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Assessing the Economic Feasibility of Tourism around IKN: Does it Beyond the SDG Standards?

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ABSTRACT

The agenda of this paper outlines four urgent reason for tourism to follow up on national targets. In the SDGs document, one of the benchmarks for economic intensity is actualized in the function of tourism in boosting welfare. Using a descriptive approach, secondary data is sourced from government publications, as illustrated by pillar 8 “Decent Work and Economic Growth”. Then, the investigation was converted to IKN (PPU) and 2 zones around IKN (Balikpapan-Kutai Kartanegara) with a frequency of 6 years. With the panel evaluation, several varied estimates were found. First, in parameter 1 (proportion of tourism contribution to GRDP), parameter 2 (number of foreign tourists), and parameter 3 (volume of domestic tourist visits), all the regions analyzed do not meet the SDG target. Second, in parameter 4 (foreign exchange or similar income from tourism), Kukar and Balikpapan have reached the standard, but PPU does not meet the criteria designed by the government. The expectations of this manuscript inspire stakeholders to resolve inequalities in the tourism sector, particularly in inter-line collaboration. Advanced academic studies can adopt or consider existing research through fresher thinking. The broader implications emphasize the maximum tourism potential in IKN.

Keywords: tourism growth; foreign tourists; domestic tourists; tourism revenue; IKN.

1. Introduction

Since this decade, tourism has become the backbone of the economy, boosting the prosperity of a region or country (Atmojo & Fridayani, 2021; Rahmawati et al., 2022). Indonesian tourism stimulates an expansive, labor-intensive sector. Long before SMEs, the national economy depended first on tourism. The majority across generations like attributes related to tourism. Not only goods, but also service products, support tourism commodities. To optimize holistic tourism, it takes clusters that are segmented by broad businesses and markets. Regarding its management, Indonesian tourism is relatively less developed. As an illustration, such as

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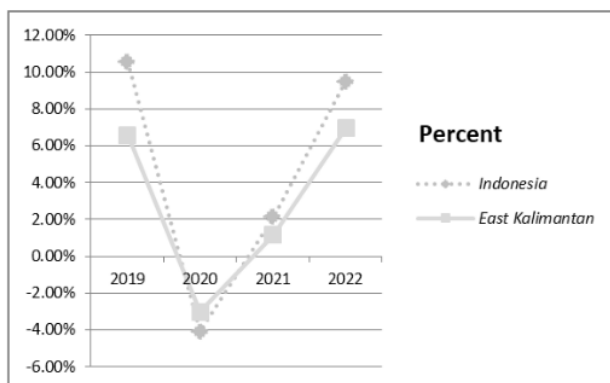
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transportation, accommodation, trade, and services, which are relatively not comprehensively integrated (Ferguson et al., 2017; Hariyani, 2018; Peristiwo, 2021; Tayibnapis & Sundari, 2020). The professionalism of a strong and synergistic tourism regulator can manifest into new breakthroughs. Figure 1 below compares the tourism economic development of Indonesia and East Kalimantan. On a domestic scale, tourism economic growth is reflected by the Gross Domestic Product (GDP), while tourism economic growth at the regional level, especially in East Kalimantan, is displayed by the Gross Regional Domestic Product (GRDP).

In the macro context, the role of tourism in national economic growth is relatively better than in East Kalimantan. Throughout 2019-2022, the average growth in Indonesia was 4.52%, but for East Kalimantan, it reached 2.92%. Empirically, tourism in Indonesia and East Kalimantan experienced a slowdown, even when the COVID-19 outbreak hit the world. Interestingly, even though from year to year it has been seen that East Kalimantan's tourism economy is under the shadow of national growth, the worst effect for Indonesia will be in 2020. When talking about a pandemic, it cannot be separated from the effects of a lockdown centered on Jakarta. This region is the capital of Indonesia. If Jakarta is quarantined, then social mobility will also be hindered. Even though modern ways such as "virtual tourism" are trending, they are contemporary. After all, tourists prefer real destinations with normal situations and tourist routines that can be enjoyed right away.

Figure 1. Tourism economic growth between Indonesia vs. East Kalimantan



Source: BPS of Indonesia (2023a); BPS of East Kalimantan (2023).

At the same time, the scheme for moving the old government center from Jakarta to East Kalimantan required the local government to make improvements in all aspects. The exodus or transfer of the State Capital (IKN) was initiated by a final decision regulated in Law No. 3 of 2022 about "IKN". The selected IKN locations were in Sepaku and Samboja. Geographically, the movement is connected to two areas, namely Sepaku, which is the administrative area of Penajam Paser Utara (PPU) and Samboja, which is included in the Kutai Kartanegara/Kukar zone. This is a strategic long-term option for reducing population density, which is distorted by economic imbalances, limited settlements, resource depletion, and improving infrastructure networks. If everything goes according to plan, the relocation scenario to IKN will be implemented in 2024. Technically, East Kalimantan is given patronage, which is implicit in the process of empowering local wisdom by the central government to sort out public participation, including tourism facilities.

Furthermore, with the chronic condition of tourism in East Kalimantan due to problems with poor facilities, it is a major obstacle to driving tourist visits (Ilmi et al., 2022; ZA et al., 2021). In addition, because the turnover of economic transactions via tourism is still weak compared to other fields, this has triggered entrepreneurs to think twice about entering into investment partnerships. On the one hand, East Kalimantan's advantages lie in conducive entities. In the

substance of panoramas, tourism in this area relatively relies on natural destinations. Unlike the island of Java or other regions that have uniqueness due to man-made tourism, East Kalimantan encourages natural tourism based on the characteristics of tropical forests. Natural topography is known as a carbon reservoir that can regulate weather and temperature transitions, produce oxygen, and store ³⁵ and absorb carbon dioxide, making it easier to use for the benefit of fauna and flora habitat (Levi *et al.*, 2018; Lewis *et al.*, 2015; Pillay *et al.*, 2022). So far, Jiuhardi *et al.* (2023) explained that there are 5 destinations that have prospects for development around IKN, including: Balikpapan Botanical Gardens in Karang Joang (Balikpapan City), Tanah Merah Beach in Tanjung Harapan, and Bangkirai Hill in Samboja (Kukar Regency), Mentawir Tourism Village, and Titik Nol Nusantara in Sepaku (PPU Regency). One of the most popular and favorite destinations of visitors is Titik Nol Nusantara, which is categorized as an "artificial destination".

Sustainable tourism without ignoring the destruction of nature is a global concern and focus. All human activities are contained in the report on the Sustainable Development Goals (SDGs). In essence, SDGs combine four missions: social, environmental, economic, and law and governance. According to Bulmer *et al.* (2022), Carlsen & Bruggemann (2021), Halkos & Gkampoura (2021), Kleespies & Dierkes (2022), and Sjaf *et al.* (2021), the SDGs are the best concept ¹², which contains 17 pillars in the following order:

1. End poverty in all its forms everywhere;
2. End hunger, achieve food security and good nutrition, and promote sustainable agriculture;
3. Ensuring a healthy life and improving the welfare of the entire population of all ages;
4. Ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all;
5. Achieving gender equality and empowering women;
6. Ensuring the availability, sustainable management of clean water and sanitation;
7. Ensuring access to affordable, reliable, sustainable, and modern energy for all;
8. Promoting inclusive and sustainable economic growth, full and productive employment opportunities, and decent work for all;
9. Building resilient infrastructure, promoting inclusive, sustainable industries, and encouraging innovation;
10. Reducing intra-regional and inter-country disparities;
11. Making cities and human settlements inclusive, safe, resilient, and sustainable;
12. Ensuring sustainable patterns of production and consumption;
13. Take swift action to address climate change and its impacts;
14. Preserving and sustainably utilizing marine and oceanic resources for sustainable development;
15. Protecting, restore, and promoting sustainable use of terrestrial ecosystems, manage forests sustainably, stop desertification, reverse land degradation, and halt the loss of biodiversity;
16. Strengthen inclusive and peaceful societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels;
17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.

In Indonesia, short-medium-long-term planning mechanisms for regional (provincial, city, and regency) or national levels are required to include these 4 dimensions. In practice, documents covering: Long-Term Development Plans, Medium-Term Development Plans, Short-Term Development Plans, or post-revision amendment documents, are required to report the Strategic Environmental Assessment (KLHS). Like the SDGs, the KLHS intersects with the four missions

that have been mentioned, so each government depends on the status of its authority. In Indonesia, the SDGs are poured into 94 foundations, which are global targets with 319 national target indicators. For the central government, the instruments are 308 indicators, while the provincial government is instructed with 235 indicators, the city government has 222 indicators, and only 2 indicators differ from the city government, where the proportion for district governments is determined by 220 indicators. Of the 319 indicators of Indonesia's SDGs, 298 indicators are classified as "general standards", and 21 of these indicators are classified as "special standards" for certain regions referring to needs and capacities.

Universally, the SDGs, which are prepared based on the legal basis in Indonesian Presidential Regulation No. 111 of 2022 as an action plan from Indonesian Presidential Regulation No. 59 of 2017, contains "Implementation of Achieving Sustainable Development Goals" and "SDGs and Follow-Up" to think about and implement SDGs systematically. Uniquely, among the seventeen pillars above, the 8th SDG also highlights the issue of "tourism". Then, there was an update on Indonesia's SDGs which switched from "Meta Data Book I" to now being recorded in "Meta Data Book II" (Ministry of National Development Planning of the Republic of Indonesia, 2020a). Before the relevance of the topic is formulated, the idea is first channeled and monitored via a "Public Consultation Meeting" by inviting all elements of stakeholders. Currently, pillar 8 is more dominant concerning the economy, where there are four things that observe tourism competitiveness. The abbreviation for goal 8 is "Goal 8: Decent Work and Economic Growth" (see Figure 2).

Figure 2. Pillar 8 in SDGs



Source: United Nations Development Programme (2023).

Currently, there is no scientific magazine that studies the relationship between pillar 8 in the SDGs and the existence of tourism in IKN specifically. In certain experiences, it is only limited to beginning with initial premises and hypotheses. Several national studies, for example, Maria et al. (2022) related destination labels from the perspective of providing accommodation to bring in tourists in Samboja, Althalets et al. (2023) discuss the restructuring of cultural destinations in Kutai Lama from a practical lens; Nugraha et al. (2022) raise the theme of the industrialization of IKN tourism through the ideology of "Pancasila" to control the security of forest conservation and national defense; Kawuryan et al. (2022) exploring new gaps in exposing sharia tourism, sport tourism, and mangrove tourism at IKN, Kalinggi et al. (2022) projected that the new IKN faces serious challenges in preparing a tourism space with certainty in greener and smarter accessibility, and Jauchar et al. (2022) predict that the IKN project will have significant implications for tourism prosperity in Kukar and PPU. In its performance, it was realized that there was a fundamental gap between the reality of tourism management in IKN and the existing literature. As a comparative study, the scientific work of Rahmawati et al. (2023) stated that local community enthusiasm for IKN destinations is very weak. This was triggered by uncertainty

about the prosperity that would result from the development of IKN, including tourism activities. What needs to be anticipated is a multi-dimensional shift, even though it involves cross-tourism actors. From the polemic described, this paper is oriented to identify the consistency of the tourism sector in the IKN cluster towards goal 8 in the SDGs. The final motivation is to examine existing assessments, understand future trends, and determine accurate alternative steps.

In short, the SDGs are designed for sustainable global-scale development for a peaceful and prosperous society while maintaining and paying attention to the sustainability of the Earth. National and global commitments in a position to prosper people on this planet are poured into the SDGs. With various environmental, economic, and social dynamics that have been protracted for more than a decade, an interconnected and planned concept such as the SDGs is needed to achieve peace for humans on Earth. The contribution of this paper also provides valuable practical lessons for the government to mediate more inclusive policies in developing local tourism prospects according to the SDGs directions. For starters, apart from being a development actor, the authority in charge of tourism can mobilize tourism-supporting stakeholders to mutually promote destinations in IKN through world programs and events.

2. Literature Review

2.1. Sustainable Development Goals (SDGs)

SDGs is a sustainable development program facilitated by the United Nations and approved by member countries on September 25, 2015 in Geneva-Switzerland. This meeting produced positive things and united official ratification of an agenda called the Sustainable Development Goals (SDGs) as organized global development (United Nations, 2015). In the agreement, around 193 country representatives attended, including delegates from Indonesia who were also part of the signing of the SDGs. With the theme "Transforming our World: The 2030 Agenda for Sustainable", SDGs are dedicated to controlling and overcoming various changes based on equality and human rights in economic, legal, environmental, and social development (Lee et al., 2016). The SDGs document contains 17 Goals and 169 targets, which are long-term contracts for the next 15 decades or valid from 2016–2030 (Chopra et al., 2022). Technically, the SDGs serve as a guide for the entire nation in fighting poverty, reducing social inequality, and correcting mistakes in environmental management. By looking at the extensive problem gaps, all countries, including developed countries, have a moral responsibility to push for the targets and goals set by the SDGs.

The history of the SDGs began two decades ago, spearheaded by cooperation from various countries in the world and bridged by the United Nations. The initial foundations of the SDGs can be traced back to 1992 at the Earth Summit in Rio de Janeiro-Brazil. In this international meeting, 178 countries adopted "Agenda 21", which committed to carrying out a comprehensive action plan for building a global partnership (Kumar, 2019; Tollefson & Gilbert, 2012). By embracing many countries, sustainable development focuses on protecting the environmental ecosystem and encouraging a better human life. Since then, the origins of the SDGs have been inseparable from discussions on sustainable development, which will continue to be highlighted at a number of Earth Summits in the coming period. As in 2013, the UN General Assembly established an open working group of 30 members from each country's representatives to develop proposals on sustainable development requirements. In January 2015, the UN General Assembly began the process of negotiating a development agenda. Finally, on September 25, 2015, approximately 193 heads of state officially ratified the SDG document.

Different from the MDGs, the SDGs are designed in a participatory way through the involvement of all development actors, be they the government and parliament, Civil Society Organizations (CSOs), the private sector, academics and experts, or the media. About 8.5 million voices from citizens around the world also contribute to the targets and goals of the SDGs. With

the main principle of the SDGs, namely "Leave No One Behind", they are put into practice to answer two challenges. First, substantial justice assesses development policies and programs that can answer the problems of citizens, especially disadvantaged groups. Second, procedural justice that can moderate all parties, including those who have so far been left behind to be involved in the entire development process (Buzeti et al., 2020; Mensah et al., 2022; Gupta & Vegelin, 2023). With benchmarks, processes, and concepts that are still hanging, the superiority of the SDGs over the MDGs is reflected in a planning structure that considers all dimensions (see Table 1). With planning that is contemporary, the MDGs only address poor and developing countries, are centered on the country and do not take into account areas outside the capital, receive single funding from state money, are oriented to people, place, and prosperity (3P), and focus on crises globally but do not examine other threats beyond that (de Jong & Vijge, 2021; Fehling et al., 2013; Kumar et al., 2016; Kushnir & Nunes, 2022).

Table 1. Qualification between MDGs vs. SDGs

No.	Compositions	Basic difference
1.	Duration	MDGs (2010–2015), while SDGs (2016–2030)
2.	Involvement	The MDGs depend on a single platform (state centered), while the SDGs are instructed to be multi-platform (all elements of development)
3.	Financing	MDGs financing from one source (state money), but SDGs are not only sponsored by state money, but also financed by public money
4.	Treatment	"Left-behind" or there is still a discriminatory impression on the MDGs, but for the SDGs it emphasizes the principle of "no one left behind", including prioritizing human rights to voice opinions
5.	Output	The target of the MDGs is to fulfill the achievements, while the SDGs have more ambitious targets or reduce the development gap until 2030

Source: Modified from Pietrzak (2022).

Following up on global agreements, Indonesia responds to the SDGs through Presidential Regulation of the Republic of Indonesia No. 59 of 2017 concerning "Implementation of Achieving Sustainable Development Goals" and Presidential Regulation No. 111 of 2022 concerning "Implementation of Achieving the Goals of Sustainable Development". The presence of these two regulations includes four weightings: (1) Stimulating the economic welfare of the community on an ongoing basis; (2) Creating a sustainable community social life; (3) Improving the quality of the environment and inclusive development; and (4) The implementation of governance that is able to maintain a balance in the quality of life from one generation to the next.

2.2. The Linkage of Tourism in the SDGs

Based on the various configurations of the SDGs, sustainable development also includes efforts to encourage the tourism industry. Tourism has business potential that makes an impressive contribution to all SDG goals. By generating the third highest profit from export earnings, tourism contributes to the strength of the world economy. Rajani & Boluk (2022) inform that in 2015, the tourism sector represented 10% of world GDP. In fact, 30% of services grow from tourism, indicating that one out of every ten jobs in the world depends on this sector. Specifically, tourism is included as a target in Goals 8, 12, and 14, each of which is programmed to achieve inclusive economic growth through sustainable production, consumption, and use of marine resources.

In realizing sustainability in 2030, the 8th SDG target aims to implement and design policies to create jobs and promote culture. The importance of sustainable tourism is also emphasized in the 12th SDG target, which aims to use sustainable tourism as a tool to monitor development impacts and develop local products. The ideas designed are also listed in the 14th SDG, which identifies tourism as a way to increase economic benefits for developing countries, maritime

countries that have potential from small islands, and less developed countries (Bhuiyan & Darda, 2021; Fadli et al., 2022; Scheyvens, 2018).

In Indonesia, the imperative to implement the SDG targets began in 2017. One of these targets is the productivity of the tourism sector. Tapping into the tourism industry is critical to achieving the goals of implementing the 2030 Agenda and achieving sustainable development. However, achieving this target requires investment, funding, a clear simulation framework, and improvements in infrastructure, human resources, and technology. Pertiwi & Harmawa (2022) and Widayanto & Nurrahma (2022) state that tourism trends in Indonesia show increasing consistency in tourist interest in environmentally friendly destinations. Generally, Indonesian tourism is dominated by maritime destinations. Indonesia also issued a policy to develop the potential of local marine destinations with the concept of ecotourism listed in the Minister of Home Affairs Regulation No. 33 of 2009 concerning Guidelines for Ecotourism Development in the Regions. Examples of developing marine destinations are Bunaken National Park, Bali, Raja Ampat, Nias Island, and the Derawan Islands.

At present, the government is no longer focused on pursuing the number of tourist arrivals in Indonesia, but rather on promoting sustainable tourism. With this concept, tourism does not only have an impact on added value from the economic aspect, but also provides long-term effects from the cultural, economic, environmental, and social spheres. For tourists or local people, sustainable tourism management is centered on four indicators: (1) environmental aspects; (2) cultural continuity that must be maintained and developed; (3) social sustainability for the present and the future; and (4) sustainability of the tourism business that allows partnerships from various parties. With these four main indicators, the progress of sustainable tourism will be of great interest to tourists. Not only on vacation, every tourist also pays attention to travel protocols related to comfort, safety, natural preservation, and health. In reality, the concept of sustainable tourism is not new in Indonesia. This is evidenced by the many tourist destinations based on sustainable tourism that are still surviving today.

The importance of decent work in achieving sustainable development is highlighted by Goal 8, which aims to promote inclusive, sustainable economic growth, productive employment, and decent work for all. The Government of Indonesia integrates the SDGs into the Medium-Term Development Plan (RPJM) under the auspices of the National Development Planning Agency as the coordinator for the implementation of SDGs that are cross-disciplinary. Below are details of the targets of Goal 8 in the following order:

1. Maintain per capita economic growth according to national conditions, at least 7% of GDP per year in less developed countries;
2. Achieving higher levels of economic productivity through diversification, upgrading, and technological innovation, including by focusing on sectors that provide high added value and are labor-intensive;
3. Promote development policies that support productive activities, create decent jobs, encourage entrepreneurship, creativity, and innovation, and encourage the formalization and growth of SMEs, including through access to financial services;
4. Creating global resource efficiency in consumption and production, as well as efforts to disconnect economic growth from progressive environmental degradation, in accordance using "The 10-Year Framework of Programs on Sustainable Consumption and Production" with developed countries as a guide until 2030;
5. By 2030, achieve productive and decent work for all women and men, including youth and persons with disabilities, with equal pay for work of equal value;
6. Substantially reduce the proportion of young people who are unemployed, educated, or trained by 2020;

7. Take swift and urgent action to eradicate forced labor, end slavery and the sale of human beings, secure the prohibition and elimination of the worst forms of child labor, including the recruitment and use of child soldiers, and by 2025 end child labor in all its forms;
8. Protect labor rights and promote a safe and secure work environment for all workers, especially women migrant workers, and those working in hazardous jobs;
9. By 2030, develop and implement policies to promote sustainable tourism that creates jobs, promotes culture, and develops local products;
10. Strengthen the capacity of domestic financial institutions to promote and expand access to banking, insurance, and financial services for all;
11. Increasing assistance to support trade for developing countries, especially less developed countries, including through “The Enhanced Integrated Framework for Trade-Related Technical Assistance” for less developed Countries;
12. By 2020, operationalize the global strategy for youth employment and implement “The Global Jobs Pact” of the International Labor Organization.

In a complex way, the integration of sustainability with tourism is also contained in the SDG document. As an imagination, at the global level (including Nepal and Oman), SDGs have become strategic policy guidelines for stakeholders in the tourism industry towards optimal sustainability. Progress on these goals will be achieved if you pay attention to the basics and qualifications of theory, practice, and pilot projects in a structured manner. Conducive tourism commodities are seen as the main contributor to maintaining the economy in many cases and have the potential to produce parallel spillover effects (Alhasni, 2021; KC et al., 2021; Khizar et al., 2023).

3. Methodology

3.1. Database

First, data is collected from official publications released by the Central Bureau of Statistics (BPS). Data series were extracted during the 2017-2022 period since the regulation was enacted. The data collection framework refers to documentation and is secondary in nature. The key data in question is data dissected according to the 8th goal procedure in the SDG document for diagnosing local tourism performance. Second, after merging, the data is tabulated against the target set. Third, the analysis output is narrated. Fourth, the results of the assessment display findings that strengthen ideas. Each tourism indicator identity is summarized in Table 2. The population criteria have been in three regions in the past six years, so the total observations amount to 18 samples.

Table 2. The scope of the calculated data

Code/group	Number/parameters	Threshold	Data units
By 2030, develop and implement policies to introduce sustainable tourism that creates jobs and promotes local culture and products.	8.9.1(a): Proportion of tourism's contribution to GRDP	Increasing the contribution of tourism to 8% of GRDP in 2019 (2014: 4.2%)	%
	8.9.1(b): Number of foreign tourists	Increasing the number of foreign tourists to 20 million in 2019 (2014: 9 million)	People
	8.9.1(c): Volume of visits by domestic tourists	Not listed in Presidential Regulation No. 59 of 2017	People
	8.9.1(d): Foreign exchange/like income from tourism	Not listed in Presidential Regulation No. 59 of 2017	IDR

Source: Ministry of National Development Planning of the Republic of Indonesia (2020b).

The verified variables are four parameters in the eighth goal of the SDGs with the following matrix: 8.9.1(a): Proportion of tourism contribution to GRDP; 8.9.1(b): Number of foreign tourists; 8.9.1(c): Volume of domestic tourist visits; and 8.9.1(d): Foreign ex-change/similar

income from tourism. Special parameter No. 8.9.1(d) for the three covered objects, which were originally measured by income from tourism (export income, taxes, import duties, and other sources of revenue), was adjusted to hotel tax and written with PAD sourced from hotel taxes. Please note that PAD stands for "Regional Original Revenue". The hotel tax, which implies one of the PAD items, is defined as occupancy tax and sales rates collected by hotel guests and are paid to the taxation authority (Sitompul et al., 2014). Substantively, in parameter no. 8.9.1(d), hospitality PAD is set as a tax for every tourist who stays at hotels, motels, and home stays. In reality, apart from motels and home stays, Balikpapan in particular has hotel facilities ranging from 2 to 5 stars, while Kukar and PPU have limited hotel facilities (4 and 5 stars). In other words, executive class hotels are commensurate with the extra accommodations offered to visitors, including: bars and discotheques, restaurants, cafes, swimming pools, spa, and some of them also having sports facilities equipped with massage or reflexology. In the 4th parameter, the criterion uses nominal rupiah (IDR).

3.2. Approach

The objectivity of the study is constructed into three regions: PPU, Balikpapan, and Kukar. The reason behind these three areas of research is the distance from the center of IKN (Sepaku-PPU), which is close to Balikpapan and Kukar. In other words, Samarinda City and Paser Regency were not part of the study because of their geographical access, which is far from the IKN. The method used to validate the data is descriptive statistics. Later, the discussion will draw conclusions based on partial and collective assessments. The existing analysis techniques are replicas and inspired by past studies that tell stories about new tourism potential based on narrative development, benefits, diversity, strategy, and sustainability (e.g., Baloch et al., 2023; Ishak et al., 2022; Kawuryan et al., 2022; Megawati et al., 2023; Sadykov et al., 2023; Tahiri et al., 2022).

4. Results

4.1. Tourism Profile in East Kalimantan and IKN

As before mentioned, tourism in the new IKN has the same picture as tourism in the East Kalimantan region and is a management territory under the auspices of the local government. Generally, tourist enthusiasm tends to be more towards destinations in Sumatra, Sulawesi, or Java than visiting Kalimantan (Murti & Ratriyana, 2021; Widiastuti, 2020). In fact, the destinations of the three islands have a more luxurious reputation with affordable transportation costs, cheap lodging rentals, and more spectacular attractions. Hernández-Mogollón et al. (2018), Jebbouri et al. (2021), Lai et al. (2019), Matos et al. (2012), Moustaka & Constantoglou (2021), Promsivapallop & Kannaovakun (2019), and Subagyo et al. (2019) revealed that tourists have positive assumptions and perceptions if the image of a destination is formed by various icons that are highlighted, for example, natural landscapes, host friendliness, spatial structure, fantastic cuisine, famous cultural parades, and brand awareness. With special landmarks, it indicates that a destination has valuable assets to promote.

Figure 3 shows the tourism potential of East Kalimantan, the majority of which adapts to local wisdom. Broadly speaking, domestic and foreign tourists come to East Kalimantan for professional routines, looking for work, urbanization, or business agreements, but outside of entertainment activities (BPS of Indonesia, 2023b). Of the many tours spread across ten regions, only urban destinations are more prominent than rural destinations. Ironically, tourism capability still depends on government control. Besides, the position between destinations, which is isolated by area, has an infrastructure that is not ideal, and economic disparities trigger inefficient mobility. As an illustration, tourism interactions occur more in developed areas such as Balikpapan and Samarinda with ports, land routes connected via toll roads, and adequate airports, so that they become the gateways for tourist arrivals. This is in contrast to developing

areas such as PPU and Kukar, where the flow of tourists is small. Thus, the infrastructure aspect is crucial because it enables innovation in tourism. Acceleration in development that is not detected properly automatically causes the tourism economic to stagnate or even experience contraction.

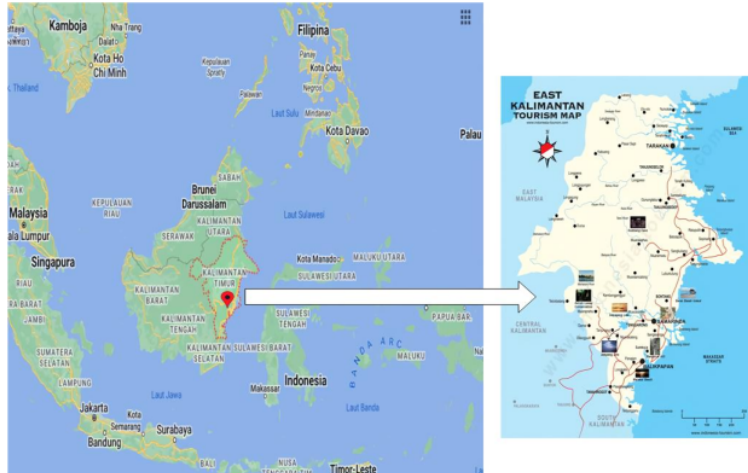


Figure 3. Map of destinations in East Kalimantan
Source: Calibrated from Novriyadi (2023).

Referring to the discussion above, tourism market penetration in IKN is classified as "weak". The management of destination management is not well coordinated. When accumulated, the overall rating for tourism in East Kalimantan is "low" (Agustaniah et al., 2022). Tourism in East Kalimantan is far behind compared to other areas outside Kalimantan. Even so, destinations in East Kalimantan have bright prospects for improvement after the IKN policy.

4.2. Observational Review

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SDGs is a new terminology launched in September 2015 to replace the Millennium Development Goals (MDGs). The package in the SDGs is more complete than the MDGs towards harmonization of social, environmental, and economic development, as well as law and governance. First, the case from PPU. In a period of six years, not a single parameter has been successfully achieved by the PPU government. Of the four parameters in the 8th SDGs, only No. 8.9.1(c) increased in 2020-2022, while during 2017-2018 it actually decreased. There is a development factor in the IKN area, which is currently booming, so that it attracts tourists to PPU. Table 3 also shows that there is government resilience to transform tourism into a more competitive one through skilled management. If we review the situation in 2017-2022, the first parameter is the most prominent in 2019 (4.98%), the second parameter in 2018 (362 foreign tourists), the third parameter in 2022 (14,518 domestic tourists), and the fourth parameter in 2021 (IDR 255,000,291).

Table 3. Assessment results in PPU, 2017-22

Code	Standard	Realization					
		2017	2018	2019	2020	2021	2022
8.9.1(a)	8%	4.91	4.93	4.98	0.96	2.94	3.81
8.9.1(b)	20 million	357	362	353	354	345	333
8.9.1(c)	Increase from time to time	12,641	11,629	11,944	12,339	14,057	14,518
8.9.1(d)	Increase from time to time	138,433,686	137,362,083	145,881,463	132,971,704	255,000,291	229,327,530

Source: Modified from BPS of Penajam Paser Utara (2022; 2023).

Second, the case in Balikpapan. Table 4 confirms that of the four parameters in goal 8 of the SDGs, only the fourth parameter meets the criteria. Even though there has been an impressive increase in the volume of domestic tourist visits from 2017 to 2019, it has de-creased significantly. Only 2021-2022 will conditions increase again when they begin to recover post-pandemic. Tax revenue from the hospitality sector in 2020-2021 is more routine outside of tourism, but more of an emergency situation. Many hotels in Balikpapan are being used as shelters for patients who are positively infected with COVID-19 and are carrying out "self-quarantine". In the calculation of domestic tourists who come to Balikpapan, do not include local residents (domiciled in Balikpapan) or those who enter and leave via Sultan Aji Muhammad Sulaiman Sepinggan International Airport from outside the Balikpapan area for non-tourist motives. Calculations based on the highest realization: the first parameter in 2022 (8.94%), as well as the second, third, and fourth parameters in 2022 (7,844 foreign tourists; 51,315 domestic tourists; IDR 62,603,657,000).

Table 4. Assessment results in Balikpapan, 2017-22

Code	Standard	Realization					
		2017	2018	2019	2020	2021	2022
8.9.1(a)	8%	5.33	6.11	2.49	-0.26	2.51	8.94
8.9.1(b)	20 million	6,155	6,561	6,970	6,757	7,235	7,844
8.9.1(c)	Increase from time to time	43,657	45,450	47,381	46,877	49,014	51,315
8.9.1(d)	Increase from time to time	41,789,257,635	44,215,141,346	46,406,391,626	53,285,648,000	56,487,428,000	62,603,657,000

Source: Modified from BPS of Balikpapan (2022; 2023).

Table 5. Assessment results in Kukar, 2017-22

Code	Standard	Realization					
		2017	2018	2019	2020	2021	2022
8.9.1(a)	8%	0.22	0.23	0.26	0.28	0.25	0.21
8.9.1(b)	20 million	107	99	80	79	78	76
8.9.1(c)	Increase from time to time	22,229	20,895	21,734	19,230	23,931	25,777
8.9.1(d)	Increase from time to time	1,003,820,000	1,169,400,000	1,464,560,000	1,523,770,000	1,590,380,000	1,744,610,000

Source: Modified from BPS of Kutai Kartanegara (2022; 2023).

Third, the case with Kukar. Based on quantitative data, only one parameter is progressing, namely tourism sector acceptance. One parameter (the number of foreign tourists) has decreased drastically, so that they are considered to have failed to meet the criteria. From Table 5, it is also concluded that two parameters (the proportion of tourism's contribution to the GRDP and the volume of domestic tourist visits) experienced instability during six periods. As previously justified, if the purpose of coming to IKN and its surroundings is simply to do business, temporary migration with an orientation to find work, and routines outside of traveling, some also enter Balikpapan, Kukar, and PPU with office work activities. Specifically, for parameters 8.9.1(b) and 8.9.1(c), there is a relationship to the data. The technique of recording the arrivals and departures of tourists who are careless, results in controversial information. Furthermore, the second problem is the Coronavirus of 2019. The effects of COVID-19 which appeared in December 2019 and peaked in 2020-2021 disrupted the joints of people's lives, including the threat of transmission and death. It makes sense to attribute this to its impact on economic turbulence, including rocking and weighing on tourism. The most logical argument that explains why the 4th parameter in Kukar tends to increase is similar to the case in Balikpapan, where during the pandemic, the majority of hotels in Kukar received referral patients infected with pandemic from several hospitals in Samarinda. In Kukar, the highest realization of the first parameter is in 2020 (0.28%), the second parameter is in 2017 (107 foreign tourists), the third parameter is in 2022 (25,777 domestic tourists), and the fourth parameter is in 2022 (IDR 1,744,610,000).

Table 6. Overall assessment result of PPU vs. Balikpapan vs. Kukar

Parameters/area	Average score	Difference from target	Notation	Final interpretation
8.9.1(a)				
PPU	3.76	4.24	↑↓	Not fulfilled
Balikpapan	4.19	3.81	↑↓	Not fulfilled
Kukar	0.24	7.76	↑↓	Not fulfilled
8.9.1(b)				
PPU	350.67	19,999,649.33	↑↓	Not fulfilled
Balikpapan	6,920.33	19,993,079.67	↑↓	Not fulfilled
Kukar	86.5	19,999,913.5	↓	Not fulfilled
8.9.1(c)				
PPU	12,854.67	-	↑↓	Not fulfilled
Balikpapan	47,282.33	-	↑↓	Not fulfilled
Kukar	22,299.33	-	↑↓	Not fulfilled
8.9.1(d)				
PPU	173,162,792.83	-	↑↓	Not fulfilled
Balikpapan	52,114,476,452.20	-	↑	Fulfilled
Kukar	1,416,090,000	-	↑	Fulfilled

Source: Compilation from Table 3-Table 5; Note: ↑ (up); ↓ (down); ↑↓ (fluctuate).

Table 6 reviews the overall parameters in component 8.9.1, which confirms several important conclusions, including: (1) The proportion of tourism's contribution to GRDP, the number of foreign tourists, and the volume of visits by domestic tourists for all observations is "not fulfilled"; (2) Foreign exchange or similar income from tourism in Balikpapan and Kukar are in "fulfilled" status, but not with PPU, whose status is "not fulfilled". As a technical comparison, the average score on parameter 1 is in the three regions: PPU (3.76%), Balikpapan (4.19%), and Kukar (0.24%). However, all objects are far from target boundaries. Other concrete evidence is for parameter 2, with an average score for each: PPU (350.67 foreign tourists), Balikpapan (6920.33 foreign tourists); Kukar (22,299.33 foreign tourists). In parameter 3, the average score is from PPU (12,854.67 domestic tourists), Balikpapan (47,282.33 domestic tourists), and Kukar (22,299.33 domestic tourists). Finally, in parameter 4, there is a striking average score between Balikpapan (IDR 52,114,476,452.20) and PPU (IDR 173,162,792.83).

4.3. Implications

In general, tourism growth in Indonesia is not optimal (Martini et al., 2022). Until now, the Indonesian economy still relies on the extractive sector, which is processed from natural raw materials such as mining and agriculture (Oley & Adi, 2018; Yanuardi et al., 2021). Specifically for the mining sector, excessive mining is very vulnerable to environmental damage. Tourism in Indonesia is more dominated by natural destinations than artificial destinations. In addition, tourism growth is driven more by domestic tourists than foreign tourists. The highest level of tourist arrivals is only for certain holidays and celebrations, so the splash effect from this sector is less when compared to other sectors. With its incidental nature, it does not open up many jobs. Even though two destinations in Indonesia have international labels, namely Lake Toba and Bali, tourism matters remain the government's concern for development (Haryana, 2020).

Pristiwasa (2021) estimates that tourism is one of the sectors with the fastest economic growth in the world. Tourism, which is known as a field that has uniqueness and makes important contributions to poverty alleviation, cultural preservation, environmental development, and environmental creation, is designed to be managed properly. With this opportunity, tourism is claimed to generate significant added value. Nevertheless, the intensity of domestic and international tourist travel continues to increase every year. With controls that are less than optimal, it creates a new and growing challenge related to greenhouse gas

emissions, economic leakage, resource management, and their impact on local communities and cultural assets.

Uncertainty in the system that can track, anticipate, prevent, and take decisive action against violations that adversely affect the concept of sustainability has occurred repeatedly. As is the case in IKN, where the buffer zone that should support tourism development is not comprehensive. Most of the land in IKN is blocked by coal mining activities. Exploitation of the extractive sector that crosses boundaries is a barrier. The damaged environment around the IKN is also unavoidable, such as floods, forest fires, and landslides. Mitigation of non-natural disasters from the exploitation of oil and gas, which are very vulnerable, by company pipelines, which can cause big explosions. With the power of an explosion that has the potential to reach a radius of up to 3–4 kilometers, it can be a disaster for the surrounding community. There was a serious upheaval in preparing a tourist area with integrated facilities. IKN is a large area with a small population. Through the widely circulated news regarding the relocation of the center of government, it has brought hope for local residents to obtain equitable development. Relocating the Indonesian Capital through a narrow planning concept and as an ambitious project with hidden political aims, will trigger unexpected problems. At the same time, not all cross-country tourists are familiar with destinations in IKN. The majority of international media are familiar with tourism in the Java Islands, thus reducing the cost of promotion.

5. Discussion

The targets expected from the SDGs in pillar 8 are "Increasing **Inclusive and Sustainable Economic Growth**, Productive and Inclusive **Employment Opportunities**, and **Decent Work for All**", where one of them is about tourism with the code "8.9.1". Referring to the findings in this paper, it is concluded that, from a realistic issue of tourism in IKN, the consequences of moving the administration of the Indonesian government are quite risky considering that only the buffer and logistics area, i.e., Balikpapan, has a proper posture of tourist facilities but not the center of IKN and Kukar as residential areas (Rosyadi et al., 2023). The output of the assessment found that the primary problem in tourism is not supported by careful planning that allows the flexibility of the sector to develop. The findings also prove that there is a negative tie between local government programs that do not exceed targets and large IKN budgets.

In the analogy of tourism development to the exodus of new capital, it is explained that the beginning looks positive, but this is not instantaneous, so that an area will lose its economic productivity due to high capital in tourism manufacturing completion (Grandits & Taylor, 2010; Mason, 2003; Minniti, 2008). In several works of literature, arguments from Azmy (2021), Handayani (2022), Laffargue (2014), Koutra (2008), Nakipova et al. (2021), Song et al. (2022), and Zhu et al. (2021) revealed that there is a positive signal from moving the capital, where tourism can work optimally if it is supplied by good human capital receipts. If it is not offset by a positive spillover effect, it can be destructive. Contradictively, the concept of moving the capital also does not guarantee the sustainability of tourism. This is relevant to the articles highlighted by Perkumienė & Pranskūnienė (2019) and Shimamura & Mizunoya (2020). The center of government in a new place tends to have a preference for administrative governance over tourism. PPU and Kukar have vacant land that can be commercialized to add tourist facilities, but Balikpapan, with its densely populated area, makes it impossible to open new amenities. In addition, Balikpapan is a city and one of the most developed regions in East Kalimantan, besides Bontang. Based on this factor, land acquisition in Kukar and PPU has the opportunity to build more tourism infrastructure. The next dilemma is that land acquisition requires a large expenditure allocation.

The unique contribution of this scientific article emphasizes four parameters of the SDG targets in order to ensure more concrete output, especially optimizing economic factors, the level of domestic and foreign tourist arrivals, and financial income from foreign exchange. With the

current situation, when it is linked to the national SDG target, tourism in IKN is so contradictory. The economic value generated from tourism products is far behind compared to other regions outside of East Kalimantan. For example, during 2018-2022, the leading sector in Balikpapan was the provision of food and drink and accommodation with an average GRDP growth of: 4.29%, while Kukar prioritized the social activity sector and health services with an average GRDP growth of 11.12%, as well as PPU, which is relatively fighting for the construction sector with an average GRDP growth of: 27.67%. Based on the orientation of these three sectors, the economies in Balikpapan, Kukar, and PPU are less committed to tourism.

Strong tourism is tourism that is independent, generates maximum profits, and coexists with the surrounding environment. SDGs as a tool and mediation in bridging public desires that promote tolerance through dialogue and mediation in a transparent manner without exception, including the tendencies or subjectivity of certain parties. Khajuria et al. (2022), Rodríguez-Antón et al. (2022) and Schroeder et al. (2018) stated that the SDGs adopt a circular economy to create added value while maintaining existing materials as long as possible without ignoring natural and social damage. Using the SDGs method, you can instill an integrated mindset to develop priority issues, such as tourism. From several versions of the success of SDGs in the field of tourism that highlight tourism in Oman, Australia, England, Canada, Indonesia, and India (Alhasni, 2021; Dwyer, 2022; Jones et al., 2017; Rajani & Boluk, 2022; Rhama & Setiawan, 2022; Seraphin & Gowreesunkar, 2021). In all six cases, there has been a significant economic shift in the tourism industry.

6. Conclusions

Understanding the complexity of target 8 in the SDGs, this paper studies the contribution of tourism around the IKN to the Indonesian economy. The data format was created based on 2017-2022. In the 8th SDGs, four sustainable tourism parameters for the short term include: (1) The proportion of tourism's contribution to GRDP; (2) The number of foreign tourists, (3) The volume of visits by domestic tourists; and (4) Foreign exchange or similar income from tourism. With the descriptive model, several main points were concluded per region: (1) in PPU, none of the parameters met the criteria; (2) in Balikpapan, only parameter 4 meets the standard; (3) in line with Balikpapan, in Kukar, parameter 4 successfully fulfills the set criteria.

Through this paper, we found valuable new insights to explore sustainable tourism development. With the expensive relocation budget, managerial criticism is suggested to the IKN implementing authority to re-evaluate the essence of moving the capital. The limitations of the study lie in the parameters discussed. Ideally, it also tests the components in Goal 8 on economic affairs as well as across the pillars of the SDGs. Therefore, the identification results in recommendations to intellectual forums to track other elements that influence tourism development. Future implications contemplate other options for correcting tourism policies in IKN. Also, government intervention to spur competitive tourism must be supported by assistance that prioritizes local civilization that is more humane, solves existing crises, and matches facilities according to autonomy without causing irrational debates and conflicts of interest.

For other research, additional pillars are needed to be highlighted, especially those related to tourism matters. The tourism sector is not only related to the four parameters in the SDGs but is also related to other components such as regulations, contributions from destination authorities, and the enthusiasm of local communities. It is also synonymous with culture and traditions. In the future, the expansion of the study will further deepen fresh thinking about the challenges in the tourism industry, which is increasingly aggressive and spectacular after the IKN move.

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9. Conflicts of Interest

The authors declare no conflict of interest.

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