



Al-Mal: Jurnal Akuntansi dan Keuangan Islam
E-ISSN: 2715-9477, P-ISSN: 2751-954X
Volume 05 Issue 01, 30 June 2021
Journal Page is available to 45-56
<http://ejournal.radenintan.ac.id/index.php/al-mal/index>

Analysis of Sharia Tourism Development on Revenue and Financial Statements Before and After Sharia Tourism Development

Emmi Suryani Nasution^{1*}, Syamsidar² Fajar Riski³
^{1*,2,3} Universitas Muhammadiyah Aceh, Indonesia

ARTICLE INFO

Article history:

Received 20-11-2023

Revised 22-01-2024

Accepted 02-02-2024

Available 30-06-2024

Keywords:

Tourist visits; job vacancy, financial statement

Paper type: Research paper

Please cite this article: Nasution, E, S, Syamsidar, Riski, F. "An Analysis of Sharia Tourism Development on Revenue and Financial Statements Before and After Sharia Tourism Development" *Al-Mal: Jurnal Akuntansi dan Keuangan Islam* [ONLINE], Volume 05 Number 01 (June 30, 2021)

Cite this document:

Al-Mal 2th edition

***Corresponding author**

e-mail: emmi.suryani@unmuha.ac.id

Page: 45-56

ABSTRACT

This study aims to determine the growth in income earned by traders and community members in the Ulee Lheu Beach tourism area. The research approach employed was descriptive qualitative research, which aimed to accurately depict the impact of tourism development on community income in Meuraxa District, Banda Aceh City. The study's sample size was 78 respondents, and the data were obtained by questionnaire and processed using descriptive qualitative methodologies. The study's findings show that while the income of business actors at the Ulee Lheu Beach tourist attraction has increased as tourism has grown, employment remains relatively low.

Al-Mal with CC BY license. Copyright © 2024, the author(s)

INTRODUCTION

Tourism in today's globalized world is a thriving industry with immense potential in travel and leisure. Various industries can be derived from tourism, including hospitality, transportation, culinary businesses, entertainment, and tour guides. Countless individuals invest vast sums of money and dedicate their time away from home and work to pursue personal satisfaction and leisure activities (Hanief et al., 2018).

Indonesia, one of the world's largest archipelagic countries, possesses a unique allure that makes it a sought-after global tourist destination. Indonesia stands out in Southeast Asia for its vast expanse, significant population, and abundant natural resources. Comprising numerous expansive and compact islands, the region boasts a captivating coastline and pristine beaches, perfect for indulging in marine tourism pursuits. Furthermore, Indonesia is home to over 500 tribes with unique languages and cultures. Indonesia's rich ethnic and cultural diversity has become a popular tourist destination worldwide. The country offers unique and diverse cultural and culinary attractions that captivate visitors (Ismail Hasang & Nur, 2020).

Tourism plays a significant role in the overall development of a nation. Not only does the tourism sector generate income and foreign exchange, but it also has a strong connection to foreign investment. Many tourists who visit Indonesia also have business ties with the country. Tourism plays a significant role in the development of a country, with three key aspects: the economic aspect (generating foreign exchange and taxes), the social aspect (creating employment opportunities), and the cultural aspect (introducing our culture to tourists) (Rani & Retnoningsih, 2014). These three aspects are relevant for both foreign and domestic tourists. It can be inferred that tourism is an economic and business activity with the primary goal of benefiting the economy, particularly the local community and region. This is especially true as tourism grows and tourist destinations are being developed (Utama, 2015).

Tourism is an integral part of a comprehensive plan to enhance and improve the local area's conditions. This adds value and benefits the local communities, tourists, and governments involved. Tourism is experiencing rapid growth at present. With numerous road routes, emerging tourist destinations, and a growing number of accommodations, it is clear that tourism can enhance a country's economy. By harnessing and maximizing a region's inherent qualities, it can be transformed into a captivating destination for tourists. Tourism has the potential to generate significant revenue for regions that recognize and capitalize on their tourism opportunities (Arfiansyah, n.d.).

Aceh, a province in Indonesia, offers an extensive list of tourist attractions, with Banda Aceh particularly noteworthy (Pahlepy, 2022). Banda Aceh offers a range of tourist attractions, including museums, culinary delights, historical sites

related to the tsunami, and the picturesque Ulee Lheu beach for marine tourism. Among the many tourist attractions in Banda Aceh, one stands out as a favorite among both local and international visitors - Ulee Lheue tourism. This attraction has gained popularity worldwide due to its pristine sea and beaches, untouched by environmental or industry pollution. Ulee Lheue has emerged as a prominent destination in Banda Aceh City (Sarini & Rusnawati, 2023). There are islands like Weh Island and Aceh Island that attract many tourists.

Table 1

The Number of International and Local Tourist Visits in Banda Aceh City (2014-2017)

No	Year	International Tourist	Local Tourist	Total
1	2014	50.721	1.377.541	1.428.262
2	2015	54.588	1.662.528	1.717.116
3	2016	76.452	2.077.797	2.154.249
4	2017	78.980	2.685.189	2.764.169

Source: Aceh Culture and Tourism Office (2018)

According to the available data, there has been a consistent annual increase in foreign and domestic tourist visits to Banda Aceh City. 2014, there were 1,428,262 tourist visits, which increased to 1,717,116 in 2015. The number continued to rise in 2016, reaching 2,154,249 visits and further increased to 2,764,169 visits in 2017. The table above also indicates that there has been a rise in tourist visits to Banda Aceh City, not only from foreign tourists but also from domestic tourists.

Before the rise of tourism, the serene beaches of Ulee Lheue Village were primarily frequented by residents due to their remote location, resulting in limited awareness of these coastal gems. Following the implementation of tourism development, which included the construction of various facilities and infrastructure such as sea transportation, public toilets, parking lots, and dining establishments, Ulee Lheue Beach has become a popular destination for both local and international tourists (Saputra, 2020).

The rise in tourist numbers has led to a surge in entrepreneurial opportunities, particularly in the culinary industry. In the past, traders were limited to those with kiosks. However, nowadays, a growing number of individuals set up small stalls and sell their products along the streets of Ulee Lheue Village. The range of food available is diverse in terms of variety and price. Some popular options include dumplings, fried meatballs, roasted corn, young coconut, coffee, and more (Nabila, 2022).

The growth of tourism will inevitably bring about alterations or effects on various aspects of community life, encompassing both positive and negative outcomes. The introduction of tourism development in Ulee Lheue Village

inevitably impacts the local community, particularly those engaged in business activities. These impacts encompass economic and social aspects that cannot be overlooked. As tourism grows and trade channels expand, the community's income level is significantly boosted, particularly during national and international holidays (Zahara et al., 2022). As income rises, it affects the financial statements, positively influencing tourism growth.

Quality is described as a dynamic state in which products, services, people, processes, and the environment meet or surpass expectations. According to Mulyana (2010: 94), quality is defined as adherence to standards, measured by the degree of non-conformity and attained through inspection.

According to this definition, quality is about meeting specific standards or requirements. It is evaluated by looking at the outcomes of an entity's responsibility, whether it's tangible goods or intangible activities. According to Ihsanti (2014), financial reports serve as a means of holding management accountable for an entity's economic resources. The report must adhere to relevant Accounting Standards to facilitate comparisons with the previous year's report or with financial reports of other entities.

The local government's financial statements are prepared to offer pertinent information regarding the financial status and transactions conducted by the local government within a specific reporting period. The main purpose of local government financial statements is to analyze the actual revenues and expenditures of the budget, evaluate the financial situation, assess the performance and efficiency of the local government, and ensure compliance with Aceh Governor Regulation Number 30 of 2014 on Aceh Government Accounting Policies (Peraturan Gubernur Aceh Nomor 30 Tahun 2014 Tentang Kebijakan Akuntansi Pemerintah Aceh). According to SAP Government Regulation No. 71/2010, a set of financial statements includes budgetary reports and financial statements. These components are outlined below:

a. Budget Realization Report

The budget realization report presents an overview of the sources, allocations, and uses of economic resources managed by the central/regional government, which illustrates the comparison between budgets and realizations in a reporting period.

b. Statement of Changes in Excess Budget Balance

Presents information on the increase or decrease in the Excess Budget Balance of the reporting year compared to the previous year. The Statement of Changes in Excess Budget Balance (LP-SAL) is intended to summarize the government's utilization of budget balances and financing.

c. Balance Sheet

The balance sheet describes the financial position of a reporting entity in terms of assets, liabilities, and fund equity on the date the balance sheet is

issued. Assets, liabilities, and fund equity are the main accounts of the report, which can still be further detailed in sub-accounts.

d. Operational Report

In one reporting period, the Operational Report presents an overview of economic resources that increase equity and their use, managed by the Central / Regional Government for government administration activities.

e. Cash Flow Statement

The cash flow statement presents information concerning operating, investing, financing, and transitory activities that describe the beginning balance, receipts, expenditures, and ending balance of central/local government cash during a certain period.

f. Equity Changes Statement

The statement of changes in equity presents at least the items of beginning equity or equity of the previous year, surplus/deficit-operating Statement in the period, and corrections that directly increase/decrease equity, which, among others, come from the cumulative effect caused by changes in accounting policies and correction of fundamental errors.

g. Notes to the Financial Statements

Notes to the Financial Statements include narrative explanations or details of the figures stated in the Financial Statements.

The Internal Control System is a process that strives to achieve organizational efficiency and effectiveness in producing trustworthy financial reports in line with regulations and legal requirements. The collaboration of management, the board of directors, and employees shapes this process to ensure organizational assurance (Susanto, 2013).

Susanto (2013) Internal control is a procedure that ensures the accuracy of information within a company and safeguards its assets from misuse. All employees are expected to carry out procedures in compliance with legal regulations and laws, ensuring adherence to applicable provisions. Thus, it can be inferred from these explanations that internal control plays a crucial role in attaining company objectives when recording financial statements.

Internal control is a process designed to protect assets, ensure accurate information, and ensure compliance with management policies and legal regulations.

RESEARCH METHODS

Research Framework

Population refers to a broad category of objects or subjects researchers select and study to draw conclusions based on specific qualities and characteristics. The study focused on a sample of 78 traders located around Ulee Lheu Beach.

The sample represents the numerical and qualitative attributes of the population. The sample can be seen as a representation of the population to be studied. The sample size to be taken refers to the number of samples obtained from a population. The sampling method employed in this study utilizes a purposive sampling technique. The purposive sampling technique is conducted by the researcher, who carefully considers the population. Factors to take into account include the composition and attributes of the population. The researchers collected a sample of 78 traders selling at Ulee Lheu Beach for over a year (Sugiyono, 2017).

The research design employed in this study is qualitative. Qualitative research methods can be seen as research methods rooted in positivism. These methods are employed to study specific populations or samples, utilizing research instruments for data collection and conducting qualitative and descriptive data analysis. The ultimate goal is to test pre-established hypotheses (Bungin, 2011). This study examines the relationship between variables X (Tourism Development) and Y (Community Income).

Traders near Ulee Lheu Beach are being surveyed about the impact of tourism development on community income. Respondents are only required to answer the questions provided by the researchers based on their own opinions. The questionnaire method in this study is the mixed questionnaire (Brown et al., 2013).

RESULTS AND DISCUSSION

Research Result

This study aims to assess the influence of tourism development on the income of the local community in the Meuraxa sub-district, Banda Aceh City. The research focuses specifically on the business community operating in the Ulee Lheu beach area. Respondents' income is on the rise as a result of the growing influx of tourists. The Ulee Lheu Beach area has seen a rise in visitors thanks to the addition of new attractions and rides the community provides. These include duck rental services, traveling services, and the development of roads and parks near Ulee Lheu Beach (Wani, 2021).

One of the reasons why the Ulee Lheu Beach area attracts many visitors is the stunning view of the beach and nearby islands. The air is refreshing and cool, and the panoramic sunsets and sunrises are breathtaking. The Ulee Lheu Beach area experiences high tourist traffic on specific days, such as weekends and holidays. During non-peak times, this tourist attraction area is primarily visited by local tourists (Pahlepy, 2022).

Tourism development is anticipated to bring about positive effects for the residents of Banda Aceh City, particularly the traders in the Ulee Lheu Beach vicinity. In today's world, traveling has transitioned from a luxury to a necessity

for many people. Researchers aim to analyze the income of traders in the Ulee Lheu Beach area of Banda Aceh City before and after tourism development (Felyana, 2019). The traders earn their income from the fees paid by tourists. Based on the survey responses, it has been observed that a significant number of tourists spend over Rp.300,000 per family during their visit to the Ulee Lheu Beach area. This data is derived from the information collected by researchers in the field. This analysis of tourism cost expenditure is approached from three different perspectives:

1. Departure (transportation fare/fuel)
2. Arrival (entering the Ulee Lheu Beach area, tent rental, culinary, drinks, and other costs when traveling).
3. Return (such as hand-crafted products, herbal products, food and beverage products, organic vegetable products, and fruit).

In the Ulee Lheu Beach area, business owners continue to operate their businesses with the help of their families as they struggle to generate enough income to hire additional labor. Only a small number of traders rely on assistance from others to run their businesses. Here is the table displaying the data:

Table 2.

Labor Absorption Before and After Tourism Development

Number of Workers at the Beginning of 2022				Number of Workers at the End of 2022			
No	Labor Absorption	Number of Workers	Percent (%)	No	Labor Absorption	Number of Workers	Percent (%)
1	1	29	37,2	1	1	26	33,3
2	2	4	5,1	2	2	10	12,8
3	3	1	1,3	3	3	5	6,4
4	5	1	1,3	4	4	2	2,6
Total		35	44,9	5	5	1	1,3
				6	7	1	1,3
				Total		45	57,7
Missing	System	43	55,1	Missing	System	33	42,3
Total		78	100,0	Total		78	100,0

Source: Results of primary data processing

The level of labor absorption in the Ulee Lheu Beach area of Banda Aceh City is currently quite low. Of the 78 respondents surveyed, only 26, or 33.3%, reported employing one person. Additionally, ten respondents, or 12.8%, mentioned hiring two workers. There were a total of 5 respondents who hired three workers, resulting in a percentage level of 6.4%. A total of 2 respondents hired four workers, resulting in a 2.6% increase.

One respondent hired 6 and 7 workers, accounting for a percentage level of 1.3%. Based on the data, it can be inferred that the level of employment in the Ulee Lheu Beach area remains low. Only a limited number of businesses can provide job opportunities on a small scale. Researchers have conducted interviews to identify additional factors contributing to the low labor absorption in the Ulee Lheu Beach tourist attraction area. These factors are:

1. Low-level Human Resources (HR)

In the Ulee Lheu Beach area, most business actors have a limited level of education. Nearly half of the respondents have only completed elementary and junior high school. This is the reason why the Ulee Lheu Beach area's tourist attraction remains underdeveloped, as there is a lack of innovation from the business actors.

2. Ineffective Management

Poor management by the park manager has also contributed to insufficient labor utilization. The park manager's lack of innovation leads to boredom, resulting in tourists opting for other destinations.

3. Government That Does not Emphasize the Beauty of Tourism

- a. Many Ulee Lheu Beach area business actors express their concerns about the government's limited involvement in developing innovations to keep Ulee Lheu Beach tourism competitive and appealing to visitors.
- b. Here are the tariffs for the community's facilities to support the service and comfort of tourists visiting the Ulee Lheu Beach area in Banda Aceh City.

Discussion

Tourism area development focuses on managing and maximizing the benefits of tourism potential and environmental services in beach areas. It emphasizes the protection, preservation, and utilization of natural resources. However, the local community can directly experience the tourism industry's positive impacts by establishing new businesses that generate job opportunities and contribute to the community's income.

Tourism development also promotes and expedites economic growth. Tourism activities generate demand for goods and services through consumption and investment. The impact of tourism on regional economic development is significant. Tourist attractions in Banda Aceh City positively impact the local economy and contribute to the overall regional economic growth (Felyana, 2019).

Tourism plays a significant role in boosting employment opportunities and enhancing business potential through direct and indirect means. Tourist attractions play a vital role in boosting the income of local communities. Visitors' expenditures can contribute to the local community's economic growth and financial gains. Several locals rely on tourist attractions as a means of livelihood.

Tourism development significantly impacts the growth of various sectors, particularly the small industry sector, household crafts, and environmental

stability. The economic activity in Ulee Lheu Village, Meuraxa District, and Banda Aceh City significantly impacts its residents. The impact of tourism activities on the region's structure and economy is significant (Ikramah, 2023).

Employment opportunities, per capita income, and income distribution can contribute to enhanced production and the community's overall well-being. The community's economic conditions drive economic components to adapt their environment to the environment's capacity through the establishment of institutions and infrastructure. Expanding new economic activities prompts established social institutions within a society to adapt to the prevailing economic advancements.

However, tourism development brings about changes in the surrounding community, directly resulting from its impact. The changes that occur result from the interaction between the local community's culture and the outside culture brought by tourists visiting the attraction. The growth of tourism can lead to the assimilation of different cultures, resulting in shifts in societal values and individual behavior. Particularly the individuals residing near Ulee Lheu Beach in Banda Aceh City frequently interact directly with tourists (Junaedi et al., 2020).

Researchers have conducted a field survey to gather information about the various business actors that contribute to the economy in the Ulee Lheu Beach area, located in the Meuraxa District of Banda Aceh. From food and beverage traders to fruit traders, regional specialty food traders, craftsmen, and various tourist equipment service providers.

The income received by business actors is typically modest, with only a few types of businesses offering higher earnings. However, with the growth of tourism, the local merchants in the Ulee Lheu Beach tourist attraction area of Meuraxa Banda Aceh District have experienced a noticeable increase in their income. An innovation breakthrough has led to the development of tourism. In today's fast-paced technological era, the rapid dissemination of information has contributed to a gradual rise in tourist visits. Thus, the government and stakeholders in the tourism industry are actively promoting the appeal of tourist attractions to attract visitors (Wani, 2021).

Researchers have conducted a field survey to gather information about the various business actors that contribute to the economy in the Ulee Lheu Beach area, Meuraxa Banda Aceh District. From food and drink traders to fruit traders, regional specialty food traders, craftsmen, and various tourist equipment service providers.

Local government financial statements are prepared to provide pertinent information regarding the financial status and transactions conducted by local governments within a specific reporting period. The main purpose of local government financial statements is to compare the actual revenues and expenditures with the budget, evaluate the financial condition, assess the effectiveness and efficiency of the local government, and determine its compliance with Aceh Governor Regulation Number 30 of 2014 regarding Aceh

Government Accounting Policies (Peraturan Gubernur Aceh Nomor 30 Tahun 2014 Tentang Kebijakan Akuntansi Pemerintah Aceh).

According to SAP Government Regulation No. 71/2010, a set of financial statements includes budgetary reports and financial statements. Financial reports allow a company to track the progress of its business. The information in the financial statements is utilized by various parties beyond just the owner or management. These designated parties can access and make use of this information. The primary purpose of financial statements is to offer valuable information to investors and creditors, aiding them in their decision-making processes regarding investments and credit. The primary objective of financial statements is to present the financial position, results of operations, and other changes in financial position in a required manner. And following widely recognized accounting principles. Small and medium enterprises must comply with the regulations outlined in the Regulation of the Minister of Cooperatives and Small and Medium Enterprises Number 08/Per/M.KUKM/2012. These regulations pertain to the "Accounting System for Cooperative Revolving Fund Management Institutions" and outline the necessary steps for preparing financial statements. The income received by business actors is typically modest, with only a few types of businesses offering higher earnings. However, with the growth of tourism, the local merchants in the Ulee Lheu Beach area of Meuraxa District, Banda Aceh, have seen a significant boost in their income. An innovation breakthrough has led to the development of tourism. In today's fast-paced technological era, the rapid dissemination of information has contributed to a gradual rise in tourist visits. Thus, the government and tourism industry are actively promoting the appeal of tourist destinations to attract visitors.

CONCLUSION

After analyzing the research findings, the researchers can draw the following conclusions: The development of tourism in the Ulee Lheu Beach Tourism Object Area, Banda Aceh City, can boost the income of the surrounding community. The level of labor absorption around the Ulee Lheu Beach Tourism Object in Banda Aceh City remains relatively low. The development of the Ulee Lheu Beach tourist attraction has not significantly affected the local economy, but it holds promise for future growth and prosperity (Hanum, 2022).

After carefully analyzing the findings and engaging in thoughtful deliberation, the researchers present the following recommendations: The local government can organize various artistic activities during holidays or cultural festivals. This not only enhances the visitor experience at Ulee Lheu Beach but also contributes to the annual revenue of Banda Aceh City (Pradika, 2021). The relevant agencies can collaborate with the community or local managers to develop a range of facilities and new attractions, particularly by creating

distinctive tourist destinations that will entice visitors to frequent Ulee Lheu Beach in Banda Aceh City.

RESEARCH IMPLICATION

This study's findings are expected to significantly influence the growth of tourism at Ulee Lheu Beach, Banda Aceh City. This, in turn, is expected to boost the income of the Local Government and the surrounding community. Additionally, it is hoped that this increase in revenue will positively affect the quality of financial reporting.

REFERENCES

- Arfiansyah, I. S. (n.d.). Permasalahan Pelestarian Cagar Budaya di Kota Banda Aceh The Conservation Policy Issues Of Cultural Heritage In Banda Aceh Municipality. *Ekonomi Dan Pembangunan*, 32.
- Brown, T. J., Suter, T. A., & Churchill, G. A. (2013). *Basic marketing research*. Cengage learning.
- Bungin, B. (2011). *Metodologi Penelitian Kualitatif*.
- Felyana, W. (2019). *Dampak Pengembangan Objek Wisata Halal Terhadap Kehidupan Sosial Dan Pendapatan Pedagang Di Kapal PLTD Apung Kota Banda Aceh Tahun 2015-2017*. UIN Ar-Raniry Banda Aceh.
- Hanief, S., Pramana, D., Kom, S., & Kom, M. (2018). *Pengembangan Bisnis Pariwisata dengan Media Sistem Informasi*. Penerbit Andi.
- Hanum, S. E. (2022). *Analisis Penerapan Etika Bisnis Islam Pada Hotel Grand Permata Hati Kota Banda Aceh*. UIN Ar-Raniry Fakultas Ekonomi dan Bisnis Islam.
- Ikramah, N. (2023). Strategi Bertahan Pedagang Street Food Pada Masa Pandemi Covid-19 di Kawasan Wisata Ulee Lheue Kota Banda Aceh. *Jurnal Ilmiah Mahasiswa Fakultas Ilmu Sosial & Ilmu Politik*, 8(2).
- Ismail Hasang, S. E., & Nur, M. (2020). *Perekonomian Indonesia*. Ahlimedia Book.
- Junaedi, I. W. R., SE, M. A., Waruwu, D., Ichsan, S. S., Damayana, I. W., & Th, S. (2020). *Meugoe (Mengembalikan Kemandirian dan Kejayaan Ekonomi Aceh)*. Penerbit CV. Sarnu Untung.
- Nabila, R. (2022). *Analisis Etika Bisnis Islam Dalam Mengembangkan Ekonomi Kreatif Sektor Kuliner Kota Banda Aceh*. UIN Ar-Raniry.
- Pahlepy, M. (2022). *Penerapan Konsep Green Ekonomi Dalam Pengembangan Pariwisata Halal di Kota Banda Aceh*. UIN Ar-Raniry.
- Pradika, A. (2021). *Dampak Perekonomian Pariwisata Halal Terhadap Pendapatan Pedagang Buah Di Kawasan Museum Tsunami Kota Banda Aceh Tahun*. UIN Ar-Raniry.
- Rani, D. P. M., & Retnoningsih, E. (2014). Pengembangan Potensi Pariwisata Kabupaten Sumenep, Madura, Jawa Timur (Studi Kasus Pantai Lombang). *Jurnal Politik Muda*, 3(3), 412–421.

- Saputra, I. (2020). *Strategi Komunikasi Pemasaran Dinas Kebudayaan Dan Pariwisata Aceh Dalam Upaya Meningkatkan Kunjungan Wisatawan Mancanegara*.
- Sarini, S., & Rusnawati, R. (2023). Pemanfaatan Media Online Sebagai Sarana Dalam Pembelajaran di SMA dan Penguatan Pemahaman Masyarakat Tentang Pariwisata di Banda Aceh. *Didactica: Jurnal Kajian Pendidikan Dan Pembelajaran*, 3(1), 21–29.
- Sugiyono. (2017). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Utama, I. G. B. R. (2015). *Pengantar industri pariwisata*. Deepublish.
- Wani, I. (2021). *Pengaruh Daya Tarik Wisata dan Destination Image Wisata Halal Terhadap Keputusan Wisatawan Berwisata Ke Kota Banda Aceh*. Universitas Islam Negeri Sumatera Utara.
- Zahara, P., Yusuf, M. A., & Zainuddin, Z. (2022). Pengelompokan Objek Daya Tarik Wisata (ODTW) di Kota Banda Aceh Berdasarkan Cluster Analysis. *Jurnal Raut*, 11(1), 55–64.