

GO GLOBAL WITH DIGITAL TECHNOLOGY-BASED FINANCIAL REPORTING

Dini Wahjoe HAPSARI¹, Galuh Tresna MURTI², Mukti SOMA³, Nensi DAMAYANTI⁴, Irvan Wahyu FIRMANSYAH⁵, Abigail Ratna ROSA⁶, Safira BALDAT⁷

^{1,2,4,5,6,7}Accounting Study Program, Faculty of Economics and Business, Telkom University, Indonesia

³Master of Management Study Program, Faculty of Economics and Business, Telkom University, Indonesia

Corresponding author: Dini Wahjoe Hapsari

Email:

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Abstract:

Sugihmukti Tourism Village is a destination that offers natural beauty, educational activities, and local wisdom as its main attractions for visitors. Despite this vast potential, the administrative management and documentation of business processes remain poorly organized. In response to this challenge, efforts were initiated to enhance the capabilities of tourism village managers in implementing a more efficient digital financial recording and reporting system. Through comprehensive training and mentoring activities, the team assisted managers in understanding how to prepare financial reports in accordance with MSME standards and introduced the SIABDES Maxi application, which has been specifically tailored to the village's unique characteristics and needs. Evaluation results from a questionnaire indicated that participants found the materials relevant and well-suited to their requirements, the training delivery engaging and comprehensible, and the timing of the implementation effective. Moreover, the managers expressed a desire for continued support, recognizing the growing necessity for digitalization in tourism village management. This program is anticipated to strengthen accountability, enhance the efficiency of financial governance, and represent a strategic advancement toward more professional and globally competitive management of tourism villages.

INTRODUCTION

The village is the smallest administrative unit with the authority to regulate and manage the interests of the local community, and serves as the spearhead of economic development based on local potential. Villages play a crucial role in national development, particularly as strategic spaces for community empowerment, cultural preservation, and independent natural resource management.

In addition to their crucial role in national development, rural areas also possess a wealth of natural and cultural resources that are highly attractive. Their natural beauty, cultural diversity, and preserved local wisdom make many villages have the potential to be developed through tourism. If this potential is managed properly, tourism can provide economic benefits to local communities while preserving the environment and socio-cultural values.

Sugihmukti Village is one of ten villages located in Pasirjambu District, West Bandung Regency, West Java Province. It is approximately 30 km from downtown Bandung. Pasirjambu District itself lies on the main route connecting Soreang and Ciwidey. The topography is hilly, similar to other areas in the district, with several notable peaks such as Mount Patuha and Mount Tilu. This geographical location makes Sugihmukti Village highly suitable for the development of various types of plantations, including tea, coffee, vegetables, fruits, and cinchona.



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Figure 1. Location of Sugihmukti Village

In addition to its natural wealth, Sugihmukti Village also boasts a diverse fauna, particularly numerous bird species. It has attracted the attention of the Indonesian Birds organization, which supports a Leuweung Guardian training program to safeguard the village's ecosystem. This uniqueness is a major draw for international tourists who enjoy birdwatching in Indonesia.

Sugihmukti Village is also rich in artistic and cultural heritage. Various traditional arts are well-preserved, such as pencak silat (martial arts), sisingaan (singing performance), the tradition of lamb uget (lamb-making), and the ancestral art of Bedug (drum-making). This rich artistic and cultural heritage offers significant potential for village tourism development, offering authentic experiences for tourists while preserving local cultural heritage. (Hanny et al., 2022)

In 2022, based on Decree No. 556/Kep.770-Disbudpar/2022, Sugihmukti Village was officially designated a Tourism Village. This designation requires proper management in carrying out various tourism activities (Ratwianingsih et al., 2021). One of the responsibilities of tourism village managers is to record all income and expenses from tourism activities and prepare financial reports. These reports aim to ensure transparency and smooth financial management, so that all tourism activities can run smoothly and benefit the local community.

The concept of a tourism village is a form of rural area development that focuses on utilizing tourism potential and local wisdom values to improve the welfare of the surrounding community (Lubis Fadilla, 2023). As a modern tourism village, Sugihmukti has an internet site to promote its natural resources. Tourists come from both within and outside the country, offering various tour packages. The annual increase in tourist numbers requires a more structured management system, including financial record-keeping.

Financial reports provide a crucial overview of financial position and performance. Financial reports summarize the recording process and financial transactions that occurred during the fiscal year (Kusuma et al., 2019). Tourism village managers are required to record all business activities and record them in financial reports. These financial reports will also be used by the village in economic decision-making. Tourism village activity reports are prepared by tourism village managers, who play a role in supporting financial and administrative management (Sri & Dewi, 2014). These reports are then submitted to relevant parties as a form of accountability for managed funds (Hapsari et al., 2020).

Tourism village activity reports are prepared by tourism village managers, who play a role in financial and administrative management. The use of technology allows these reports to be systematically prepared and well-documented, facilitating the reporting process to relevant parties as a form of accountability for managed funds (Baskoro et al., 2023).



In fact, in managing tourist villages, the problem faced by tourism village managers is the failure to prepare financial reports or adhere to clear accounting standards properly. Bookkeeping for each transaction is limited to recording receipts and expenses without regard to accounting principles. It is because tourism village managers lack a thorough understanding of accounting processes and the accounting standards used.

Tourism village managers generally lack educational background or expertise in accounting (Rizky Izzalqurny et al., 2022). This lack of understanding of accounting processes and applicable standards results in suboptimal financial reports. All recording of tourism village activities, such as parking fees, tourist transportation, and tour package prices, is still done manually. As a result, there are often discrepancies between financial data and actual physical conditions.

To address these issues, it is necessary to introduce a technology-based financial reporting process. However, implementing a digital financial system cannot be done immediately without understanding the conditions and needs of the managers. The community service team first studied the business potential and current business processes in Sugihmukti Tourism Village to ensure the accounting system was tailored to their needs. Next, the team provided training by introducing SIABDes Maxi, an information system designed to record accounting processes and produce financial reports accurately.

This system not only assists in recording financial transactions but also facilitates cash flow monitoring and reporting in accordance with regulations. SIABDes Maxi was built using MSME standards and designed to align with the business needs of Sugihmukti Tourism Village, thereby increasing transparency and accountability in village financial management.

This training and mentoring focused on improving the skills of Tourism Village managers in preparing financial reports with the help of technology. Through this activity, the financial recording process became easier, faster, and more organized. This capability will not only enhance the professionalism of tourism village management but also stimulate village economic growth through more transparent and efficient governance.

METHODS

This program aims to enhance the capabilities of Tourism Village Managers in digitally recording and preparing financial reports for their businesses.

This community service activity partners with Tourism Village Managers in Sugihmukti Village through a knowledge transfer program from higher education institutions related to digital financial reporting.

The duration of the community service program in the Tourism Village is designed to last one year. This timeframe is sufficient to ensure each activity can be implemented in stages, structured, and sustainably. The team has developed the following implementation stages:

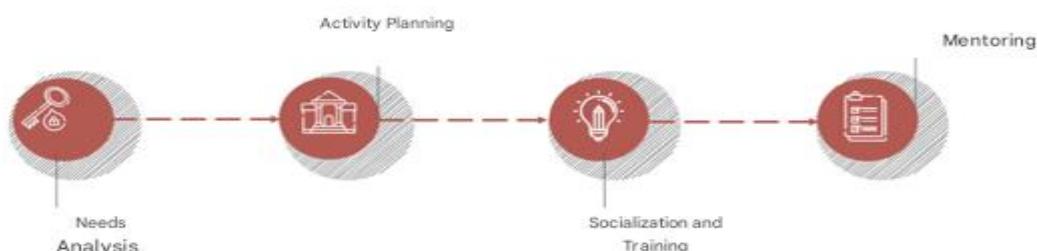


Figure 2. Stages of Community Service Activities



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A complete explanation of the Community Service activity stages:

1. Needs analysis: The team surveys the Tourism Village location to identify business potential, identify challenges, and prepare for the necessary training.
2. Activity planning: The needs analysis data is then used to prepare for activity implementation by creating a simple financial recording system for tourism village managers.
3. Socialization and training: Conducts training related to business process management and introduces digital-based financial reporting.
4. Mentoring: Ensures village managers are able to use and operate the provided system.

RESULTS AND DISCUSSION

The partners involved are Tourism Village managers who play a role in financial management and the implementation of tourism activities. They serve as resource persons during initial surveys, initiate activities as needed, and provide time for training and mentoring.

Initial Survey. The activity began with a field survey aimed at identifying the potential and existing business activities in Sugihmukti Village. Through this survey, the team obtained a comprehensive overview of the village's economic and tourism potential. The team identified various business opportunities that are the main attractions of Sugihmukti Tourism Village, such as coffee plantations, Etawa goat farms, strawberry farms, blacksmithing, bird watching, and camping areas. In addition to these opportunities, the Sugihmukti Village community has also developed several integrated tourism packages for visitors, encompassing both recreational and educational activities.

The tourist flow generally begins with the arrival of tourists at the location, followed by parking, selecting a tour package, and then exploring the area according to the visitor's preferences. The management provides tour vehicles at a predetermined rate for each package.

Based on the survey and observations, the team then compiled a business process map of Sugihmukti Tourism Village as a basis for understanding the relationships between business activities and the parties involved, as shown in the following figure:



Figure 3. Flow of Business Activities in Sugihmukti Tourism Village

This map depicts the overall flow of business activities. Through the mapping, the team can understand how each activity is interconnected and contributes to village revenue, while also identifying areas requiring improvement in operational and financial management. This mapping provides a crucial basis for assessing the effectiveness of the current system and formulating strategies for improving tourism village governance.

Based on the initial survey and field observations, it was discovered that the transaction recording and financial administration system is still manual. It often results in poorly documented records and makes it difficult for managers to monitor cash flow and prepare periodic financial reports. Implementing a digital-based financial recording system is essential to improve accuracy, efficiency, and transparency in tourism village financial management.

Preparation Phase. The preparation phase is the initial step to ensure that community service activities meet the needs of the target community in Sugihmukti Village. During this phase, the team conducts internal coordination to divide tasks between lecturers and students, develop an activity schedule, and prepare outreach and training materials relevant to the needs of village tourism entrepreneurs.

Through initial communication with village officials and tourism village managers, the team obtained information about the challenges faced by the community, particularly in terms of transaction recording and financial management, which are still carried out manually.

Based on these findings, the team adjusted the activity plan to address these needs by introducing and supporting the use of the SIABDES Maxi application as a simple and easy-to-use digital record-keeping solution.

SIABDES Maxi is a system developed collaboratively by lecturers and students from the Accounting and Informatics Engineering undergraduate programs. This system generally addresses the needs of small business owners for comprehensive and neat record-keeping without the hassle. The system is based on the MSME Accounting Standards.

To address these needs, the team prepared training materials for simple, technology-based financial recording and reporting. The application used is SIABDES Maxi, an application developed to support the needs of small and medium businesses, tailored to the characteristics of tourism village managers.

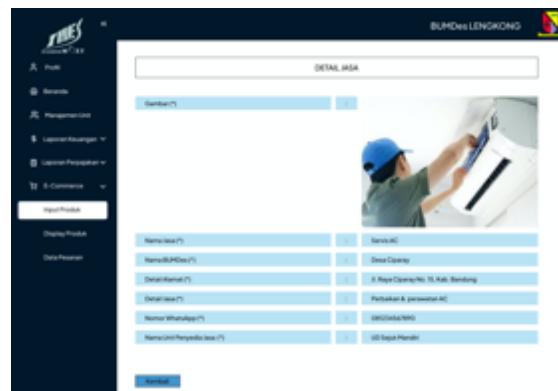


Figure 4. SIABDES application display

Implementation Phase. The implementation phase was divided into two activities: Training and Socialization, followed by Mentoring.

The training and socialization took place on Thursday, July 17, 2025, from 9:00 AM to 3:00 PM WIB (Western Indonesian Time) in the Sugihmukti Village Hall. The team from the Faculty of Economics and Business, Telkom University, consisted of three lecturers, accompanied by staff and undergraduate Accounting students. The activity was attended by all elements of the Sugihmukti Tourism Village, including village officials, Tourism Village administrators, Village-Owned Enterprises (BUMDes), Village Cooperatives, Youth Organizations (Karang Taruna), Family Welfare



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Movement (PKK), community cadres, and the Regional Development Agency. In total, 80 participants were actively involved, representing parties directly involved in the management and development of Sugihmukti Tourism Village.

The event began with a friendly gathering and a light-hearted discussion with participants, attended by various stakeholders in Sugihmukti Village. The question-and-answer session focused on financial record-keeping issues for businesses operating in the tourism village.

The event was officially opened by the Head of Sugihmukti Village and the Head of the Community Service Team. A team of lecturers presented on the accounting process, the function and importance of financial record-keeping, and an explanation of financial reports based on the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM).

The team divided roles between lecturers and students to ensure the activities ran more effectively and efficiently. The lecturers provided explanations of accounting stages, the types of documents required, and the benefits of technology-based record-keeping in managing tourism village finances. Next, the team introduced the SIABDES Maxi system, a collaboration between lecturers and students, designed to simplify the recording process and accelerate the management of tourism village financial data.

In the next session, the team explained how a digital system can help tourism village managers complete their work more easily and quickly with a high degree of accuracy.



Figure 5. Training by the Lecturer Team

The student team continued by explaining in detail the various features of the system, from daily transaction recording, inventory management, sales and purchase recording, to the automatic financial reporting feature, which includes profit and loss reports, financial position reports, and simple cash flow statements. Furthermore, the students introduced a business analysis feature that displays periodic graphs of income and expenditure developments, making it easier for managers to monitor the financial performance of tourism villages continuously.

Participants enthusiastically followed each step. They actively asked questions and discussed how to use the features most relevant to their respective business needs, particularly regarding more efficient transaction recording and financial reporting.

The session continued with an interactive Q&A session, where participants expressed their hope that the use of technology such as SIABDES Maxi would assist them in managing Sugihmukti Tourism Village to become a "Go Global Tourism Village."



Figure 6. Students introduce the SIABDES Maxi application

Next, the team guided how to use the SIABDES Maxi application. During this stage, the team provided direct guidance to participants on how to operate the application, from logging in and entering business data to simulating transaction recording and creating financial reports. Participants were assisted step by step so they understood each feature and were able to apply it according to their individual business needs and characteristics.

Feedback from the Community Service Program (PKM) activities was assessed through a questionnaire completed by participants. The questionnaire consisted of five statements covering the suitability of the activity material to participants' needs, ease of understanding, timeliness of implementation, quality of service from the community service team, and participants' expectations for the continuation of the activity. Each statement had five response options: Strongly Agree (SS), Agree (S), Neutral (N), Disagree (TS), and Strongly Disagree (STS). All 80 participants completed the questionnaire.

The results of the questionnaire can be seen in Figure 7 below:

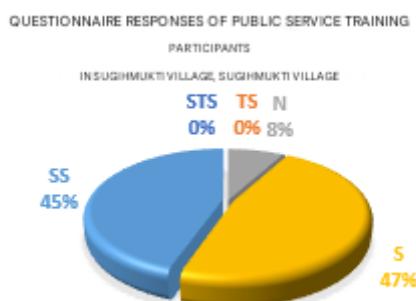


Figure 7. Results of Participant Satisfaction Questionnaire

The questionnaire results showed that 45% of participants strongly agreed and 47% agreed with the material presented and the overall implementation of the activity. Participants assessed that the material provided was relevant to their business needs, especially in the aspects of financial recording and the use of digital technology through the SIABDES Maxi application. Furthermore, most participants also expressed their hope that similar activities could continue in the future, either in the form of further training or ongoing mentoring, so that their ability to manage village administration and finances could continue to improve.

CONCLUSION

Community service activities in Sugihmukti Village have been implemented according to the planned stages, including a preliminary survey, outreach, and mentoring. Through these activities,



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the team successfully identified the potential of village tourism businesses and identified key challenges in manual administrative and financial management.

The implementation of the SIABDES Maxi application provides a practical solution for the community in recording transactions and preparing financial reports digitally, simply, and in accordance with MSME Accounting Standards. Participants demonstrated high enthusiasm during the activities, actively engaged in discussions, and were able to operate the application independently after receiving mentoring.

The results of these activities demonstrate an increase in the village community's capacity to manage tourism businesses, particularly in the areas of transparency and accuracy of financial recording. The program is expected to be sustainable through continued training and ongoing mentoring so that the benefits gained can continue to support the local economic development of Sugihmukti Village.

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