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The Influence of Agriculture, Fisheries and Tourism Sectors on Local Own-Source Revenue and Labor Absorption

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Abstract

This study examines the government's strategy to lessen reliance on capital-intensive manufacturing by strengthening agriculture, fisheries, and tourism as key sectors for boosting Local Own-Source Revenue and employment. The purpose of this study is to analyze the influence of the agricultural, fisheries, and tourism sectors on local own-source revenue and labor absorption in Bontang City. The study applies a quantitative causal-associative design using path analysis and relying on secondary data from the central statistics agency, the agriculture, fisheries, and tourism departments, and the regional financial management agency of Bontang City for the 2020–2024 period. The findings reveal that all three sectors have a positive and significant effect on local own-source revenue, with the tourism sector contributing the most, followed by the agricultural and fisheries sectors. Meanwhile, in terms of labor absorption, the agricultural sector has the most dominant influence compared to the other two sectors. The three sectors significantly contribute to the improvement of local own-source revenue and labor absorption. The study concludes that cross-sectoral synergy among labor-intensive sectors can strengthen local economic resilience and support sustainable regional economic growth. The implication is that local governments should enhance inter-agency collaboration, expand public investment, and formulate community-based economic empowerment policies rooted in local resources.

Keywords

Agricultural Sector, Fisheries Sector, Labor Absorption, Local Own-Source Revenue, Tourism Sector.

1. Introduction

The ability of an economy to absorb labor is a critical indicator of its overall health, particularly for developing regions undergoing structural transformation (Ardian et al., 2022). In Indonesia, local governments are urged to expand employment opportunities while simultaneously strengthening regional fiscal capacity through the optimization of sectoral potentials (Nurrochman & Oktavilia, 2024). In this context, the City of Bontang represents a unique case of an industrial center that is attempting to reduce its dependence on capital-intensive processing industries by promoting labor-intensive sectors such as agriculture, fisheries, and tourism (Anjani & Fitryani, 2022; Mawadda et al., 2023; Al Hasyim et al., 2023).

Recent data reveal a paradox in Bontang's labor market performance. On the one hand, the city records the highest labor absorption in East Kalimantan, yet on the other hand it also exhibits the highest open unemployment rate in the province. This condition indicates a mismatch between the qualifications of job seekers and the structure of available employment, as well as a concentration of job opportunities in a limited number of sectors (Aeni, 2020). At the same time, large-scale investment, dominated by capital-intensive industries, has not been accompanied by proportional local job creation, suggesting that the quality and structure of employment are just as important as the volume of investment itself (Tsaqif, 2023).

From the perspective of regional economic structure, Bontang's economy is still dominated by the processing industry, which contributes more than two-thirds of Local Own-Source Revenue (*Pendapatan Asli Daerah*/PAD) but absorbs relatively few workers due to its capital-intensive nature. In contrast, the agriculture, fisheries, and tourism sectors are characterized as labor-intensive and possess broad potential to create jobs across various skill levels, yet their contribution to local own-source revenue remains relatively low. For example, the fisheries sector controls the majority of regional fish production value and is able to employ hundreds of workers along the value chain, but its effectiveness in generating local own-source revenue per unit of output is still far below comparable cities such as Balikpapan and Tarakan (Bakce & Mustofa, 2021). A similar pattern is observed in agriculture and livestock, which show dynamic growth in production and herd population but face constraints in formalizing and broadening their fiscal contribution to the region.

These discrepancies highlight a strategic policy dilemma for local government: whether to prioritize sectors with high fiscal returns but low labor absorption, or to emphasize labor-intensive sectors whose direct contribution to local own-source revenue is still limited (Irawan & Muhira, 2023). Empirical studies on regional development and structural transformation show that agriculture, fisheries, and tourism can become strategic drivers of local economic resilience, especially when developed in an integrated manner that creates strong forward and backward linkages and multiplier effects on employment and income (Damanik, 2022; Mawadda et al., 2023). However, previous research has rarely examined the combined and simultaneous influence of these three sectors onlocal own-source revenue and labor absorption within a single regional industrial context such as Bontang (Lembang et al., 2021).

Despite this rich literature, several gaps remain. First, most prior studies focus on single sectors or partial relationships, such as agriculture employment or tourism local own-source revenue, without integrating the combined effects of agriculture, fisheries, and tourism in a single regional industrial context. Second, many studies rely on partial equilibrium or cross-sectional approaches, which limit the ability to capture cross-sector spillovers and dynamic causal pathways between sectoral output, local own-source revenue, and labor absorption. Third, empirical evidence is still limited for industrial cities like Bontang, where capital-intensive processing

industries dominate local own-source revenue but absorb relatively few workers, creating a structural paradox between fiscal performance and employment outcomes

Against this backdrop, Bontang's development agenda, which seeks to diversify its economic base while reducing unemployment, requires a more rigorous empirical assessment of the role of these labor-intensive sectors. Specifically, it is important to determine whether and to what extent the agriculture, fisheries, and tourism sectors can improve local own-source revenue performance and expand employment opportunities, both individually and collectively. Therefore, this study aims to analyze the influence of the agriculture, fisheries, and tourism sectors on Regional Original Revenue and labor absorption in Bontang City for the 2020–2024 period, using a quantitative causal associative approach and path analysis of secondary data from official regional statistics. The findings are expected to provide theoretical contributions to the literature on regional economics and practical insights for local policymakers in designing more effective and sustainable diversification strategies based on labor-intensive sectors.

2. Literature Review and Hypothesis Development

2.1. The Effect on Local Own-Source Revenue

Regional economic restructuring and decentralization have reshaped how local governments mobilize sectoral potential to enhance fiscal capacity. In Indonesia, sectoral transformation particularly the shift from primary to service sectors has complex and non-linear effects on regional growth and local own-source revenue, with agriculture, fisheries, and tourism remaining strategic pillars despite varying fiscal contributions across regions and time. Among these, the fisheries sector plays a significant role in strengthening local own-source revenue through strong multiplier and forward linkage effects; Bakce and Mustofa (2021) show that in Riau Province fisheries generate a local own-source revenue multiplier of 1.84 and a forward linkage index of 1.67, indicating that the sector not only contributes directly to regional revenue but also stimulates downstream industries that reinforce local fiscal capacity.

Tourism has also been widely recognized as an important source of regional revenue. Maulana et al. (2022) find that agriculture and tourism jointly exert a positive and significant influence on local own-source revenue in Central Lombok, with agriculture contributing more strongly than tourism in the regression model. Damanik (2022), using a dynamic panel System GMM approach, reports that tourism development increases regional fiscal capacity by 23.4% and is positively associated with economic diversification and sustainability indices. Through direct tourist spending, indirect supply-chain effects, and induced household consumption, tourism expands the local tax base and enhances local own-source revenue.

From a structural perspective, the transformation from agriculture to services significantly increases local own-source revenue, with infrastructure acting as a moderating factor that strengthens this relationship. Furthermore, Mahendra and Arka (2021), applying Difference-in-Differences with Propensity Score Matching, show that policies targeting leading sectors can increase local own-source revenue by 18.7%. These findings indicate that sectoral potential must be supported by effective institutional design and infrastructure development to translate into sustainable fiscal gains.

H1: Agricultural sector has a positive effect on local own-source revenue.
H2: Fisheries sector has a positive effect on local own-source revenue.
H3: Tourism sector has a positive effect on local own-source revenue.

2.2. The Effect on Labor Absorption

Regional restructuring influences employment across sectors, with agriculture, fisheries, and tourism remaining key sources of labor absorption during structural transformation (Puspita et al., 2021). Empirical evidence shows that agriculture significantly contributes to employment. Tobing (2021) finds that the sector has a positive and significant effect on labor absorption, with an employment elasticity of 0.654, meaning a 1% increase in agricultural output raises employment by 0.654%. Agriculture also functions as a labor buffer during economic instability, continuing to absorb a large workforce despite its declining share in gross regional product. Similarly, the fisheries sector contributes substantially to job creation. Bakce and Mustofa (2021) report that fisheries generate 2,340 jobs per billion IDR of investment, indicating strong employment multipliers. However, small-scale fisheries often face constraints in capital, technology, and institutional support, which limit productivity and job quality (Kamelia, 2021; Hasanah, 2022).

Tourism, as a labor-intensive service industry, generates employment through direct, indirect, and induced effects. Negara and Khoirunurrofik (2021), using panel vector autoregression, show that changes in sectoral structure have a significant long-run impulse response on labor absorption, with 34.5% of the variance in employment explained by shifts in economic structure. Gunawan and Suebah (2022) identify agriculture, fisheries, and tourism as sectors with the highest labor multipliers (2.34, 1.98, and 1.76 respectively), although low inter-sectoral mobility suggests rigidity in regional labor markets. More recent research highlights the importance of sectoral balance and policy intervention. Mawadda et al. (2023) find that regions with balanced diversification across agriculture, fisheries, and tourism achieve the highest economic resilience scores. Mahendra and Arka (2021) further show that policies targeting leading sectors can increase employment by 12.3%, providing causal evidence that sector-focused strategies enhance labor absorption when supported by adequate institutional frameworks and human capital development.

H4: Agricultural sector has a positive effect on labor absorption.
H5: Fisheries sector has a positive effect on labor absorption.
H6: Tourism sector has a positive effect on labor absorption.

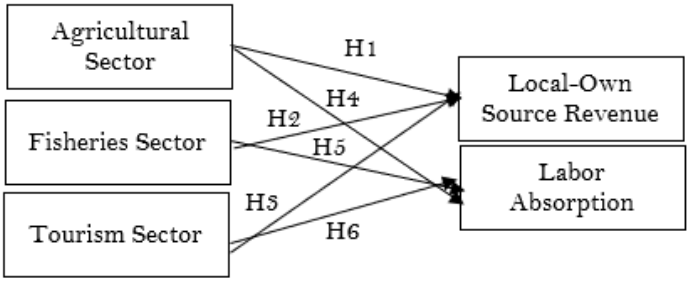

Figure 1. Conceptual Framework

Figure 1 presents a conceptual framework illustrating the direct effects of three economic sectors agriculture, fisheries, and tourism on Local Own-Source Revenue and labor absorption. Each sector is hypothesized to contribute both to regional fiscal capacity and employment generation. This means that the performance of the agricultural, fisheries, and tourism sectors is expected to increase regional revenue while simultaneously expanding job opportunities. The model emphasizes the dual role of these sectors as drivers of local economic growth and as instruments for strengthening regional fiscal sustainability.

3. Methods

This study applies a quantitative causal associative research design to analyze the influence of the agricultural, fisheries, and tourism sectors on local own-source revenue and labor absorption in Bontang City for the 2020–2024 period (Sugiyono, 2018; Ghozali, 2021). A causal associative approach is employed to examine cause-and-effect relationships among variables and to measure both direct and indirect effects within the proposed conceptual framework. The research was conducted in Bontang City, an industrial region currently pursuing economic diversification toward more labor-intensive sectors to strengthen fiscal sustainability and employment opportunities.

The population of this study consists of sectoral economic and fiscal data of Bontang City. Because the research uses secondary macroeconomic data, the sampling technique applied is saturated sampling (census), where all available annual data for the 2020–2024 period are included in the analysis. The study utilizes secondary data obtained from the Bontang Statistics Agency (BPS), the Departments of Agriculture, Fisheries, and Tourism, and the Regional Financial Management Agency (BPKD), including sectoral output data (measured in constant prices), local own-source revenue realization (in IDR), and labor absorption (number of employed persons by sector). Data were collected using documentation techniques and organized into annual time-series format to ensure consistency and comparability.

The exogenous variables consist of the agricultural sector (X1), fisheries sector (X2), and tourism sector (X3), each proxied by their respective sectoral output values. The endogenous variables are local own-source revenue (Y1), measured by realized Local Own-Source Revenue in IDR, and labor absorption (Y2), measured by the number of workers employed in each sector. All variables are measured using ratio scales, allowing for parametric statistical analysis. The analysis employs path analysis implemented through multiple linear regression to estimate the direct and indirect effects of the three sectors on local own-source revenue and labor absorption. Prior to hypothesis testing, classical assumption tests including normality, multicollinearity, and autocorrelation tests are conducted to ensure the validity and reliability of the regression model. Hypothesis testing is performed using the t-test for partial effects and the coefficient of determination (R^2) to assess explanatory power. All statistical analyses are carried out using SPSS as the primary analytical software (Cohen, 2013).

4. Results

The time-series description for 2020–2024 shows that Bontang's local own-source revenue exhibits a fluctuating pattern, with an average of about IDR 551.73 billion but a noticeable drop in 2024, making that year the lowest in the five-year period. This suggests that the city's fiscal position is still vulnerable to sectoral shocks and policy or market changes, even though local own-source revenue levels are relatively high in several years. Labor absorption indicators also fluctuate but follow a generally increasing trajectory, with the total number of employed persons rising over time across education, age, job type, and skill categories.

Tourism statistics indicate a consistently positive trend: domestic tourists increase from 13,646 visitors in 2020 to 16,372 in 2024, while foreign visitors rise from 365 to 655 in the same period, resulting in total tourist arrivals growing from 14,011 to 17,027. This steady increase points to the growing attractiveness of Bontang's maritime and industrial tourism concept and the success of destination development and promotion. Agricultural data show mixed movements across commodities: rice production tends to declie and then recover, while crops such as corn and sweet potatoes display more positive growth, and several secondary crops (e.g., soybeans, cassava) show high volatility due to production constraints and

external factors. Fisheries production maintains relatively high levels of capture output, but also faces fluctuations that reflect natural conditions, input availability, and market dynamics.

Table 1. Normality Test

Test Component	Sub-Component	Value
Normal Parametersa,b	Mean	0.0000000
	Std. Deviation	1.85995509
Most Extreme Differences	Absolute	0.083
	Positive	0.048
	Negative	-0.083
Test Statistic	–	0.083
Asymp. Sig. (2-tailed)c	–	0.200*
99% Confidence Interval	Lower Bound	0.080
	Upper Bound	0.095

Table 1 presents the results of the Kolmogorov-Smirnov test for assessing data normality. The test statistic (Z) is 0.083, with an Asymp. Sig. (2-tailed) of 0.200. Since the p-value is greater than 0.05, the null hypothesis of normality is not rejected. This indicates that the data are normally distributed. Meeting the normality assumption is essential for conducting valid parametric analyses. The normal distribution also supports the accuracy of the estimated path coefficients. Therefore, the data are suitable for further statistical testing without violating normality assumptions.

Table 2. Multicollinearity test

Independent Variable	Tolerance	VIF	Conclusion
Agriculture	0.812	1.231	No multicollinearity detected
Fisheries	0.789	1.268	
Tourism	0.754	1.327	

Table 2 presents the results of the multicollinearity test using Tolerance and Variance Inflation Factor (VIF). All independent variables have VIF values below 10 and Tolerance values above 0.1. This indicates that there is no multicollinearity problem among the predictors. The absence of multicollinearity ensures that each independent variable contributes uniquely to explaining the dependent variable. It also guarantees that the estimated path coefficients in the regression analysis are stable and reliable. Maintaining low multicollinearity is essential for accurate interpretation of the relationships between agriculture, fisheries, tourism, local own-source revenue, and labor absorption. The predictors meet the assumption of multicollinearity, supporting the validity of the regression analysis.

Table 3. Autorcorrelation test

Dependent Variable	Durbin Watson Statistic	Conclusion
Local Own-Source Revenue	1.987	No autocorrelation detected
Labor Absorption	2.012	

Table 3 presents the results of the autocorrelation test using the Durbin-Watson statistic. The Durbin-Watson values for local own-source revenue and Labor Absorption are 1.987 and 2.012, respectively. Both values are close to 2, indicating that there is no autocorrelation in the residuals of the regression models. The absence of autocorrelation ensures that the errors are independent, which is a key assumption of linear regression analysis. Meeting the autocorrelation assumption also validates the statistical significance of the relationships between the independent

and dependent variables. Therefore, the regression results for local own-source revenue and labor absorption can be interpreted with confidence. The data are suitable for further parametric analysis without concern for bias from correlated errors.

Table 4. Hypothesis Testing

Hypothesis	Path Relationship	Std. Coefficient	t-statistic	p-value	Conclusion
H1	Agriculture → Local Own-Source Revenue	0.210	2.836	< 0.05	Positive and significant effect
H2	Fisheries → Local Own-Source Revenue	0.168	2.279	< 0.05	Positive and significant effect
H3	Tourism → Local Own-Source Revenue	0.486	8.017	< 0.001	Strong positive and significant effect
H4	Agriculture → Labor Absorption	0.510	4.161	< 0.001	Strong positive and significant effect
H5	Fisheries → Labor Absorption	0.227–0.251	> 1.96	< 0.05	Positive and significant effect
H6	Tourism → Labor Absorption	0.247	2.806	< 0.05	Positive and significant effect

Table 4 presents the results of hypothesis testing and shows that all six proposed relationships are positive and statistically significant at the 5% level or better. The agricultural sector has a significant positive effect on local own-source revenue (β = 0.210; t-statistic = 2.836; $p < 0.05$), as does the fisheries sector (β = 0.168; t-statistic = 2.279; $p < 0.05$), while the tourism sector demonstrates the strongest influence on local own-source revenue (β = 0.486; t-statistic = 8.017; $p < 0.001$), indicating its dominant role in generating local revenue. In terms of labor absorption, agriculture exerts the most substantial impact (β = 0.510; t-statistic = 4.161; $p < 0.001$), followed by fisheries ($\beta \approx 0.227–0.251$; $p < 0.05$) and tourism (β = 0.247; t-statistic = 2.806; $p < 0.05$), all of which significantly increase employment levels. The findings confirm that agriculture, fisheries, and tourism each play important yet differentiated roles in enhancing both fiscal capacity and employment, with tourism emerging as the strongest driver of local own-source revenue and agriculture as the primary contributor to labor absorption.

Table 5. Model Fit

Endogenous Variable	R^2	Interpretation
Local Own-Source Revenue	0.104	10.4% of local own-source revenue variation explained by agriculture, fisheries, and tourism
Labor Absorption	0.420	42.0% of employment variation explained by the three sectors

Table 4 presents the model fit and explanatory power of the structural model. The results indicate that agriculture, fisheries, and tourism jointly explain 10.4% of the variance in local own-source revenue ($R^2 = 0.104$), suggesting that although these sectors significantly contribute to local own-source revenue, much of the variation is influenced by other economic sectors and institutional factors. In contrast, the model explains 42.0% of the variance in labor absorption ($R^2 = 0.420$), reflecting a moderate level of explanatory power and indicating that sectoral development in agriculture, fisheries, and tourism plays a more substantial role in determining employment outcomes than in shaping regional revenue performance.

5. Discussion

The positive and significant effect of the agricultural sector on local own-source revenue confirms both theoretical and empirical arguments that agriculture remains a strategic fiscal base under decentralization. Previous studies show that agriculture contributes to regional revenue not only through production output but also through its integration into local tax and retribution systems (Nurussaadah et al., 2014). In line with Tobing (2021) and Kumendong et al. (2021), the present findings reinforce the view that agriculture plays a dual role: as a productive sector and as an employment stabilizer. In Bontang, the growth of livestock populations and crop diversification expands the local taxable base, although the dominance of small-scale and semi-informal actors limits optimal fiscal extraction. This situation mirrors findings by Sepriani (2022) and Bachtiar et al. (2023) who argue that structural transformation does not automatically eliminate agriculture's labor function, particularly in regions with limited industrial labor mobility. Thus, agriculture in Bontang acts simultaneously as a fiscal contributor and a social safety-net sector.

The positive contribution of fisheries to local own-source revenue and employment aligns with multiplier and linkage analyses documented in earlier research. Dault et al. (2009) and Bakce and Mustofa (2021) demonstrate that fisheries generate strong forward and backward linkages, enhancing regional income circulation. Similarly, Novrianti (2015) and Fitriah et al. (2022) emphasize that fisheries can significantly strengthen local own-source revenue when value chains are integrated into formal fiscal mechanisms. The findings in Bontang confirm this structural potential, as high capture volumes and processing activities already sustain substantial employment in both upstream and downstream segments. However, the relatively lower local own-source revenue per ton of fish compared with benchmark cities reflects similar constraints identified by Nahruddin (2014), namely limited institutional capacity, informal marketing channels, and weak governance of retribution systems. Therefore, as suggested by Aeni (2020), industrialization and value-added processing become crucial not only for productivity but also for strengthening employment stability and fiscal contribution.

Tourism's dominant influence on local own-source revenue is consistent with findings that tourism taxes and service levies constitute major sources of local revenue (Cahyadi, 2015; Suot et al., 2021). The growth in tourist arrivals further supports the view that service-based diversification strengthens fiscal resilience (Damanik, 2022). However, its relatively weaker effect on labor absorption compared with agriculture aligns with Manik (2021) and Syahrif et al. (2024), who note that tourism jobs are often seasonal and concentrated in lower-wage service segments. Thus, although tourism is fiscally productive, its employment elasticity tends to be lower, making human capital upgrading crucial to enhance job quality.

The relatively low explanatory power of the model for local own-source revenue (10.4%) compared with labor absorption (42.0%) further supports arguments in the literature that fiscal outcomes are strongly influenced by institutional and structural variables beyond sectoral output (Mahendra & Arka, 2021). In Bontang, local own-source revenue remains heavily dependent on capital-intensive processing

industries, a pattern also observed in industrial cities analyzed by Simanjuntak et al. (2025). Such sectors generate substantial revenue but limited employment, creating a structural imbalance between fiscal strength and inclusive job creation. This paradox aligns with the broader discussion on structural transformation, where labor shifts are often slower than capital reallocation (Negara & Khoirunurrofik, 2021).

From a policy perspective, the findings highlight the need for coordinated diversification strategies. Strengthening agriculture and fisheries through formalization, technological support, and better integration of value chains into the local tax system aligns with Nany et al. (2022) and Fitriah et al. (2022). Tourism development should focus on quality upgrading, MSME linkages, and improved labor standards to optimize fiscal and employment impacts. As noted by Ulwan (2021), inclusive sectoral expansion enhances household resilience and regional stability. Diversification toward labor-intensive sectors, supported by institutional reform and infrastructure development, can broaden Bontang's fiscal base while promoting more inclusive employment.

6. Conclusion

This study concludes that the agricultural, fisheries, and tourism sectors represent strategic labor-intensive sectors capable of simultaneously strengthening fiscal capacity and employment in Bontang City. Empirical results indicate that all three sectors have a positive and significant effect on local own-source revenue, with tourism providing the largest contribution, followed by agriculture and fisheries. In terms of labor absorption, agriculture demonstrates the strongest influence, reflecting its broad capacity to generate employment opportunities, while fisheries and tourism also contribute positively, although with relatively smaller magnitudes.

These findings suggest that sectoral diversification toward labor-intensive activities can enhance both regional revenue and job creation. However, local own-source revenue in Bontang remains largely dominated by capital-intensive processing industries, which generate substantial revenue but absorb relatively limited labor. This structural imbalance creates a paradox in which high fiscal performance coexists with employment challenges. Therefore, strengthening agriculture, fisheries, and tourism as complementary pillars of the local economy is essential to promote more inclusive and sustainable regional development. Integrated policies focusing on infrastructure improvement, institutional governance, investment facilitation, and human capital development are necessary to maximize their multiplier effects and reinforce local economic resilience.

Despite its contributions, this study has several limitations. First, the analysis relies on a relatively short time series (2020–2024), which may limit the robustness and generalizability of the findings. Second, the use of secondary aggregate data restricts deeper examination of micro-level dynamics, such as productivity differences or informal employment structures. Future research could incorporate longer observation periods, comparative regional analysis, or mixed-method approaches to provide more comprehensive insights into sectoral transformation and regional fiscal sustainability.

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