

## PERFORMANCE IMPROVEMENT OF COOPERATIVE MANAGEMENT IN PASIR EURIH VILLAGE TOURISM BOGOR REGENCY THROUGH GOOD MANAGERIAL AND BOOKING SKILLS

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### ABSTRACT

Pasir Eurih Tourism Village is located in Tamansari District, Bogor Regency. The geographical condition of Pasir Eurih Tourism Village is at an altitude of 500 to 700 meters above sea level, with a topography consisting of: 70% flat land and 30% hilly land. Pasir Eurih Tourism Village is one of three tourist villages in Bogor Regency. In order to build community economic participation, a Tourism Village cooperative has been formed in Pasir Eurih Village. This cooperative operates on a non-governmental basis consisting of various food processing business groups who also come from outside Pasir Eurih Village. In its development, the Pasir Eurih Tourism Village cooperative has not carried out managerial activities properly. This is due to the lack of knowledge of cooperative management in terms of managerial and financial bookkeeping capabilities which are still done traditionally. The solution to this problem is to provide knowledge and assistance related to managerial and bookkeeping aspects using simple computerization. After providing assistance to improve the performance of the cooperative management, the expected output from partners, namely an increase in managerial skills and doing bookkeeping with the help of using a computerized system can be carried out properly. The Pasir Eurih Tourism Village Cooperative has started to carry out activities again by developing good and accountable management and developing cooperative products from the results of the efforts of members of the Micro, Small, and Medium Enterprises community.

**Keywords:** performance, organization, cooperative, managerial

### 1. INTRODUCTION

Pasir Eurih Tourism Village is located in Tamansari District, Bogor Regency. The geographical condition of Pasir Eurih Tourism Village is at an altitude of 500 to 700 meters above sea level, with a topography consisting of: 70% flat land and 30% hilly land. Pasir Eurih Tourism Village is one of three tourist villages in Bogor Regency. Pasir Eurih Village is included in the Tamansari tourism development zone which includes the Sindang Barang Cultural Village, Pura Parahyangan Agung Jagatkarta, Curug Nangka Waterfall, Sukamantri Campground, Silkworm Agrotourism, Mount Halimun Salak National Park Area. In addition, this zone also presents the unique culture of the Padjajaran period, a center for footwear crafts and traditional arts. As a tourism village, the people of Pasir Eurih Village have a strategic role in improving the economy, especially in the culinary aspect as souvenirs for the village<sup>1</sup>.

Nutmeg is one of the most abundant agricultural commodities in Pasir Eurih Village. Therefore, through self-help, the community forms groups for processed food based on nutmeg. This food processing group was fostered by Mrs. Euis Roswati who became the driving force for the Nutmeg processed group. Village Various processed nutmeg products that have been produced include syrup, juice, wedang, lunkhead, nastar, and essential oils. Through him, processed nutmeg products are developed and have outlets to market products. Furthermore, on 26 May 2015, as a forum for efforts to develop their businesses and support each other's marketing and economic activities, these community groups established a business entity, namely the Pasir Eurih Tourism Village Cooperative with Deed of Establishment Number 518/417/BH/KPTS/DISKOPERINDAG/VI/2015. This cooperative is chaired by Mr. Deden Supandi. A total of 95 people are registered as members of the Cooperative. Cooperative members do not only come from Pasir Eurih Village, but also from surrounding villages so there are other types of business besides nutmeg food processing. Through this cooperative, marketing of products produced by food business groups and other businesses such as the attraction of making shoes and mountain sandals and dance attractions is carried out, which is one of the attractions of the Eurih sand tourist village. Until now, the entire management of cooperatives is still under the efforts of non-governmental organizations. This cooperative is one of the pillars of hope for the community, especially members in running their businesses. Through this cooperative, the community can be helped to market their products and obtain loan funds when experiencing capital difficulties or in developing their businesses.

In its journey, the Pasir Eurih Tourism Village Cooperative is still experiencing problems in its managerial aspects. The chairman of the cooperative together with members regularly meets once a month. Although meetings were held, the regular meetings held did not focus on the process of managing human resources and finances as well as product quality. The focus of the meeting is more on the marketing aspect. Therefore, until now, full management is still carried out in a traditional manner and does not yet have a clear division of authority and duties in the organizational structure so each management only acts on the orders/commands of the chairman of the cooperative. This is as stated by Dalimunte (2011) leadership/managerial is one of the 7 (seven) basic problems related to individuals (stakeholders) as a determinant factor in cooperatives that causes weak cooperatives<sup>2</sup>. Furthermore, internal factors, especially human resources (cooperative managers) are the dominant factors that greatly influence the success of cooperatives. They call it that the manager of the cooperative is the key to success for the cooperative<sup>3</sup>.

In terms of financial management, the bookkeeping process is still carried out manually, only with simple records, and has not applied good accounting bookkeeping principles even though it is simple. In this case, the treasurer only records incoming and outgoing money activities but has not paid attention to the concept of preparing cash flows properly. This will have an impact on the financial performance of cooperatives, especially when they have to make financial reports. The existence of financial statements has the aim of knowing how far the development of the business between the cooperatives is from year to year and the effectiveness of cooperative management. By knowing the level of financial changes, both capital, profit, and the remaining operating results (SHU) that are distributed, they can know the conditions or prospects of the cooperative in the future. Financial statement analysis is used to assess management's performance in managing cooperative businesses. In addition, a measure of the success of cooperatives is the existence of a decent financial report audit result without defects<sup>4</sup>. All the problems described show that the management of the cooperative is still not carried out in a professional manner. This is indicated by the management's inadequate ability in managerial and financial accounting aspects. This will have an impact on the success of the cooperative in maintaining its existence.

## **Problem**

The main problem with partners is related to the management of cooperatives that have not been carried out professionally. Cooperative managers are human resources who are selected based on the trust of their members not based on their managerial abilities. This is in line with what was conveyed (Supriyanto, 2013) that one of the obstacles that hinder cooperatives from becoming large-scale businesses internally is the quality of human resources, the implementation of cooperative principles, and the administration and business systems are still low. Cooperative administration has not been well organized. Therefore, it is time to end it by improving the quality of human resources for managing cooperatives<sup>5</sup>.

A cooperative is said to be active if the cooperative which in the last two years held an Annual Business Meeting (RAT) or the cooperative in the last year carried out business activities (Cooperative Statistics 2005)<sup>6</sup>. Meanwhile, if viewed based on the type of document that will be used to record whether cooperative activities are active or not, they are divided into two, namely active documents and inactive documents (Deserno and Kynaston)<sup>7</sup>. Cooperatives use documents, or reports as an indicator of whether the cooperative is still active or inactive, so it can be said that if a cooperative only has inactive documents, or does not carry out any business activities at all, it is called an inactive cooperative. Running well or not an organization's performance is influenced by several factors. According to Soesilo in Hessel Nogi (Nogi, 2005)<sup>8</sup>, the performance of an organization is influenced by the following factors: a. Organizational structure is an internal relationship related to the functions that carry out organizational activities. b. Management policy, in the form of the organization's vision and mission. c. Human resources, are related to the quality of employees to work and work optimally. d. Management information system, which relates to database management for use in enhancing organizational performance.

Based on the identification of these problems, adequate knowledge from the proposer can provide solutions to the problems experienced by partners. The lack of partner capabilities in managerial and bookkeeping aspects using the software can be overcome by 1) increasing partner capacity and capability related to accounting management and administration; 2) assisting in designing authority and responsibilities and making bookkeeping programs using simple software.

## **2. METHOD**

Solutions to partner problems can be done using the following methods:

- a. Increasing the capacity and capability of partners in managerial and simple bookkeeping administration of cooperative finance. The program aims for partners to understand and have the ability in managerial and simple

bookkeeping administration of cooperative finances so that they can improve the performance of cooperative organizations.

- b. Assistance process. Mentoring aims to demonstrate a commitment to the sustainability of the program to be carried out.
- c. Sustainability.

This activity is a continuous activity and is part of the tri dharma of higher education and is a commitment between the proposer through the research and community service institutions of Sahid University and partners.

To implement the implementation method, the stages of implementation activities are carried out with the following steps:

- a. The first stage is to analyze problems more accurately by collecting data, facts, and information related to the production process run by partners.
- b. The second stage is to develop a joint activity plan through focused discussions involving all stakeholders. Thus, the activity plan will receive support and agree on solutions to problems together.
- c. The third stage is to draw up a work plan. The activity plans that have been obtained in the second stage are then made in the matrix tables of the strategic plan which will include activity objectives, location, scope, roles of related parties, required cost plans, success indicators, and post-mentoring sustainability processes.
- d. The fourth stage is the stage for making a technical implementation plan in a large table containing detailed time allocations. Thus, all interested parties can know the plan to be carried out by involving all resources in the management process which includes: planning, organizing, reporting, and monitoring.
- e. The fifth stage is the implementation of activities that have been planned and agreed upon with partners.
- f. The sixth stage, is pre-test post-test evaluation, monitoring, and report generation. The proposer will report the results of the implementation of the activities and disseminate the results of the implementation, so that a thorough evaluation can be carried out, discussing sustainability, and development efforts. The results of the dissemination will be a learning process in carrying out other activities. In addition, writing the results of activities in the form of scientific articles published at the national level will have a promotional impact on the business carried out by partners.

In an effort to realize the activity plan, the proposer must receive support both morally and materially. In this activity, partners, namely the Supervisory Board, the Management of the Pasir Eurih Tourism Village Cooperative, the builder of the group of processed nutmeg craftsmen in the Pasir Eurih Tourism Village, and also the group of processed nutmeg craftsmen also support providing the necessary facilities and have a high commitment to support the success of the program. This makes this activity a sustainable program. This is reinforced by the existence of a Statement of Willingness to Cooperate from partners.

### 3. RESULTS AND DISCUSSION

Based on the description of the situational analysis as described above, the solutions provided are carried out through a series of activities, namely:

- a. Increasing the capacity of the cooperative management regarding the making of the authority and duties of each structure and understanding the meaning of the organizational structure related to the line of command and the line of coordination within the structure. The output target of the Solution Managerial aspect for partners is that partners have managerial skills in terms of division of tasks and preparation of Authorities and Duties and are able to understand the meaning of the line of command and the line of coordination of the organizational structure. Thus, each member of the management understands the rules for coordinating and commanding in an organizational structure and understands the authority and duties of how to carry it out properly. An indicator of this aspect is the preparation of a job description from the management.
- b. Assistance in making simple bookkeeping with computerization.  
The output target of this assistance is that partners can have the skills to make correct bookkeeping using a computerized system. Thus, recording is no longer done manually and has been structured neatly according to the concept of making business financial books. The indicator of achieving this solution is the arrangement of cooperative financial books using a computerized system by the cooperative treasurer.

The things that are done in answering the above problems are in accordance with the established method, namely through several stages of activities carried out, namely:

- a. Conducted preliminary observations by visiting the Cooperative of Pasir Eurih Tourism Village, Tamansari Subdistrict, Bogor Regency, and meeting with the management of the Cooperative and several members of the Cooperative to find out how far their knowledge about Cooperatives was by conducting pre-test and post-test when giving an explanation about cooperatives. The results of the pre-test and post-test, that 62% have

understood knowledge about cooperatives and 38% still lack knowledge about cooperatives. Likewise knowledge about Cooperative Managerial.

The solution that we provide by providing direction is that it is important to arrange the Organizational Structure of the Cooperative Management of the Pasir Eurih Tourism Village with an arrangement, consisting of the Cooperative Supervisory Board/Board, Cooperative Management consisting of the Chair, Deputy Chair, and Treasurer and Unit Coordinators, including Arts and Culture Unit, Homestay Unit, Craft and Kaulinan Unit, MSME Unit (Figure 1). Likewise the job description of each manager. Since the receipt of the deed of establishment of the Pasir Eurih Tourism Village Cooperative in 2015 with an initial capital of IDR 100,000,- per member (paid only once) and mandatory savings of IDR 25,000 per member, with a total of 65 members. Cooperative activities/businesses include tourism services, trade/shops, culinary, homestay, agriculture, fisheries, animal husbandry, kiosks, and savings and loans. Initially, the Cooperative's activities went well with services including Savings and Loans to as many as 8 members but in 2016 payments were not smooth (lost) and finally, the savings and loan activities were stopped, while activities carried out in the fields of tourism, culinary and homestay services until 2019 with the number of members is up to 100 people, but in 2020, precisely in March, activities began to decline due to the COVID-19 pandemic, except for MSME businesses such as nutmeg drinks, nutmeg lunthead, mountain sandals and shoes production, which were only marketed when there was an exhibition from the ministry of cooperatives and Bogor Regency Cooperative Service.

In 2022, the Sahid University Team took the initiative and was moved to carry out Community Service activities with the title "Assistance to Improve the Performance of Cooperative Management in Pasir Eurih Tourism Village, Bogor Regency through Good Managerial and Bookkeeping Skills". Since this assistance was carried out, cooperative activities began to move again with the renewal of the cooperative management with the organizational structure as shown in Table 1. Changes and business development began to be carried out, namely by reducing the amount of Basic Savings to IDR 50,000 per member and mandatory savings per month of IDR 10,000. and currently, the number of active members has reached 40 people from members of the MSME community in Tamansari sub-district. Socialization about cooperatives continues to be carried out in the community and the target of cooperative members is 150 people from the MSME community in villages in the Tamansari sub-district. Product development is carried out as a substitute for savings and loans to avoid usury by providing loans not in the form of money but in the form of product materials. Refunds in the form of money according to the purchase price of the material at that time. Other activities include operating homestays, mobilizing cooperative capital with outreach to the community to support cooperatives, especially members of the MSME community from sandal and mountain shoe craftsmen, stilts, sorodot clogs, blowpipes, snap guns, bebelotokan, gangsing, gatrik as well as various food and beverage businesses from Indonesia. nutmeg and other basic ingredients produced by the environmental community of Pasir Eurih Tourism Village (Figure 2 and Figure 3).

- b. Efforts to assist in making simple bookkeeping reports with a computerized system are currently in the process of counseling and training, especially to treasurers and cooperative administrators including the coordinators of existing business units, including the Arts and Culture unit, MSME unit, Homestay Business Unit, Unit craft or toy business. Efforts that have been made are to provide examples of bookkeeping for recording incoming and outgoing money so that weekly, monthly and annual losses or profits can be known with a computerized system that has been done manually which sometimes forgets to record. This training was conducted for cooperative management and Micro, Small, and Medium Enterprises (SMEs) actors.

#### 4. CONCLUSION

Based on the results of observations and discussion of problems that occurred in the Pasir Eurih Tourism Village Cooperative, Tamansari District, Bogor Regency, that community service activities are needed with the title "Assistance to Improve the Performance of the Cooperative Management of Pasir Eurih Tourism Village, Bogor Regency through Managerial Skills and Good Bookkeeping", then can be concluded :

- a. That the Pasir Eurih Tourism Village, Tamansari District, Bogor Regency has the potential to be developed and promoted both from its tourism potential, the potential for processed food, especially nutmeg, handicrafts and toys so that it can support the economy for members of the existing MSME community so that they have the enthusiasm to move progress and develop.
- b. That it is necessary to have a forum with a people's economic system based on kinship, namely the Pasir Eurih Tourism Village Cooperative which has been established since 2015 to be more useful for members of the MSME community in the Tamansari sub-district, Bogor district as a distribution platform for MSME actors, both from the people of Padir Eurih Village and villages in other areas within the Tamansari sub-district. The Pasir Eurih Tourism Village Cooperative accommodates about 5-7 villages in Tamansari District.

- c. That there needs to be assistance in the field of managerial and computerized financial reporting manager in the management of the Pasir Eurih Tourism Village Cooperative so that it can be managed with good and accountable management so that the welfare goals of the community as members of the cooperative will broadly be achieved.
- d. Thank you to the Head of the Institute for Research and Community Service who has facilitated and provided funds of Rp. 3,300,000,- through internal grants for Community Service to external facilities in the form of the 2022 ICCD international proceedings.

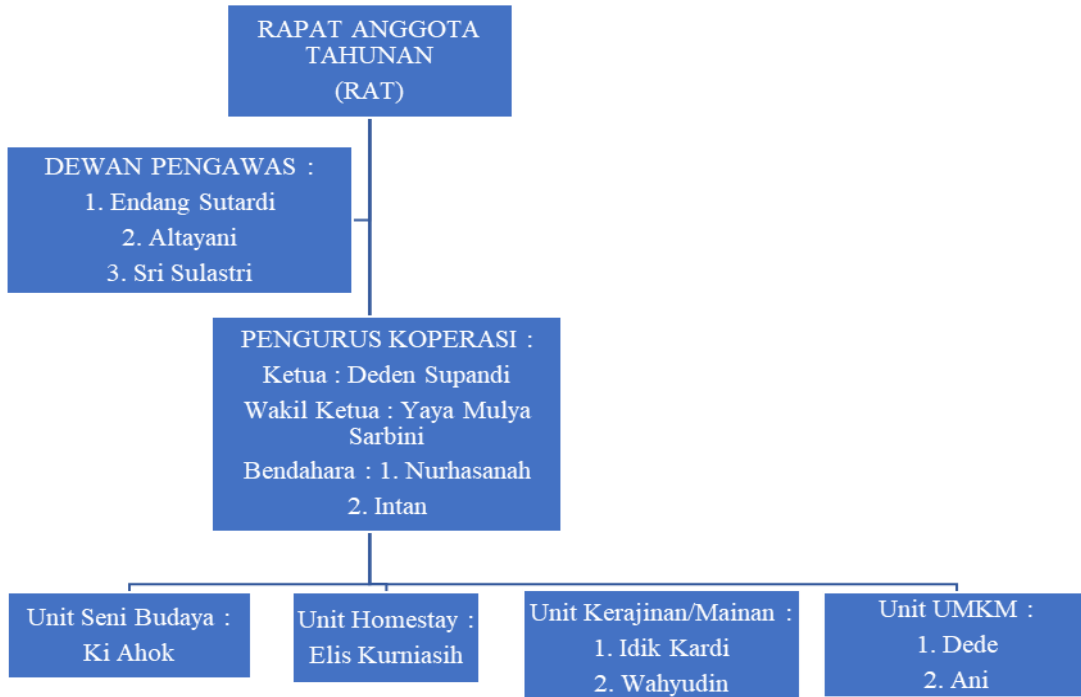


Figure 1. Organizational Structure of the Cooperative Management of Pasir Eurih Tourism Village



Figure 2. Beverage and Food Products Processed by the Community



Figure 3. Hasil kerajinan dan mainan masyarakat Desa Wisata Pasir Eurih



Figure 4. Guidance for Cooperative Management and UMKM Actors



Figure 5. Joint Photo of Cooperative Management and MSME Actors as Cooperative Members

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