



ENHANCING LOCAL REVENUE THROUGH MANAGEMENT CONTROL SYSTEMS: A CASE STUDY OF THE BANTUL TOURISM OFFICE

Winda R.A Rahmaningrum^{*1}, Fadel Zaidan Athallah², Erliana F.A Utomo³, Adrew Marcelo Putra⁴
State Finance Polytechnic STAN^{1,2,3,4}

Correspondence ^{*1}: 4213250173_windaryzka@pknstan.ac.id,

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Abstract

The management of tourism levies constitutes an important issue in the optimization of Local Own-Source Revenue, particularly in destinations with high visitor volumes such as Parangtritis Beach in Bantul Regency. This study aims to analyze potential control gaps in the management of tourism levies through the Management Control Systems and Government Internal Control System frameworks. It employs a qualitative library-based approach using secondary data in the form of regulations, government documents, public statistics, and other relevant supporting sources. The findings indicate limitations in access control, the integration of visitor and revenue data, the visibility of staff performance evaluation, and the strengthening of compliance as part of cultural controls. These findings suggest that problems in tourism levy management are not merely technical, but are also related to the design and interconnection of action controls, results controls, personnel controls, and cultural controls. The study concludes that strengthening operational controls, information systems, data-based evaluation, and accountability values is necessary to support more reliable and accountable tourism levy management. The implication is that local governments need to position levies as a governance issue rather than merely an administrative revenue matter.

Keywords: Management Control Systems, Tourism Levy, Local Own-Source Revenue, Government Internal Control System, Public Sector Control

A. INTRODUCTION

Bantul Regency is one of the regions in the Special Region of Yogyakarta with relatively intensive tourism activity and a significant contribution to regional economic dynamics. Within the regional tourism structure, Parangtritis Beach occupies a strategic position as one of the best-known and most visited tourist destinations. In the context of regional financial management, high tourist flows make tourism levies an important fiscal instrument, not only because of their role in supporting Local Own-Source Revenue/ LOSR (*Pendapatan Asli Daerah / PAD*), but also because of their connection to public service financing, facility maintenance, and the legitimacy of local government governance. The data used in this manuscript also show that Parangtritis Beach is the destination with the highest number of visitors in Bantul Regency, so the issue of levy management deserves to be positioned as a substantive governance issue rather than a routine administrative matter.

National literature in recent years has shown that the tourism sector, regional revenue, and local fiscal instruments are significantly related, although the magnitude of their contribution varies across regions. A number of studies affirm that the number of tourist attractions, hotels, tourist visits, and business service levies can affect LOSR to different degrees depending on regional characteristics, economic structure, and the quality of local government management (Alyani & Siwi, 2020; Nusa & Khoirudin, 2020; Oktasa et al., 2020; Ariadi et al., 2021; Efrintya, 2021; Safitri, 2022; Sumarni, 2023; Ramadhan & Azhar, 2024). At the same time, other national studies indicate that the quality of performance measurement, the implementation of Government Internal Control System/GICS (*Sistem Pengendalian Intern Pemerintah/SPIP*), and the design of managerial control in public sector organizations also shape the quality of accountability and the effectiveness of government management

(Paramita, 2021; Septiyanti et al., 2021; Marsus, 2022). These findings indicate that LOSR issues in the tourism sector cannot be understood solely as matters of revenue magnitude, but also as issues of control capacity, measurement quality, and institutional governance design.

The argument regarding the importance of control systems in public organizations has also become increasingly strong. Studies on management control systems emphasize that the effectiveness of public organizations is influenced not only by the availability of formal targets, but also by how control packages are designed, integrated, and used to direct behaviour, manage risk, and maintain the measurability of outcomes (Gerdin, 2020; Henk, 2020; Felício et al., 2021; Speklé et al., 2022; Maqdliyan et al., 2023; Bracci et al., 2024). Other literature shows that metric quality, the use of performance information, the linkage between performance management and risk management, and the quality of internal control and audit have direct implications for organizational performance, reporting quality, and public sector accountability (Ehmann et al., 2024; van Elten & van der Kolk, 2024; Rakhman et al., 2024; Lebesse, 2025; Safkaur et al., 2025). Thus, modern control frameworks in the public sector can no longer be understood merely as procedural devices; rather, they constitute systems that simultaneously connect actions, information, risk, accountability, and organizational outcomes.

At the same time, recent tourism literature also shows that destination management, tourism-based fiscal policies, and collaborative governance are increasingly regarded as essential elements in sustaining local revenue and effective destination management. A number of studies emphasize that well-managed tourism development can broaden the revenue base of government, yet its success is strongly determined by the quality of destination governance, stakeholder involvement, managerial capacity, and the ability of local governments to build accountable and adaptive funding instruments (Alnafisah et al., 2025; Surgawati et al., 2025; Li et al., 2025; Maráková et al., 2025; Katemliadis et al., 2025; Panagiotopoulou et al., 2025; Leixnering et al., 2025). This means that revenue from tourism cannot be separated from the quality of governance at the level of destinations and the public organizations that manage them.

Against this literature background, prior studies can generally be grouped into two broad streams. The first positions tourism as a determinant of LOSR, whether through visitor numbers, hotels, restaurants, or levies. The second emphasizes internal control, performance measurement, or public sector accountability. Although both streams are important, the linkage between management control mechanisms and tourism levy management remains relatively underexplored, particularly in the context of local government agencies that manage destination-based revenue. This gap underlies the relevance of the present study. Problems in tourism levy management cannot be adequately explained simply by stating that tourism contributes to LOSR; they must also be examined through questions concerning how operational actions are controlled, how outcomes are measured, how staff accountability is formed, and how organizational culture affects compliance. These issues have not been the primary focus of most previous studies.

On that basis, this study employs the Management Control Systems (MCS) framework developed by Merchant and Van der Stede to analyze tourism levy management at Parangtritis Beach. This approach is considered more appropriate because it enables analysis not only at the level of end results, but also at the level of operational actions, outcome measurement, personnel management, and organizational culture. Through this framework, the study seeks to explain that issues of local revenue from the tourism sector are not merely matters of low or high revenue realization, but also concerns the design of controls that either enable or weaken collection effectiveness. In the public sector context, such an approach is also in line with the development of international literature emphasizing the integration of performance

management, internal control, and risk management in government organizations (Felício et al., 2021; Speklé et al., 2022; Bracci et al., 2024; Huber et al., 2025; Glenngård et al., 2025). Accordingly, the principal added value of this study lies in its ability to connect tourism levy issues with a more systematic management control analysis focused on root causes.

The study further situates the MCS framework within the context of the Government Internal Control System/ GICS so that the analysis remains relevant to Indonesian public sector governance. The integration of MCS and GICS is important because MCS provides an analytical device for reading control weaknesses from a managerial perspective, while GICS provides a normative foundation for assessing whether control processes have been conducted in accordance with principles of public governance. In this position, the study does not treat media reports as the main basis for drawing conclusions, but, where used, only as supplementary information. The central argument of the study is instead built on formal data, regulations, and academic literature showing that tourism levy management requires a control system that is reliable, measurable, and accountable. This approach also responds to the need to strengthen the argument with more formal sources and to sharpen the novelty of the study in more academic terms.

Based on the foregoing discussion, this study aims to analyze tourism levy management at Parangtritis Beach through the Management Control Systems framework by utilizing secondary data from official government documents, public statistics, regulations, and relevant scholarly literature. The study focuses on identifying potential control gaps in the dimensions of action controls, results controls, personnel controls, and cultural controls. In this way, the study is expected to make a conceptual contribution to the development of management control studies in the public sector, while also offering a practical contribution as an input for evaluating tourism levy management policies that are more accountable, measurable, and aligned with the principles of good governance.

B. LITERATURE REVIEW

2.1 Management Control Systems According to Merchant and Van der Stede

Management Control Systems (MCS) constitute an important framework in the study of organizational control because they connect strategy, implementer behaviour, operational processes, and performance outcomes. Over time, MCS has no longer been understood narrowly as an administrative device for overseeing compliance with budgets, but rather as a control package that facilitates goal congruence, behavioural direction, the use of information, and organizational learning. Recent literature indicates that in public organizations, effective control systems are determined not only by the existence of formal rules, but also by how controls are designed and used to support goal achievement, shape motivation, and direct organizational action in a consistent manner (Felício et al., 2021; Maharani, 2021; Aghsya et al., 2021; Nguyen et al., 2023; Fachrudin, 2024; Verploegh et al., 2025; Driouich, 2025).

In this regard, the relevance of Merchant and Van der Stede's concept remains strong because the four forms of control they propose—results controls, action controls, personnel controls, and cultural controls—continue to provide an adequate analytical basis for understanding contemporary organizational problems, including those in the public sector. Results controls emphasize the measurability of desired outcomes; action controls emphasize control over specific actions that must be performed or prevented; personnel controls emphasize the capacity, integrity, and competence of implementers; while cultural controls emphasize values, norms, and shared beliefs as instruments for directing behaviour. Various studies show that control effectiveness in public organizations tends to increase when these four dimensions are not treated in isolation, but as a mutually reinforcing system shaping

motivation, behaviour, accountability, and organizational performance (Maharani, 2021; Aghsya et al., 2021; Felício et al., 2021; Nguyen et al., 2023; Weber et al., 2024).

Contemporary literature also broadens the understanding that MCS concerns not only control over routine implementation, but also organizational capacity to respond to change, integrate risks, and maintain institutional resilience. This is evident from studies positioning MCS as a means of linking strategic planning, the use of performance information, risk management, and organizational capacity in conditions of uncertainty. Accordingly, discussion of MCS becomes increasingly relevant for public organizations operating under high accountability pressure, limited resources, and evolving service demands (Bracci et al., 2021; Maqdliyan et al., 2023; Johnsen, 2024; Bracci et al., 2024; Weber et al., 2024).

On this basis, the Merchant and Van der Stede framework is appropriate for the present study because it allows the analysis to move beyond questions of the size of revenue and to examine how control design operates at the level of operational actions, outcome measurement, personnel management, and cultures of compliance. In the issue of tourism levy management, these four dimensions are relevant for assessing whether the organizational system has been able to direct implementer behaviour, minimize opportunities for deviation, and ensure that the levy collection process remains connected to the objective of increasing LOSR (Maharani, 2021; Jatmiko et al., 2022; Verploegh et al., 2025).

2.2 Government Internal Control System under Government Regulation No. 60 of 2008

In the Indonesian governmental context, analysis of management control needs to be situated within the framework of the Government Internal Control System. GICS functions not merely as an instrument of administrative compliance, but as a system designed to provide reasonable assurance over the effectiveness and efficiency of government administration, the reliability of financial reporting, the safeguarding of assets, and compliance with statutory regulations. At the empirical level, national studies show that GICS implementation is related to the effectiveness of financial management, the quality of agency performance, public accountability, and value-for-money achievements in local government organizations (Septariani & Asoka, 2020; Gumelar et al., 2021; Jatmiko et al., 2022). These findings underscore that internal control in the public sector cannot be understood merely as a procedural obligation, but as a prerequisite for sound financial governance.

The five principal elements of GICS—control environment, risk assessment, control activities, information and communication, and monitoring—indicate that governmental control design is fundamentally systemic. These elements require not only the existence of procedures, but also leadership quality, clarity of objectives, risk identification, information reliability, and continuity of evaluation. Recent national literature supports the view that better internal control quality tends to correlate with improvements in the effectiveness of financial management and agency performance, while, more broadly, accountability and public sector performance are also strongly influenced by the quality of information, reporting quality, and the strengthening of internal oversight systems (Septariani & Asoka, 2020; Gumelar et al., 2021; Lestari, 2022; Jatmiko et al., 2022).

Findings from international literature point in a similar direction. Recent studies show that the quality of internal control systems, the use of performance information, and accountability structures have an important influence on public organizational performance. Well-designed performance measurement systems function not only as reporting tools, but also as mechanisms for learning, coordination, and sharper decision-making. At the same time, accountability and reporting quality have been shown to mediate the relationship between managerial information and public organizational performance (Tran et al., 2020; Tran et al., 2021; Castelo et al., 2024; Johnsen, 2024; Purnamasari et al., 2024). Accordingly, GICS may

be understood not merely as a domestic compliance system, but as one that is also aligned with developments in public sector control theory and practice internationally.

For this study, GICS provides a normative basis for assessing the extent to which the risk of tourism levy management can be understood as a problem of organizational control. Because levy management concerns access, transactions, recording, reporting, supervision, and accountability, reading the issue through GICS makes it possible to position revenue leakage not merely as a technical matter, but as a governance issue touching all elements of governmental internal control.

2.3 Relationship between the Management Control Systems Model and GICS

Conceptually, MCS and GICS operate in two different yet complementary domains. MCS provides an analytical device for understanding how organizations direct behaviour, measure results, build competence, and embed values. By contrast, GICS provides a regulatory foundation for how control should be designed and implemented within government agencies. Linking the two therefore yields two advantages at once: first, the ability to explain the sources of control weakness from a managerial perspective; and second, the ability to assess whether such practices are aligned with applicable standards of public governance. Recent literature also shows that control in public organizations is increasingly understood as a combination of formal controls, the use of performance information, risk management, and the construction of institutional accountability (Felício et al., 2021; Bracci et al., 2021; Maqdliyan et al., 2023; Bracci et al., 2024; Verploegh et al., 2025).

In the Indonesian public sector context, this relationship also receives empirical support from national studies. Research on management control in Indonesian public organizations shows that dimensions of outcomes, actions, personnel, and culture are related to organizational motivation and performance. At the same time, studies on GICS, public accountability, and the effectiveness of financial management show that strengthening internal control is an important factor in improving the quality of local government performance (Maharani, 2021; Aghsya et al., 2021; Septariani & Asoka, 2020; Gumelar et al., 2021; Jatmiko et al., 2022). In addition, studies on tourism-sector LOSR in the Special Region of Yogyakarta show that tourism and local fiscal variables are interconnected in the formation of local own-source revenue from tourism, making the quality of management and control increasingly important in destinations with high visitor intensity (Sundawan & Laksmi, 2024).

Based on this relationship, the study positions MCS as the framework for identifying where control weaknesses may potentially occur, while GICS is used to explain how those weaknesses ought to be addressed within public governance. In the issue of tourism levy management, weaknesses in action controls can be linked to the element of control activities; weaknesses in results controls relate to information, communication, and monitoring; whereas weaknesses in personnel controls and cultural controls are closely related to the control environment. This integration ensures that the analysis does not stop at describing low revenue realization, but moves toward a more systematic reading of root problems, namely control design, implementation quality, and institutional support shaping the effectiveness of levy collection. Thus, the combination of MCS and GICS in this study has an adequate theoretical and empirical justification.

C. METHODS

This study adopts a qualitative library-based approach positioned as a policy analysis based on secondary data rather than a field case study based on primary data. This clarification is important so that the research design remains consistent with the type of data used and the resulting degree of inference remains proportionate. Thus, the phrase “the case of Parangtritis

Beach” in this study does not refer to an in-depth case study in the tradition of field research, but to the analytical focus on tourism levy management in a particular institutional context, namely the Parangtritis Beach tourism area under the authority of the Bantul Regency Government. This methodological position also limits the study to the analysis of policy representations, governance arrangements, and indications of problems as reflected in publicly available documents.

The object of analysis in this study is tourism levy management in the Parangtritis Beach area, particularly in relation to potential control gaps in access, collection, recording, supervision, and revenue accountability processes. The unit of analysis is not the individual behaviour of implementers observed directly, but information, policies, and governance indications contained in formal documents and relevant secondary sources. Therefore, the study is not intended to draw definitive conclusions regarding internal organizational conditions at the micro-operational level, but to identify potential control weaknesses that can be read from secondary data in an argumentative and conceptual manner. This approach is appropriate for a study seeking to evaluate control issues systematically while remaining cautious about evidentiary limitations.

The study draws on four groups of data sources. First, regulatory documents, including statutory regulations and official guidelines relevant to governmental internal control and regional revenue management. Second, official statistical documents and public data, such as publications of the Central Statistics Agency and local government documents containing tourism visit data and other supporting information. Third, institutional and policy documents, such as performance reports, planning documents, or official publications of government agencies related to tourism governance and regional revenue. Fourth, non-official supporting sources, including credible media reports, which in this study are treated only as complementary sources for capturing illustrations of field-level issues rather than as the sole basis for evaluative conclusions. These supporting sources were used selectively by considering their substantive relevance, source credibility, consistency with official sources, and proximity to the focus of the study. Through this classification, the study seeks to maintain a balance between informational completeness and methodological caution.

Data were selected through purposive document selection, namely the search for and selection of documents on the basis of four criteria. First, the documents had to be directly related to tourism levy management, internal control, or regional revenue management. Second, the documents had to originate from sources with adequate authority or credibility, particularly government institutions, official bodies, and academic publications. Third, the documents had to contain information capable of shedding light on operational actions, outcome measurement, personnel, or control culture. Fourth, documents were selected when their information remained relevant to the institutional and policy conditions discussed in the study. In this way, the data selection process did not depend solely on document availability, but also on the appropriateness of the documents in addressing the analytical focus.

Data collection was carried out through document study and systematic online data searches. At this stage, the researchers first inventoried relevant sources and then repeatedly read them to identify sections containing information on access to the tourism area, levy collection mechanisms, revenue recording, implementation oversight, and indicators of accountability in management. The information obtained was subsequently recorded in an analytical worksheet to facilitate source tracing, comparison of document contents, and the grouping of findings by theme. This procedure was undertaken to ensure that all data used in the analysis could be traced back to their origin and were not selected impressionistically.

Data analysis was conducted through several interrelated stages. The first stage was data reduction, namely the selection of information most relevant to the focus of the study and the

exclusion of information that was general or not directly related to tourism levy management. The second stage was open coding, namely assigning initial codes to information emerging from the documents, such as codes relating to unauthorized access, recording weaknesses, monitoring limitations, discrepancies between potential and realized revenue, or indications of weak evaluation systems. The third stage was thematic categorization, whereby these initial codes were grouped into broader themes. At this stage, the themes were then mapped onto the four dimensions of Management Control Systems, namely action controls, results controls, personnel controls, and cultural controls. This process was important so that interpretation was not conducted directly and prematurely, but through processing stages that made the relationship between data, categories, and analytical conclusions traceable.

The next stage was interpretive analysis based on the MCS framework. At this stage, each theme that had been obtained was reread to determine which control dimension was most relevant. For example, information concerning unauthorized entry routes or weak access restrictions was positioned as an indication of problems in action controls, while discrepancies between visitor numbers and recorded revenue were positioned as indications of problems in results controls. Information related to the management of implementer performance was read through the perspective of personnel controls, whereas information concerning compliance, integrity, and work culture was placed within the dimension of cultural controls. At this stage, the researchers did not immediately state that a given weakness had been “proven,” but instead presented the analysis as indications, reasoned suspicions, or potential control gaps based on patterns of information that were consistent across secondary sources. This approach was chosen so that the resulting conclusions remained aligned with the degree of evidentiary strength available.

To strengthen interpretive validity, the study employed source triangulation and analytical framework triangulation. Source triangulation was conducted by comparing information from regulatory documents, statistical data, institutional documents, and other supporting sources in order to identify consistencies and differences in the information obtained. Media information, for example, was not used independently, but was examined for consistency with formal data and the regulatory context. Analytical framework triangulation, meanwhile, was conducted by reading the findings through two lenses at once, namely the Management Control Systems framework and the GICS framework. Through this approach, the results not only explain potential control weaknesses from a managerial perspective, but also place them within the applicable structure of governmental internal control. This triangulation strategy is important because evaluative claims regarding control systems cannot rest on only one type of source or one analytical perspective.

Subsequently, analytical synthesis was carried out by linking the mapped findings to the GICS framework, particularly the elements of the control environment, risk assessment, control activities, information and communication, and monitoring. This step was intended to explain not only where potential control weaknesses were located, but also why those weaknesses were relevant in the context of public sector governance. Thus, the results did not stop at an inventory of problems, but moved toward a more integrated reading of the relationship between tourism levy management risks, control design, and their implications for regional revenue accountability.

From the outset, the study also positioned methodological limitations as part of the research design. First, because the study relied entirely on secondary data, the researchers did not conduct field observations, interviews, or access internal organizational documents, and thus could not directly verify operational practices at the implementer level. Second, some publicly available information is incomplete, selective, or has already passed through institutional or journalistic representation processes, which may affect the depth and accuracy

of interpretation. Third, the present analysis is better understood as a conceptual mapping of potential control gaps rather than as an empirical audit of the effectiveness of the control system in operation. Therefore, all conclusions in this study should be read as analytical and argumentative conclusions limited to the secondary evidence available. This clarification is necessary so that the discussion and recommendations remain within inferential boundaries that can be academically justified.

D. RESULTS AND DISCUSSION

4.1 Problem Identification from the Perspective of Management Control Systems (MCS)

The central issue in this study concerns the potential mismatch between the magnitude of tourist flows and the ability of the system to ensure reliable traceability of tourism levy revenue. Based on a review of official documents, public statistical data, regulations, and relevant supporting sources, a number of indications were identified showing that tourism levy management at Parangtritis Beach faces problems that are not merely technical, but also managerial and organizational. In the public sector context, such problems commonly arise when operational control, information quality, outcome measurement, and implementer accountability are not strongly connected within a coherent control system (Imran, 2020; Arfiansyah, 2020; Paramita, 2021; Marsus, 2022; Goo, 2022; Jatmiko et al., 2022; Felício et al., 2021; Bracci & Tallaki, 2021; Speklé et al., 2022; Maqdliyan et al., 2023; Castelo & Gomes, 2024; Bracci et al., 2024).

First, regarding operational control at tourist entry points, the secondary sources analyzed indicate that access to the tourism area has not been fully centralized within a single control mechanism that is entirely closed. Information concerning the possible use of alternative routes suggests that access restrictions as the initial control point still leave room for concern. In this study, such findings are not interpreted as final proof of leakage on a certain scale, but rather as a signal that entry points as the principal control node may not yet possess sufficient control tightness. In the control literature, access points are important because they constitute the initial link between physical activity, transactions, and recording. When this point is not fully controlled, the linkage between visitor flows and revenue realization becomes more difficult to maintain (Fifiyanti, 2022; Setyawati, 2022; Silitonga, 2023; Wahid et al., 2025; Torres-Delgado et al., 2023; Boufounou et al., 2024; Wang et al., 2025a; Wang et al., 2025b).

Second, with respect to collection and revenue recording systems, the analysis indicates that the principal issue lies not simply in the presence or absence of technology, but in the degree of integration between transactions, visitor data, and revenue recording. Previous analysis in the manuscript correctly highlighted that manual processes and dependence on direct supervision may widen the gap between field activities and revenue data. Academically, however, the issue is more appropriately formulated as the insufficient integration of the levy information system rather than as a direct conclusion that the existing system has failed. This is important because various studies show that digitalization is effective only when accompanied by data interoperability, input discipline, and a clear design for the use of information (Imran, 2020; Arfiansyah, 2020; Setyawati, 2022; Febrian et al., 2024; Wahid et al., 2025; MacLean et al., 2023; Zhu et al., 2024; Ha, 2025; Wang et al., 2025a).

Third, regarding supervision and monitoring, the available documents do not provide a sufficiently detailed picture of how monitoring mechanisms are conducted on a continuing basis, whether in the form of data reconciliation, periodic supervision, or the use of information to detect deviations at an early stage. Consequently, this issue is better formulated not too categorically as “weak supervision,” but rather as an indication of limited visibility regarding the monitoring system in operation. Such wording is more proportionate to a research design based on secondary data. Even so, this limited visibility remains analytically important, since

in public organizations the quality of monitoring strongly determines the organization's capacity to close gaps between planning, implementation, and achieved outcomes (Paramita, 2021; Marsus, 2022; Jatmiko et al., 2022; Ratmono & Darsono, 2022; Johnsen, 2024; Castelo & Gomes, 2024; Bracci et al., 2024; Boufounou et al., 2024).

Fourth, regarding internal control over staff performance, levy management depends not only on procedures but also on implementer accountability. Given the character of the available data, the more appropriate formulation is that public documents do not yet adequately show performance indicators, data-based reporting, or periodic evaluations that can be directly linked to the effectiveness of tourism levy collection. Thus, the study does not accuse individual actors of personal misconduct, but rather highlights that the public visibility of control over implementers remains limited. The literature likewise shows that, in the public sector, performance accountability is stronger when outcome indicators, managerial support, and the relationship between internal audit and follow-up evaluation function consistently (Goo, 2022; Marsus, 2022; Jatmiko et al., 2022; Puspita Dewi, 2024; Ratmono & Darsono, 2022; Hyera, 2025; Malmlose, 2025).

Taken together, the foregoing findings indicate that tourism levy management at Parangtritis Beach is more appropriately understood as a problem of coordination across control components rather than as a single isolated weakness. Physical access, transaction recording, monitoring, staff accountability, and the quality of revenue information are interrelated aspects. If one element does not function optimally, the others are also affected. In the context of regional tourism, this relationship is consistent with findings that increasing tourist visits and the contribution of the tourism sector to LOSR require well-ordered destination governance, reliable data, and controls capable of connecting field activities with regional fiscal objectives (Utami, 2021; Fifiyanti, 2022; Setyawati, 2022; Silitonga, 2023; Sumarni, 2023; Wahid et al., 2025; Ha, 2025; Maráková et al., 2025; Wang et al., 2025b).

At the same time, the implications of this condition do not stop at the risk of reduced levy revenue. Limited control may also affect the quality of visitor data, the accuracy of budget planning, facility allocation, and even the legitimacy of tourism sector management in the eyes of the public. Accordingly, tourism levy issues concern not only the number of tickets sold, but also the organizational capacity to ensure that tourism activity can be translated into information, revenue, and accountability that can be justified. It is this perspective that makes the MCS framework relevant for the present study (Felício et al., 2021; Bracci & Tallaki, 2021; Speklé et al., 2022; Johnsen, 2024; Bracci et al., 2024; Verploegh et al., 2025).

4.2 Analytical Results and Discussion

4.2.1 Action Controls Dimension

From the perspective of action controls, control serves to ensure that certain actions are actually carried out, while undesired actions are prevented or constrained. In the case of Parangtritis Beach, the core issue does not lie solely in the existence of information about alternative routes, but in the fact that tourism levy payment has not yet been fully ensured as the sole prerequisite before visitors access the tourism area. This is a very fundamental issue because, in a levy system, the first control point lies in access control.

Viewed from the logic of control, the existence of alternative access indicates that the relationship between physical access, entry authorization, and transaction recording has not yet been fully locked into a tight chain of control. In the context of MCS theory, this points to the issue of tightness of control, namely the extent to which control design is truly capable of limiting the space for deviation at the operational stage. A number of studies affirm that control effectiveness is determined not only by the existence of rules, but also by the consistency of control over those activities most critical to the achievement of organizational goals (Paramita,

2021; Jatmiko et al., 2022; Felício et al., 2021; Speklé et al., 2022; Verploegh et al., 2025). In the tourism context, the need to connect entry points, visitor data, and transactions is also consistent with studies on destination governance, monitoring indicators, and sustainable destination management (Torres-Delgado et al., 2023; Dias et al., 2023; Wang et al., 2025b).

Accordingly, discussion within this dimension should not culminate in an overly categorical conclusion that “entry-point supervision is poor.” A more academically appropriate formulation is that the findings indicate the need to reorganize access control as a primary control instrument, for example through the strengthening of access SOPs, the centralization of entry points, and the reinforcement of the linkage between physical access and proof of payment. Such implications should be understood as analytical implications rather than as final judgments on field conditions.

4.2.2 Results Controls Dimension

Within the results controls dimension, the most salient issue is outcome measurability. In tourism levy management, the outcomes in question are not limited to total revenue, but also include the comparability between visitor numbers, transaction numbers, and revenue realization. If this dimension functions well, the organization should possess indicators capable of showing relatively quickly whether operational outputs move in line with revenue targets.

Discussion of the ratio between visits and tickets, the gap between potential and realized revenue, and data reconciliation demonstrates the importance of results control in tourism levy management. On the basis of secondary data, however, the more proportionate statement is that public documents do not yet clearly show the existence of an integrated results measurement system that can be easily verified from the public domain. Thus, the issue of results controls in this study lies in the limitations of the measurement instruments that are visible from the data, rather than in the claim that the organization does not measure performance at all.

The appropriate use of performance measurement systems has been shown to affect the quality of information use and change in public organizations (Marsus, 2022; Felício et al., 2021; Johnsen, 2024; Castelo & Gomes, 2024; Febriyanti, 2024). In increasingly digital public environments, outcome measurability is also more closely linked to the integration of information systems and the quality of service data (MacLean et al., 2023; Zhu et al., 2024; Ha, 2025). In tourism destination management, the need for integrated data has even become a prerequisite for reducing data variation across institutions and improving the accuracy of visit records, as illustrated by the integrated ticketing system in Banyuwangi (Febrian et al., 2024). Therefore, discussion of results controls in this study can be deepened by stating that the principal challenge lies in the still weak relationship between the collection system, the visitor data system, and instruments for evaluating outcomes.

4.2.3 Personnel Controls Dimension

Discussion within the personnel controls dimension should be directed not at a normative assessment of individual staff members, but at the quality of personnel management design supporting the levy collection process. In MCS, personnel controls serve to ensure that individuals performing tasks possess the competence, understanding, and behavioural orientation aligned with organizational objectives. Because this study does not employ interviews or observation, the analysis in this section is more appropriately built around the question of the extent to which public documents reveal the existence of mechanisms supporting implementer accountability.

The study indicates that public evidence regarding performance indicators, periodic evaluation, or the linkage between staff performance and collection quality is not yet sufficiently visible. This does not mean that personnel management is absent, but rather that

this dimension cannot yet be strongly depicted from the available secondary sources. In academic terms, the issue lies in the limited visibility of control over implementers, not in a direct verdict on staff behaviour. This refinement of wording is important so that the discussion does not exceed the strength of the available data.

Theoretically and empirically, personnel capacity, internal audit competence, performance appraisal quality, and organizational support have been shown to affect control effectiveness and public sector accountability (Goo, 2022; Jatmiko et al., 2022; Ratmono & Darsono, 2022; Puspita Dewi, 2024; Tarigan, 2025; Hyera, 2025). Accordingly, the need for training, clear division of duties, and data-based evaluation remains highly relevant, but is more appropriately positioned as an analytical consequence of the limited visibility of personnel control rather than as a recommendation seemingly derived directly from primary field evidence. With such a formulation, the discussion becomes methodologically stronger without losing substantive depth.

4.2.4 Cultural Controls Dimension

The cultural controls dimension is the most sensitive part of this study because it concerns values, norms, and orientations toward compliance, whereas the data used are not derived from direct observation of the organization. For this reason, the study should not state with certainty that a culture of compliance has not been formed; rather, it should emphasize that findings concerning practices of entering without payment—inasmuch as they are indicated by secondary sources—suggest that the support of values and norms for compliance remains an area requiring close attention.

This formulation is more appropriate because organizational culture is not easily identified solely from public documents. Conceptually, however, this dimension remains important. In the public sector, formal controls are often insufficient if they are not supported by values of accountability, integrity, and compliance embedded in daily practice. A number of studies show that organizational change, risk management, and control effectiveness become stronger when organizational values, managerial behaviour, and accountability systems operate in alignment (Bracci & Tallaki, 2021; Maqdliyan et al., 2023; Bracci et al., 2024; Hiebl, 2024; Pham et al., 2025; Malmlose, 2025). Within destination governance, the principles of transparency, participation, accountability, and partnership are likewise important elements for the sustainability of tourism management (Setyawati, 2022; Hajar et al., 2024; Wang et al., 2025b; Maráková et al., 2025).

The core of discussion in the cultural controls dimension is therefore not to conclude definitively that a permissive culture exists, but to show that effective tourism levy management requires more than procedures and technology. It also requires normative support that frames levy payment as a public service obligation and the integrity of implementers as part of regional revenue governance. In this respect, tourism levies are ultimately connected to contributions to regional development and the quality of public services.

4.3 Discussion

The results show that the problem of tourism levy management at Parangtritis Beach is not merely an issue of revenue administration, but one of the design and interconnection of the control system. Action controls relate to the locking of access and key operational actions; results controls relate to outcome measurability and information integration; personnel controls relate to implementer capacity and accountability; and cultural controls relate to the support of compliance values in management practice. These dimensions do not operate separately, but affect one another. Accordingly, weakness in one dimension may weaken the others (Felício et al., 2021; Bracci & Tallaki, 2021; Speklé et al., 2022; Maqdliyan et al., 2023; Johnsen, 2024; Bracci et al., 2024; Verploegh et al., 2025).

From this perspective, the principal contribution of the study lies not in directly proving the existence of tourism levy leakage, but in conceptually mapping the control points that may require strengthening. This formulation is more consistent with the character of the secondary data used while still preserving the richness of the analysis developed in the discussion. Thus, the discussion does not collapse into a mere repetition of theory, nor does it exceed the strength of the evidence. At the same time, the relationship between tourism, LOSR, governance quality, and control strengthening can still be explained persuasively (Utami, 2021; Silitonga, 2023; Sumarni, 2023; Wahid et al., 2025; Ha, 2025; Maráková et al., 2025; Wang et al., 2025a; Wang et al., 2025b).

E. CONCLUSION AND RECOMMENDATIONS

Based on the Management Control Systems (MCS) framework, this study shows that tourism levy management at Parangtritis Beach should be understood not merely as a technical issue of collection, but as a matter concerning the design and interconnection of management control systems in regional revenue management. Because the study relies on public documents, statistical data, regulations, and conceptual analysis, its conclusions should be read as cautious analytical inferences rather than direct field verification. The findings indicate potential gaps in action controls, particularly where physical access routes are not fully linked to official payment mechanisms. In terms of results controls, outcome measurement does not yet appear to be adequately supported by information systems enabling rapid and reliable comparison between visitor numbers, transactions, and realized revenue. Regarding personnel controls, the study suggests limited public visibility of performance appraisal, reporting, and implementer accountability systems, rather than direct evidence of staff weakness. For cultural controls, compliance and accountability emerge as important dimensions requiring further attention, although a secondary-data study cannot assess organizational culture with certainty. Overall, the problem appears related to incomplete synchronization between operational control, information systems, outcome measurement, personnel management, and compliance values. The study's main contribution therefore lies in conceptually mapping control points requiring strengthening rather than providing audit-type proof of operational weaknesses. Its limitations stem from the exclusive use of secondary data without field observation, interviews, or internal documents, making it more appropriately understood as policy analysis and conceptual mapping. Further primary-data-based research is needed.

The recommendations are framed as analytical directions for policy strengthening. Action controls should be strengthened through reorganized access control, clearer SOPs, and possible use of barrier gates and QR-based e-ticketing. Results controls require integrated outcome measurement through monitoring dashboards, data reconciliation, and early warning indicators. The Regional Inspectorate should prioritize risk-based audits and reviews. Personnel controls should be improved through clearer performance indicators, training, and data-based evaluation. Cultural controls should be reinforced through ethics, integrity, compliance communication, and public awareness, all within the GICS framework.

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