

Article

Disclosure of historical tourism and tourism performance of local governments in Indonesia

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Abstract: This study investigates the relationship between the disclosure of historical tourism information by local governments and tourism performance in Indonesia. Employing a quantitative research design, data were collected from 152 respondents, including local government officials, tourism stakeholders, and community members, using a purposive sampling method. This approach ensured the inclusion of participants with direct knowledge and involvement in historical tourism activities. Data analysis was conducted using IBM SPSS software, utilizing descriptive statistics, correlation, and multiple regression analysis to examine the relationships between variables. The results indicate that effective disclosure practices positively impact tourism performance, with key factors including the involvement of regional heads, legislative councils, mass media, tourism business actors, investment value, tourism budgets, and grant expenditures. The study highlights the importance of transparency and comprehensive information dissemination in enhancing tourism performance. Future research should explore the role of digitalization and innovative technologies in improving historical tourism disclosure and performance. These findings have significant implications for policymakers and practitioners in the tourism sector, emphasizing the need for robust disclosure practices to foster tourism development and economic growth.

Keywords: tourism disclosure; historical tourism; tourism performance; local governments

1. Introduction

The Regional Government has the responsibility to disclose information about historical assets protected by the state to the public. These assets include cultural, artistic, historical, educational, unique characteristics, and other knowledge values that need to be preserved. Indonesia is rich in a long and distinctive historical heritage, known as Heritage Assets (Agustini and Putra, 2011). There are two perspectives regarding Heritage Assets, namely as part of Cultural Heritage regulated by the Cultural Heritage Law and as a fixed asset regulated by Government Accounting Standard Number 07. Both perspectives state that Heritage Assets are an important part of the fixed assets of a region that have special characteristics and are related to historical elements (Darmawan et al, 2017).

The disclosure of historical assets is not included in the balance sheet, but the responsibility for reporting historical assets included in the government financial statement notes, and government entities should treat non-operational Heritage assets and operational Heritage assets as fixed assets in financial statements. The type of non-operational Heritage assets that can be recognized in the balance sheet is the type of historical land and building assets acquired in the current period. Historical assets that have costs that can be reliably measured can be presented in the balance sheet, where

reliable costs can be obtained by detecting where the historical assets are obtained from.

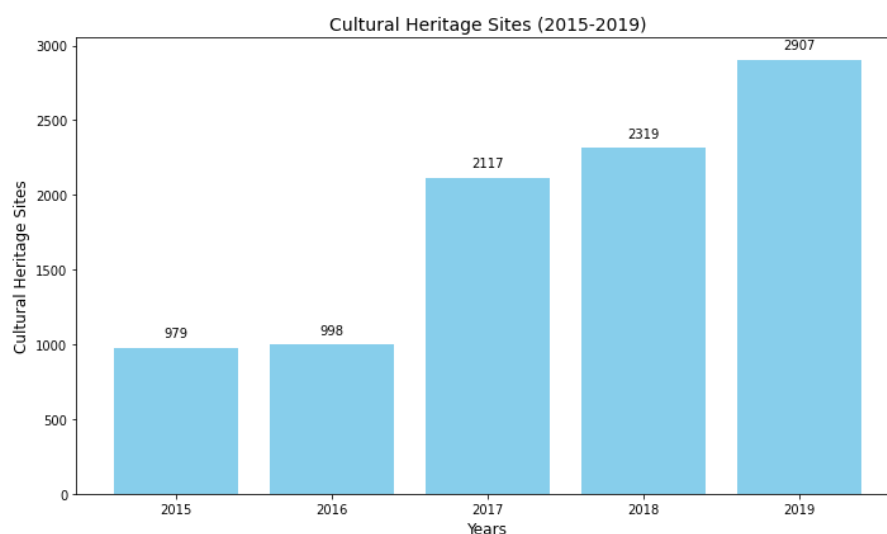


Figure 1. Data cultural heritage sites.

Refer **Figure 1** Cultural Heritage in Indonesia continues to increase every year in five years. The most significant addition occurred in 2017, where in that year there was an addition of 1119 Cultural Heritages. Cultural heritage that has not been disclosed by the Regional Government, because there is no data synchronization between the Regional Government and the Central Government. Cultural Heritage has been designated as a Historical Tourism site by the Government because it has not been disclosed to the public, so the data of the Cultural Heritage is not recorded in the central Government Cultural Heritage database.

The importance of disclosure of historical tourism is not only as a form of government accountability to the community but also as a first step to improving overall tourism performance in Indonesia. However, until now, the low disclosure of historical tourism is still a major problem, influenced by several factors such as the attractiveness of tourism destinations, lack of supporting infrastructure, and lack of awareness and support from the local community. The disclosure of Historical Tourism of Local Governments in Indonesia in the context of accounting is the focus of this study. Furthermore, this study seeks to explain how the Disclosure of Historical Tourism in Local Governments and the optimization of Tourism Performance in Indonesia (Fonseca and Ramos, 2012). Disclosure of Historical Tourism of Local Governments in Indonesia is very important to achieve the goal of improving the performance of Historical Tourism in Local Governments and tourism in Indonesia in general.

Several studies have explored various aspects of historical tourism and its impact on local economies. Garrod and Fyall (2000) examined the management of heritage tourism and its economic implications, highlighting the importance of effective marketing strategies. Poria et al. (2003) discussed tourists' motivations and behaviors in visiting heritage sites, emphasizing the need for targeted promotional efforts. Timothy and Boyd (2014) explored the concepts of heritage tourism and globalization, stressing the importance of managing heritage sites in a way that balances global and

local interests. Ashworth and Tunbridge (2000) analyzed the role of heritage in urban tourism, revealing the complex interplay between urban development and heritage preservation. Su and Lin (2014) investigated the economic impacts of heritage tourism, demonstrating that well-preserved and effectively promoted heritage sites can significantly boost local economies. In the context of Indonesia, Pitana and Gayatri (2005) highlighted challenges and opportunities in Indonesian tourism, including issues related to infrastructure, policy, and community involvement. Despite these contributions, there remains a paucity of research focusing specifically on the disclosure practices of local governments and their direct impact on tourism performance. Despite the existing body of literature, several gaps remain unaddressed. First, there is limited research on how local governments in Indonesia disclose information about historical tourism and the factors influencing these disclosure practices. Second, the relationship between the quality of disclosure and tourism performance has not been thoroughly examined.

This study is significant as it provides empirical evidence on the importance of effective disclosure practices by local governments in enhancing tourism performance. By identifying the key factors that influence disclosure practices, this research offers practical recommendations for policymakers and tourism practitioners to improve transparency and information dissemination in the tourism sector. The findings also highlight the need for comprehensive strategies that involve multiple stakeholders in promoting historical tourism. Furthermore, this study contributes to the existing literature by addressing the gap concerning the impact of disclosure practices on tourism performance, offering a foundation for future research on the role of digitalization and innovative technologies in historical tourism.

2. Literature review

2.1. Historical tourism

Historical tourism involves visiting sites of historical significance, including landmarks, monuments, and cultural heritage sites. This form of tourism is vital for preserving cultural heritage and fostering national identity. Historical tourism also contributes significantly to local economies by attracting both domestic and international tourists. The preservation of historical sites allows for the protection of cultural narratives and traditions, making it an essential component of sustainable tourism (Timothy and Boyd, 2014).

Globally, historical tourism is a well-established sector. Countries like Italy, Greece, and Egypt have capitalized on their rich histories to create robust tourism industries. The success of historical tourism in these regions can be attributed to well-developed infrastructure, effective marketing strategies, and strong government support (Smith, 2016). These examples illustrate the potential of historical tourism to drive economic growth and promote cultural exchange.

In Indonesia, historical tourism has immense potential due to the country's diverse cultural heritage. Indonesia is home to numerous historical sites, including ancient temples, colonial buildings, and traditional villages. However, the full potential of historical tourism in Indonesia remains untapped. Challenges such as inadequate infrastructure, lack of awareness, and insufficient funding hinder the

development of this sector. The preservation and promotion of historical sites are often hampered by limited resources and competing priorities (Agustini and Putra, 2011).

Previous studies have emphasized the need for comprehensive strategies to enhance historical tourism in Indonesia. These strategies include improving infrastructure, increasing public awareness, and fostering community involvement. For instance, Darmawan et al. (2017) suggest that community-based tourism can play a crucial role in preserving historical sites and promoting sustainable tourism practices. Community involvement ensures that the benefits of tourism are distributed equitably and that local traditions and cultures are respected and maintained.

The role of government in promoting historical tourism is also critical. Effective policies and regulations can facilitate the preservation of historical sites and encourage tourism. Government initiatives such as the designation of heritage zones, provision of grants for restoration projects, and development of tourism infrastructure are essential for the growth of historical tourism (Fonseca and Ramos, 2012). However, the success of these initiatives depends on transparent and accountable disclosure practices by local governments.

2.2. Tourism performance

Tourism performance refers to the economic, social, and environmental outcomes of tourism activities. It encompasses various indicators such as tourist arrivals, revenue generation, employment creation, and the sustainability of tourism practices. High tourism performance is often linked to effective management, strategic marketing, and robust infrastructure (Buhalis and Law, 2008).

In the context of historical tourism, performance is measured by the ability to attract visitors, generate income, and preserve cultural heritage. Effective disclosure practices by local governments play a crucial role in enhancing tourism performance. Transparent and comprehensive disclosure of information related to historical sites, tourism policies, and financial management builds trust among stakeholders and encourages investment and participation in the tourism sector (Freeman, 1984).

Studies have shown that regions with higher levels of transparency and accountability in tourism management tend to perform better. For example, research by Xie and Shi (2017) found that local governments' disclosure of tourism-related information positively impacts tourist satisfaction and trust. This, in turn, leads to higher tourist arrivals and increased revenue. The study highlights the importance of stakeholder engagement and the need for local governments to provide accurate and timely information to tourists and investors.

In Indonesia, the performance of historical tourism varies significantly across different regions. Some areas, such as Bali and Yogyakarta, have successfully leveraged their cultural heritage to attract tourists and boost local economies. These regions benefit from well-preserved historical sites, strong marketing efforts, and supportive government policies. Conversely, other regions struggle with low tourist numbers and limited economic benefits due to inadequate disclosure practices and insufficient investment in tourism infrastructure (Darmawan et al., 2017).

The role of local governments is pivotal in determining tourism performance. By adopting best practices in disclosure and transparency, local governments can improve

stakeholder trust and engagement, leading to better tourism outcomes. Effective disclosure includes providing detailed information about historical sites, tourism policies, and financial management. It also involves regular updates and active communication with stakeholders, including tourists, investors, and local communities.

Research by Smith (2016) underscores the importance of transparency in tourism management. The study found that regions with high levels of government transparency experience higher levels of tourist satisfaction and repeat visitation. This is attributed to the increased trust and confidence among tourists and investors, who are more likely to support destinations that are transparent and accountable.

3. Materials and methods

3.1. Research method

This study adopts a quantitative research design to investigate the relationship between the disclosure of historical tourism and the tourism performance of local governments in Indonesia. A survey method was used to collect primary data from local government officials, tourism stakeholders, and community members involved in historical tourism. The research design ensures a systematic approach to data collection and analysis, allowing for the examination of patterns and relationships between variables.

3.2. Population and sample

The population for this study consists of local government officials, tourism stakeholders, and community members involved in historical tourism in Indonesia. A purposive sampling method was used to select respondents who have direct knowledge and involvement in historical tourism activities. This method was chosen to ensure that the sample is representative of the population and includes individuals with relevant expertise and experience, thereby providing more accurate and insightful data for the study.

The population in this study is 514 Regency/City Governments in Indonesia. The object of this research focuses on local governments/cities in Indonesia. The sampling criteria include: have an official website of the Regency/City Government in Indonesia; conduct annual reporting on the official website of the Central Government, Regency/City; have publications of financial statements and disclosure reports; and have complete data needed for this study. The details of the data and the description of the data are shown in **Table 1**.

Table 1. Detail data.

Information	Data
Have an official website of the Regency/City Government in Indonesia;	514
Not conducting annual reporting on the official website of the Central Government, Regency/City;	(229)
It does not have the complete data needed for this study.	(133)
Number of Research Samples	152

3.3. Hypothesis

Our study focuses to investigate the factors influencing the disclosure of historical tourism by local governments in Indonesia and its impact on tourism performance. The focus is on several key actors and financial factors, including Regional Heads, the Regional Legislative Council, Mass Media, Tourism Business Actors, Investment Value, Tourism Budget, and Tourism Grant Expenditure. The Research framework formulated into the hypotheses presented in **Figures 2 and 3**.

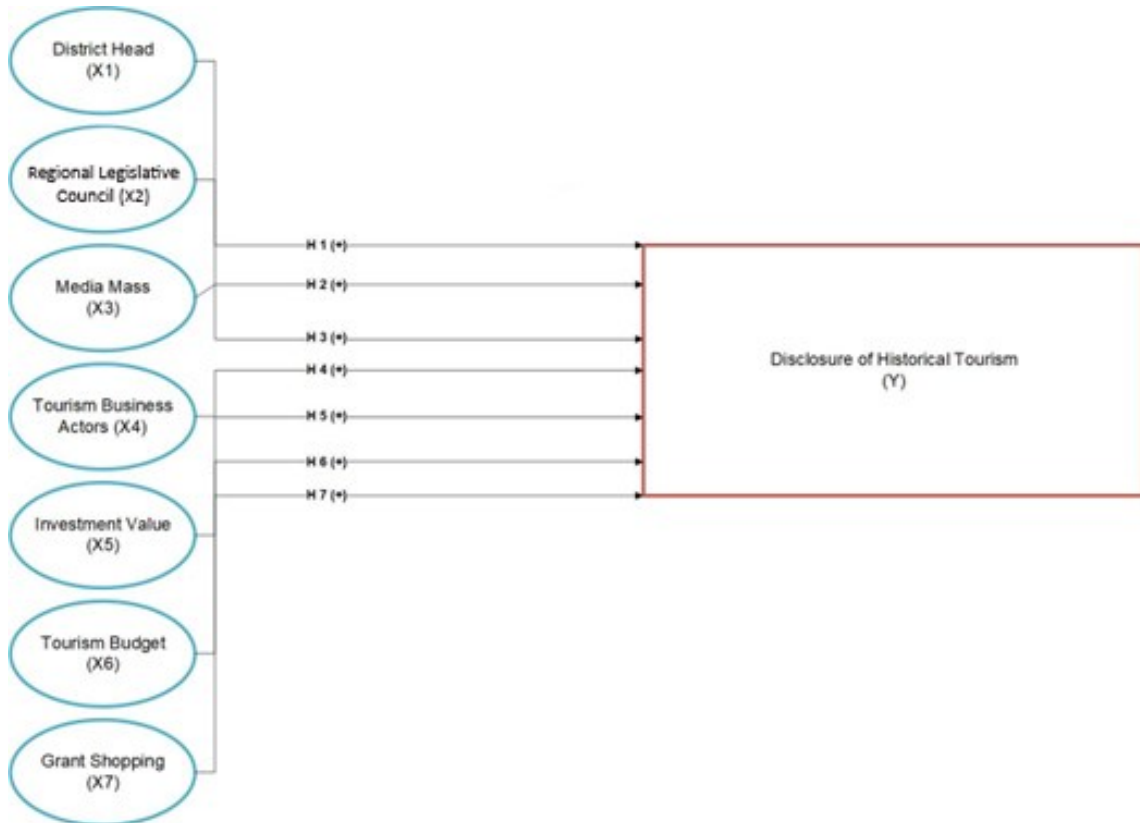


Figure 2. Conceptual schema 1.

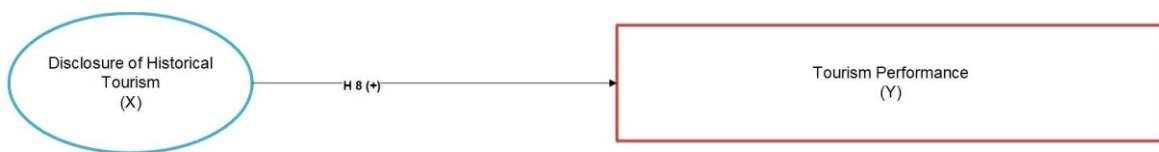


Figure 3. Conceptual schema 2.

According to **Figures 2 and 3**, the following hypothesis have been formulated:
 H1: Regional Heads have a positive influence on the Disclosure of Regional Government Historical Tourism in Indonesia.

H2: The Regional Legislative Council has a positive influence on the Disclosure of Regional Government Historical Tourism in Indonesia.

H3: Mass Media has a positive effect on the Disclosure of Regional Government Historical Tourism in Indonesia.

H4: Tourism Business Actors have a positive influence on the Disclosure of Regional Government Historical Tourism in Indonesia.

H5: The Investment Value has a positive effect on the Disclosure of Local Government Historical Tourism in Indonesia.

H6: The Tourism Budget has a positive effect on the Disclosure of Historical Tourism by Local Governments in Indonesia.

H7: Tourism Grant Expenditure has a positive effect on the Disclosure of Local Government Historical Tourism in Indonesia.

H8: The Disclosure of Historical Tourism has a positive effect on Tourism Performance in Regional Governments in Indonesia.

3.4. Data collection and analysis

The data for this study were collected through an extensive review of relevant documents and records related to historical tourism in Indonesia. The study documentation approach involves gathering data from official reports, policy documents, tourism development plans, financial records, and other pertinent documents from local governments and tourism organizations. This approach ensures that the data collected is comprehensive and reflects the actual practices and performance of historical tourism in Indonesia. The analysis of the documentation study for data collection refers to the items shown in **Table 2**.

Table 2. Data collection items in the documentation study.

Data	Item
District Head	<ul style="list-style-type: none"> Educational background data of regents and mayors in all districts/cities in Indonesia
Regional Legislative Council	<ul style="list-style-type: none"> Regional Legislative Council member from opposition local government parties
Mass Media	<ul style="list-style-type: none"> Number of news related to history tourism in tribun news Number of News in Tribun News in 1 Year
Tourism Business Actor	<ul style="list-style-type: none"> Number of small micro and medium enterprises in the tourism sector
Investment Value	<ul style="list-style-type: none"> Investment realization (tourism sector)
Tourism budget	<ul style="list-style-type: none"> Tourism regional organization budget Authorized regional expenditure planning budget
Grant Shopping	<ul style="list-style-type: none"> Regional tourism special allocation fund Total special allocation fund
Disclosure of Historical Tourism	<ul style="list-style-type: none"> Historical tourism content from local government official website
Tourism Performance	<ul style="list-style-type: none"> Number of foreign tourists and domestic tourists

Data analysis was conducted using IBM SPSS software. Descriptive statistics were used to summarize the demographic characteristics of the respondents and the key variables. Inferential statistics, including correlation and regression analysis, were employed to test the relationships between disclosure practices and tourism performance. The data analysis process involved the following steps: data cleaning and coding to prepare the data for analysis, descriptive statistics to summarize the key variables, correlation analysis to examine the relationships between variables. The use of multiple regression was used to examine the impact of various independent

variables (Regional Heads, Regional Legislative Council, Mass Media, Tourism Business Actors, Investment Value, Tourism Budget, and Grant Shopping) on the dependent variable (Disclosure of Historical Tourism) and to further analyze the effect of historical tourism disclosure on tourism performance.

4. Results and discussion

The results obtained in this study were carried out several results tests or data tests as follows.

4.1. Results

4.1.1. Descriptive statistical analysis

Table 3. Descriptive statistics.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
District Head	152	1	7	2.760	1.870
Regional Legislative Council	152	0.480	1.000	0.730	0.090
Media Mass	152	38.067	114.020	71.372	16.834
Tourism Business Actor	152	-0.760	0.949	0.171	0.312
Investment Value	152	-0.996	0.999	-0.266	0.586
Tourism Budget	152	0.007	0.221	0.077	0.032
Grant Shopping	152	0.182	0.886	0.539	0.154
Disclosure of Historical Tourism	152	1	324	29.14	40.520
Tourism Performance	152	16.844	114.020	70.319	17.320
Valid N (listwise)	152				

Data from descriptive statistics shows that the number of data is 152 data and has detailed data as in **Table 3**.

4.1.2. Regression

Table 4. Regression.

Model	Sig t
I	0.200
II	0.200

The results of the calculation in **Table 4** above show that the regression value is at the value of $0.200 > 0.05$ so it can be concluded that the data is normally distributed.

4.1.3. Multicollinearity

Table 5. Multicollinearity.

Variabel	Tolerance	VIF
District Head	0.817	1.225
Regional Legislative Council	0.830	1.205

Table 5. (Continued).

Variabel	Tolerance	VIF
Media Mass	0.879	1.138
Tourism Business Actor	0.980	1.021
Investment Value	0.955	1.047
Tourism Budget	0.941	1.063
Grant Shopping	0.968	1.033

The results of the calculation in **Table 5** showed that the tolerance value >0.1 or the VIF value is < 10 . It can be concluded that the regression model equation does not contain a multicollinearity problem which means that there is no significant correlation between the independent variables so it is suitable for further analysis.

4.1.4. Autocorrelation

Table 6. Autocorrelation.

Model	Durbin-Watson
I	1.831
II	1.248

The results of the calculation in **Table 6** show that Model 1 has a DW-test value between a dL value of 1.625 and a dU of 1.846, which is with a DW-test value of 1.831, meaning there is no autocorrelation. Model 2 has a DW-test value between a dL value of 1.221 and a dU of 1.748, which is with a DW-test value of 1.248, meaning there is no autocorrelation.

4.1.5. Heteroscedasticity

Table 7. Heteroscedasticity.

Variable	t	Sig
Model 1		
District Head	4.241	0.000
Regional Legislative Council	2.046	0.043
Media Mass	4.403	0.000
Tourism Business Actor	2.645	0.009
Investment Value	2.601	0.010
Tourism Budget	-2.496	0.014
Grant Shopping	2.126	0.035
Model 2		
Tourism Disclosure	3.818	0.000

Based on the results of **Table 7** it can be seen that the results of model 1 calculation show that the value of the GIS value > 0.05 . It can be concluded that the regression model equation does not contain heteroscedasticity problems which means that there is no significant correlation between the independent variables so it is suitable for further analysis. The results of model 2 obtained a *p*-value from the results

of the *F* test of 0.000. Since the *p*-value is less than the significant level = 5% or (0.000 < 0.05), *H*₀ is rejected; which means that there is no significant difference between the model and the data, so the regression model in this study is feasible (FIT).

4.1.6. Coefficient of determination

Table 8. Coefficient of determination.

Model	R	R Square	Adjusted R Square
1	0.581	0.338	0.306

Based **Table 8** it can be known that the magnitude of the double determination coefficient (Adjusted *R*²) is 0.306, then it can be interpreted that 30.6% of the Disclosure of Regional Government Historical Tourism in Indonesia is influenced by seven independent variables consisting of Regional Heads (X1), Members of the Regional Legislative Council (X2), Mass Media (X3), Tourism Business Actors (X4), Investment Value (X5), Tourism Budget (X6), Grant Expenditure (X7). While the remaining 69.4% was influenced by other variables that were not included in the research model.

4.1.7. Hypothesis testing

Table 9. Result of hypothesis testing coefficients^a.

Model	Unstandardized Coefficients		Standardized Coefficients Beta	<i>t</i>	Sig
	B	Std. Error			
Constant	1.573 × 10 ⁴	3673.922		4.280	0.000
District Head	590.3483	290.379	0.060	2.033	0.044
Regional Legislative Council	1.793 × 10 ⁴	4034.749	1.235	4.445	0.000
1 Media Mass	0.0842	0.032	0.098	2.641	0.009
Tourism Business Actor	4232.7426	1628.284	0.096	2.600	0.010
Investment Value	2187.1181	878.256	0.091	-2.490	0.014
Tourism Budget	3.454e × 10 ⁴	1.61e + 04	0.072	2.142	0.034
Grant Shopping	3305.675	3305.675	0.086	2.521	0.013

^a Dependen Variable: Tourism Performance.

Table 9 showed the variables of Regional Head (X1), Members of the Regional Legislative Council (X2), Mass Media (X3), Tourism Business Actors (X4), Tourism Budget (X6) and Grant Expenditure (X7) have a regression coefficient direction that is positive or directly proportional to the Disclosure of Historical Tourism in Indonesia, this shows that the variables of Regional Head (X1), Members of the Regional Legislative Council (X2), Mass Media (X3), Tourism Business Actors (X4), The Tourism Budget (X6) and Grant Expenditure (X7) will have a positive influence on the Disclosure of Historical Tourism in Indonesia. While the Investment Value variable (X5) has a negative regression coefficient direction or is inversely proportional to the Disclosure of Historical Tourism in Indonesia, this shows that the Investment Value (X5) has a negative influence on the Disclosure of Historical Tourism in Indonesia.

4.2. Discussion

The results of this study show that the Head of the Region has a positive influence on the Disclosure of Regional Government Historical Tourism in Indonesia. This is evidenced by the p -value of the t -test result for the Regional Head variable, which is 0.044. Since the p -value is less than the significance level of 5% ($0.044 < 0.05$), the null hypothesis (H_0) is rejected. This suggests that the Regional Head, as a leader authorized by the central government, plays a significant role in managing regional affairs, including historical tourism, in accordance with applicable laws and regulations (Ji et al., 2023). The study assumes that qualified Regional Heads can optimally manage their regions (Elbaz and Haddoud, 2017). Additionally, Regional Heads, being knowledgeable about their region's conditions, especially in the historical tourism sector, can implement strategies to enhance community welfare (Wang et al., 2024). One such strategy is maximizing historical tourism, which can significantly benefit the community (Gonçalves and Gaio, 2023; Li et al., 2020).

Similarly, the study indicates that the Regional Legislative Council positively influences the Disclosure of Regional Government Historical Tourism in Indonesia. The p -value for the t -test result of this variable is 0.000, which is less than the significance level of 5% ($0.000 < 0.05$), leading to the rejection of the null hypothesis. This means that members of the Regional Legislative Council, who are positioned as elements of local government organization, play a crucial role in overseeing and supporting historical tourism initiatives. Based on Stakeholder Theory, the Regional Legislative Council represents the community and performs representative functions (Rasyid, 2001; Sulaeman, 2015). As stakeholders with the power to control economic resources, their involvement can significantly influence government decisions and policies regarding historical tourism management.

The study also finds that Mass Media positively affects the Disclosure of Local Government Historical Tourism in Indonesia. The t -test result for the Mass Media variable has a p -value of 0.009, which is less than the significance level of 5% ($0.009 < 0.05$), resulting in the rejection of the null hypothesis. Mass Media serves as a vital resource for disseminating environmental information (Harmoni, 2010), and its role in promoting the tourism industry is undeniable (Asongu and Odhiambo, 2019). The differences between old and new media, primarily in writing, publishing, and user interaction, make media an essential tool for tourism promotion (Lund et al., 2018). Effective tourism promotion supported by Mass Media can reveal government activities related to historical tourism, utilizing platforms like television, newspapers, and the internet (Nasrullah, 2015; Paiva, 2023; Supriadi and Maharani, 2021).

Moreover, the study reveals that Tourism Business Actors have a positive effect on the Disclosure of Regional Government Historical Tourism in Indonesia. This is shown by the t -test result for the Tourism Business Actor variable, with a p -value of 0.010, which is less than the significance level of 5% ($0.010 < 0.05$). Historical Tourism development involves enhancing existing tourism sites and exploring natural and human resources to maximize benefits (Xu et al., 2021). Tourism activities typically engage local MSMEs (Micro, Small, and Medium Enterprises), indicating that tourism business actors play a crucial role in promoting and developing historical tourism (Raharjo, 2019).

Additionally, the study indicates that the Tourism Budget has a positive effect on the Disclosure of Historical Tourism by Local Governments in Indonesia. The *t*-test result for the Tourism Budget variable shows a *p*-value of 0.034, which is less than the significance level of 5% ($0.034 < 0.05$), leading to the rejection of the null hypothesis. A well-planned budget is essential for future financial reporting and generally covers one calendar year (Mahsun, 2013). This finding aligns with Stakeholder Theory's Strategic Posture dimension, suggesting that organizations need to identify and leverage their strengths to maximize opportunities (Fei et al., 2023).

The study indicates that grant shopping has a positive effect on the Disclosure of Historical Tourism by Local Governments in Indonesia. The *t*-test result for the Tourism Budget variable shows a *p*-value of 0.035, which is less than the significance level of 5% ($0.035 < 0.05$). This finding leading to the rejection of the null hypothesis suggesting that there is a statistically significant relationship between the allocation of tourism budgets and the effectiveness of historical tourism disclosure. Study by Harrison and Schipani (2007) found that adequate funding is crucial for the development and maintenance of cultural heritage sites. Their research showed that countries with better financial support for tourism projects tend to have more effective promotion and conservation of historical sites. Similarly, the current study's findings support the notion that financial resources play a key role in enhancing historical tourism disclosure. In another relevant study, Richards (2007) examined the relationship between tourism funding and cultural heritage management in Europe. Richards concluded that well-funded local governments are more capable of implementing comprehensive tourism strategies that include the preservation and promotion of historical sites. This aligns with the findings of the current study, suggesting that increased tourism budgets enable local governments in Indonesia to effectively disclose and promote their historical tourism assets.

Our study demonstrates that the Disclosure of Regional Government Historical Tourism in Indonesia positively affects Tourism Performance. This is supported by the *t*-test result for the Disclosure of Historical Tourism variable, with a *p*-value of 0.013, which is less than the significance level of 5% ($0.013 < 0.05$). Effective disclosure involves the formal delivery of information through official media, reflecting the government's responsibility to the public (Ginting and Wahid, 2015; Santa and Tiatco, 2019; Suarmana et al., 2017). Consequently, better disclosure practices can enhance tourism performance by increasing transparency and accessibility of historical tourism information.

5. Conclusion

This study concludes that effective disclosure of historical tourism by local governments significantly enhances tourism performance in Indonesia. Key factors such as the involvement of regional heads, legislative councils, mass media, tourism business actors, tourism budgets, and grant expenditures play a crucial role in this process. Regional heads, by virtue of their authoritative roles and comprehensive understanding of their regions, are instrumental in driving initiatives that promote historical tourism. Their strategic planning and decision-making capabilities ensure that historical sites are well-maintained and marketed effectively. Legislative councils

support these efforts by providing oversight and legislative backing, ensuring that tourism policies align with broader developmental goals. The involvement of mass media in promoting historical tourism cannot be overstated, as it plays a critical role in increasing public awareness and engagement. Tourism business actors, including local enterprises, contribute by creating a vibrant tourism ecosystem that attracts visitors and boosts local economies. Moreover, the allocation of adequate budgets and grants ensures that sufficient resources are available for the preservation, promotion, and development of historical tourism sites. Collectively, these factors create a robust framework that supports the sustainable growth of historical tourism in Indonesia, ultimately leading to improved tourism performance and economic benefits for local communities.

The study's limitations include the reliance on secondary data from official websites, which may not capture all relevant aspects of historical tourism disclosure. While secondary data provides a broad overview, it often lacks the nuanced insights that primary data sources such as surveys and interviews can offer. For instance, official websites may not reflect real-time challenges faced by local governments in tourism management or the perceptions of local communities regarding tourism development. To address this gap, future research should consider incorporating primary data through surveys and interviews to gain deeper insights. Primary data collection would enable researchers to capture firsthand accounts of the experiences and opinions of stakeholders involved in historical tourism, leading to a more comprehensive understanding of the factors influencing tourism performance. Additionally, primary data can reveal the effectiveness of various disclosure practices and identify areas for improvement. By integrating primary data, future studies can provide a richer, more detailed analysis that complements the findings derived from secondary sources.

Additionally, exploring the impact of digitalization and innovative technologies on historical tourism disclosure could provide valuable directions for future studies. The rapid advancement of digital technologies offers new opportunities for enhancing the visibility and accessibility of historical tourism sites. For example, virtual reality (VR) and augmented reality (AR) can create immersive experiences that attract a wider audience, including those who may not have the opportunity to visit the sites physically. Digital platforms and social media can also play a significant role in promoting historical tourism by reaching a global audience and facilitating real-time interactions with potential tourists. Moreover, digital tools can streamline the management and preservation of historical sites, ensuring that they are well-maintained and accurately represented. Future research should examine how these technologies can be leveraged to improve the effectiveness of historical tourism disclosure and enhance tourism performance. By exploring the intersection of digital innovation and historical tourism, researchers can identify best practices and develop strategies that harness the full potential of technology to promote and preserve cultural heritage.

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editing, RC and DS; visualization, RC; supervision, DS; project administration, RC. All authors have read and agreed to the published version of the manuscript.

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