Volume 5, No 1, 2024

How can local Governments become Pioneers in Tourism **Development? Analysis of Organizational Performance and Influencing Factors**

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Article Info

Keyword: Local Government,

Tourism Development. Organizational Performance. Accountability, Responsibility. Abstract: This study examines the pivotal role of accountability and responsibility, together with the influence of organizational structure, human resource capabilities, and financial management, in enhancing the performance of tourist sector growth in Bima Regency. This study employs qualitative primary and secondary data-gathering techniques, including interviews, documentation analysis, and direct observation. The research informants included officials from the Bima Regency Culture and Tourism Service, Village Heads, and community leaders in the local government. The research findings indicate that the regional government's dedication to performance accountability, achieved through the transparent allocation of budget and monitoring of tourism destination performance, along with its responsibility to preserve the environment, develop sustainable products, and promote community participation, establishes a harmonious equilibrium between economic growth and environmental sustainability. A well-designed organizational structure promotes efficient coordination and decision-making, while improved human resource skills and prudent financial management bolster the success of tourist development programs, establishing a strong basis for sustained growth in Bima Regency. This study offers valuable insights into how local governments may lead tourist development by prioritizing accountability, responsibility, organizational structure, and efficient administration of human and financial resources.

Article History:

Received: 14 September 2023 Revision: 23 December 2023

Accepted: 01 February 2024

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DOI: https://doi.org/10.35326/jsip.v5i1.5073

INTRODUCTION

The pivotal role of local governments as pioneers is essential in the dynamic landscape of tourism development (Lei et al., 2023; J. Li et al., 2022; L. Li et al., 2023; Park et al., 2022; Zeng et al., 2022). The ability of local governments to spearhead innovative initiatives in the tourism sector relies on evaluating organizational performance and the many factors that influence it (Hosseini et al., 2021; Proctor et al., 2023). Understanding how local governments address challenges, allocate resources, and promote innovation is essential in differentiating destinations and attracting visitors. This studies examines the tactics that local governments might use to position themselves as pioneers in advancing tourism. The analysis will comprehensively assess the performance of the organization and the many factors that impact its capacity to do this innovative function.

Bima Regency, situated on the eastern tip of Sumbawa Island in West Nusa Tenggara, boasts a rich tapestry of tourism potential rooted in its historical Bima Sultanate period (Haeril et al., 2020). This region's historical legacy provides a fertile ground for diverse tourism offerings, encompassing natural wonders, artistic and cultural treasures, culinary delights, religious sites, and numerous other untapped potentials that beckon for development (Argubi et al., 2020).

The profound historical significance of the Bima sultanate period lays the foundation for a multifaceted tourism landscape to be explored (Sila, 2021). From the untouched natural beauty of the surroundings to the vibrant artistic and cultural expressions, Bima Regency promises unique and enriching experiences for both local and international visitors (Febriansyah et al., 2023). Furthermore, the captivating art and culture of the Bima people set the region apart, contributing to its distinctiveness in the realm of tourism. As highlighted by Hendra et al. (2023), these characteristics add an extra layer of allure to the destination, making it a potential gem for those seeking an authentic and culturally immersive travel experience (Hendra et al., 2023).

As the tourism sector in Bima Regency stands at the cusp of growth and development, understanding and harnessing this untapped potential will benefit the local economy and contribute to preserving and promoting the region's rich cultural heritage (Hendra et al., 2023).

The unexplored possibilities within Bima Regency, a notable obstacle owing to inadequate administration (Asmiatiningsih & Afrianti, 2023; Yasin & Haeril, 2023). Although the area offers a wide range of prospects for tourist development, it has not yet fully efficiently exploited its resources. The Bima Regency administration, namely the Culture and Tourist Office, is crucial in administering and promoting tourist opportunities centered on the local community.

Based on the research conducted by Akbar et al. (2012), the Bima Regency administration is responsible for supervising the growth of tourist opportunities, with a particular emphasis on enhancing the welfare and livelihoods of the local population. Effectively managing and using this potential is crucial for improving the quality of life and promoting economic development in the area (Akbar et al., 2012).

Nevertheless, the difficulty comes in the efficient implementation of this duty. While the significance of developing the potential of people-based tourism is acknowledged, effectively implementing, and managing these efforts requires a complete approach (Lee & Park, 2023; Moradi et al., 2022). This entails tackling matters such as the advancement of infrastructure, active involvement of the community, and the implementation of sustainable practices to guarantee that the advantages of tourism reach a wider audience (Salma et al., 2022).

The Bima Regency has significant tourist potential (Amrin et al., 2022), necessitating the government, namely the Culture and Tourist Office, to implement strategic and efficient management. This is crucial to transform these opportunities into concrete enhancements in the community's quality of life and general well-being. This requires a comprehensive strategy considering the immediate economic advantages and the long-term viability of tourist growth in the area.

The effectiveness of a public organization is pivotal in influencing the success or failure of different established projects. Performance, in this sense, refers to the extent to

which organizational objectives are achieved (Gardiner et al., 2022; Tandon et al., 2023). This insight emphasizes that the attainment of organizational goals is a crucial measure for evaluating the effectiveness of a public organization in executing its diverse activities.

Furthermore, adds an additional aspect to the notion of performance. Performance encompasses not just the attainment of organizational objectives, but also the manifestation of one's own capabilities (Idris et al., 2022; Luu, 2020). Within this framework, performance encompasses an individual's capacity to achieve self-fulfillment and generate their utmost output (Ghani et al., 2023; Luongo et al., 2023). This notion highlights the need of complete accountability or control over the total performance (Tsai et al., 2021).

By integrating these two viewpoints, the evaluation of public organizations' performance encompasses not only the attainment of formal objectives, but also the amount to which organizational members may fully manifest their capabilities (Hwang & Choi, 2017; Sarmento & Simões, 2018). By integrating these principles, public organizations may enhance their ability to evaluate the efficacy of their initiatives in attaining predetermined objectives, while also guaranteeing that every member of the organization can contribute to their fullest capacity (Khalifa, 2020; Martínez et al., 2014). Hence, the attainment of organizational objectives encompasses not only the ultimate outcome, but also signifies the ongoing endeavor of improving oneself and one's performance.

The Bima Regency Culture and Tourism Office faces challenges in its operations, including the lack of a Regional Tourism Development Master Plan (Mayangsari & Firdaus, 2023), which is crucial for program implementation (Furgon et al., 2020). This lack of strategic planning hinders the development of the tourism industry in Bima Regency. The current focus on normative aspects of tourism marketing has not shifted towards a more innovative approach to delivering professional tour package services (Syamsuddin et al., 2023). An aggressive strategy is needed to promote tourist opportunities in the area. Additionally. amenities like road infrastructure. supporting transit. and telecommunications networks at tourist destinations are insufficient and need enhancement. Prioritizing these enhancements is essential for the growth of the tourism industry in Bima Regency.

Financial constraints hinder the implementation of many initiatives and goals in Bima Regency. The Bima Regency Culture and Tourism Office has a budget of Rp. 3,879,400,000 for 2022, compared to the Regional Budget of Rp. 1.89 trillion (Read LaKIP Tourism and Culture Office of Bima Regency, 2022). This budget difference is a paradox, as the government aims for the tourism sector to become a leading industry. To address this challenge, the local government must enhance planning, implement innovative promotion strategies, develop facilities, and allocate budget proportionally, enabling the tourism sector to flourish and align with the government's aspirations.

This study examines the role of local governments in managing and maximizing the potential of local tourism. It analyzes policies, promotional methods, and implementation of tourist development initiatives by the Bima Regency Culture and Tourist Office. The

study focuses on examining the success of tourism destinations, measuring local population participation, and evaluating economic and social effects. It also explores sustainability elements of tourist development, focusing on safeguarding cultural heritage and the environment. Key issues include the prudent use of natural resources, economic sustainability for local communities, and seamless protection of cultural heritage. The study evaluates performance indicators and provides strategic suggestions to improve the effectiveness of the Bima Regency Culture and Tourist Office in promoting sustainable development in the tourism industry. The findings can help local governments fulfill their responsibilities as catalysts for sustainable tourism growth.

RESEARCH METHOD

This study focuses on formulating concepts and collecting factual information without hypothesis testing, using a fact-finding approach (Downs, 1990). The research focuses on the current circumstances, occurrences, or conditions of the topic or object of study, relying on observable facts or their existing state (Jenkins, 1994). Data was collected through interviews, documentation, and direct observation. Interviews provide a comprehensive understanding of the informant's knowledge and insights, while documentation gathers relevant written information (Hillman & Radel, 2018). Direct observation helps closely monitor and document actions or occurrences, enhancing the study's comprehension. The qualitative approach is employed to investigate observed events within their respective contexts, aiming to enhance the advancement of ideas and provide a comprehensive understanding of the central focus of the investigation (Darbi & Hall, 2014). Although hypothesis testing is not used, this technique provides a robust basis for inquiry and analysis within a qualitative framework.

This research uses a comprehensive data gathering strategy and data analysis methods to analyze and assess the tourism industry in Bima Regency. The data is meticulously sorted and categorized, serving as both input and solid proof. The study involves interviews with key stakeholders, including the Head of the Bima Regency Culture and Tourism Office, the Office Secretariat, and the Head of Marketing, Tourism Promotion, Planning, and Development of Bima Regency Tourism Destinations. Village chiefs and community leaders are also involved to enhance local understanding and perspectives on tourism development. Field observations were conducted at several tourist destinations, including Wane Beach in Tolo Uwi Village, Parado District, Ular Island in Pai Village, Wera District, and the Bima Regency Culture and Tourism Office. This comprehensive understanding of the tourism industry in Bima Regency is achieved through in-depth interviews and field observations, providing a detailed description of the contributions and problems faced by stakeholders to enhance local tourist development.

RESULTS AND DISCUSSION

Performance of Local Government Organizations

In order to measure the performance of a public organization, indicators are needed in its assessment, among others, accountability, and responsibility (Suryanto &

Kurniati, 2020). Assessing the effectiveness of a public institution involves identifying and evaluating various indicators, including accountability and responsibility. Accountability refers to an organization's responsibility for its actions, decisions, and resource allocation, encompassing financial transparency, strict adherence to standards, and effective communication of objectives and results. It provides valuable information about the organization's commitment to ethical conduct and stakeholder transparency. Responsibility, on the other hand, focuses on the organization's commitment to its tasks and obligations, including ecological sustainability, community involvement, and overall operations influence. Organizations with a strong sense of responsibility contribute to society's betterment, ensure sustainable resource use, and align with social and environmental objectives. A comprehensive collection of indicators, including financial statements, audits, and community involvement, is essential for accurate evaluation.

Accountability

The Bima Regency Culture and Tourism Office shows commitment to performance accountability in its efforts to develop the tourism sector (Sharpley, 2009) One striking fact is transparency in budget allocation and use of funds to support tourism activities (Liu et al., 2003) This agency has prepared financial reports openly, allowing the community and related parties to clearly understand how financial resources are used and the extent of their impact on tourism development in Bima Regency.

Furthermore, community participation in the decision-making process related to tourism is also a prominent fact (Suryani, 2017) The Bima Regency Culture and Tourism Office implements public consultation mechanisms, participatory forums, and open dialogue with local communities. This fact shows that Dinas not only acts as a decision maker, but also takes into account the aspirations and needs of the community in formulating tourism policies, strengthening democratic principles in the management of this sector (Ismail, 2020).

In addition, this agency has policies that promote example and integrity (Prasodjo, 2017) Officials at the Bima Regency Culture and Tourism Office set a positive example in the implementation of sustainability values and professional ethics. This fact creates a working environment that supports the development of the tourism sector in a fair and sustainable manner, while maintaining public confidence in the performance of local governments.

No less important, the positive impact of tourism development policies and programs carried out by the Agency, where the increase in the number of tourist visits, local economic growth, and efforts to preserve culture and the environment are indicators of the success of the Bima Regency Culture and Tourism Office in carrying out its responsibilities. These facts reflect the continuous and positive efforts made by the Department in developing the tourism sector for the welfare of the community and the preservation of local heritage.

Responsibility

The local government of Bima Regency has shown significant efforts in implementing performance responsibility in the development of the tourism sector. One

of them is a commitment to improve tourism accessibility and infrastructure. Local governments are actively involved in road improvement projects, public transportation, and other facilities that support the development of tourist destinations. With increased accessibility, this area can attract more tourists and create an environment that supports the sustainable growth of the tourism sector (Saarinen, 2016)

Furthermore, the local government of Bima Regency has also prioritized environmental preservation and cultural heritage in the development of the tourism sector. This fact is reflected in policies that support sustainable tourism practices, including waste management, nature conservation, and preservation of cultural sites. These efforts not only create memorable tourism experiences, but also ensure that the natural beauty and uniqueness of local culture can be enjoyed by future generations. The local government of Bima Regency strives to achieve a balance between economic growth and environmental sustainability through these concrete steps (Diwangkara et al., 2020)

In addition, there is also the fact that local governments are actively involved in increasing the capacity of human resources in the tourism sector. Training and education programs were introduced to improve the skills and knowledge of tourism officers and improve services to tourists (Nugroho, 2020) By investing in human resources, the local government of Bima Regency strives to create an environment that is professional, competent, and responsive to the dynamics of the ever-evolving tourism sector.

Then the results showed that the local government of Bima Regency actively established partnerships with the private sector, local communities, and non-governmental organizations. This collaboration encourages the active participation of all parties in the development of the tourism sector. Engaging these stakeholders helps create more inclusive and impactful policies, while building synergies to support sustainability and local economic growth. Thus, these facts reflect the efforts of the local government of Bima Regency in implementing holistic and sustainable performance responsibility in the development of the tourism sector.

Factors Affecting the Performance of Local Government Organizations

The factors that affect the performance of the Cultural and Tourism Office are organizational structure, human resources and finance which will be described below (Sharpley, 2009). Assessing the effectiveness of a public institution involves identifying and evaluating indicators related to accountability and responsibility. Accountability refers to the organization's responsibility for its actions, decisions, and resource allocation, while responsibility focuses on its commitment to ecological sustainability and community involvement. A thorough collection of indicators, including accountability and responsibility, can be used to evaluate an organization's performance. Key performance indicators (KPIs) related to accountability and responsibility can provide a quantitative framework for evaluation.

The Cultural and Tourism Office's effectiveness is significantly influenced by its organizational structure, personnel resources, and financial issues. An efficient structure ensures clear communication, clearly defined responsibilities, and simplified decision-making procedures, fostering collaboration among departments. Human resources are

crucial in promoting innovation, creativity, and adaptation in the cultural and tourist industry. Financial management ensures that resources are allocated wisely, increasing the impact of the office's activities.

Organizational Structure

By having a well-organized hierarchy, each unit and individual within the Bima Regency Culture and Tourism Office can clearly understand their duties and responsibilities. This helps minimize confusion, increase efficiency, and ensure that every element of the organization contributes maximally to achieving tourism development goals (Salazar, 2004)

Another important factor is effective communication in organizational structure (Gusti Agung Oka Mahagangga & Antonius Sugiarto, 2018). In the context of tourism sector development, timely and accurate information is crucial. A good organizational structure helps ensure an efficient flow of communication between different levels and departments in the Service. Thus, the latest policies, programs, and developments can be quickly understood by all members of the organization, enabling rapid response and good coordination to support tourism development.

Positive influence is also seen through good coordination between divisions or units in the organizational structure. With a clear division of tasks and effective coordination, each section can focus on a specific area of tourism development. For example, the promotion division may work closely with the tourism product development division to ensure that destinations and services are sold effectively. Good collaboration between these units helps maximize potential and create beneficial synergies in efforts to develop the tourism sector.

Finally, an organizational structure that is responsive to change is also an important factor in improving the development performance of the tourism sector. In an ever-evolving industry like tourism, adaptability is indispensable. This fact reflects the efforts of the Bima Regency Government to continuously evaluate and update its organizational structure to match the latest developments in the tourism industry. Thus, a responsive organizational structure can be more effective in facing challenges and taking advantage of new opportunities that may arise in the development of the tourism sector in Bima Regency.

Human and Financial Resources Capabilities

Human and financial resource capabilities play a major role in improving the development performance of the tourism sector in Bima Regency. The first striking fact is that the success of tourism development projects largely depends on the expertise and skills possessed by the human resources involved. In the Bima Regency Culture and Tourism Office, training is constantly provided to personnel to improve their understanding of the latest tourism trends, destination management, and communication skills with tourists. This fact reflects the importance of investing in human capital development as a strategic step to ensure that the workforce in the tourism sector has the necessary competencies to answer the needs of a growing market (Choirunnisa & Karmilah, 2022).

Furthermore, financial capability also plays a crucial role in driving the development of the tourism sector in Bima Regency. This fact is reflected in the significant budget allocation for tourism infrastructure development, marketing and maintenance projects. Adequate financial resources enable the Agency to implement innovative programs, build and maintain tourism facilities, and improve the competitiveness of destinations. Therefore, strong financial capabilities enable Bima Regency to compete effectively in the global tourism market (Hamzana, 2018)

Along with that, another fact is that diversification of financial resources is a strategy implemented by the Bima Regency Culture and Tourism Office. Through partnerships with the private sector, increased cooperation with investors, and the utilization of grants or assistance from donor agencies, Bima Regency can increase its financial capacity. This diversification provides greater financial resilience and enables the execution of major projects that can drive significant growth in the tourism sector.

Furthermore, another important factor is the efficient and transparent management of available financial resources. The Bima Regency Culture and Tourism Office has implemented strict accountability and supervision practices to ensure that funds allocated for tourism development are used effectively and efficiently. This fact shows awareness of the importance of good financial management as a basis for achieving maximum results in efforts to develop the tourism sector.

Finally, the close relationship between human and financial capabilities means that investment in human resource development can also be a profitable long-term financial investment. Skilled and trained human resources can result in better performance in the management and development of the tourism sector, which in turn can increase the attractiveness of destinations, the number of tourists, and the income earned from the tourism sector. By aligning human and financial resource development strategies, Bima Regency can optimize its potential in advancing the tourism sector in a sustainable manner and achieve significant economic impact.

CONCLUSION

In pursuit of successful development of the tourism sector, accountability and responsibility emerge as crucial elements that ensure the sustainability and success of government initiatives. The facts related to the accountability of the performance of the Bima Regency Culture and Tourism Office highlight the commitment and transparency in resource management, especially in terms of budget allocation and monitoring the performance of tourism destinations. The conclusion that can be drawn is that effective accountability can create community and stakeholder trust, ensuring that every decision and step taken by the Agency can be accounted for. Meanwhile, responsibility in the context of developing the tourism sector of Bima Regency includes environmental conservation, sustainable product development, and active participation of local communities.

Then regarding the influence of human and financial resource capabilities in improving the performance of tourism sector development in Bima Regency shows how

integral these two aspects are in achieving the success of tourism development. Awareness of the importance of investment in human capital development becomes clear as the main foundation for creating a competent, innovative work environment and able to cope with the changing complexity of the tourism industry. Meanwhile, prudent and strategic financial management is an important foundation to support all tourism development efforts. These facts provide an overview of how the Bima Regency Culture and Tourism Office managed to manage its financial resources, including diversification of funding sources and the implementation of strict transparency and accountability practices. Therefore, the conclusion that can be drawn is that the balance between human resource development and smart financial management is the main key in achieving success in the development of the tourism sector in Bima Regency.

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