services can expand market segmentation and provide broader economic benefits to local communities. Although Samosir has a distinctive socio-cultural character, this strategy has proven effective as a form of destination differentiation without altering local identity (Aghliyah et al., 2026). This also reinforces the findings of (Imsar et al., 2023), which state that the diversification of Muslim-friendly services directly contributes to regional economic sustainability by expanding the tourism market share.

From the perspective of Local Economic Development (LED) proposed by (Blakely, 2009), Muslim-friendly tourism services in Harian District represent a niche market development strategy that emphasizes the ability of local business actors to adapt to global market demands in an inclusive manner. The provision of such services not only enhances the competitiveness of the destination but also serves as an instrument to reduce disparities in economic benefits by creating opportunities for local MSMEs to serve a broader segment of tourists. Therefore, the harmonization between Muslim-friendly service standards and local wisdom in Harian District has proven to be an economic catalyst that increases real community income while maintaining destination sustainability through inclusive service provision for diverse tourist backgrounds.

The significance of Muslim-Friendly Tourism Services in Samosir—despite being a predominantly non-Muslim area—can be explained by several factors. Muslim domestic tourists from North Sumatra represent a substantial market segment, while local business actors adopt Muslim-friendly services as a market expansion strategy. In addition, the availability of halal food and prayer facilities increases tourist comfort and encourages higher spending. This indicates that inclusive services are driven more by market demand than by local religious demographics.

The Simultaneous Effect of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on Community Income Growth

The results of the simultaneous test (F-test) indicate that Tourist Attractions (X1), Government Support (X2), and Muslim-Friendly Tourism Services (X3) collectively have a significant effect on Community Income Growth in Harian District, Samosir Regency. This finding confirms that improvements in economic welfare within tourism destinations are the result of a synergistic interaction between the strength of attraction assets (4A), the effectiveness of policy support (facilitator, motivator, and dynamizer), and the quality of inclusive services based on Global Muslim Travel Index (GMTI) standards.

Conceptually, this finding reinforces the Local Economic Development (LED) framework proposed by (Blakely, 2009), which emphasizes that the success of local economic development is not determined by a single factor, but rather by the integration of locational assets, strategic policies, and market adaptation. In the context of Harian District, this integration is reflected through the synergy between the optimization of locational assets (tourist attractions), policy intervention (government support), and local product differentiation (Muslim-friendly tourism services). The combination of these three components creates a tourism ecosystem capable of optimally distributing economic benefits, as evidenced by the creation of new business opportunities and increased household income among local communities.

The coefficient of determination (R^2) value of 47.6% in this study provides empirical evidence that variations in community income growth can be substantially explained by these three variables. This demonstrates that optimizing community income in Harian District can be achieved when physical aspects, regulatory support, and service quality are managed in an integrated manner within an inclusive policy framework. Therefore, the sustainability of the local economy largely depends on active collaboration between the community as asset managers and the government as a stimulating agent in creating destinations that minimize economic disparities while maintaining global competitiveness. Among the independent variables, Tourist Attractions (X_1) has the highest standardized beta coefficient (0.347), indicating that it is the most dominant factor influencing community income growth. This suggests that the quality and uniqueness of attractions are the primary drivers of tourist visits and local economic transactions.

This study contributes to the literature on Islamic tourism and Local Economic Development by demonstrating that the integration of attraction quality, government support, and inclusive (Muslim-friendly) services significantly enhances community income. Importantly, the findings extend the applicability of Muslim-friendly tourism beyond predominantly Muslim destinations, showing its effectiveness as a market-expansion strategy

in diverse socio-cultural contexts, particularly in non-Muslim regions such as Samosir. This study has several limitations. First, the sample is limited to respondents in Harian District, which may affect generalizability. Second, the explanatory variables account for 47.6% of the variance, indicating that other factors outside the model may influence community income growth. Third, the reliance on self-reported data may introduce response bias. Future research is recommended to include broader samples, additional variables, and mixed methods approaches. Based on the findings, several policy recommendations are proposed for the Samosir local government. First, prioritize the improvement of core attractions (X1) through maintenance, signage, and visitor management at key sites. Second, implement targeted capacity-building programs for MSMEs and homestay operators (e.g., short courses on service quality, hygiene, and basic Muslim-friendly standards). Third, allocate incentives or small grants for upgrading essential facilities such as clean sanitation and prayer spaces. Fourth, strengthen destination promotion focusing on domestic Muslim tourist segments while maintaining local cultural identity. These measures are expected to maximize tourist spending and enhance community income.

5. Conclusion

Based on the results of the research and discussion regarding the influence of Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services on Community Income Growth in Harian District, Samosir Regency, it can be concluded that all variables have a positive and significant effect on community income growth. Tourist Attractions (X1) were identified as the most dominant factor, indicating that the quality, uniqueness, and attractiveness of tourism destinations play a central role in increasing tourist visits and stimulating local economic activities. Government Support (X2) serves as an important enabling factor through infrastructure development, tourism policies, and community empowerment programs, while Muslim-Friendly Tourism Services (X3) contribute to

enhancing tourist comfort and spending behavior, thereby supporting local income diversification.

Simultaneously, the integration of these three variables creates a more inclusive and sustainable tourism ecosystem that strengthens local economic resilience and reduces disparities in economic benefits among communities. The coefficient of determination (R^2) of 47.6% indicates that Tourist Attractions, Government Support, and Muslim-Friendly Tourism Services collectively explain 47.6% of the variation in Community Income Growth, while the remaining 52.4% is influenced by other factors outside the research model. This finding confirms that tourism development contributes substantially to improving community welfare and strengthening the local economy in Harian District.

From the perspective of Islamic economics, this development reflects the principles of *maslahah* (public benefit) and *‘adl* (justice), as tourism activities contribute to improving community welfare and creating broader economic opportunities. Furthermore, this study supports the Local Economic Development (LED) framework proposed by Edward J. Blakely, which emphasizes that sustainable local economic growth depends on the integration of local asset optimization, policy support, and service innovation. Importantly, the findings demonstrate that Muslim-friendly tourism services can be effectively implemented in non-Muslim destinations such as Samosir Regency as a strategy to expand tourism market reach and increase economic benefits for local communities.

However, this study has several limitations. First, the research was conducted only in Harian District, which may limit the generalizability of the findings to other tourism destinations around Lake Toba. Second, the study only examined three independent variables, whereas other important determinants such as tourist satisfaction, destination image, accessibility, digital tourism promotion, and tourist loyalty may also influence community income growth. Third, the cross-sectional research design only captures respondents' perceptions at a single point in time and therefore may not fully explain long-term tourism development dynamics.

Therefore, future research is recommended to replicate this study in other tourism areas surrounding Lake Toba, including Toba Regency, Karo Regency, and Simalungun Regency, in order to compare tourism development patterns and their effects on local income across regions. Future studies are also encouraged to develop comparative inter-regional models and include mediating or moderating variables, such as tourist satisfaction, destination loyalty, and digital tourism promotion, to provide a more comprehensive understanding of the determinants of community income growth in tourism destinations.

From a practical perspective, the Samosir Tourism Office should strengthen tourism infrastructure development, improve destination accessibility, and intensify destination branding and promotional strategies targeting domestic and Muslim tourist markets. In addition, tourism MSMEs, culinary business owners, homestay operators, and local tourism service providers should improve service quality, cleanliness, hospitality, and the availability of basic Muslim-friendly facilities such as halal food options, prayer facilities, and clear tourism information services. Continuous training, business assistance, and community empowerment programs are essential to ensure that tourism development can sustainably increase community income and local welfare.

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