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ABSTRACT

The study examines benefits of caste teaching method in colleges, universities such as: Improve the accuracy and practicality of the subjects; After receiving the knowledge contained in the theory. Students will need case exercises to get a better view of the problem and reality. From there, students will apply theory to solve the given situation, improving the quality of each lesson; . Improve initiative and teamwork ability. Unlike passive theory, practical exercises and research will help students develop their thinking and debating abilities. Besides, studying in groups will help you share and receive more knowledge. Improve skills of teamwork, analysis, problem solving . This paper also present a tourism case and impact of social belief government spending on local tourism revenue, using panel data in 63 provinces/cities in Vietnam during 2010-2019. The study also contributes to explaining the impact mechanism of local government expenditure on tourism development via (i) an increase in the number of rotating tourists; (ii) an increase in local tourism-related services/goods transactions, reflected in the number of goods transported across the locality.

Keyword: case method, teaching quality, Local tourism development, Government expenditure, education

1. INTRODUCTION

Case study is a teching and research method in the social and life sciences. Case study has almost no definite definition. However, you can think of a case study as a kind of case study. They are used by students for indepth study of an object, a group of objects or a unit, for the purpose of generalization. In case of tourism field teachers can consider to use this case teaching method in classes.

Tourism development carries many opportunities for economic growth, contributing to the national budget and residents' lives, especially the disadvantaged (i.e., ethnic minorities, the elderly, and rural people) (Su, Huang, & Huang, 2018). The rapid increase in tourism demand is also reflected (and increasingly accurately predicted) by previous studies (Law, Li, Fong, & Han, 2019). Meanwhile, the improper and insufficient support of the local government can contain the tourism industry from reaching its potential, especially in developing countries - which lack the presence/engagement of the private tourism sector (Clancy, 1999; Göymen, 2000; Colin Michael Hall, 2008; Tosun & Jenkins, 1998; Weaver, 2007). Therefore, there should be efforts to promote the role of local authorities in investing, building infrastructure, and linking stakeholders in the development of the tourism industry.

Besides the positive effects of government supports on local tourism development, interventions also have numerous tragic consequences. Proponents of increased government investment in local tourism include (i) tourism as a high-risk venture containing high fixed costs, fragment characteristics, pubic-related goods, and ethnic identity issues. (ii) In the early development stages with limited private enterprise presence, government investments contributed to increased linkages among stakeholders and encouraged private investment (Clancy, 1999; Göymen, 2000; Colin Michael Hall, 2008; Tosun & Jenkins, 1998; Weaver, 2007); (iii) Moreover, local government with legal legitimacy, not for short-run profit motivation, and a rich understanding of local management, ecology and culture will improve sustainable tourism (Ruhanen, 2013). In contrast, the government's intensive interventions in the tourism industry have many negative impacts due to (i) the slowness in adapting to the new context compared to the private sector; (ii) the rigidity of the structure limits the participation of residents in the planning process and implementing plans (Tosun, 2000); (iii) the impediment to effective and stable cooperation under the top-down planning and undue power of local governments (Ruhanen, 2013), especially in developing countries (Göymen, 2000).

Although rich in theoretical studies, quantitative analyses that firmly verify a causal effect between government expenditure and tourism development are relatively limited, especially in transition countries. (Z. Liu, 2003) asserts that there is a significant gap in assessing the heterogeneous effects of government investment on local tourism development among stakeholder groups and economic regions.

2. LITERATURE REVIEW

The role of local authorities in tourism development

Tourism is an industry that requires the participation of many stakeholders because of its fragmented characteristics, has high fixed costs, and involves many types of public goods (e.g., historical zones, public spaces - pristine beaches, scenic landscapes, and natural heritage -, and ethnic identity issue). Therefore, tourism development requires like-mindedness, cooperation, support, and even promotion by the government, especially in the early stages with an absence of private sector engagement (Clancy, 1999; Göymen, 2000; Colin Michael Hall, 2008; Tosun & Jenkins, 1998; Weaver, 2007). The government not only have to create a sound policy framework to promote communication networks, enact regulations for sustainable tourism, and build infrastructure (e.g., roads, parks, hospitals) but also directly invest in and nurture local tourism services (Clancy, 1999; Göymen, 2000; Colin Michael Hall, 2008; Tosun & Jenkins, 1998; Tosun & Jenkins, 1998; Weaver, 2007).

There are many arguments in favor of these views. Accordingly, Tosun (1998) affirms the decisive role of the state in local tourism development due to legislative empowerment to implement change, such as setting limits on heritage exploitation and sanctioning different types of unsustainable tourism. Given the fact that tourism is a high-risk economic venture and the absence of private enterprises in developing countries, steady investment and a permanent organizational structure by local governments in the tourism industry contributes to building and strongly expanding infrastructure platforms, promoting local tourism images, and coordinating the wide range of diverging concerns (Jenkins & Henry, 1982; Tosun, 2000). Petrescu (2011) adds that the local government spending in the tourism industry also encourages private investment in hotels, resorts, and other services. In some developing countries like Costa Rica, government incentives for the private sector, without a tourism-experienced, have significantly improved the local tourism industry (Coffey, 1993). Akama (2002) argues that in the era of rapid digital transformation, the rise of international payments in tourism requires essential and consistent government support (e.g., international payment system and its standard).

The impacts of government expenditure on tourism revenue can be explained through several mechanisms: (i) increase in both traveler and rotating tourists; (ii) increase the willingness to pay of tourists. Accordingly, early-stage government spending strongly promotes economic opportunities, employment, and diversity "of regional economic activities and to various indirect effects of expenditures by tourists" (Colin Michael Hall, 2008, p. 183). Given the diversity of local tourism services and activities, reflected in the number of transactions of related-tourism goods, localities capture tourists' attention and stimulate their spending, which, in turn, yields more economic signals to attract private investment. At this time, public-private coordination is considered the key to the long-term development of the local tourism industry, especially in developing countries (Hall, 2008; Tosun, 2000; Petrescu, 2011).

Given all insight of literature review, government expenditure must: (i) ensure stability in spending (Tosun, 2000; Jenkins & Henry, 1982); (ii) consider social consumption nature; and (iii) denotes the provision of public goods (Colin Michael Hall, 2008). Thus, recurrent expenditures satisfying these requirements are suitable proxies (National Budget Law 2015 - No. 83/2015/QH13). There are many components in recurrent expense, e.g., spending on health and population, scientific motivation, and social belief. Accordingly, this study uses recurrent expenditures on social belief (e.g., expenditures on maintaining and developing local cultural values, subsidizing vulnerable residents, encouraging private investment in cultural projects, maintaining cultural heritage management administer teams) to assess the impact of government expenditure on local tourism development.

3. Main findings

Benefits of Case Study will Create an edge over your competitors

A customer has gained more than expected value by using your company's service/product

With case study method, Specific information, images and data will bring many advantages to your business compared to competitors.

Next step we will present a case study in local tourism and government expenditure:

Step 1: Case title: "local tourism development and government expenditure in Vietnam Step 2 Case content

Backround

Local tourism and Vietnamese government spending for social belief

Vietnam's tourism industry is on the rise, with the richness of 54 ethnic groups, unique cuisine, and many remarkable tourist attractions. Vietnam's total tourism revenue has increased from VND 15,539.30 billion

(2010) to VND 44,669.90 billion (2019), before falling to 16,263.40 (2020) due to the smash of the Covid-19 pandemic. In which the public sector's contribution to tourism revenue decreased sharply, from 31.86% (2010) to 12.6% (2018); On the contrary, the share of the private one increased, from 60.26% (2010) to 75.6% (2018) (General Statistics Office [GSO], 2022). The annual growth during 2010-2019 of international tourists is 13.45%, and its revenue growth is 6.93%. The northern provinces/cities such as Bac Kan, Lang Son, Quang Ninh, and Hai Phong have relatively large tourism due to favorable climate, location, and historical sites inheritance. Some central provinces (e.g., Thua Thien Hue, Da Nang) and the southern provinces (e.g., Ca Mau, Bac Lieu, An Giang) also have advantages in local tourism (Mura & Wijesinghe, 2019).

Local tourism in Vietnam is under strict management by central and local governments. Specifically, the Ministry of Culture, Sports and Tourism (MCST) is responsible for Vietnam's tourism in managing and promoting its industry, including executing all tourism-related activities, licensing for tour operators, classifying/licensing 3 to 5-star hotels, covering all issues of quality control, and in charge of domestic and international marketing through the Vietnam Tourism Master Plan (VNAT). MSCT is also accountable for managing regional/local Departments of Culture, Sports and Tourism (DCST), which administers local tourism (Hildebrandt & Isaac, 2015). Although master plans set out clear economic goals, it lacks ideals associated with the participation of residents and co-operations of public and private stakeholders (Hildebrandt & Isaac, 2015). For example, the government's tourism five-year strategy (e.g., decision 147/QD-TTG) sets a target to 2025; Accordingly, Vietnam's tourism strives to achieve total revenue of 1,700 - 1,800 trillion VND (equivalent to 77 - 80 billion USD), with an annual growth of 13 - 14%, directly contributing to 12 - 14% of GDP, and generating about 2 million jobs.

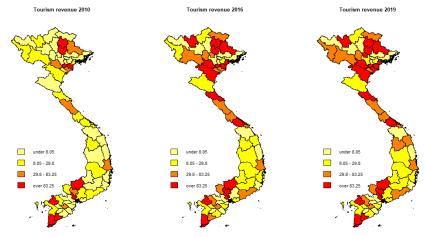


Figure 1: Total tourism revenue of provinces/cities in Vietnam, period 2010-2019

Source: Authors. Note: Nominal values have been converted to the base year 2010 (Billion VND) The budget structure of local government expenditure includes (i) expenditure on development investment; (ii) recurrent expenditure; (iii) addition to financial reserve fund; (iv) source transfer expenditure; and (v) payments to the central budget. In which, the spending structure of the central government for development investment, recurrent expenditure, and financial reserve fund in 2019 is 25.08%, 59.95%, and 0.01% of total budget, respectively (General Statistical Office [GSO], 2020).

Total government spending for social belief in Vietnam increased from VND 64,218 billion (2010) to VND 131,104 billion (2017), and its diffusion among localities is shown in Figure 2.

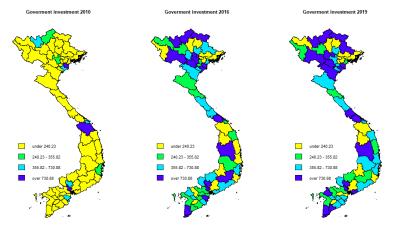


Figure 2:Local government expenditure on social belief in Vietnam, period 2010-2019 Source: Authors. Note: Nominal values have been converted to the base year 2010 (Billion VND)

To illustrate the correlation between government expenditure on social belief and total local tourism revenue, the study performs an overlapping figure between Figures 1 and 2. In other words, the study rescales the total local tourism revenue according to the formula.

$$\sigma = \frac{\mu_1 - \min_1}{\max_1 - \min_1} - \frac{\mu_2 - \min_2}{\max_2 - \min_2}$$
(1)

where μ_1 and μ_2 indicate the revenue of tourism and government spending on social belief, respectively.

Case results

The results assessing the impact of government spending on tourism revenue are gauged through the OLS estimator in column 1 of Table 4. Its coefficients may be biased because of ignoring the invariant-unobservable omit variables (e.g., location, climate (C Michael Hall & Page, 2014), and historical factors influences (Henderson, 2000; Hildebrandt & Isaac, 2015)); thus, the fixed-effects estimator is reported in column 2 of Table 4. However, the results of the fixed-effects model may generate biased coefficients if the existence of simultaneity issue reported by Wong (1996); in this case, the 2SLS and GMM estimators presented in columns (3) and (4) of Table 4 will ensure consistency of coefficients given appropriate instrument variables. Furthermore, with balanced panels (with large N and short T) and the raised dynamic potential endogeneity, the GMM estimator is superior to 2SLS (Blundell & Bond, 1998; Wintoki et al., 2012).

The instrumental variables' fit is verified by the AR (1), AR (2), Hansen test of over-identification, and Diff-in-Hansen tests of exogeneity. Accordingly, The null hypothesis of AR (1) shows no autocorrelation among error terms in the first difference. A significant result of AR (2) shows that error terms in level regressions are not correlated. The insignificant p-value of the Hansen and diff-in-Hansen tests show that GMM is correctly specified with no identification issues. The results in Table 4 show that for every percentage increase in government spending for social belief – e.g., expenditures on maintaining and developing local cultural values, subsidizing vulnerable residents, encouraging private investment in cultural projects, maintaining cultural heritage management administer teams - contributed to an increase of 0.676% in local tourism revenue. Coefficients of control factors are also yielded as expected in Table 1; for example, each percentage increase in GRDP per capita and the number of passengers will enhance by about 0.946% and 0.463% of total revenue, respectively.

Table 1:Regression results						
	(1)	(2)	(3)	(4)		
VARIABLES	OLS	FEM	XT-IV	GMM		
Government investment in log	0.066*	0.469***	0.138**	0.676***		
	(0.037)	(0.099)	(0.064)	(0.230)		
Urbanization rate	-1.352**	3.020***	-1.563***	2.429*		
	(0.547)	(0.365)	(0.527)	(1.340)		
Number of passengers in log	0.443**	0.509***	0.569***	0.463*		
	(0.179)	(0.064)	(0.141)	(0.232)		
GRDP per capita in log	1.180***	0.391***	1.317***	0.946*		
	(0.170)	(0.119)	(0.147)	(0.501)		

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Number of shopping mall	0.009	0.054***	0.008	0.039
	(0.010)	(0.010)	(0.010)	(0.025)
Average rainfall in log	-0.138	0.501***	-0.046	0.134
	(0.085)	(0.168)	(0.078)	(0.581)
Average temperature in log	-0.164	-1.187	-0.100	1.636
	(0.698)	(0.738)	(0.604)	(2.996)
Costs for social belief	-0.065**	0.097	-0.073***	-0.031
	(0.028)	(0.120)	(0.028)	(0.291)
Private sector development	-0.594	-1.264**	-0.545	-6.158*
	(0.452)	(0.529)	(0.451)	(3.570)
Year Dummies	YES	YES	YES	YES
Constant	0.452	-2.523		-6.333
	(2.436)	(2.713)		(9.325)
Observations	627	627	627	627
R-squared	0.590	0.675	0.579	
Number of panels	63		63	63
Sanderson-Windmeijer (SW) under-			0.000	
identification tests (p-value)				
Sanderson-Windmeijer (SW) weak			97.416 ¹	
identification (F-value)				
AR (1) test (p-value)				0.049
AR (2) test (p-value)				0.869
Hansen test of over-identification (p-value)				1.000
Diff-in-Hansen tests of exogeneity				1.000

Source: Authors. Note: Standard errors in parentheses^{***} p<0.01, ^{**} p<0.05, ^{*} p<0.1. The two instrumental variables are (i) a dummy variable that reflects the Republican political cycle (Mueller, 2003) and (ii) the average of government spending for social belief by seven economic regions in Vietnam (Fisman & Svensson, 2007).

Step 3 : Case questions:

What are situation of Vietnam local tourism and government expenditure? What we can make suggestion for government?

4. CONCLUSION

Case studies allow Bachelor and Master biology students to closely examine data in a given context. In most cases, the case study method will select a geographic area or a limited number of subjects to study. The essence of case study is to discover and investigate real phenomena and people's lives. By analyzing in detail the contexts of events and their linkages.

The importance of solving case studies

Case study plays a very important role in human life. Research projects and case study solutions are very useful in education, helping students maximize their ability to learn and apply in practice. This is also a factor that determines the output quality of prestigious universities.

Case study is considered the best way to help viewers understand and remember theory and it is widely applied at the world's top universities such as Harvard, Stanford, M.I.T. Learning by case study helps learners perfect analytical skills and other skills of a manager.

This study provides quantitative evidence of the causal effect of government expenditure on local tourism development in a transitional country (i.e., Vietnam). Given the advantages of the balanced panel data (63 Vietnamese provinces/cities in 2010-2019), the study using the GMM estimator takes into account simultaneity, invariant-unobservable omit variables, and dynamics potential endogeneity; thereby, allowing to yield a consistent coefficient of the nexus.

Results indicate that for a percentage increase in government spending on social belief, e.g., expenditures on maintaining and developing local cultural values, subsidizing vulnerable residents, encouraging private investment in cultural projects, and maintaining cultural heritage management administer teams, contributing to an increase of 0.676% in local tourism revenue. Given North-favored government expenditure in size (Figure 2), this result also implies that Vietnam can improve the efficiency of tourism activities, government expenditure, and its economy by effective-led allocating government spending among economic regions and its localities.

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