

# Mangrove Ecotourism Business Survival Strategy and the Impact of the 12% Value Added Tax (VAT) Increase

Diana Putri<sup>1</sup>, Rudi Santoso\*<sup>2</sup>

<sup>1,2</sup> S1 Accounting; Faculty of Economics and Business; Universitas Dinamika, Indonesia

\*email: rudis@dinamika.ac.id

## ABSTRACT

This paper examines the implications of a 12% Value Added Tax (VAT) increase on the sustainability and operational strategies of mangrove ecotourism businesses in Indonesia. Mangrove ecosystems are essential for environmental balance and biodiversity, providing unique opportunities for ecotourism that can benefit local communities economically while promoting conservation. However, the recent VAT hike poses significant challenges, potentially increasing operational costs and affecting profitability. Through qualitative research methods, including in-depth interviews, focus group discussions, and direct observations, this study explores the experiences and adaptive strategies of stakeholders involved in mangrove ecotourism. The findings reveal that the VAT increase can lead to higher costs for materials, maintenance, and promotion, compelling businesses to reconsider their pricing strategies and operational models. Despite these challenges, the research highlights that businesses are motivated to innovate and adopt sustainable practices to maintain competitiveness. Key strategies identified include enhancing community engagement, leveraging government support, and intensifying marketing efforts to attract visitors. The study underscores the importance of collaboration among stakeholders to navigate the complexities introduced by the VAT increase. Ultimately, this research contributes valuable insights into the resilience of mangrove ecotourism in the face of economic pressures, emphasizing the need for sustainable management practices that ensure the long-term viability of both the businesses and the ecosystems they depend on.

## KEYWORDS

Mangrove ecotourism, Value Added Tax, sustainability, operational costs, adaptive strategies

## INTRODUCTION

Mangrove forests are one of the ecosystems a unique and productive coastline and has a very important role in guard balance environment [1]. Besides its function as retainer abrasion, various habitats species, and absorbers carbon, mangrove forests also have potential big for developed as destination tour [2]. Mangrove ecotourism offers experience unique, educational and sustainable tourism, so that capable

interesting interest traveler Good domestic and overseas. Potential Mangrove ecotourism in Indonesia has a very big opportunity, considering sufficient area of mangroves significant and spread across various area [1], [2], [3], [4]. However, the development mangrove ecotourism in Indonesia is still face various challenges, one of which is impact from policy economy.

On the other hand, side, rise Tax Value Added Tax (VAT) to 12% in 2024 is one of the policies that will give impact in a way direct to sector tourism, including mangrove ecotourism. This VAT increase potential increase cost operational business mangrove ecotourism, starting from cost purchase material burn for transportation travel, costs maintenance facilities, up to cost promotion [1]. Increase cost operational This can press profitability effort and force perpetrator business for take steps adaptation [5], [6]

Several studies previously have shown that increasing tax can impact negative to growth sector tourism. The increase cost operational consequence increase tax can cause perpetrator business raise price product or services offered. However, the increase price This can reduce Power compete and reduce amount visitors.[5], [7], [8], [9]

Besides that, the increase in VAT can also hinder investment in the sector tourism. Investors will tend more be careful in to plant the capital Because existence uncertainty about impact increase tax to profitability business. In fact, investment in the sector tourism is very important for increase quality and quantity facility tourism [10]. Research conducted by[5] show that policy fiscal, such as increase tax, have complex impact to sector tourism. Policy This not only influences perpetrator businesses, but also consumers and governments. Therefore that, it is necessary done further study deep about impact increase in VAT on business mangrove ecotourism [11]. also do research that emphasizes the importance of development sustainable ecotourism. Mangrove ecotourism must capable give benefit economy for public around but still guard sustainability environment. The increase in VAT can become a challenge alone in reaching objective sustainability This. Other research was also conducted by [12] those researching adaptation strategies business Micro small and medium enterprises (MSMEs) face change policy economy. Findings study This can become reference for perpetrator business mangrove ecotourism in formulate appropriate adaptation strategies.

See complex problems faced by businesses mangrove ecotourism, then study This aiming for analyze impact 12% VAT increase on continuity life business mangrove ecotourism in East Java. In addition, the research will also identify strategies that can be done by the perpetrator business to face challenge them.

## **LITERATURE REVIEW**

Mangrove ecotourism has become focus attention in several decades lastly, especially Because its potential in merge preservation environment with development economy. However, the industry faces various challenges, including change climate, exploitation source Power excessive nature, and change policy government. Increase Tax Value Added Tax (VAT) is one of the factor externals that can impact significant to continuity life business mangrove ecotourism.

### **Impact Increase in VAT on Mangrove Ecotourism Businesses**

Studies previously have shown that VAT increase can have complex impact to various sector economy, including tourism. Some study highlight that increase tax can be shown below:

**Increase cost operational:** Increase in VAT in general direct will increase cost operational business, such as cost material burn for transportation travel, costs maintenance facilities, costs purchase equipment, costs promotion, and wages employees. In addition, the 12% VAT increase will also have a direct impact on increasing cost operational business mangrove ecotourism. This is because of various components associated costs with operational business, such as purchase material burn for transportation, care facilities, up to procurement equipment, to be more expensive. As a result, the profit margin business can depress, and the perpetrator business need look for method for still survive. In such conditions so perpetrator business can reduce profitability effort and force perpetrator business for raise price [13].

**Lower Power competition;** increase of 12% direct will increase cost operational business mangrove ecotourism. Start from cost maintenance facilities, transportation, to provision food and drink, everything will caught impact increase tax. Improvement cost significant operational This will force the perpetrators business for raise price product or service them. However, the increase too much price tall can reduce Power pull mangrove tourism for visitors, especially traveler sensitive domestic to price. As a result, business mangrove ecotourism will face challenge for maintain amount visitors and stable income. Based on matter the can concluded that increase price product or service consequence VAT increase can reduce Power competition business mangrove ecotourism compared with destination other [14]tours

**Reduce amount visitors;** increase of 12% direct impact on increasing cost operational business mangrove ecotourism. Increase cost this, good for cost enter, rent boat, and facility Supporter others, will impact on the increase price package tourism. Increase significant price This potential reduces power pull tourists, especially for traveler domestic with budget limited. As a result, the number of visitors who come to area mangrove ecotourism can decrease drastic. Decrease amount visitors This will impact on income perpetrator business ecotourism, good manager tour and public around which hangs his life from sector tourism. Based on description the can concluded that increase price can reduce amount visitors, especially traveler more domestic sensitive to price.[13]

**Influence behavior consumer;** The 12% VAT increase has significant implications to the behavior of consumers and ultimately influences sustainability business mangrove ecotourism. One of the impacts directly is decline Power buy consumers. With increased price products and services due to higher VAT high, consumer tend more selective in choose products and services that will buy it. This can cause decline amount visitors to area mangrove ecotourism, because consumer Possible choose for postpone or reduce expenditure for recreation. Based on description mentioned then, the increase price can change behavior consumers, for example with choose destination more tourism cheap or reduce frequency visit.[13]

### **Sustainability Strategy Long Live Mangrove Ecotourism Business**

Continuity strategy life business mangrove ecotourism is a series designed action for ensure sustainability and growth business mangrove ecotourism in term long. This strategy involves efforts to overcome challenges and take advantage of existing opportunities, with still notice aspect sustainability

environment and welfare public around. For face challenge said, various study has proposed some strategies that can applied by the perpetrator business mangrove ecotourism are bellow:

**Management Ecology and Environment;** In this strategy so can done mangrove rehabilitation and conservation as one of the effort sustainable in rehabilitation and conservation of mangroves. It is including in the process of planting mangrove vegetation, repair system seawater irrigation, and handling characteristics mangrove [1], [15], [16] In addition that strategy this can also do balance objective economy and environment with objective for balancing activity economy with effort conservation for prevent the disappearance forest, depletion source power, and pollution [16]

**Engagement and Development Capacity;** At the stage This can process is carried out for involving the community local in planning, implementation and management project ecotourism ensure sustainability and support local. Besides that, in the study also applied training and education with give training business about ecotourism, improving skills society, and promote awareness about importance mangrove ecosystem is very important [17], [18], [19].

**Development Infrastructure and Facilities;** In the development process infrastructure and facilities can done development and maintenance infrastructure like center visitors, path tracking, and facilities other can increase experience visitors and support tourist sustainable [15], [20]. Besides that, on strategy this can also done utilization technology with method take advantage of good technology for use source efficient power and increase infrastructure can support development sustainable [16].

**Support Policies and Institutions;** In this strategy can done Approach collaboration involving government, sector private sector, NGOs and communities local can increase effectiveness management ecotourism [19], [20]. Besides that, also can done improvement policy with strengthen policies and legislation about use and management forest mangrove required for ensure sustainability term long [17].

**Diversification and Innovation;** the strategy so can introduce diverse attractions like rowing, scheme planting forest mangroves, and use tree mangrove as souvenir can increase amount visitors and revenue up to 10%. Not only that, but a strategy also that can apply in matter This that is with develop cycle business sustainable that combines effort conservation with activity economy can give superiority competitive [21].

**Marketing and Promotion;** the strategy can done improvement promotion ecotourism and creating awareness about mark unique ecosystem forest mangrove can interesting more Lots visitors and support effort conservation. Besides that, marketing and promotion are also one of the things that give a very big impact significant in the world today.

## **Methodologies**

Study This use approach qualitative for dig in a way deep understanding regarding continuity strategy life business mangrove ecotourism in face challenge VAT increase. Approach qualitative chosen Because allow researcher to obtain rich and in-depth data about experiences, perceptions, and strategies implemented by the actor's business mangrove ecotourism. Data collection in study This will done through several techniques, namely the interview that will be done with several perpetrator business mangrove ecotourism that has operating for at least 2 years. Interview will focus on experience they in

face VAT increase, a strategy that has applied, as well as obstacles and opportunities faced. In addition, researchers will also observe directly on-site mangrove ecotourism for observe activity daily, interaction with visitors, and conditions physique environment. Researchers will also collect secondary data in the form of documents related, such as report finance, visitor data, and policies relevant government (Parker, 2014).

At the stage researcher data analysis will obtain results interviews, observations, and studies documentation will be analyzed in a way qualitative use technique analysis thematic. Analysis thematic will done with method identify emerging themes in a way repetitive in the data, then grouping and interpreting themes for find deeper patterns and meanings in [22].

Tabel 1. Conceptual framework

Method	Purpose	Participants	Focus
<b>In-Depth Interviews</b>	Detailed insights	Government officials, tourism agencies, local communities, management groups	Economic potential, environmental conservation, VAT strategies
<b>Focus Group Discussion</b>	Comprehensive discussion	Local communities, NGOs, government officials, business owners	Community awareness, sector cooperation, VAT impact
<b>Observations</b>	Direct operational insights	N/A	Infrastructure, facilities, strategy implementation
<b>Document Studies</b>	Review of existing documents	Government reports, business plans, research studies	Historical data, policy changes, documented strategies
<b>Case Studies</b>	In-depth analysis of specific sites	Specific mangrove ecotourism sites (eg BMC, Kasih Sayang)	Strategy effectiveness, lessons learned
<b>Surveys</b>	Qualitative data collection	Business owners, employees, tourists	Financial impact of VAT, perceived strategy effectiveness

Source: Researcher data

## Results and Discussions

Sustainability Strategy Life of Mangrove Ecotourism Business can do with method carry out the main strategy management sustainable with do various actions, including that is as following:

**SWOT and AHP Analysis;** Studies This can using SWOT (Strengths, Weaknesses, Opportunities, and Threats) and AHP (Analytical Hierarchy Process) to identify key strategies sustainable mangrove

ecotourism. This strategy will study related the power that exists in the tourism sector mentioned, the existing weaknesses when VAT increases by 12%, capable read opportunities that will occurs, and the threats that will occur occurs in the sustainability of mangroves when VAT rose to 12%. In addition, That Mangrove owners must also to study more in related How open opportunity for investors to develop ecotourism, how to get it still to increase facilities and infrastructure for to improve amount existing visitors.

At the AHP stage, mangrove owners can analysis with method define problems that will happen, do calculation score as well as give solution alternative to problem the typing VAT rose to 12%. That's it in line with research conducted by [20] related SWOT and AHP analysis on implementation strategy for sustainability of mangroves to remain that.

**Give training business ecotourism to public around;** At the stage this is the strategy that is carried out that is with give training business ecotourism to public around mangrove area is step strategic for increase welfare society, preserving environment, and develop tourist sustainable. Training This Not only just a transfer of knowledge but also involves an empowerment process society to be able to manage business ecotourism in a way independent and sustainable [20].

**Increase promotion destination ecotourism;** Promotion destination ecotourism is step crucial in interesting interest tourists and ensure sustainability business. So that the promotion carried out effective and impactful, that are needed scientific and measurable approach. 1) Analysis Deep towards the Target Market. An important first step is to do analysis deep towards the target market. Who only the main target? What interests, preferences, and behavior them? By understanding the target market, we can compile messages of relevant and interesting promotions. In addition, analysis also helps identify channel the most effective communication to reach the target market. For example, if the target market is generation young caring environment, then social media like Instagram and TikTok become the right choice 2) Development of an Integrated Marketing Strategy. This strategy covers various elements , **Branding** (building identity strong and unique brand For destination ecotourism), **Positioning** (determining position destination in mind consumers , for example as destination tour friendly nature environmental and educational), **Mix marketing** (combining various element marketing , such as product, package, tourism , price , place distribution, and promotion), **digital marketing** (utilize various digital platforms for increased visibility destinations , such as websites, social media , and search engine optimization (SEO), and **Public relations** ( building connection Good with mass media and influencers to get free publicity ). 3) Evaluation and Measurement. At this stage This can carry out a promotional process that is not only stop at stage implementation only. Evaluation and measurement in a way periodic is very important for now the effectiveness of the strategy that has been done. Some metrics that can used for measure success promotion like amount visit visitors' duration visits, level satisfaction tourists, Return on Investment (ROI) used whether comparable with income generated [20], [23].

**Interweaving Work The same between government and stakeholder's interest;** Work The same between government and stakeholders' interest is a crucial synergy in reach objective sustainable development. Stakeholders interests, which include communities, businesses, non-governmental organizations, and academics, have role important in giving input, source power, and support for realize policy effective public. This is done because stakeholders are interested in their own knowledge local and expertise specific that can complete capacity government. Besides that, involving stakeholders' interest



in the process of taking decisions can increase legitimacy policies and strengthen support society. Third, work same good can minimize conflict and increase efficiency in implementation of programs and projects development. [20], [23].

**Guard mangrove ecosystem for ensure sustainability term long;** mangrove ecosystem is one of the ecosystems the most productive coastline and has role very important ecologically. Mangrove forests function as retainer abrasion, protection beach from waves and windstorms, and place life various types of flora and fauna. In addition, the mangrove ecosystem also plays a role as absorber effective carbon, so that contributes to mitigation change climate. Therefore that, effort preservation and management mangrove ecosystem in general sustainable become very crucial [1], [20], [23].

Sustainability term long Mangrove ecosystems are highly dependent on balance between utilization and protection. Utilization source mangrove power must be done in a way wise and sustainable, for example through development responsible ecotourism answer. However, the pressure to mangrove ecosystems such as conversion land for aquaculture, development infrastructure, and pollution environment Keep going threaten its existence. Therefore that, is needed comprehensive effort for protect and restore mangrove ecosystem, including enforcement strict laws, improvement awareness society, and development supportive policies mangrove [1], [20], [23].

Preserving mangrove ecosystem is not only beneficial for environment but also provides benefit economy for public around. A healthy mangrove ecosystem can support various activities like fisheries, tourism and production wood burn. Thus, mangrove conservation is an investment term length that gives profit Good in a way ecologically and Economical. Efforts mangrove conservation is a must involving various stakeholders' interests, including government, society, sector private sector, and academics, to reach objective together that is guard sustainability mangrove ecosystem and welfare public [1], [20], [23].

### **Implications in Economic Field**

Based on the results of the sustainability strategy, there are several implications in field economy related existence increase 12% VAT which can be give impact on strategy sustainability tourist in the mangrove sector. The implications that occur among them:

**Negative Effects for Tourist;** Increase in VAT in the sector related tourist can cause GDP contraction and jobs work, which has an impact negative on the economy in a way overall. This is specifically significant in sectors such as hotels and restaurants, which are related closely to ecotourism. On the side others, with increase burden taxes, fees production in industry tourist like accommodation, transportation and provision food and Drink participate increased. Therefore, the perpetrators business tourist tends raise price products and services they for guard profitability. Increase price This in a way direct impact on power buys consumers, especially traveler domestic which has budget limited. [13], [24].

**Distortion and Decline Request;** With the rise in the VAT rate, the price of goods and services in a way generally will be increased. This can cause distortion in market mechanisms, where prices No Again fully reflect cost production and demand consumers. Shift curves offer to leave This will result in price sell product become higher, which in the end can reduce Power buy consumers. When the price of goods and services rise, consumers tend to reduce amount the things they buy or look for alternative more products

cheap. The shift curve request to left This show decline amount items requested on each level price. This has an impact negatively on the growth of the economy, especially in sectors that have elasticity request tall to price, such as goods non- essential consumption. Higher VAT rates tall can cause increase price goods and services, reducing request consumers and potential cause decline activity economy in a way overall [24], [25].

**Sectoral Output and Employment;** 12% VAT increase provides significant impact on sectoral output and employment in Indonesia. The increase cost production consequence VAT increase potential squeeze profit margins companies, especially for sector business micro, small, and medium enterprises (MSMEs) that have Power hold more low to change policy fiscal. This can cause a decline in production and investment, which ultimately can hinder growth of the economy in a way overall. This increase in VAT also can result in a decline in output and employment in various industries, including ecotourism. This is needing approach balanced policy for reduce impact negative this [24], [25].

### **Mitigation Strategy**

**Mixture Policy:** At this stage This is the strategy that is carried out used for ward off impact bad VAT increase, mix policy recommended. This including use income tax for cash transfer use support public rural and invest in education and health for address misallocation source Power [13].

**Support for SMEs.** Small and medium enterprises (SMEs) in the sector ecotourism Possible face significant challenges Because VAT increase. Giving targeted support and incentives can help businesses This adapt and grow [25]. Promotion Practice Sustainable. In this strategy need existence action for push practice business sustainable and provide incentive for initiative friendly environment can help reduce greater impact of VAT high in the sector ecotourism [1].

### **Conclusions**

Study This in a way empirical proves that increase Tax Value Added Tax (VAT) of 12% has been give significant impact to continuity life business mangrove ecotourism. Increase cost significant operational consequence VAT increase has been press profitability effort, force perpetrator business for do various adaptation. Impact the most immediate feeling is decline amount visitors. Increase price product or services resulting from the increase cost operational has make tourists, especially traveler more domestic sensitive to price, reduce frequency visit or choose destination more tourism affordable. This shows that VAT increase has been influence Power buy consumers and ultimately impact on income perpetrator business mangrove ecotourism.

As response to challenge said, the perpetrator business mangrove ecotourism has applied various adaptation strategies. Diversification products and services have become one of the most common strategies applied. With offer various choice package tourism, actors' business tries for interesting interest more visitors wide and reduce dependence on one type of product only. Besides that, improvement quality service, utilization technology, and cooperation with stakeholder's interests are also an important strategy implemented by actors' business for increase Power competitiveness and sustainability business.

Research result This highlights the importance of support government in face challenges faced by businesses mangrove ecotourism. Policy more fiscal support, such as giving incentive tax or convenience access financing, can help lighten up burden cost operational perpetrator business. Besides that,



development supporting infrastructure tourism, more promotion intensive, and strengthening institutionalization is also needed for push growth sector mangrove ecotourism.

In general, research concludes that VAT increase has become significant challenges for continuity life business mangrove ecotourism. However, with implementing appropriate adaptation strategies and support from various parties, business mangrove ecotourism still has potential for development in a way sustainable.

Study more carries on can done for explore impact term long from increase in VAT on business mangrove ecotourism. In addition, that, research can also focus on developing a more sustainable business model innovative and sustainable for business mangrove ecotourism, as well as analysis comparative between business mangrove ecotourism in various areas in Indonesia.

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