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Constitutional Asymmetry and Regional Tourism Governance: A Comparative Legal Analysis of Aceh and Yogyakarta

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ABSTRACT

This study addresses a gap in comparative legal scholarship on Indonesian tourism governance: existing studies predominantly examine Aceh's halal tourism or Yogyakarta's cultural tourism separately, while limited attention has been given to how differentiated constitutional arrangements shape regional tourism governance within the same decentralised legal system. The study aims to compare the legal foundations, regulatory orientations, institutional arrangements, and sustainability implications of tourism governance in Aceh and the Special Region of Yogyakarta (DIY). Using normative legal research with statutory, conceptual, and comparative approaches, the study analyses national and regional legislation, legal doctrine, and recent scholarly literature. Four parameters constitutional/legal foundation, regulatory orientation, institutional design, and sustainable-governance implications are applied systematically to both cases. The analysis finds that the same concurrent governmental authority over tourism under Law No. 23 of 2014 produces differentiated governance models because Aceh's special autonomy embeds Islamic legal norms in regional regulation, whereas Yogyakarta's special status embeds cultural preservation and integrated regional planning in tourism governance. The comparison demonstrates that constitutional asymmetry operates as a substantive variable in the design of regional tourism regulation rather than merely as a formal institutional distinction. The study's novelty lies in connecting constitutional asymmetry with differentiated regional autonomy to explain why equivalent decentralised authority generates different tourism governance models. It recommends regulatory harmonisation, stronger inter-agency coordination, clearer implementing instruments, and participatory mechanisms that preserve regional constitutional identity while ensuring legal certainty and sustainable community welfare.

Keywords: *Constitutional Asymmetry, Regional Autonomy, Tourism Governance, Aceh, Yogyakarta.*

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I. INTRODUCTION

Regional tourism governance in Indonesia is constitutionally embedded in the broader architecture of decentralisation. Law No. 23 of 2014 concerning Regional Government classifies governmental affairs into absolute, concurrent, and general governmental affairs, while Articles 11 and 12 distinguish mandatory and optional concurrent affairs. Tourism is placed within the optional concurrent governmental affairs that may be administered by provincial and regency/municipal governments according to their respective competences. The legal design therefore creates a common national baseline while permitting regional governments to formulate policies responsive to local characteristics, development priorities, institutional capacity, and socio-cultural conditions. This framework is important because it establishes the basic legal proposition that tourism governance is simultaneously a national policy concern and an exercise of regional autonomy (Hariyanto et al., 2025).

The decentralised allocation of tourism authority, however, does not imply that all regions must adopt an identical regulatory model. Regional autonomy is exercised within a hierarchy of norms, but its substantive expression may differ where the Constitution and special legislation recognise distinctive regional arrangements (Suharno, 2021). In such circumstances, the legal question is not simply whether a regional government possesses authority to regulate tourism, but how the source, scope, and normative orientation of that authority affect the design of tourism governance. Tourism regulation consequently becomes a useful field for examining the relationship between decentralisation, constitutional identity, administrative discretion, and differentiated regional autonomy.

This issue is particularly visible in Aceh and the Special Region of Yogyakarta (DIY). Both regions are constitutionally recognised as having

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special characteristics, and both exercise tourism affairs within Indonesia's concurrent governmental framework (Harsono & Suranto, 2024). Yet the legal foundations of their special status are substantively different. Aceh's autonomy is principally structured through Law No. 11 of 2006 concerning the Government of Aceh, which provides a distinctive legal space for the implementation of Islamic law and the issuance of Qanun (Anwar et al., 2025).

Yogyakarta's special status is principally structured through Law No. 13 of 2012 concerning the Special Status of the Special Region of Yogyakarta, which gives legal recognition to the region's historical and cultural institutions and values. These are not merely different labels of special status; they constitute different normative foundations that can influence the permissible content, institutional design, and policy priorities of regional regulation (Hariyanto et al., 2023).

The importance of tourism as a governance field reinforces the relevance of this comparison. Tourism links economic development with environmental protection, cultural preservation, infrastructure, public services, community participation, and private-sector activity (Fathani et al., 2023). Recent scholarship shows that sustainable tourism governance depends on coordination among government, communities, and other stakeholders rather than destination promotion alone (Suyatna et al., 2024). Community-based tourism research also demonstrates that participation can contribute to environmental sustainability, cultural continuity (Raynaldi et al., 2024), and local income when communities are involved in planning, implementation, and evaluation (Hanafi, 2024). Thus, the legal design of tourism governance has consequences for how these competing interests are institutionally coordinated.

The economic importance of tourism should not obscure its legal and governance dimensions. Tourism development can create employment,

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stimulate investment, support small businesses, and generate regional economic activity, but these benefits are unevenly distributed where infrastructure, institutional capacity, and community participation are weak (Gozgor et al., 2024). Recent research on Indonesian destinations indicates that digital infrastructure, local governance, stakeholder coordination, and community capacity increasingly shape tourism competitiveness and sustainability (Priambodo, 2025). Accordingly, the relevant measure of regional tourism governance is not the volume of tourism activity alone, but whether the regulatory and institutional framework can convert tourism potential into sustainable and socially legitimate development.

Indonesia's national tourism framework likewise emphasises integrated, sustainable, responsible, and culturally sensitive development. Law No.10 of 2009 concerning Tourism requires tourism development to respect religious values, local culture, environmental sustainability, quality, and national interests. The National Tourism Development Master Plan (RIPPARNAS) establishes a coordinated planning orientation between central and regional governments. These national standards operate as a common normative framework, but they do not eliminate regional differentiation. Instead, they establish the boundary within which regional governments may adapt tourism policy to their constitutional and socio-cultural circumstances.

The significance of regional differentiation is also reflected in the literature on tourism governance. Governance is increasingly understood as a process involving multiple institutions and stakeholders, with legal rules serving to allocate responsibilities, establish accountability, and coordinate competing interests (Bramwell & Lane, 2011). Fathani et al., for example, identify sustainable tourism governance as a field shaped by policy, economic, ecological, and institutional dimensions (Fathani et al., 2023).

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Research on Yogyakarta similarly shows that tourism governance involves interactions among tourism entrepreneurs, government institutions, and destination stakeholders, particularly in managing tourist flows and sustainability pressures (Pakan & Purwandani, 2023). These findings support the proposition that tourism governance should be analysed as an institutional and legal configuration rather than as a collection of promotional programmes.

Aceh provides a distinctive example because its special autonomy allows Islamic norms to become an explicit component of regional public regulation. Aceh's tourism framework includes Qanun Aceh No. 8 of 2013 concerning Tourism and Qanun Aceh No. 5 of 2018 concerning the Implementation of Halal Tourism (Umuri et al., 2022). Recent research confirms that halal tourism in Aceh involves questions of service standards, certification, tourist satisfaction, competitiveness, and market positioning. The legal significance of these developments is that tourism policy is not only an economic instrument but also an expression of Aceh's constitutionally recognised Islamic legal identity.

Yogyakarta represents a different configuration. Its special status is strongly connected to cultural institutions and the preservation of local identity. Regional Regulation No. 1 of 2019 concerning the Regional Tourism Development Master Plan integrates tourism planning with cultural preservation, environmental sustainability, spatial planning, and community participation (Pakan & Purwandani, 2023). Recent research on Yogyakarta's heritage tourism governance indicates that fragmented institutional roles and insufficient cross-sectoral coordination remain challenges even where cultural preservation and tourism development are both recognised as policy objectives.

Research on tourist-flow governance further demonstrates that tourism governance in Yogyakarta involves actors beyond formal government institutions (Pakan & Purwandani, 2023). These studies suggest that the

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region's cultural orientation does not eliminate governance challenges; rather, it changes the normative priorities through which those challenges are addressed. The selection of Aceh and Yogyakarta as comparative cases is therefore theoretically and legally purposive.

First, both regions operate within the same national decentralisation framework and share tourism as an optional concurrent governmental affair, providing a common legal baseline. Second, both possess legally recognised special status, making them comparable as instances of differentiated autonomy rather than ordinary provinces. Third, the normative foundations of their special status differ substantially: Aceh's special autonomy is associated with Islamic legal authority, while Yogyakarta's special status is associated with historical-cultural institutions.

Fourth, the difference is reflected in their tourism regulatory orientations Sharia-oriented regulation in Aceh and culture-integrated, sustainability-oriented planning in Yogyakarta. The comparison therefore functions as a most-relevant paired case for identifying how constitutional differentiation is translated into sectoral governance. The academic rationale is strengthened by the fact that the two cases allow the study to distinguish the effect of the common decentralisation framework from the effect of differentiated constitutional arrangements.

If both regions possessed the same legal foundation and produced different tourism models, the difference could be attributed primarily to administrative preferences or local capacity. Conversely, where they possess a common national framework but different special-status statutes and produce systematically different regulatory orientations, the comparison provides stronger grounds for arguing that constitutional asymmetry is an explanatory variable in tourism governance.

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The study does not claim that constitutional status is the sole cause of policy outcomes; rather, it demonstrates that constitutional status structures the normative options available to regional governments and influences the institutional logic through which tourism policy is formulated. Studies of Aceh have addressed halal tourism opportunities and challenges (Muis, 2020), tourist satisfaction (Desky et al., 2022), barriers to implementation (Rizha et al., 2023), halal certification (Zulhilmi et al., 2024), and destination competitiveness. These studies are valuable but generally focus on tourism performance, market behaviour, or specific regulatory issues rather than comparing Aceh's special-autonomy legal structure with another special region.

Studies of Yogyakarta have examined cultural tourism, community-based tourism, tourist flows, and heritage governance, but have rarely placed these policies within a comparative constitutional-autonomy framework. Meanwhile, scholarship on asymmetric decentralisation has examined Aceh's autonomy and welfare or governance outcomes (Darmawan, 2022), without connecting those findings specifically to tourism regulation.

This fragmented state of the art reveals the research gap addressed by the present study. What remains insufficiently explored is the legal mechanism through which differentiated autonomy is translated into sector-specific tourism governance. In particular, previous studies do not adequately explain why two special regions, operating under the same national tourism and decentralisation laws, produce different regulatory architectures and policy orientations.

The novelty of this study therefore lies in bringing constitutional asymmetry, differentiated regional autonomy, and tourism governance into a single comparative legal framework. The contribution is normative: it identifies the legal and institutional pathway through which special-status arrangements

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shape regional tourism governance while remaining within the national legal order.

Against this background, the study addresses three questions. First, what legal and constitutional foundations govern tourism management in Aceh and Yogyakarta?. Second, how do differences in regulatory orientation and institutional design reflect their respective special-status arrangements?. Third, what do these differences imply for sustainable tourism governance, legal certainty, and community welfare?. The objective is not to rank one regional model as superior, but to explain the legal logic of differentiation and identify conditions under which regional diversity can coexist with coherent, accountable, and sustainable tourism governance.

The central argument is that Indonesia's decentralisation framework permits differentiated regional tourism governance because special autonomy and special-status legislation modify the normative context in which concurrent governmental authority is exercised. Aceh demonstrates a Sharia-oriented model in which tourism governance is integrated with Islamic legal norms, while Yogyakarta demonstrates a culture-integrated model in which tourism planning is embedded in cultural preservation, spatial planning, and community participation.

These models are not accidental deviations from national policy; they are legally structured manifestations of constitutional asymmetry. At the same time, differentiated governance requires regulatory coherence, institutional coordination, and clear implementation mechanisms to prevent regional specificity from generating legal uncertainty or fragmented administration.

This study focuses on two constitutionally special autonomous regions in Indonesia, namely Aceh and the Special Region of Yogyakarta (DIY), both of which possess substantial tourism potential but operate under distinct legal

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(Jimly Asshiddiqie, 2010), and institutional frameworks governing tourism development. Aceh exercises special autonomy through the implementation of Islamic law (Sharia) under Law No. 11 of 2006 concerning the Government of Aceh, whereas the Special Region of Yogyakarta derives its autonomous authority from Law No. 13 of 2012 concerning the Special Status of the Special Region of Yogyakarta, emphasizing cultural preservation and community-based development.

These constitutional distinctions have resulted in different regulatory approaches (Bramwell, 2011), governance models, and policy priorities in managing regional tourism despite both regions exercising concurrent governmental authority over tourism under Law No. 23 of 2014 concerning Regional Government. Although previous studies have examined halal tourism in Aceh and cultural tourism in Yogyakarta separately, limited legal scholarship has comparatively analyzed how different constitutional autonomy arrangements shape regional tourism governance and policy implementation.

This study therefore aims to comparatively examine the legal frameworks governing tourism management in both regions, analyze their policy implementation, and evaluate how different models of regional autonomy influence sustainable tourism governance and community welfare.

II. RESEARCH METHODS

This study employs normative legal research to examine the legal norms, principles, and institutional arrangements governing regional tourism governance in Aceh and the Special Region of Yogyakarta. The research is doctrinal rather than empirical: it does not measure tourist satisfaction,

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economic performance, or implementation outcomes through primary field data. Instead, it analyses how legal rules allocate authority, define regulatory objectives, structure institutions, and frame the permissible scope of regional tourism governance. This approach is appropriate because the research problem concerns the relationship between constitutional status, regional autonomy, and sectoral regulatory design.

Three complementary approaches are used. First, the statute approach examines the hierarchy, substance, and relationship of national and regional legal instruments, including the 1945 Constitution, Law No. 23 of 2014 concerning Regional Government, Law No. 10 of 2009 concerning Tourism, Law No. 11 of 2006 concerning the Government of Aceh, Law No. 13 of 2012 concerning the Special Status of the Special Region of Yogyakarta, Aceh Qanun No. 8 of 2013 concerning Tourism, Aceh Qanun No. 5 of 2018 concerning the Implementation of Halal Tourism, and Regional Regulation of DIY No. 1 of 2019 concerning the Regional Tourism Development Master Plan.

Second, the conceptual approach is used to clarify constitutional asymmetry, differentiated regional autonomy, tourism governance, sustainable tourism, and collaborative governance. Third, the comparative approach is used to identify patterned similarities and differences between the two regional legal systems. This study employs normative legal research to examine the regulation and governance of tourism development within the framework of decentralisation and regional special status.

The legal materials consist of primary, secondary, and tertiary legal materials. Primary legal materials include constitutional provisions, statutes, regional regulations, qanun, governor regulations, and official government planning documents. Secondary legal materials comprise peer-reviewed journal articles, books, legal doctrines, and scholarly studies, with particular

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emphasis on publications from 2020 to 2025 to strengthen the state of the art. Tertiary legal materials are used to clarify relevant legal terms and concepts.

The legal materials are collected through library and documentary research and analysed qualitatively using legal interpretation, conceptual analysis, and comparative legal analysis. The analysis compares the substance and allocation of authority under each regional regulation, as well as its relationship with the statutes governing regional special status and the national decentralisation framework (Peter Mahmud Marzuki, 2021). This comparison is undertaken to identify differences in tourism governance models across regions, their underlying legal foundations, patterns of authority allocation, and their legal implications for regulatory harmonisation and the implementation of tourism development.

III. RESEARCH RESULTS AND ANALYSIS

A. Tourism Management Policy

Regional tourism policy must be understood as a field in which the general rules of decentralisation interact with region-specific constitutional mandates. Law No. 23 of 2014 provides the common allocation of tourism authority, but it does not exhaust the legal determinants of regional tourism governance. The special-status statutes of Aceh and Yogyakarta operate as additional normative layers that influence the content and institutional orientation of regional policy.

The comparative question is therefore not whether one region has more tourism authority in the abstract, but how the same category of concurrent authority is substantively configured by different constitutional and legal identities. The legal relationship between national and regional rules is best understood as one of bounded differentiation. Regional governments may

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innovate within the space permitted by national legislation and their special-status statutes, but regional specificity cannot negate higher legal norms, constitutional rights, or principles of good administration (Peter Mahmud Marzuki, 2021).

This is particularly important in tourism because regional rules affect businesses, visitors, local communities, cultural institutions, and environmental resources. A differentiated model is legally sustainable only when its distinctive requirements are sufficiently clear, coordinated, and accessible to affected actors. The comparison reveals that Aceh and Yogyakarta pursue different regulatory logics. Aceh's tourism framework places Islamic norms and local cultural values directly within tourism regulation, while Yogyakarta embeds tourism within a wider cultural and regional-development framework.

The difference is therefore structural rather than cosmetic: the regions select different normative priorities for defining acceptable tourism activity, organising institutions, and balancing tourism development with local identity. Recent research on Aceh's halal tourism confirms the importance of service standards, certification, and market positioning, while research on Yogyakarta emphasises heritage preservation, community governance, and coordination.

The legal analysis also shows that regional differentiation can generate different governance risks. In Aceh, the coexistence of tourism and halal-tourism instruments can create overlapping regulatory responsibilities if implementing mechanisms do not clearly allocate authority and harmonise requirements (Samsuar et al., 2022). In Yogyakarta, the principal risk is less about normative overlap and more about institutional fragmentation across tourism, culture, spatial planning, and community-development programmes. Thus, the two regions illustrate different legal problems produced by

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differentiated autonomy: regulatory harmonisation in one case and cross-sector institutional coordination in the other.

In contrast, the Special Region of Yogyakarta adopts a cultural and sustainability-oriented approach through Regional Regulation No. 1 of 2019 concerning the Regional Tourism Development Master Plan, which prioritizes cultural preservation, community participation, environmental sustainability, and integrated destination development. These findings demonstrate that although both regions exercise the same concurrent governmental authority over tourism under Law No. 23 of 2014, their regulatory instruments have produced different governance models, reflecting the constitutional diversity embedded within Indonesia's decentralization framework.

1. Tourism Management Policy of the Special Region of NAD

Aceh's tourism governance is legally distinctive because the region's special autonomy permits Islamic legal norms to become part of regional public regulation. Qanun Aceh No. 8 of 2013 concerning Tourism establishes a tourism framework that incorporates Acehnese cultural values and Islamic principles while also regulating destination development, community empowerment, infrastructure, and supervision.

Qanun Aceh No. 5 of 2018 concerning the Implementation of Halal Tourism subsequently provides more specific standards for tourism services and halal-oriented destination management. Read together with Law No. 11 of 2006, these instruments demonstrate how special autonomy can shape sectoral policy by embedding a distinctive normative identity into otherwise concurrent governmental affairs.

a. The first regulatory dimension concerns normative identity. The requirement that tourism activities respect Islamic values means that the legal conception of an acceptable tourism service in Aceh is not identical

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to the generic market-oriented conception that might apply elsewhere. This is a direct expression of differentiated autonomy: the regional legislature does not merely select a different promotional strategy but translates a constitutionally recognised regional characteristic into substantive regulatory standards (Yusmalinda et al., 2023). In legal-policy terms, the special-status statute functions as an enabling framework through which regional values become operationalised in sector-specific legislation.

b. The second dimension concerns destination development. Qanun No. 8 of 2013 links tourism development with preservation of nature, local culture, infrastructure, community empowerment, and competitiveness. This is significant because it shows that Sharia orientation does not legally exclude conventional sustainable-tourism objectives. Rather, the regional model combines economic development with religious and cultural norms. The legal challenge is therefore to maintain internal coherence among these objectives so that Sharia requirements, environmental protection, community welfare, and tourism competitiveness operate as complementary elements rather than disconnected regulatory layers.

c. The third dimension is community participation. Community empowerment is recognised within the tourism framework, indicating that Aceh's model is not purely state-centred (Suyatna et al., 2024). This is consistent with broader research showing that sustainable tourism requires community participation and local capacity. However, participation must be translated into identifiable decision-making mechanisms, access to tourism opportunities, and benefit-sharing arrangements if it is to have substantive rather than symbolic effect. Research on community-based tourism in Indonesia similarly indicates

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that participation across planning, implementation, and evaluation is critical to sustainability.

d. The fourth dimension is regulatory supervision. Qanun No. 8 of 2013 and Qanun No. 5 of 2018 together establish a framework in which tourism activities and services may be evaluated against both general tourism standards and halal/Sharia requirements. The existence of multiple regulatory layers is not inherently problematic. The legal difficulty arises when business operators cannot readily determine which authority is responsible for licensing, certification, supervision, enforcement, or dispute resolution. In administrative-law terms, regulatory differentiation must be accompanied by clarity of competence and procedure to satisfy legal certainty and prevent inconsistent implementation.

e. The halal-tourism framework further illustrates the economic and governance dimensions of Aceh's special autonomy. Recent studies show that halal tourism in Aceh has opportunities associated with Muslim-friendly services but also faces challenges involving accessibility, communication, environmental readiness, certification, and service (Umuri et al., 2022). Tourist-satisfaction research also indicates that halal tourism attributes can influence destination perceptions and visitor experiences (Desky et al., 2022). More recent research on Aceh's competitiveness shows that halal food services and social environments can contribute to perceived value, satisfaction, trust, and destination loyalty. These findings reinforce the proposition that the Sharia-oriented model has practical market implications beyond legal symbolism.

Nevertheless, the same normative specificity may generate communication and market-segmentation challenges. A tourism destination with explicit religious standards must communicate those standards clearly to

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businesses and visitors while avoiding unnecessary ambiguity about what is required, prohibited, or optional (Battour & Ismail, 2016).

The policy issue is not whether Aceh should abandon its special legal identity rather, it is whether the identity can be translated into predictable, proportionate, and transparent administrative requirements. This distinction is important for assessing constitutional asymmetry: differentiated autonomy should create lawful policy diversity, not avoidable legal uncertainty (Natsir et al., 2024).

The coexistence of Qanun No. 8 of 2013 and Qanun No. 5 of 2018 consequently illustrates a dual regulatory architecture. The first provides the broader tourism framework, while the second adds a more specific halal-tourism layer. The legal relationship between them should be interpreted through principles of hierarchy, competence, consistency, and specificity. Where their provisions overlap, implementing regulations or authoritative administrative guidance should identify which rule governs particular activities and which institution is responsible for enforcement.

Such harmonisation would preserve the substantive distinctiveness of Aceh while reducing compliance costs for tourism operators.The broader literature on Aceh's asymmetric autonomy supports this interpretation. Studies of Aceh's special autonomy emphasise that the region's distinctive legal status is intended to accommodate historical, political, and socio-cultural conditions within the unitary state (Darmawan, 2022).

The tourism sector provides a concrete illustration of this general principle: the special autonomy framework becomes visible through sector-specific regulation. Thus, tourism governance in Aceh is not an isolated policy experiment but a sectoral manifestation of asymmetric decentralisation. From

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the perspective of the four comparative parameters, Aceh can therefore be characterised as a Sharia-oriented differentiated tourism governance model.

Its legal foundation is the strongest expression of constitutional asymmetry; its regulatory orientation is explicitly normative; its institutional design requires coordination between tourism and Sharia-related functions; and its sustainability challenge is to reconcile strong regional identity with legal certainty, inclusive communication, environmental protection, and community welfare. The key legal reform priority is consequently not uniformity with ordinary provinces, but internal coherence and administrative clarity within the special-autonomy framework.

2. Tourism Management Policy of the DIY

Yogyakarta's tourism governance reflects a different expression of differentiated autonomy. Regional Regulation No. 1 of 2019 concerning the Regional Tourism Development Master Plan provides the principal tourism-planning framework and integrates destination development with cultural preservation, environmental sustainability, spatial planning, infrastructure, and stakeholder participation. Unlike Aceh, where religious norms are directly embedded in tourism regulation, Yogyakarta's special status is translated into a governance model in which cultural identity and regional planning form the central normative orientation.

The legal significance of Regional Regulation No. 1 of 2019 lies in its integrative design. Tourism is not treated as an isolated economic sector but as an element of regional development that interacts with culture, environment, spatial organisation, infrastructure, and community interests. Such integration can improve normative coherence because the same planning framework provides a basis for coordinating policies that might otherwise be implemented separately (Fathani et al., 2023). It also reduces the risk that tourism growth will

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be pursued without considering the carrying capacity of cultural and environmental assets.

The cultural dimension is particularly important because Yogyakarta's special status recognises the role of local historical and cultural institutions. Cultural preservation is therefore not simply an attraction-management strategy; it forms part of the legal rationale for regional governance. Recent scholarship on Yogyakarta's special autonomy indicates that local cultural values remain central to institutionalisation of the region's special status (Harsono & Suranto, 2024). In tourism governance, this translates into a policy orientation that treats heritage, local traditions, and cultural landscapes as assets requiring protection as well as economic utilisation.

The environmental dimension complements cultural preservation. Sustainable tourism requires that destination development consider environmental impacts, resource use, infrastructure pressure, and the long term viability of destinations (Yilmaz et al., 2021). Community based tourism research in Indonesia demonstrates that environmental sustainability and local participation are closely linked because communities are often directly affected by changes in tourism resources (Raynaldi et al., 2024). Yogyakarta's integrated planning approach provides a legal basis for connecting these concerns, although the effectiveness of that basis depends on implementation capacity and inter agency coordination.

Community participation is another defining element. A culture-based tourism model is unlikely to be sustainable if local communities are treated merely as cultural performers or passive beneficiaries. Participation should extend to planning, destination management, cultural interpretation, business opportunities, and evaluation. Research on community-based tourism in Nglanggeran demonstrates that locally organised governance can contribute to

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welfare improvement (Suyatna et al., 2024), while stakeholder-mapping studies in Borobudur and other destinations show the importance of identifying roles and power relationships among (Aulia et al., 2024). These findings strengthen the legal argument that participation should be understood as an institutional component of sustainable tourism governance.

Yogyakarta's governance architecture is also supported by complementary instruments concerning culture and tourism development. Regional Regulation No. 5 of 2011 concerning Culture-Based Education and Governor Regulation No. 33 of 2017 concerning the General Policy for Tourism Development reinforce the relationship between cultural policy, education, tourism planning, destination development, service quality, and community capacity. Their significance is not simply that they add more rules, but that they create a policy network in which tourism objectives can be coordinated with cultural and educational objectives.

At the administrative level, the Strategic Plan of the Yogyakarta Tourism Office 2022-2027 should be understood as an implementing instrument rather than an autonomous source of regulatory authority. It translates the objectives of regional legislation into programmes, priorities, performance indicators, and institutional actions. From an administrative-law perspective, this distinction is important because planning instruments must remain within the authority conferred by legislation and must comply with legality, accountability, transparency, and participation.

The strategic plan therefore demonstrates how differentiated regional autonomy is operationalised through ordinary administrative instruments within a special-status setting. Recent research also identifies governance challenges that qualify the strengths of the Yogyakarta model. Heritage tourism governance in Yogyakarta involves separate but interdependent roles for

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cultural and tourism institutions, and insufficient cross-sector coordination can undermine integrated management.

Research on tourist flows likewise shows that private tourism actors influence destination governance, demonstrating that formal government regulation alone cannot fully control tourism dynamics (Pakan & Purwandani, 2023). The implication is that Yogyakarta's integrated legal framework must be supported by collaborative governance mechanisms that connect public institutions, businesses, communities, and cultural actors.

The four comparative parameters therefore characterise Yogyakarta as a culture-integrated and sustainability oriented differentiated tourism governance model. Its legal foundation derives from the special-status framework and its recognition of cultural identity, its regulatory orientation links tourism with cultural and environmental objectives, its institutional design emphasises planning integration, and its sustainability challenge concerns implementation capacity and coordination among multiple actors. The model's strength is normative and institutional integration, but its effectiveness depends on whether the integrated framework is translated into coordinated administrative practice.

The comparison with Aceh clarifies that differentiated autonomy does not produce a single template for special region governance. Aceh demonstrates differentiation through substantive religious norms, while Yogyakarta demonstrates differentiation through cultural institutions and integrated regional planning. Both models remain connected to the national legal framework, but the special-status statutes influence which values are prioritised and how tourism regulation is organised. This is the concrete mechanism through which constitutional asymmetry becomes visible in sectoral governance.

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B. Tourism Management Policy Analysis

The comparative analysis uses four parameters legal foundation and constitutional authority; regulatory orientation; governance and institutional design; and sustainable-governance implications to move from description toward explanation. The purpose is to determine whether the differences identified in the regional regulations are merely administrative choices or whether they reflect the differentiated constitutional foundations of the two regions. The evidence supports the latter interpretation, while also showing that constitutional status operates through institutional and regulatory mediating factors rather than automatically determining policy outcomes (Palullungan et al., 2023).

First, the legal foundation and constitutional authority differ in a way that is directly relevant to tourism. Both regions exercise concurrent governmental authority under Law No. 23 of 2014, but Aceh's authority is supplemented by Law No. 11 of 2006, which establishes special autonomy and a distinctive legal space for Islamic regulation. Yogyakarta's authority is supplemented by Law No. 13 of 2012, which institutionalises its special status around historical and cultural characteristics.

Thus, the common legal baseline is identical at the level of tourism affairs, while the normative context of regional rule-making is differentiated. This is the first step in demonstrating constitutional asymmetry, equal classification of an administrative affair does not require identical substantive regulation.

Second, the regulatory orientation follows the differentiated constitutional foundations. Aceh's tourism rules explicitly incorporate Sharia principles and halal standards, while Yogyakarta's tourism planning integrates cultural preservation, environmental sustainability, spatial planning, and

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community participation. The contrast is not simply between 'religious tourism' and 'cultural tourism'; it concerns the legal source from which regional policy derives its normative legitimacy. Aceh's model derives regulatory legitimacy partly from the region's special Islamic legal status, whereas Yogyakarta's model derives it from the legally protected cultural character of the region. The regulations therefore function as sectoral expressions of constitutional identity.

Third, governance and institutional design reveal different administrative consequences. Aceh's model involves multiple sector specific instruments, which can provide detailed normative standards but also create coordination and harmonisation demands. Yogyakarta's model uses integrated planning instruments that can promote coherence across tourism, culture, environment, and spatial planning, but this integration requires effective coordination among agencies and stakeholders. The difference demonstrates that constitutional asymmetry does not merely affect the content of rules; it also influences the architecture through which rules are implemented.

Fourth, the sustainability implications differ because the regions define the principal governance risks differently. Aceh must ensure that Sharia-oriented regulation remains legally clear, administratively coordinated, economically accessible, and compatible with environmental and community objectives. Yogyakarta must ensure that integrated cultural and sustainability planning is implemented consistently and does not become fragmented across institutions or reduced to cultural branding.

Both models require participation and coordination, but the specific legal problems they face are different. This supports the proposition that sustainable tourism governance must be assessed in relation to the constitutional and institutional context of each region. The comparative findings therefore

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demonstrate a causal legal sequence: special status law establishes differentiated constitutional authority, differentiated authority shapes the normative orientation of regional tourism regulation, regulatory orientation influences institutional design, and institutional design creates distinct governance opportunities and risks.

This sequence provides stronger support for the study's novelty than a simple statement that Aceh and Yogyakarta are different. It explains how constitutional asymmetry is translated into sectoral governance. The concept of differentiated regional autonomy is thus operationalised as the capacity of legally distinct autonomous regions to formulate context-specific tourism governance models within a common national framework.

The comparative findings also have implications for the concept of legal certainty in asymmetric decentralisation. Differentiation is normatively valuable because it allows regional law to respond to constitutional identity and local conditions, but differentiation becomes problematic when the legal consequences for regulated actors are unpredictable. In Aceh, the relevant certainty issue concerns the interaction between general tourism rules and halal/Sharia requirements, in Yogyakarta, it concerns the translation of integrated planning objectives into coordinated administrative action.

The distinction suggests that the quality of differentiated autonomy should be assessed through the relationship between normative distinctiveness and administrative predictability. A region may legitimately adopt a distinctive policy model, but the applicable requirements should remain sufficiently clear for tourism businesses, communities, visitors, and public officials to understand their rights, obligations, and institutional points of contact. This finding extends the study's central argument by showing that constitutional

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asymmetry is sustainable only when supported by administrative-law safeguards.

It also explains why regulatory harmonisation and institutional coordination are not calls for uniformity. Harmonisation in Aceh means aligning overlapping instruments without removing their Sharia orientation; coordination in Yogyakarta means connecting cultural, tourism, environmental, and planning institutions without diluting the region's cultural priorities. Both are therefore mechanisms for improving the internal quality of differentiated autonomy.

From this perspective, sustainable tourism governance is achieved when regional constitutional identity, national legal coherence, stakeholder participation, and administrative accountability reinforce rather than contradict one another. The comparison thus supports a broader proposition for Indonesian decentralisation: asymmetry can be a source of policy innovation and constitutional accommodation, but its legitimacy depends on transparent legal authority, coherent regulatory design, institutional capacity, and meaningful public participation.

Tourism governance provides a concrete sector in which these requirements can be observed and comparatively evaluated. This framework also provides a basis for future comparative research across other asymmetric regions, because the four parameters can be applied without assuming that every special region has the same constitutional logic.

The framework can distinguish differences generated by constitutional design from differences generated by administrative capacity, fiscal resources, destination characteristics, or market conditions. Such analytical separation is important for legal scholarship because it prevents the concept of asymmetry from becoming a purely descriptive label.

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In the present comparison, the evidence is strongest at the level of legal design and institutional orientation, while empirical measurement of policy outcomes would require a different research design. The study therefore treats its findings as a normative explanation of governance architecture and identifies implementation capacity as an area for subsequent empirical research.

IV. CONCLUSIONS

This study concludes that tourism governance in Indonesia is shaped by constitutional asymmetry as well as by the general decentralisation framework. Although tourism is an optional concurrent governmental affair under Law No. 23 of 2014, Aceh and the Special Region of Yogyakarta translate that authority into different governance models because their special-status laws establish different normative foundations. Aceh's Law No. 11 of 2006 enables a Sharia-oriented tourism framework through Qanun regulating tourism and halal tourism, whereas Yogyakarta's Law No. 13 of 2012 supports a culture-integrated framework in which tourism planning is linked to cultural preservation, environmental sustainability, spatial planning, and community participation. The principal novelty is the demonstration of a legal sequence in which differentiated constitutional status shapes regulatory orientation, institutional design, and sustainability challenges, thereby providing a concrete explanation of differentiated regional autonomy in sectoral governance. The study contributes a comparative legal framework that connects asymmetric decentralisation with tourism governance beyond descriptive destination analysis. The recommended policy direction is not uniformity, but coherent differentiation: Aceh should strengthen harmonisation and administrative clarity among tourism and halal-tourism instruments, while Yogyakarta should

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strengthen cross-sector coordination and implementation capacity. Both regions should institutionalise participation, transparency, legal certainty, and sustainability so that regional constitutional identity can coexist with accountable tourism governance and community welfare.

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