




The International and National Conference on Business Administration and Accountancy 2018 (INCBAA 2018)


“Transformative Innovation for Sustainable Business”
Pullman Khon Kaen Raja Orchid Hotel, Khon Kaen, THAILAND

February 22 – 23, 2018

News

 [Guideline for accepted papers](#)

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About The International and National Conference on Business Administration and Accountancy:

The International and National Conference on Business Administration and Accountancy 2018 (INCBAA 2018) is a biannual conference which organized by the Thailand Regional Business Schools Network (TRBS NET). TRBS NET cooperates with well-known educational institutions located in four main regions of Thailand, namely **the Faculty of Business Administration and Accountancy, Khon Kaen University; the Faculty of Business Administration, Chiang Mai University; the Faculty of Management Sciences, Prince of Songkla University; and the Faculty of Management and Tourism, Burapha University.**

INCBAA 2018 aims to provide an opportunity to graduate students to present their research findings and to

Important reasons to attend this conference:

- To disseminate knowledge from business administration and accountancy research both domestically and internationally;
- To provide the channel to present new knowledge in business administration and accounting areas in public;
- To create knowledge sharing atmosphere for business administration and accounting scholars; and national and international academics, researchers, and students; and
- To develop and enhance regional learning in business administration and accounting disciplines.

Types of Accepted Paper

We welcome **both Research Paper and Conceptual Paper**. For future development of the paper, author can choose to publish his/her **full paper or abstract only** on the e-Proceeding.

INCBAA 2018 will cover subject matter and areas related to business administration and accountancy as follows:

- Accounting
- Finance
- Management
- Marketing
- Tourism and Hospitality Management
- Logistics and Supply Chain Management
- Corporate Governance and Corporate Social Responsibility
- Other related topics

The International and National Conference on Business Administration and Accountancy 2018 (INCBAA 2018)

Important date & Schedule

Important date

Paper Submission deadline (Full Paper only)	30th November 2017
Notification of Acceptance	31st December, 2017
Final Edited Paper Submission and Authors' Registration	20th January, 2018
Hand in Presentation file to the staff	22 nd February, 2018
Conference Dates	22 nd - 23 rd February, 2018

For Participants (Non-Presenter)

Registration is open until 16th February, 2018.

Opportunity....

- All accepted papers will be published on e-Proceeding on this website.
- Top quality papers will be invited to publish in the Journal of Management Sciences (a faculty of Management Sciences of Prince of Songkla University), the Journal of Business Administration and Accountancy (a faculty of Business Administration and Accountancy of Khon Kaen University), the Acc-Ba Journal (a faculty of Business Administration of Chiang Mai University) or the Burapha Journal of Business Management (a faculty of Management and Tourism of Burapha University).

Conference Schedule:

The 1st biannual International and National Conference on Business Administration and Accountancy (INCBAA 2018) "Transformative Innovation for Sustainable Business" Pullman Khon Kaen Raja Orchid Hotel, Khon Kaen, THAILAND February 22 – 23, 2018

Thursday, February 22nd, 2018

08.00 - 09.00	Registration
09.00 - 09.30	Opening session
09.30 - 10.00	Coffee Break
10.00 - 11.30	"Transformative Innovation for Sustainable Business" presented by Dr. SUWIT MESINTREE, Minister of the Prime Minister's Office
11.30 - 12.00	

15.45 - 17.45 Presentation session (cont'd)

18.00 - 22.00 **Conference Reception**

Meeting business researchers and Creating an Academic Network

Friday, February 23rd, 2018

Field trip : Travel around Khon Kaen which costs 800 Baht. See Program Detail.

(the cost of field trip is not included in the registration fee and **only 40 seats**)



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DEVELOPING HALAL TOURISM MANAGEMENT IN KOTAGEDE YOGYAKARTA, INDONESIA

Endah Saptutyingsih¹

Lilies Setiartiti²

Abstract

This study aims to identify the tourism indicators that should be prioritized in Kotagede as one of the icon of halal tourism in Yogyakarta. Kotagede is the center of the establishment of Mataram Islam Kingdom in Yogyakarta which is developed as Halal tourism. The cultural values and guidance of Islam still maintained by the community. Along with the development of culture among the community, Kotagede as the center of cultural heritage of Mataram Islamic Kingdom can be one of the Halal tourism icon in the city of Yogyakarta with the local wisdom as the priority. The purposive sampling technique was used to obtain respondents who comprised of 150 visitors, 150 craftsmen and 150 local community members. By using Importance Performance Analysis (IPA), the various indicators will be used to determine the priority of halal tourism development such as the diversity of halal attractions, the integration of creative industries with halal tourism attractions, the availability of mosque facilities, the involvement of local communities in halal tourism activities. The results indicated that the honesty in the management and community around in Kotagede; the commitment of management and community to promote Sharia tourism; and the involvement of local communities in providing services to tourists are the variables which have high priorities to be improved. This study recommends the right policy priorities of these variables for achieving the sustainable development of halal tourism areas.

Keywords: Halal tourism; Importance Performance Analysis; Kotagede; local wisdom; heritage

¹ Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Indonesia

Corresponding author: endahsaptuty@gmail.com

² Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Indonesia

1. Introduction

Tourism is one of the important economic sectors for a country. The tourism sector is inseparable from human life especially in terms of social and economic life. An activity that indirectly involves the community, which affects the local community is called tourism (Pitana, 2008). Since the term 'Islamic tourism' was first introduced more than a decade ago, there has been an interest and curiosity from tourists related to this type of tourism. Various parties and organizations both government and non-government have tried to promote the Islamic tourism industry by offering tour packages that highlight the culture and characteristics of Islam. In general, the term 'Islamic tourism' is limited to visits to Islamic shrines and historical and religious sites in Moslem countries related to Islamic history and Moslem communities. Yogyakarta is also one of the tourism destinations in Indonesia which has the number and variety of tourism destinations (DP). Until now there are 26 natural tourism destinations, 28 cultural tourism destinations and 10 artificial tourist destinations that have been widely known (Tourism Office of DIY, 2008). Kotagede as one tourist destination in Yogyakarta has its own characteristics. Kotagede as one of Islamic tourism object due to its historical value as the center of establishment of Mataram Islamic Kingdom culture in Yogyakarta.

Kotagede as a cultural heritage center Mataram Islamic Kingdom can be one of the icon of Islamic tourism in Yogyakarta by involving local wisdom of local communities. Therefore, this study aimed to identify the priority development of Islamic tourism based on local wisdom in Kotagede. It would determine the tourism indicators that should be prioritized in Kotagede using Importance Performance Analysis (IPA). The final purpose is to promote Kotagede as one of the icon of Islamic tourism in Yogyakarta while still upholding the cultural values of the local communities. Various indicators encourage the Islamic tourism development such as the diversity of Islamic attractions, the integration of creative industries with Islamic tourism attractions, the availability of mosque facilities, the involvement of local communities in Islamic tourism activities, and so on.

There are many studies related to tourism sector, but local wisdom-based Islamic tourism has not been widely studied in Indonesia. Unlike previous studies that mainly using contingent valuation method (Majid, 2008; Diniyati and Achmad, 2007; Nasir, 2009), this study adapted Importance Performance Analysis (IPA). Some studies on tourism in Indonesia employed choice

experiment (Crouch, 2010, Chaisemartin and Mahe, 2009). Other studies of tourism used contingent valuation method (Majid, 2008, Diniyati and Achmad, 2007), travel cost method (Adrianto, 2010, Ahmad, 2009), and economic value (Iswitardiyanto, 2011 and Ahmad, 2009).

2. Research Method

Purposive and random sampling techniques were used to obtain respondents who comprised of 150 visitors, 150 craftsmen and 150 community. The sample size used is based on the Watson et al (1993) formula, which is:

$$n = \frac{4Z_{1/2\alpha}^2 p(1-p)}{(\omega)^2}$$

where n = sample size; p = proportion of expected success from the sample; q = residual proportion ($1-p$); $Z_{1/2\alpha}$ = coefficient of confidence; ω = the number of errors that can be tolerated from the average population on the left boundary (L) and right boundary (R), so $\omega = L + R$

This study used Importance Performance Analysis (IPA) which is a descriptive analysis technique introduced by John A. Martart and John C. James in 1977. This analysis tool is used to identify the important performance factors that must be demonstrated by an activity or organization in fulfilling the satisfaction of their service users/consumers. Based on the quadrant analysis, the location of each variable would be in different quadrant, so it could be known which variables that is needs to be improved and should be paid special attention. In this study, Importance Performance Analysis (IPA) was used to map the priority of developing Islamic tourism in Kotagede through mapping of the relationship between the importance and performance of each attribute offered and the performance gap with the expectation of those attributes.

To indentify the level of perception, this study used Likert scale with four levels of scale which are very good with score 4, good with score 3, bad with score 2, and very bad with score 1. The formula used is as follows:

$$Tki = \frac{Xi}{Yi} \times 100\%$$

where Tki = level of respondent's suitability; Xi = satisfaction score; Yi = interest score.

Appendix

Tabel 1. Customer Satisfaction Index (CSI)

Variable	Interest (I)	Satisfaction (P)	Score (S)
	Scale 1-4	Scale 1-4	$S = I \times P$
Total score	Total I = Y		Total S = T

Tabel 2. Koordinat Tiap Variabel dan Tingkat Kesesuaian

No.	Variables	Community		Craftsmen		Tourists	
		Point Coordinate (X,Y)	Level of conformity	Point Coordinate (X,Y)	Level of conformity	Point Coordinate (X,Y)	Level of conformity
1	The cleanliness of Kotagede Yogyakarta tourist area	3,61 : 3,55	101,87 %	3,54 : 3,35	105,56 %	3,51 : 3,95	92,41 %
2	Tourists' comfort around Kotagede tourist area	3,76 : 3,58	105,02 %	3,83 : 3,17	121,05 %	3,74 : 3,98	93,96 %
3	Moslem worship facilities in the tourist area of Kotagede Yogyakarta	4,27 : 3,45	123,55 %	4,19 : 3,05	137,33 %	4,11 : 4,07	100,98%
4	Cleanliness places Muslim worship in the tourist area of Kotagede Yogyakarta	4,13 : 3,63	113,97 %	4,13 : 3,09	133,40 %	4,00 : 4,01	99,66 %

No.	Variables	Community		Craftsmen		Tourists	
		Point Coordinate (X,Y)	Level of conformity	Point Coordinate (X,Y)	Level of conformity	Point Coordinate (X,Y)	Level of conformity
5	Accessibility moslem worship facilities for tourists around the tourist area of Kotagede	4,31 : 3,36	128,17 %	4,35 : 2,89	150,23 %	3,97 : 3,93	101,01 %
6	Service of management to tourists according to Islamic Shariah	3,89 : 3,49	111,66 %	3,57 : 3,29	108,29 %	3,61 : 3,87	93,11 %
7	Hospitality and guard attitude of the tour guide and the surrounding community	4,15 : 3,59	115,39 %	3,94 : 3,25	121,10 %	3,85 : 3,93	97,91 %
8	Honesty in the management of tourism by managers and the community around the tourist attractions in Kotagede	3,79 : 3,25	98,44 %	3,79 : 3,25	102,31 %	3,72 : 4,01	92,51 %
9	Culinary around the tourist area of Kotagede Yogyakarta is halal	4,33 : 3,53	122,87 %	4,06 : 3,23	125,82 %	4,05 : 3,97	102,18 %
10	Commitment of managers and the surrounding community to promote syariah tourism in Yogyakarta Tourism area Kotagede	3,96 : 3,77	105,13 %	3,53 : 3,37	104,54 %	3,65 : 3,95	92,41 %
11	Involvement of local people in providing services to tourists	3,83 : 3,76	101,77 %	3,57 : 3,38	105,52 %	3,61 : 3,91	92,16 %
12	Availability of supporting facilities such as culinary, souvenir shops, parking facilities, toilets, and tour guides are clean and comfortable	4,16 : 3,35	124,05 %	4,05 : 2,97	136,09 %	3,91 : 3,83	102,26 %
13	Tour performances as a form of pride to Yogyakarta	4,05 : 3,70	109,54 %	3,83 : 3,22	119,04 %	3,70 : 3,99	92,65 %

No.	Variables	Community		Craftsmen		Tourists	
		Point Coordinate (X,Y)	Level of conformity	Point Coordinate (X,Y)	Level of conformity	Point Coordinate (X,Y)	Level of conformity
	culture						
14	The maintenance of historic buildings as a cultural heritage in the tourist area of Kotagede Yogyakarta	4,26 : 3,74	113,90 %	3,97 : 3,23	122,88 %	4,18 : 4,19	99,84 %
15	Still preserved the culture and characteristic of the tourist area of Kotagede Yogyakarta	4,24 : 3,68	115,21 %	4,01 : 3,39	118,50 %	4,17 : 4,17	99,84 %
16	Accessibiliy of transportation for tourists around the tourist area of Kotagede Yogyakarta	3,88 : 3,94	98,47 %	3,65 : 3,71	98,38 %	3,88 : 3,94	85,32 %
	Average	4,04 : 3,62	111,48 %	3,86 : 3,25	118,60 %	3,84 : 3,99	96,15 %

After the measurement of conformity was made, the next step was to create a performance position map which was a construction consisting of four quadrants bounded by four lines intersecting upright on the following points:

$$\bar{X} = \frac{\sum_{i=1}^N \bar{X}_i}{k} \qquad \bar{Y} = \frac{\sum_{i=1}^N \bar{Y}_i}{k}$$

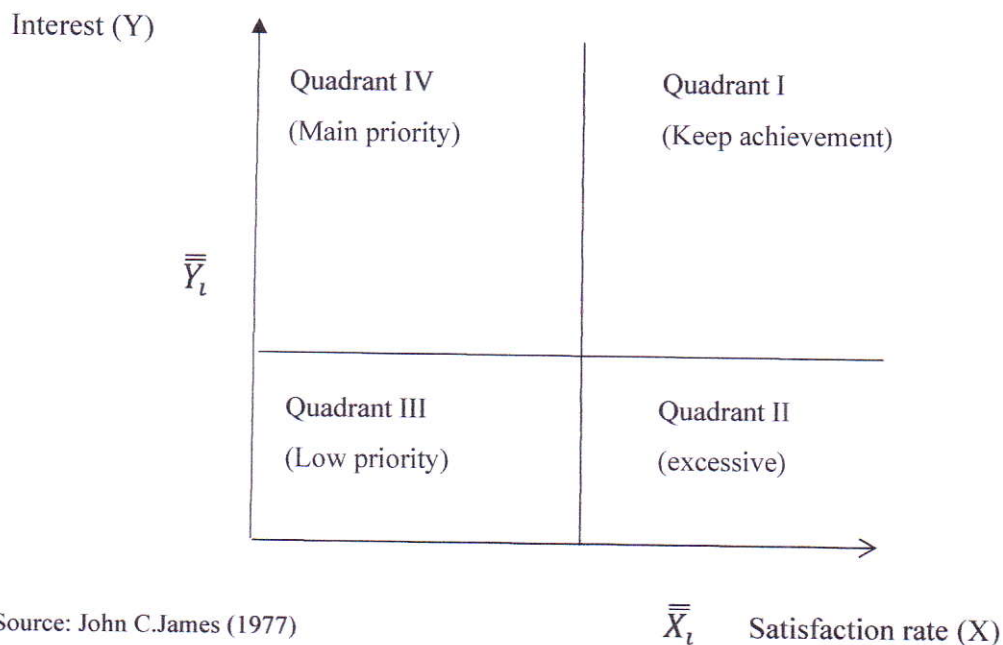
where X = average of the average score of satisfaction level of all variables; Y = average of the average score of performance of all variables; k = number of attributes that affect satisfaction.

The horizontal axis (X) will be filled by the perception level score, while the upright axis (Y) will be filled by the expectation rate score. The simplification of the formula used is as follows:

$$\bar{X}_i = \frac{\sum_{i=1}^k X_i}{n} \qquad \bar{Y}_i = \frac{\sum_{i=1}^k Y_i}{n}$$

where $(X_i)^-$ = average score of performance appraisal level of attribute I (perception/performance); $(Y_i)^-$ = average score of importance rating level of attribute I (expectation/ importance); n = number of respondents

Analysis of Importance-Performance Analysis (IPA) used the mapping into four quadrants for all variables that affect the quality of related services.



Source: John C. James (1977)

Figure 1. Cartesius quadrant of *Importance Performance Analysis (IPA)*

Quadrant I (Main Priority) with the title "increase performance" (High importance, Low performance). From the interests of consumers side, product or service factors are at a high level. However, from satisfaction side, consumers feel a low satisfaction, so that consumers require the improvement of these attributes. Therefore, the service provider must mobilize the existing resources to improve the performance of the attribute or factor of the service/product. In this study, quadrant I contains the attributes of Islamic tourism that are considered important by tourists but in fact these attributes have not been in accordance with the expectations of tourists. The attribute performance level is lower than the expectation level of the attribute. Attributes contained in Quadrant I should be further enhanced performance in order to provide tourists satisfaction.

Quadrant II (Maintain achievement/performance) - High importance, high performance

From the interests of consumers side, factors of products or services are at a high level. The level of customer satisfaction is high as well. These require the service provider to maintain its position, because these factors that attract consumers to take advantage of service /products. In this study, Quadrant II contains attributes of Islamic tourism that are considered important and have high performance. These attributes have to be maintained at a later time.

Quadrant III (Low Priority) - Low importance, low performance

The factors in this quadrant have less impact on consumers. Similarly, service providers considered as a low priority, which is basically not a problem. In this study, quadrant III contains attributes considered less important by the tourists and in fact its performance is less satisfied. The increase in the attributes of Quadrant III can be reconsidered because the effect on the benefits felt by tourists is very small.

Quadrant IV (Excessive) - Low importance, high performance

From the interests of consumers side, the attributes of products or services are less important, but from the level of satisfaction side, consumers feel very satisfied. In this study, quadrant IV contains attributes that are considered less important and excessive. Increased performance of attributes in Quadrant IV will lead to a waste of resources.

3. Result and Discussion

Importance Performance Analysis in this study is used to measure the satisfaction of tourists in the tourist area of Kotagede Yogyakarta, in regard to the services and facilities provided by the manager of the tourist area. The priority of development on services and facilities in the tourist area is then can be identified. The satisfaction of tourists as well as services and facilities provided by the manager can be seen in the quadrants that exist in Cartesian diagram. The goal is to determine the priority scale of development or improvement in order to achieve visitors satisfaction.

In the IPA method, the data obtained is then translated using Cartesian diagram. This diagram is divided into four quadrants bounded by a linear line from the X axis representing the value of performance and the Y axis representing the value of importance. The linear lines are derived from the average value of performance/levels and importance/interest levels. The quadrants in the Cartesian diagram are filled by the point coordinates of which each point coordinate describes the assessment of the questionnaire answers. Coordinate points are derived from the average performance and importance/interest results. In addition, it is also calculated the level of suitability to determine visitor satisfaction and scale priority improvement based on the variables expressed. Conformity score values were derived from comparisons of performance scores and interest scores. The level of conformity with the low percentage, is the main priority scale that must be improved by the management of Kotagede Yogyakarta tourist area but if the level of conformity with the percentage is too high, it is included in the excessive scale.

Table 2 presents the coordinates of each variable and the level of suitability for the respondent from local community members, craftsmen and tourists. It illustrates the coordinates of points X and Y, the degree of conformity as well as the mean total scores of X and Y and the average level of total fit for the respondents of the community members, craftsmen and visitors. The data is then compiled into Cartesian diagram with quadrant boundary (linear line) of community members on X = 4.04 axis and Y axis 3.62, craftsmen on X axis = 3.86 and Y-axis 3.25 and tourists on axis X = 3.84 and Y axis = 3.99 to obtain Cartesian diagram as shown below.

1. Cartesian Diagram of Community Members

The Cartesian diagram in Figure 1 explains:

- a. *Quadrant I* is an achievement quadrant. This quadrant explains that the variables that are

in quadrant I is a variable that has a good performance that has been achieved by the management of tourist areas Kotagede Yogyakarta according to the local community members. These variables include:

- 1) Hygiene of the Moslems worship in the tourist area of Kotagede Yogyakarta
- 2) Tour performances as a form of pride to Yogyakarta culture
- 3) Preservation of historic buildings as a cultural heritage in the tourist area of Kotagede Yogyakarta
- 4) Preservation the culture and characteristic of the tourist area of Kotagede Yogyakarta

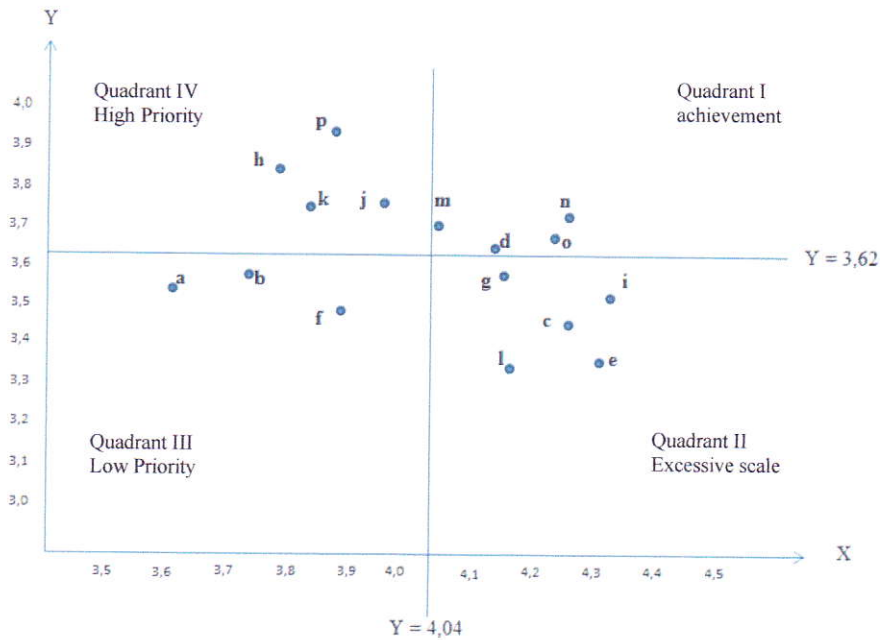


Figure 1. Cartesian diagram of Community

These variables are a measure of community satisfaction with the services provided by the management of Kotagede Yogyakarta tourist area, so it is necessary to be maintained by the tour manager.

b. **Quadrant II** is a quadrant that shows excessive scale, meaning that the variables in this quadrant II is a variable that is not important to be improved, but these variables are constantly improved by the tour manager. These variables include:

- 1) Moslem worship facilities in the tourist area of Kotagede Yogyakarta
- 2) Easy to reach moslem worship facilities for tourists around the tourist area of Kotagede
- 3) Culinary around the tourist area of Kotagede Yogyakarta

- 4) Hospitality and maintained attitude of tour guide and surrounding community
 - 5) Availability of supporting facilities such as culinary, souvenir shops, parking facilities, seating, toilets, and tour guides which are clean and comfortable
- c. **Quadrant III** is a low priority quadrant to be improved. The public considers that the improvements made to the variables in quadrant III should be moved to other variables that are more likely to be improved. The variables contained in Quadrant III are:
- 1) Sanitation of Kotagede Yogyakarta tourist area
 - 2) Comfort of tourists around Kotagede tourist area
 - 3) Service and devotion of managers to tourists according to Islamic Shariah
- The low priority for quadrant III because these variables are maintained and running well, so it does not require any improvement.
- d. **Quadrant IV** is a quadrant with variables which have a high priority to be improved. The goal is to improve the performance of variables for higher satisfaction when visitors traveling to the tourist area of Kotagede Yogyakarta. These variables include:
- 1) Honesty in the management of tourism of the manager and the community around the tourist attractions in Kotagede
 - 2) Commitment of managers and the surrounding community to promote syariah tourism in the tourist area of Kotagede Yogyakarta
 - 3) Involvement of local communities in providing services to tourists
 - 4) The easy access of transportation to tourists around the tourist area of Kotagede Yogyakarta

2. Cartesian Diagram of Craftsmen

The Cartesian diagram in Figure 2 explains:

- a. **Quadrant I** is an achievement quadrant. This quadrant explains that the variables that are in quadrant I are variables with good performances that have been achieved by the management of tourist areas according to craftsmen. These variables include:
- 1) Hospitality and maintained attitude of the tour guide and the surrounding community
 - 2) Preservation of the culture and characteristic of the tourist area of Kotagede Yogyakarta

These variables measure the craftsmen satisfaction of the services provided by the manager of Kotagede Yogyakarta tourist area, so it is necessary to be maintained by the management. However, the variable of hospitality and the maintenance of the attitude of the tour guide and the surrounding community are also considered excessive by the craftsmen. It is proved by the coordinate point for that variable located at the Y line between quadrant I and II.

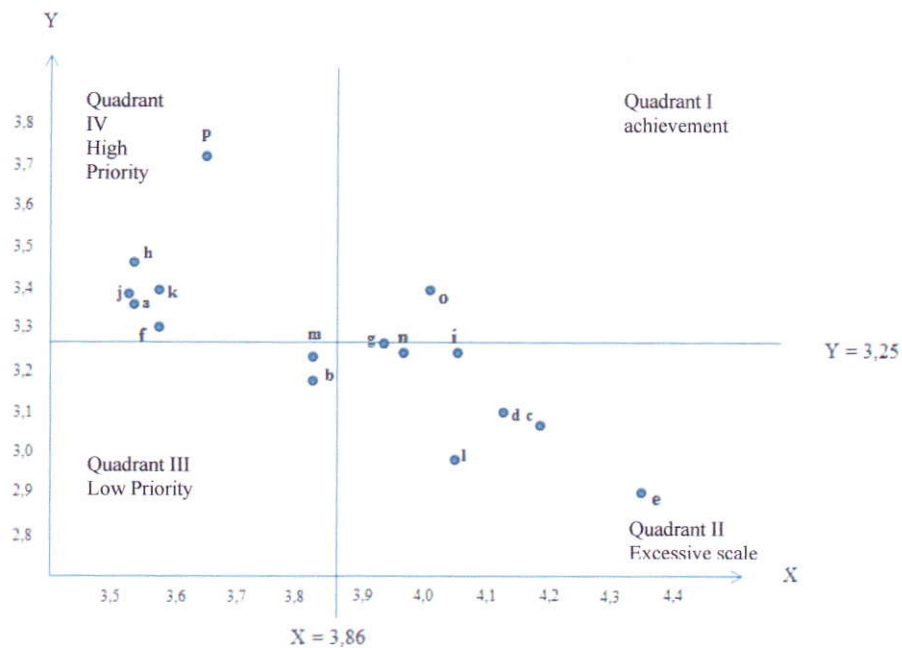


Figure 2. Cartesian Diagram of Craftsmen

b. **Quadrant II** is a quadrant that shows excessive scale, meaning that the variables in quadrant II are variables which are not necessary to be increased, but are constantly improved by the tour manager variables. These variables include:

- 1) Moslem worship facilities in the tourist area of Kotagede Yogyakarta
- 2) Cleanliness of the Muslim's worship place in the tourist area of Kotagede Yogyakarta
- 3) Easy to reach Moslem worship facilities for tourists around the tourist area of Kotagede

- 4) Culinary around the tourist area of Kotagede
- 5) Hospitality and maintained attitude of tour guide and surrounding community
- 6) Availability of supporting facilities such as culinary, souvenir shops, parking facilities, seating, toilets, and tour guides are clean and comfortable
- 7) The preservation of historic buildings as a cultural heritage in the tourist area of Kotagede Yogyakarta

c. **Quadrant III** is a low priority quadrant to be improved. The craftsman considers that the improvement made for the variables in Quadrant III should be transferred to other variables that require more improvement. The variables contained in Quadrant III are:

- 1) Tour performances as a form of pride to Yogyakarta culture
- 2) Comfort of tourists around Kotagede tourist area

The low priority for quadrant III is respect to the condition of these variables which are maintained and running well, so it does not require any improvement.

d. **Quadrant IV** is a quadrant with variables that have a high priority or high priority to be improved. The goal is to improve the performance of variables for tourists to get higher satisfaction when traveling to the tourist area of Kotagede Yogyakarta. These variables include:

- 1) Sanitation of Kotagede Yogyakarta tourist area
- 2) Service of managers of tourism area according to Islamic shari'ah
- 3) Honesty in the management and the community around the tourist attractions in Kotagede
- 4) Commitment of managers and the surrounding community to promote syariah tourism in the tourist area of Kotagede Yogyakarta
- 5) Involvement of local people in providing services to tourists
- 6) The accessibility of transportation to visit around the tourist area of Kotagede Yogyakarta

3. Cartesius Diagram of Visitors

The Cartesian diagram in Figure 3 explains:

a. **Quadrant I** is an achievement quadrant. This quadrant explains that the variables that are in

quadrant I is a variable that has a good performance that has been achieved by the management of tourist area of Kotagede Yogyakarta. These variables include:

- 1) Moslem worship facilities in the tourist area of Kotagede Yogyakarta
- 2) Cleanliness of the Muslim's worship place in the tourist area of Kotagede Yogyakarta
- 3) Preservation of historic buildings as a cultural heritage in the tourist area of Kotagede Yogyakarta
- 4) Preservation the culture and characteristic of the tourist area of Kotagede Yogyakarta

These variables are a measure of the satisfaction of tourism services provided by the management of Kotagede Yogyakarta tourist area, so it is necessary to be maintained by the management.

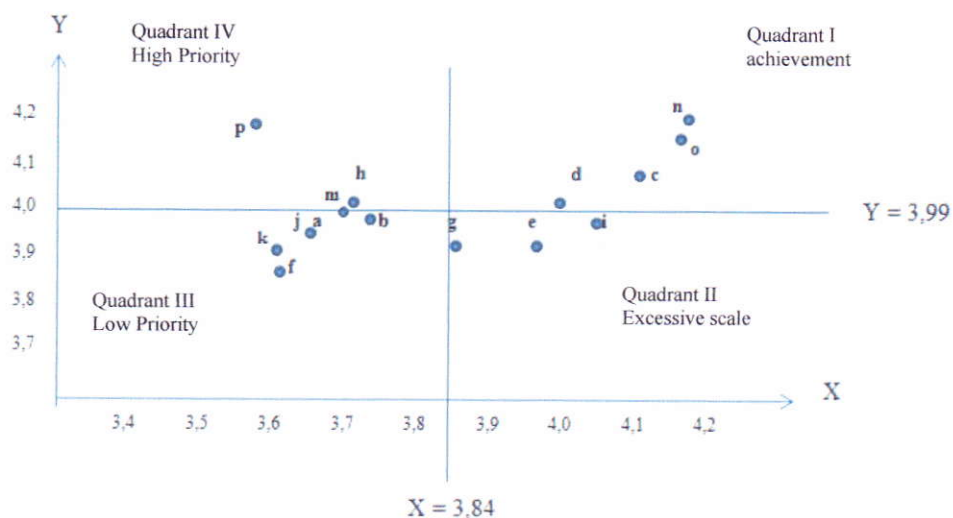


Figure 3. Cartesian Diagram of Visitors

b. **Quadrant II** is a quadrant that shows excessive scale, meaning that the variables in quadrant II are variables that are not necessary to be increased, but the variables are constantly improved by the tour manager. These variables include:

- 1) Easy reach of moslem worship facilities for tourists around the tourist area of Kotagede
- 2) Culinary around the tourist area of Kotagede
- 3) Hospitality and maintained attitude of tour guide and community around

c. **Quadrant III** is a low priority quadrant to be improved. Visitors consider that improvements

made to these variables should be moved to other variables that are more in need of improvement. The variables included in Quadrant III are:

- 1) Sanitation of Kotagede Yogyakarta tourist area for tourists
- 2) Service of managers to tourists according to Islamic Shariah
- 3) Commitment of managers and the surrounding community to promote Shariah tourism in Kotagede
- 4) Involvement of local communities in providing services to tourists
- 5) Tour performances as a form of pride to Yogyakarta culture
- 6) Comfortability of tourists around Kotagede tourist area

The low priority for quadrant III is respect to the condition of these variables which are maintained and running well, so it does not require any improvement. However, for the varieties of tourist performances as a form of pride to the culture of Yogyakarta also entered in quadrant IV that means these variables are important to be improved.

d. **Quadrant IV** is a quadrant with variables that have high priority to be improved. The goal is improving the performance of variables for tourists to get higher satisfaction when traveling to the tourist area of Kotagede Yogyakarta. These variables include:

- 1) Honesty in the management of tourism by the manager and the community around the tourist attractions in Kotagede
- 2) The easy access of transportation to tourists around the tourist area of Kotagede Yogyakarta
- 3) Tour performances as a form of pride to Yogyakarta culture

The IPA method used in this research aims to identify the priority of Islamic tourism development in Kotagede Yogyakarta by improving the variables contained in quadrant IV or the quadrant that have priority to be improved on Cartesian diagram of community members, craftsmen and tourists, so that the satisfaction of the tourists increase when they visit the tourist area of Kotagede Yogyakarta. In addition, the level of conformity is also used to see the suitability of variables found in quadrants in Cartesian diagram of the community, craftsmen and tourists. The lower the percentage of variables, the more prioritized the variables to be fixed. But the variables which have exorbitant percentage can be declared as excessive one.

4. Conclusion

In order to develop Islamic tourism in Kotagede Yogyakarta, the variables that have high priority to be improved for community satisfaction are the honesty in the management and community around the tourist attractions in Kotagede; the commitment of management and community to promote syariah tourism; the involvement of local communities in providing services to tourists; and the easy access of transportation to visit around the tourist area of Kotagede Yogyakarta.

Regarding the craftsmen's satisfaction, there are variables that have to be improved including the sanitation of Kotagede Yogyakarta tourist area; the service of management of tourism area according to Islamic shari'ah; the honesty of management and community; the commitment of management and community to promote Shariah tourism; the involvement of local people in providing services to tourists; and the accessibility of transportation to visit around the tourist area of Kotagede Yogyakarta.

The development of Islamic tourism of Kotagede is also has to satisfy the tourist by prioritizing the following variables: the honesty in the management and community; the easy access of transportation; and the tour performances as a form of pride to Yogyakarta culture.

Considering the finding, this study recommends the right policy priorities of these variables in order to achieve sustainable development of Islamic tourism areas.

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