

Article

International and domestic tourist arrivals, hotel occupancy, and tourism GRDP in Aceh, Indonesia

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Keywords : international tourist arrivals; domestic tourist arrivals; hotel occupancy; tourism GRDP; Aceh

Abstract

This study examines the relationships between international tourist arrivals, domestic tourist arrivals, hotel occupancy, and tourism gross regional domestic product (GRDP) in Aceh Province, Indonesia. Understanding these relationships is important for identifying whether tourism demand and accommodation utilization are associated with regional economic performance. The study employs a quantitative approach using annual secondary data covering 2004–2022. Multiple linear regression is applied using EViews 10 to estimate the individual and joint relationships between the explanatory variables and tourism GRDP. The findings indicate that domestic tourist arrivals have a positive and statistically significant association with tourism GRDP, whereas international tourist arrivals exhibit no statistically significant association. Hotel occupancy demonstrates a negative and statistically significant relationship with tourism GRDP. The explanatory variables are jointly significant, suggesting that tourism demand and accommodation utilization collectively contribute to explaining changes in the dependent variable. These findings highlight the relevance of strengthening domestic tourism while examining why higher hotel occupancy does not correspond to stronger tourism economic performance. Policy priorities include improving tourism service quality, strengthening connections with local businesses, and developing more diversified visitor activities. Nevertheless, the limited observation period and aggregate provincial data restrict causal interpretation and may obscure differences across destinations and tourism subsectors.

Introduction

Tourism can support regional economic development by generating demand for accommodation, food services, transportation, recreation, and locally produced goods. Its economic significance extends beyond visitor expenditure because tourism activities create connections between service providers, workers, and local suppliers. However, the extent to which tourism stimulates economic performance depends on destination characteristics, market composition, and the capacity of local businesses to retain tourism expenditure. Song et al. (2012) emphasize the importance of examining both tourism demand and supply when assessing economic outcomes. Similarly, Brida et al. (2016) identify substantial evidence supporting the tourism-led growth hypothesis, while highlighting differences across empirical settings and analytical approaches. These findings suggest that the economic benefits of tourism require assessment within specific regional contexts.

Aceh provides a relevant setting for this assessment because its natural attractions, cultural heritage, and distinctive local traditions offer opportunities for tourism development. Provincial promotion has included cultural and culinary events intended to strengthen destination visibility and attract visitors. For example, Humas Aceh (2019) reported the promotion of the Aceh Culinary Festival as part of the national Wonderful Indonesia event calendar. Such initiatives illustrate efforts to connect local cultural resources with tourism demand. Nevertheless, promotional activity alone does not establish whether additional visitors translate into stronger regional economic performance. This relationship requires empirical investigation, particularly when international and domestic tourism follow different development trajectories.

An important starting point is distinguishing tourism-related economic indicators. Tourism revenue, local government tourism receipts, sectoral value added, and tourism's contribution to gross regional domestic product (GRDP) describe different outcomes. The Open Data Aceh (2024) dataset cited in this study measures tourism's contribution using the accommodation and food service activities category in GRDP at current prices. Accordingly, this indicator represents a specific component of tourism-related economic activity rather than the full economic contribution of all

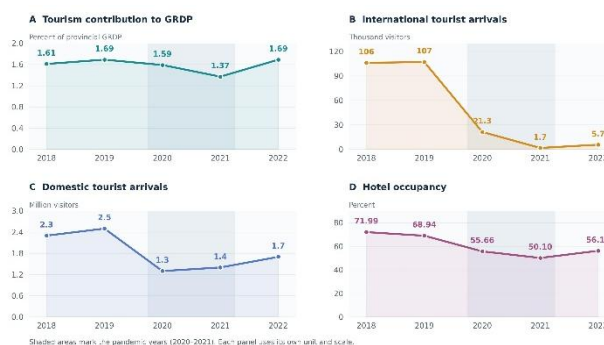
tourism industries. Maintaining this distinction is essential when interpreting its relationship with tourist arrivals and hotel occupancy.

To illustrate the regional context, Figure 1 presents the recent movements in tourism's contribution to GRDP, international tourist arrivals, domestic tourist arrivals, and hotel occupancy. Although the empirical analysis covers 2004–2022, the figure focuses on 2018–2022 to highlight conditions immediately before, during, and following the pandemic disruption.

Fig 1.

Trends in Tourism's Contribution to GRDP, International and Domestic Tourist Arrivals, and Hotel Occupancy in Aceh, 2018–2022

Sources: Open Data Aceh (2024), PPIID Disbudpar Aceh (2023), and BPS Aceh (2023).



The series presented in Figure 1 indicate a substantial disruption to tourism activity during 2020–2021, followed by an initial recovery in 2022. International arrivals contracted sharply, while domestic tourism continued to provide a comparatively larger visitor base. Tourism's contribution to GRDP also declined during the disruption before recovering. These movements suggest that tourism demand and accommodation activity did not necessarily recover at the same pace. The figure therefore provides descriptive motivation for examining their relationships rather than evidence that changes in any single indicator caused changes in tourism-related economic performance.

The disruption observed in Aceh is consistent with the broader vulnerability of tourism to restrictions on mobility. Gössling et al. (2021) explain that the COVID-19 pandemic affected tourism through travel restrictions, reduced mobility, and interruptions to tourism businesses. Domestic tourism nevertheless offered an important avenue for recovery because it could resume under conditions that continued to constrain international travel. The World Tourism Organization (UNWTO, 2020) consequently highlighted domestic tourism as a potential driver of destination recovery. These perspectives support distinguishing domestic from international arrivals when assessing tourism-related economic outcomes in Aceh.

Hotel occupancy provides a complementary perspective by indicating the utilization of accommodation capacity. BPS Aceh (2023) publishes occupancy statistics for hotels and other accommodation establishments, enabling accommodation activity to be examined alongside visitor arrivals. However, occupancy is a utilization ratio rather than a direct measure of value added. Its relationship with regional economic performance may depend on room prices, visitor expenditure, operating costs, and changes in available accommodation capacity. Consequently, a higher occupancy rate should not automatically be interpreted as a proportionate increase in tourism's contribution to GRDP.

Previous Indonesian studies provide relevant but differentiated evidence. Santi (2021), examining Aceh, reported a positive and significant relationship between tourism revenue and regional economic growth, whereas tourist arrivals were positive but statistically insignificant. Amelia and Arianti (2023), studying Semarang, found that hotel occupancy was significantly associated with tourism revenue, while tourist numbers and the number of attractions were not statistically significant. Their findings differ from the characterization in the original draft that tourist numbers significantly increased tourism revenue. Prianto (2022) also examined tourist arrivals and hotel occupancy in relation to regional tourism receipts in Wakatobi. Together, these studies demonstrate the relevance of tourism demand and accommodation utilization while underscoring the need to distinguish the economic outcomes being investigated.

The remaining research question concerns how international arrivals, domestic arrivals, and hotel occupancy are jointly associated with the tourism-related GRDP indicator used in Aceh. The studies discussed above examine tourism revenue, regional receipts, or aggregate economic growth, which are conceptually different from a sector's share of provincial GRDP. Furthermore, combining international and domestic visitors can conceal differences between these markets. Examining them separately, alongside hotel occupancy, offers a more specific assessment of how visitor demand and accommodation utilization correspond with tourism-related economic performance.

Accordingly, this study examines the individual and joint relationships of international tourist arrivals, domestic tourist arrivals, and hotel occupancy with tourism's contribution to GRDP in Aceh Province during 2004–2022. Its contribution lies in integrating two visitor markets and an accommodation utilization indicator within a single provincial analysis. The findings are expected to inform tourism market development and accommodation planning while providing evidence on the extent to which tourism activity corresponds with the economic contribution captured by the available regional indicator.

Literature Review

Tourism and Regional Economic Performance. Gross regional domestic product (GRDP) measures the value added generated by economic activities within a region over a specified period. It provides an important basis for assessing regional economic performance and identifying changes in the contribution of individual industries. [Ali et al. \(2024\)](#) illustrate the relevance of regional output measurement for economic assessment and development planning. Nevertheless, sectoral GRDP, sectoral revenue, and a sector's percentage contribution to total GRDP represent different concepts and require distinct interpretations.

Tourism presents a particular measurement challenge because visitor expenditure is distributed across several industries. The Tourism Satellite Account: Recommended Methodological Framework 2008 distinguishes tourism-related production from the share of production directly attributable to visitor consumption ([United Nations et al., 2010](#)). In the dataset published by [Open Data Aceh \(2024\)](#), the tourism-related GRDP indicator covers accommodation and food service activities at current prices. Consequently, it should be understood as a sectoral proxy for tourism-related economic activity rather than a comprehensive measure of all economic value generated by tourism.

This distinction also matters when the dependent variable is expressed as a percentage of provincial GRDP. A sector's contribution can decline even when its output increases if other industries expand more rapidly. Therefore, an association between tourist arrivals and the sector's GRDP share does not necessarily imply an equivalent change in its absolute output.

Theoretical Foundations. The tourism-led growth hypothesis proposes that tourism expansion can stimulate economic activity through visitor expenditure, employment creation, investment, and demand for locally supplied goods and services. [Balaguer and Cantavella-Jordá \(2002\)](#) provide evidence of a long-run relationship between international tourism expansion and economic growth in Spain. [Dritsakis \(2004\)](#) similarly identifies dynamic relationships between international tourism earnings and economic growth in Greece. Using a dynamic panel approach, [Sequeira and Nunes \(2008\)](#) further examine tourism as a contributor to economic growth across countries. These studies provide a theoretical and empirical basis for expecting tourism demand to support regional production.

Tourism expenditure can also generate effects beyond businesses serving visitors directly. Purchases by hotels, restaurants, and tourism operators create demand for suppliers, while income earned by workers can support household consumption. However, these effects depend on the structure of the destination economy. [Sinclair \(1998\)](#) explains that tourism offers opportunities for income, employment, and foreign exchange generation while also involving economic costs and development constraints.

Accordingly, economic benefits should not be assumed to increase proportionately with visitor numbers. [Dwyer et al. \(2003\)](#) emphasize that tourism expansion interacts with resource constraints and other industries. [Dwyer et al. \(2004\)](#) likewise distinguish changes in tourism expenditure from their wider economic effects. These perspectives suggest that tourist arrivals and hotel occupancy are relevant explanatory indicators, although their relationships with tourism-related GRDP may vary according to local purchasing patterns, accommodation prices, and productive capacity.

International Tourist Arrivals. International tourism refers to travel involving visitors whose country of residence differs from the country visited. The International Recommendations for Tourism Statistics 2008 defines a visitor as a traveller taking a trip outside their usual environment for less than one year, for a main purpose other than employment by an entity resident in the place visited. Tourists are overnight visitors, whereas same-day visitors do not stay overnight ([United Nations & World Tourism Organization, 2010](#)). This distinction refines the definition presented by [BPS Aceh \(2020\)](#): an overnight stay, rather than a strict minimum of 24 hours, differentiates tourists from same-day visitors.

International visitors can support destination economies through expenditure on accommodation, meals, transport, recreation, and other services. However, arrival numbers capture

visitor volume rather than expenditure intensity. Their economic contribution also depends on length of stay, spending patterns, and the extent to which tourism businesses purchase local inputs. Thus, increasing international arrivals creates opportunities for higher tourism-related output without guaranteeing a proportional economic return.

The distinction between visitor markets is empirically important. Cortés-Jiménez (2008) finds that international and domestic tourism both contribute to regional economic growth in Spain and Italy, although their relationships differ across regional settings. This supports examining international arrivals separately rather than combining all visitors into a single tourism demand indicator.

Domestic Tourist Arrivals. Domestic tourism consists of tourism activities undertaken by residents within their country of residence (United Nations & World Tourism Organization, 2010). In Indonesia, Kemenpar (2017) describes domestic tourism using operational criteria that distinguish tourism trips from routine travel for work or education. These criteria provide a basis for identifying domestic visitors, although statistical definitions should be applied consistently throughout the observation period.

Domestic tourists generate expenditure across accommodation, food services, transport, attractions, and local retail activities. Their contribution can therefore extend to businesses beyond the hotel industry. Some domestic visitors may stay with relatives or undertake short trips while still purchasing meals, transport, and recreational services. Consequently, domestic arrivals can be economically relevant even when they do not produce a corresponding increase in hotel occupancy. Cortés-Jiménez (2008) demonstrates the importance of domestic tourism in explaining regional economic growth. For Aceh, this perspective suggests that domestic tourism should be assessed as a distinct source of demand whose relationship with tourism-related GRDP may differ from that of international tourism.

Hotel Occupancy. Hotel occupancy measures the proportion of available room-nights that are occupied during a specified period. It is calculated by dividing occupied room-nights by available room-nights and multiplying the result by 100. As a measure of accommodation utilization, it complements tourist arrival statistics by indicating the extent to which visitor demand is absorbed by commercial accommodation.

Abd Razak and Jaafar (2015) discuss the relationship between tourism demand, hotel room types, and tariffs. Xu (2022) further highlights the relevance of occupancy forecasting for hotel planning. These perspectives indicate that occupancy provides useful operational information, particularly when considered alongside room prices and demand conditions.

Nevertheless, occupancy alone does not determine financial performance or sectoral value added. Enz et al. (2009) find that hotels charging higher rates than competitors can achieve higher relative revenue per available room despite lower relative occupancy. This demonstrates that accommodation utilization and revenue performance can move differently. Higher occupancy obtained through substantial price reductions may therefore generate a smaller economic benefit than the occupancy increase initially suggests. For regional analysis, hotel occupancy should consequently be interpreted as one component of tourism activity. Its relationship with tourism-related GRDP depends on accommodation prices, operating inputs, changes in room capacity, and expenditure on associated services.

Hypothesis Development

International Tourist Arrivals and Tourism's Contribution to GRDP. International arrivals create demand for goods and services supplied within a destination. Additional visitors can increase accommodation sales, restaurant activity, transport purchases, and recreational expenditure. Where businesses retain this expenditure locally, international tourism can strengthen the value added generated by tourism-related industries. This mechanism is consistent with the tourism-led growth hypothesis and the findings of Balaguer and Cantavella-Jordá (2002), Dritsakis (2004), and Sequeira and Nunes (2008).

However, these studies primarily concern aggregate economic growth or tourism earnings. Their findings provide theoretical support rather than direct evidence regarding the accommodation and food service share of Aceh's GRDP. A positive relationship with this share is expected when additional visitor demand strengthens the relevant industries relative to the broader provincial economy. On this basis, the first hypothesis is proposed:

H1: International tourist arrivals are positively associated with tourism's contribution to GRDP in Aceh Province.

Domestic Tourist Arrivals and Tourism's Contribution to GRDP. Domestic arrivals can expand the customer base of accommodation providers, restaurants, transport operators, and tourism businesses. Their expenditure also supports activities that may not depend on international market access. The regional evidence presented by Cortés-Jiménez (2008) supports treating domestic tourism as an independent contributor to economic activity.

For Aceh, greater domestic visitation is expected to strengthen demand for accommodation and food services. Nevertheless, the economic return depends on visitor expenditure and the capacity of local businesses to supply the goods and services demanded. The anticipated relationship is therefore positive, while its magnitude and statistical significance remain empirical questions. The second hypothesis is formulated as follows:

H2: Domestic tourist arrivals are positively associated with tourism's contribution to GRDP in Aceh Province.

Hotel Occupancy and Tourism's Contribution to GRDP. Higher hotel occupancy indicates greater utilization of available accommodation capacity. Assuming other conditions remain comparable, additional occupied room-nights can increase accommodation sales and demand for related services. This provides a basis for expecting a positive relationship between occupancy and the economic contribution of accommodation and food service activities.

However, the relationship is conditional on prices and production costs. As Enz et al. (2009) demonstrate, greater occupancy does not necessarily produce stronger revenue performance. Changes in accommodation capacity can also affect occupancy rates independently of visitor expenditure. These considerations justify testing the expected positive relationship rather than treating it as automatic. Accordingly, the third hypothesis is proposed:

H3: Hotel occupancy is positively associated with tourism's contribution to GRDP in Aceh Province.

Methods

This study employs a quantitative approach using descriptive analysis and multiple linear regression to examine the relationships between international tourist arrivals, domestic tourist arrivals, hotel occupancy, and tourism's contribution to gross regional domestic product (GRDP) in Aceh Province. The analysis uses annual secondary time-series data covering 2004–2022, comprising 19 observations. Data are compiled from Open Data Aceh, the Aceh Culture and Tourism Office, and BPS Aceh. Descriptive analysis summarizes changes in the variables, while regression analysis estimates their individual and joint associations. Data processing is conducted using EViews 10.

The dependent variable is tourism's contribution to provincial GRDP, expressed as a percentage. Following the definition provided by Open Data Aceh (2024), this indicator covers accommodation and food service activities at current prices and serves as a proxy for tourism-related economic contribution. The explanatory variables comprise international tourist arrivals and domestic tourist arrivals, measured as annual visitor counts, and hotel occupancy, expressed as the percentage of available room-nights occupied.

The empirical model is specified as follows:

$$PP_t = \alpha + \beta_1 WM_t + \beta_2 WN_t + \beta_3 HH_t + \varepsilon_t \tag{1}$$

Individual coefficients are evaluated using t-tests, while the F-test assesses the joint significance of the explanatory variables. Statistical significance is evaluated at the 5% level. The coefficient of determination R^2 summarizes the proportion of variation in the dependent variable explained by the model. Because the study uses observational data, the estimated coefficients are interpreted as conditional associations rather than causal effects. In this level specification, coefficients indicate changes in the dependent variable in percentage points, rather than elasticities.

Result and Discussion

Multiple Linear Regression Results. Multiple linear regression was used to examine the relationships between international tourist arrivals, domestic tourist arrivals, hotel occupancy, and tourism's contribution to GRDP in Aceh Province during 2004–2022. Table 1 summarizes the reported results and evaluates the three hypotheses at the 5% significance level.

Table 1. Summary of Regression Results and Hypothesis Testing

Explanatory variable	Reported direction	p-value	Statistical significance	Hypothesis decision
International tourist arrivals	Not established from the supplied coefficient output	0.6026	Not significant	H1 not supported
Domestic tourist arrivals	Positive	0.0000	Significant	H2 supported
Hotel occupancy	Negative	0.0000	Significant	H3 not supported

Source: Authors' compilation of the reported EVIEWS results (2025).

International tourist arrivals were not significantly associated with tourism's contribution to GRDP ($p = 0.6026$). Accordingly, the analysis does not provide sufficient evidence to support H1. This result indicates statistical uncertainty about the relationship within the estimated model; it does not establish that international tourism has no economic contribution.

Domestic tourist arrivals exhibited a positive and statistically significant association with the dependent variable ($p < 0.001$), supporting H2. Holding the other explanatory variables constant, years with higher domestic tourist arrivals were associated with a higher tourism contribution to provincial GRDP. The magnitude of this association cannot be reported because the coefficient estimate is not available in the supplied text. Hotel occupancy exhibited a negative and statistically significant association with tourism's contribution to GRDP ($p = 0.0001$). Although statistically significant, this relationship runs counter to the positive direction proposed in H3. Therefore, H3 is not supported. Conditional on the other variables in the model, higher occupancy was associated with a lower sectoral contribution to provincial GRDP.

Joint Significance of the Model. Following the individual coefficient tests, the F-test was examined to determine whether the explanatory variables were jointly associated with the dependent variable. Table 2 presents the overall significance test.

Table 2. Overall Model Significance

Statistic	Reported value
F-statistic	124.1779
Probability of F-statistic	< 0.001
Decision at the 5% level	Reject the null hypothesis that all slope coefficients equal zero

Source: Reported EVIEWS results, processed data (2025).

The model was statistically significant overall, with an F-statistic of 124.1779 and $p < 0.001$. Thus, the null hypothesis that all three slope coefficients are jointly equal to zero was rejected. This finding indicates that at least one explanatory variable was significantly associated with tourism's contribution to GRDP. It does not imply that every explanatory variable was individually significant or that all relationships were positive.

Discussion

International Tourist Arrivals and Tourism's Contribution to GRDP. The results provide insufficient evidence of a statistically significant relationship between international tourist arrivals and tourism's contribution to GRDP in Aceh during 2004–2022. Consequently, H1 is not supported. This finding suggests that changes in international visitor numbers did not consistently correspond with changes in the dependent variable after accounting for domestic arrivals and hotel occupancy. It does not indicate that international visitors generate no economic benefits.

This result qualifies the expectation derived from the tourism-led growth hypothesis. Balaguer and Cantavella-Jordá (2002) and Dritsakīs (2004) identify positive relationships between international tourism earnings and aggregate economic growth. However, their outcome measures and analytical settings differ from those used in this study. International arrivals measure visitor volume, whereas tourism earnings capture expenditure more directly. Moreover, the indicator used in Aceh represents the accommodation and food service contribution to provincial GRDP, which does not encompass all tourism-related activities.

The finding is consistent with Santi (2021), who reports a positive but statistically insignificant relationship between tourist arrivals and regional economic growth in Aceh. Nevertheless, the comparison remains contextual because the studies examine different dependent variables. As Sinclair (1998) explains, tourism's economic contribution depends on the extent to which

expenditure generates income and production within the destination. Visitor numbers alone may therefore provide an incomplete explanation of regional economic outcomes.

Several mechanisms could explain the insignificant association, including variations in length of stay, expenditure per visitor, accommodation choices, and purchases from local businesses. These mechanisms were not measured in the present model and should be treated as possible explanations rather than established findings. For policy, the result supports evaluating international tourism through expenditure and local economic connections alongside arrival numbers.

Domestic Tourist Arrivals and Tourism's Contribution to GRDP. Domestic tourist arrivals exhibit a positive and statistically significant association with tourism's contribution to GRDP, supporting H2. This finding indicates that domestic visitor demand is relevant to the accommodation and food service activities captured by the dependent variable. Additional domestic visitors may purchase meals, accommodation, transport, and recreational services, creating opportunities for businesses to increase their economic activity.

The result is consistent with Cortés-Jiménez (2008), who identifies domestic tourism as a contributor to regional economic growth in Spain and Italy. Although the geographical settings and outcome measures differ, both studies support distinguishing domestic tourism from international tourism. Combining these markets into a single visitor indicator could conceal differences in their relationships with destination economic performance.

The importance of domestic tourism is also relevant to the disruption and recovery observed during the study period. UNWTO (2020) identifies domestic travel as a potential source of recovery when international mobility remains constrained. However, the current regression does not separately estimate pandemic and recovery effects. The positive coefficient therefore describes the association across the full observation period and cannot establish that domestic tourism specifically caused recovery after COVID-19.

For Aceh, the finding supports attention to domestic market development through accessible destinations, reliable visitor services, and activities connected to local food, culture, and recreation. Strengthening opportunities for visitors to purchase locally supplied goods and services could help retain expenditure within the provincial economy. Nevertheless, statistical significance alone does not establish that domestic tourism has the largest economic effect, since such a conclusion would require coefficient magnitudes and comparable measures of effect size.

Hotel Occupancy and Tourism's Contribution to GRDP. Hotel occupancy has a negative and statistically significant association with tourism's contribution to GRDP, contradicting the positive relationship proposed in H3. This finding requires careful interpretation because occupancy measures accommodation utilization, while the dependent variable measures a sector's relative contribution to the provincial economy. The result does not demonstrate that increasing occupied rooms directly reduces tourism output.

One possible explanation concerns the distinction between occupancy and revenue performance. Higher occupancy can coincide with lower room prices, meaning that additional occupied rooms do not necessarily generate proportionate increases in accommodation revenue. Enz et al. (2009) demonstrate that hotels with lower relative occupancy can achieve higher revenue per available room when they maintain higher prices. Their findings illustrate why occupancy should be assessed alongside room rates and revenue indicators. However, the present study contains no pricing data and therefore cannot establish discounting as the explanation for Aceh's negative coefficient.

The construction of the dependent variable provides another possible explanation. A sector's share of GRDP depends on both its own value added and the performance of other industries. Accommodation activity could expand while its percentage contribution declines if the rest of the economy grows faster. Furthermore, the dependent variable includes food service activities, which may respond to local consumption and visitors who do not stay in hotels. Hotel occupancy therefore captures only part of the economic activity represented by the outcome measure.

The estimated coefficient also represents the occupancy relationship conditional on international and domestic arrivals. It should consequently be interpreted as a partial association rather than the overall economic contribution of accommodation businesses. These considerations support complementing occupancy statistics with room prices, revenue per available room, length of stay, and absolute accommodation and food service value added before drawing operational or policy conclusions.

Joint Relationships and Policy Implications. The significant F-test indicates that the explanatory variables collectively provide information about variation in tourism's contribution to GRDP. It does not imply that all three variables contribute positively or significantly on an individual basis. The

findings instead reveal differentiated relationships: domestic arrivals are positively associated with the dependent variable, international arrivals are statistically insignificant, and hotel occupancy is negatively associated.

This pattern supports an assessment of tourism development that extends beyond increasing visitor numbers and accommodation utilization. Dwyer et al. (2003, 2004) emphasize that tourism expenditure interacts with resource availability, other industries, and the structure of the destination economy. Accordingly, regional tourism policy should consider how visitor demand translates into locally retained value added rather than relying exclusively on arrival or occupancy targets.

For Aceh, the results suggest prioritizing domestic visitor experiences while improving the measurement of international visitor expenditure and accommodation performance. Coordination among tourism businesses, local suppliers, and destination managers could strengthen opportunities for tourism spending to support regional production. These recommendations remain informed by observed associations. The small annual sample, possible structural changes during 2004–2022, and the sectoral proxy used for tourism limit causal interpretation and the generalization of the findings to the entire tourism economy.

Conclusion

This study examines the relationships between international tourist arrivals, domestic tourist arrivals, hotel occupancy, and tourism's contribution to GRDP in Aceh Province during 2004–2022. Domestic tourist arrivals exhibit a positive and statistically significant association, whereas international tourist arrivals show no statistically significant relationship. Hotel occupancy is negatively and significantly associated with the dependent variable, suggesting that accommodation utilization alone does not adequately reflect tourism-related economic performance. The explanatory variables are jointly significant, although this does not imply that all individual relationships are positive or significant. These findings support strengthening domestic tourism, improving opportunities for visitor expenditure to benefit local businesses, and evaluating accommodation performance alongside room prices, visitor spending, and length of stay. However, the study is limited by its small sample of 19 annual observations, its observational design, and its use of accommodation and food service activities as a proxy for tourism's economic contribution. Future research should incorporate visitor expenditure, accommodation prices, absolute sectoral value added, and structural changes, including the pandemic disruption, to provide a more comprehensive assessment of tourism and regional economic performance.

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