

Developing Tourism, Organising Reports: The Role Of Accounting In Strengthening The Bukik Sangkiang Tourism Working Group

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Abstract

The development of tourism villages requires synergy between destination potential, institutional capacity building, and transparent financial management. Pokdarwis Bukik Sangkiang, as the main driver of local tourism in Nagari Kumanis, Sijunjung Regency, faces challenges in optimising its tourism potential while also organising its financial reports to be accountable and sustainable. This study aims to analyse the role of accounting in supporting the human resource capacity building strategy of Pokdarwis Bukik Sangkiang, financial recording and reporting mechanisms, and tourism destination branding strategies in Nagari Kumanis. The results show that improving the human resource capacity of Pokdarwis Bukik Sangkiang through management and basic accounting training can strengthen tourism business management skills. The implementation of simple accounting-based financial recording, reporting, and accountability mechanisms increases transparency and the trust of the community and government. On the other hand, the branding strategy of Pokdarwis Bukik Sangkiang through digital promotion and tourism identity based on local wisdom has proven to be effective in increasing the attractiveness of the destination. Thus, accounting not only functions as a recording tool but also as an instrument for strengthening the institutional capacity of Pokdarwis in developing tourism, organising reports, and achieving sustainable destination management.

Keywords - tourism development, accounting, Pokdarwis, financial reports, branding, sustainability

Abstrak

Pengembangan desa wisata memerlukan sinergi antara potensi destinasi, penguatan kapasitas kelembagaan, serta pengelolaan keuangan yang transparan. Pokdarwis Bukik Sangkiang sebagai penggerak utama pariwisata lokal di Nagari Kumanis, Kabupaten Sijunjung, menghadapi tantangan dalam mengoptimalkan potensi wisata sekaligus menyusun laporan keuangan yang akuntabel dan berkelanjutan. Penelitian ini bertujuan untuk menganalisis peran akuntansi dalam mendukung strategi pengembangan kapasitas sumber daya manusia Pokdarwis Bukik Sangkiang, mekanisme pencatatan dan pelaporan keuangan, serta strategi branding destinasi wisata di Nagari Kumanis. Hasil penelitian menunjukkan bahwa peningkatan kapasitas SDM melalui pelatihan manajemen dan akuntansi dasar mampu memperkuat keterampilan pengelolaan usaha pariwisata. Penerapan pencatatan, pelaporan, dan mekanisme pertanggungjawaban keuangan berbasis akuntansi sederhana meningkatkan transparansi serta kepercayaan masyarakat dan pemerintah. Di sisi lain, strategi branding melalui promosi digital dan penguatan identitas wisata berbasis kearifan lokal terbukti efektif dalam meningkatkan daya tarik destinasi. Dengan demikian, akuntansi tidak hanya berfungsi sebagai alat pencatatan, tetapi juga sebagai instrumen penguatan kapasitas kelembagaan Pokdarwis dalam

mengembangkan pariwisata, mengelola laporan, dan mencapai pengelolaan destinasi berkelanjutan.

Kata kunci - pengembangan pariwisata, akuntansi, Pokdarwis, laporan keuangan, branding, keberlanjutan

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INTRODUCTION

The Tourism Awareness Group (POKDARWIS) is a community group that plays an important role and contributes significantly to the development of tourism in their region, according to (Pesona et al.) in (Wijaya et al.). The Tourism Awareness Group (Pokdarwis) is one alternative for developing tourism in relation to tourism awareness campaigns. The development of archipelago tourism carried out by tourism awareness groups (pokdarwis) is done through various activities, including community development through self-help and self-reliance groups that function as drivers of tourism development. Pokdarwis is one of the stakeholders originating from the community that certainly optimises the management of the natural and cultural wealth of a region to become a tourist destination.

The development and strengthening of tourism that has been carried out should be sustainable and maintained in the future. In sustainable tourism, the emphasis on sustainability is not only ecological and economic development, but equally important is cultural sustainability, because culture is a very important resource in tourism development.

Community-based tourism is one of the main strategies in local economic development, including through Tourism Villages. Tourism Awareness Groups (Pokdarwis) play an important role as managers and developers of local tourist destinations. However, they often face obstacles such as limited human resource capacity, unsystematic financial management, and ineffective destination branding.

Research by Aini et al. (2025) shows that training and capacity building for Pokdarwis can increase knowledge about tourism management and strengthen environmental awareness and management competencies as part of an integrated and sustainable tourism village development model. On the other hand, research in Malang by Asmoro & Sari (2023) through a mentoring programme shows that financial administration training can strengthen the organisational capacity of Pokdarwis so that they are more independent and professional in financial management.

Accounting has a strategic role in ensuring transparency, accountability, and operational sustainability of Pokdarwis. For example, accounting education in Kampung Wisata Mayangsari Semarang has been proven to increase awareness of the importance of financial reports as the basis for managing the economy of tourism villages (Ratna Herawati et al., 2023).

In addition, branding based on local wisdom is also an important element in strengthening tourist destinations. A study of Sumber Maron Village shows that the internalisation of culture in branding strategies can increase competitiveness and public awareness of sustainable tourism (Ratna Fajarwati Meditarma et al., 2024).

Pokdarwis Bukik Sangkiang, as a community-based tourism developer in West Sumatra, faces similar challenges but also has great potential in terms of natural and cultural wealth. To create a professional and sustainable destination, synergy is needed between:

- Human resource capacity building through managerial and accounting training;
- Systematic and accountable financial management through simple accounting-based recording and reporting mechanisms;
- Branding strategies that emphasise local cultural identity and digital promotion.

Thus, this study aims to examine how accounting can be an instrument to strengthen Pokdarwis Bukik Sangkiang in developing tourism, organising financial reports, strengthening institutional capacity, and developing sustainable destination branding strategies.

METHOD

This field study and Community Service activity with the theme 'Building Tourism, Organising Reports: The Role of Accounting in Strengthening Pokdarwis Bukik Sangkiang' was carried out in several structured and systematic stages from 21 July 2025 to 14 August 2025. During the first week of the programme, we coordinated with the Nagari (village) leaders and mapped out the KKN location. At this stage, each member conducted preliminary observations to determine the location to be used in the development of Nagari Kumanis.

The KKN was carried out in stages through a series of integrated activities, starting from the preparation stage to the final evaluation. During the preparation stage, the KKN team conducted initial coordination with the Nagari apparatus and the Bukik Sangkiang Pokdarwis management, who are involved in the management of Nagari Kumanis tourism. This stage aimed to introduce the purpose and scope of development, as well as to identify the initial needs of Pokdarwis. In addition, a preliminary study was also conducted by examining secondary documents, such as previous financial reports, tourist data, and the institutional profile of Pokdarwis.

The next stage was the implementation in the field. The activities began with direct observation of the activities of Pokdarwis Bukik Sangkiang, both in terms of destination management and the mechanism for recording transactions and financial reports. In-depth interviews were conducted with the core management, members, and partners of Pokdarwis to gather information about financial management practices, obstacles encountered, and existing tourism promotion strategies. Next, a socialisation process was carried out involving Pokdarwis members to identify the main problems and formulate joint solutions. In order to improve human resource capacity, the researchers also provided technical assistance in the form of training on simple financial recording, periodic report preparation, and simulations on the use of accounting formats appropriate to the capabilities of Pokdarwis Bukik Sangkiang. In addition, a questionnaire on tourism destination branding strategies was conducted to strengthen the image of Bukik Sangkiang in the eyes of tourists.

After that, the analysis stage was carried out by processing the data from observations, interviews, documentation, and socialisation. The analysis was carried out by reducing the data, presenting the information systematically, and drawing conclusions relevant to the research objectives. The results of the analysis were then compiled into a report containing the main findings regarding the human resource capacity of Pokdarwis, the condition of financial recording and reporting, and branding strategies that could be implemented.

In the final stage, an evaluation was conducted together with the Pokdarwis management and village officials to present the research results. This evaluation aimed to measure the extent to which the recommendations provided were in line with the needs of Pokdarwis Bukik Sangkiang. The researchers then developed a simple accounting-based financial management model that could be implemented sustainably by Pokdarwis Bukik Sangkiang. In addition, a follow-up plan was also developed in the form of a human resource capacity building programme, improvement of the reporting system, and strengthening of the tourism destination branding strategy. The research results were not only presented in the form of an academic report, but also in practical recommendations that could be used directly by the Pokdarwis Bukik management to support the sustainability of tourism destination management.

RESULTS AND DISCUSSION

The Results Of Field study and comunity service Activity On 'Building Tourism, Organising Reports: The Role Of Accounting In Strengthening Pokdarwis Bukik Sangkiang' Show That Accounting Not Only Plays A Role In The Technical Aspects Of Financial Recording, But Also Touches On The Strategic Dimensions Of Tourism Destination Development. These Findings Show That Strengthening The Pokdarwis Institution Cannot Rely Solely On Promotion Or Physical Infrastructure Development, But Also Requires Transparent, Accountable, And Community-Based Organisational Governance. In The Context Of Community-Based Tourism Development, Accounting Serves A Dual Function As An Administrative Instrument And A Strategic Pillar That Ensures The Sustainability Of Tourist Destinations. This Is In Line With The Concept Of Good Governance, Which Emphasises The Principles Of Information Disclosure, Accountability, Participation, And Effectiveness In The Management Of Tourist Villages (Ariani & Puspitasari, 2021).

This study found that Pokdarwis Bukik Sangkiang members are highly motivated to develop tourism potential in their area. However, in the early stages, they faced technical skill limitations,

particularly in recording transactions and preparing systematic financial reports. This situation resulted in weak accountability, thereby reducing the Pokdarwis' chances of obtaining financial support from the government and private partners. Through a series of training sessions and mentoring, Pokdarwis members were introduced to simple financial recording, such as the use of daily cash books, income and expenditure reports, and the preparation of monthly reports. These efforts have proven to not only improve the technical skills of members, but also foster a sense of responsibility for the sustainability of tourist destinations. These findings are in line with Suharto and Lestari (2021), who emphasise that human resource development is a key factor in the success of tourist villages. Similarly, research by Candra and Paramitalaksmi (2024) shows that SIAPIK application-based training helped the Jonge Raya Pokdarwis master modern record-keeping skills, proving that capacity building is not just about manual skills but also readiness for digitalisation.

Financial management is another aspect that greatly determines the professionalism and sustainability of tourism village management. Before the intervention, the financial administration system of Pokdarwis Bukik Sangkiang was still manual, inconsistent, and sometimes even relied solely on the memory of the administrators. This situation opened up opportunities for recording errors and internal conflicts. After undergoing assistance, a simple accounting-based recording method was implemented in a more structured manner. Every income from tourist tickets, parking contributions, and sales of local products was recorded in detail, as were operational expenses related to the maintenance of tourist facilities. This change indicates a shift from traditional patterns towards more transparent and accountable financial management. Putri's (2020) research proves that the application of simple accounting can improve the accountability of village-based community organisations, and this is further reinforced by the findings of Ariani and Puspitasari (2021), who emphasise that financial accountability is a key requirement for strengthening the legitimacy of tourist villages.

Research by Ginting et al. (2024) also found that accountability in the management of Lingga tourism villages plays an important role in increasing public trust in management organisations, while Nusi et al. (2024) showed that the application of accounting at the Olele marine tourism destination was able to reduce the potential for internal conflict through transparency in the flow of funds. Further evidence comes from Adi et al. (2023), who show that assistance in preparing budget plans and financial reports in Kuwum Village made it easier for the local tourism awareness group (Pokdarwis) to obtain support from the local government. Similar results were shown by the UGP Community Service Team (2022), who found that simple bookkeeping can be an important gateway for the growth of a culture of accountability in community organisations. This proves that good financial management is not only an administrative obligation but also a strategic instrument for strengthening public trust and opening up new opportunities for cooperation.

Another aspect that is no less important in this study is the branding strategy applied by the Bukik Sangkiang Pokdarwis. The results of the study show that transparent financial management not only has an impact on administrative efficiency but also supports the image of the tourist destination. Branding is built not only through logos, slogans, and visual promotions but also through the reputation of a professional and trustworthy organisation. Transparent financial reporting strengthens the image of the destination as a credibly managed tourist attraction, thereby increasing its appeal to tourists, local communities, and investors. Rahmawati and Nugroho (2022) emphasise that branding based on local wisdom has higher competitiveness because it highlights the uniqueness of the local culture and history. However, Purnawan and Rahmanita (2025) emphasise that strong branding can only survive if it is in line with accountable financial management. Thus, the branding developed by Pokdarwis Bukik Sangkiang can be understood as a form of accountability-based branding, namely an image that is strengthened by transparency and professionalism in management.

Technological developments have added a new dimension to tourism destination management. Digitalisation not only opens up opportunities to expand the reach of promotion, but also improves the efficiency of record keeping and transparency of reporting. Irawan et al. (2024) show that the implementation of a digital payment system at Paloh Naga Agrotourism has increased tourist convenience while strengthening transparency. The PKM team (2024) also emphasises that digital optimisation is effective in expanding community participation while increasing management transparency. In the context of Bukik Sangkiang, digital integration can be realised through two main approaches, namely application-based financial recording that enables real-time transaction documentation, and digital marketing that can reach tourists from outside the region. However, the implementation of digitalisation still faces obstacles in the form of limited internet access and digital

literacy among some managers. This challenge needs to be addressed through collaboration between Pokdarwis, the government, and universities to ensure that the digitalisation process runs gradually and sustainably.

Overall, the results of this study confirm that accounting plays a dual role as a technical and strategic instrument in the management of tourism villages. Accounting functions as a tool for recording measurable transactions as well as a pillar that strengthens public trust in the credibility of the organisation. With accountable financial reports, Pokdarwis Bukik Sangkiang is able to strengthen institutional legitimacy, increase community participation, and open up opportunities for cooperation with the government and private partners. Seputro and Mustafida (2023) add that accountability in tourism management can only be achieved if it is supported by community participation, manager competence, and transparency in every aspect of management. Therefore, the integration of human resource capacity building, good financial management, accountability-based branding strategies, and the application of digitalisation are key requirements for the sustainability of the Bukik Sangkiang tourist destination.



Figure 1. Observation and familiarisation with the Kumanis village area and gathering data from local residents



Figure 2. Here is one of the tourist attractions that we will include in the main programme to be carried out by KKN students during their stay in Nagari

CONCLUSION AND RECOMMENDATIONS

Conclusion

This study confirms that the development of tourist destinations does not only depend on natural beauty or cultural attractions, but also on how they are managed professionally and sustainably. In the context of Pokdarwis Bukik Sangkiang, the application of good accounting and financial management has proven to be a supporting factor in strengthening institutions. With a more organised system of financial recording, reporting, and accountability, Pokdarwis is able to increase transparency and build trust from the community, the village government, and potential investors.

In addition, this study also shows that human resource capacity is a fundamental aspect.

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Pokdarwis members, who previously had limited understanding of accounting and financial administration management, began to experience an increase in skills after training and mentoring. This has implications for increasing the professionalism of administrators, both in managing cash flow, compiling simple reports, and planning the use of funds more strategically.

In terms of promotion, the local wisdom-based branding strategy carried out by Pokdarwis Bukik Sangkiang has become stronger after being supported by more accountable financial management. Branding is not only understood as an effort to introduce destinations to tourists, but also as part of comprehensive governance. With transparent financial reports, Pokdarwis has greater bargaining power to collaborate with the government and the private sector in supporting tourism promotion.

Therefore, it can be concluded that tourism development and financial report governance are two inseparable elements. They reinforce each other, where tourism sustainability is highly dependent on how financial management is carried out in an accountable manner, while accounting can develop and be useful when it becomes a real instrument in managing tourist destinations. Pokdarwis Bukik Sangkiang serves as an example that accounting is not merely about recording numbers but also as a strategy for institutional empowerment, enhancing human resource capacity, and strengthening destination branding.

Recommendations :

Based on the research findings, there are several recommendations that can serve as guidelines for the future development of Pokdarwis Bukik Sangkiang:

1. For Pokdarwis Bukik Sangkiang

Pokdarwis needs to maintain consistency in the implementation of financial recording and reporting systems. This can be done by developing simple standard operating procedures (SOPs) that can be understood by all members. In addition, the management is advised to strengthen human resource capacity through training in basic accounting, organisational management, and digital-based tourism management. Branding strategies also need to be more innovative, for example by building a distinctive visual identity, consistently utilising social media, and expanding promotional networks through collaboration with MSMEs and local creative actors.

2. For the Nagari and Regional Governments

The government is expected to provide continuous support to Pokdarwis, not only in the form of financial assistance, but also by facilitating training and providing digital financial recording technology. In addition, regulations or guidelines for financial management for village tourism community organisations are urgently needed so that governance is more standardised and accountable. Another important form of support is to open up collaboration opportunities between Pokdarwis and the private sector, such as travel agencies and tourism communities, so that destination development does not solely rely on Pokdarwis' internal efforts.

3. For Academics and KKN Teams

This research can be further developed using a comparative approach between Pokdarwis in various regions, so that the best model can be obtained to serve as a national reference. Academics can also play a role in developing training modules based on the real needs of Pokdarwis, especially related to tourism village accounting, human resource management, and branding strategies. Additionally, further research on the impact of financial record digitalisation on Pokdarwis institutional performance is important to inform policy decisions.

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