

GO GLOBAL WITH DIGITAL TECHNOLOGY-BASED FINANCIAL REPORTING

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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.

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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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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:

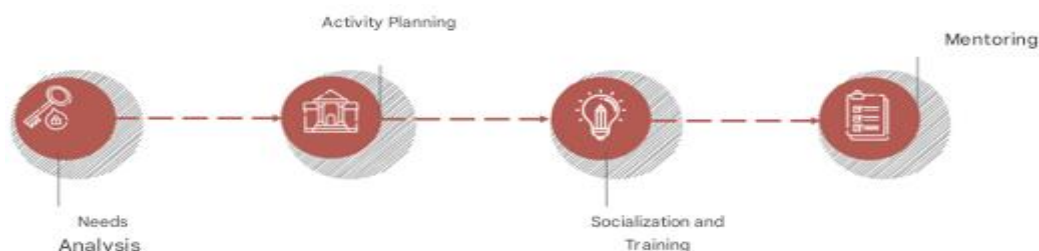


Figure 2. Stages of Community Service Activities

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."

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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