STRENGTHENING THE ACCOUNTABILITY SYSTEM OF LEUWIMALANG TOURISM VILLAGE GOVERNANCE AS A LONG-TERM SUSTAINABILITY STRATEGY

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ABSTRACT

This community service program was implemented to strengthen the accountability system and governance of Desa Wisata Leuwimalang by integrating training on Sapta Pesona service standards with practical financial management. Using a participatory approach, the program combined workshops, hands-on exercises, and mentoring sessions. A total of 15 participants, consisting of 12 homestay operators, two Pokdarwis members, and one Pokdarwis chairman, were selected through purposive sampling to achieve full coverage of the active homestay operators in the village. The training introduced the seven aspects of *Sapta Pesona* to improve service quality and covered the basic accounting equation along with the preparation of simplified financial statements. A 10-item pre-test and post-test were administered to measure changes in participants' knowledge. The results showed a substantial increase in the overall average score from 34.7 in the pre-test to 74.0 in the post-test (+39.3 points). In addition, the program produced practical financial reporting templates tailored for homestay operations. These outcomes contribute to enhancing the institutional capacity of tourism stakeholders in managing both service quality and financial accountability, thereby supporting the long-term sustainability of Desa Wisata Leuwimalang.

Keywords: Tourism Village Governance, Financial Accountability, Sapta Pesona, Participatory Training, Homestay

1. INTRODUCTION

Tourism villages have emerged as an important strategy for promoting community-based economic development and sustainable tourism in Indonesia (Hutagalung et al., 2022; Pramono & Juliana, 2025). Through this approach, rural communities are encouraged to actively participate in managing tourism resources while preserving local culture and the natural environment. The government has supported the growth of tourism villages by providing legal recognition and facilitating community involvement in tourism activities. However, the development of many tourism villages remains hindered by weak institutional capacity, particularly in the areas of service quality management and financial governance. Many tourism villages in Indonesia still operate with limited professional management systems. Financial recording is often conducted manually without standardized procedures, resulting in a lack of transparency and accountability (Mtapuri et al., 2022). In addition, performance evaluation tends to be informal and lacks measurable indicators. These conditions make it difficult for village tourism managers to assess business performance, plan future development, and build trust with external stakeholders. Without proper financial accountability and service standards, tourism villages face challenges in achieving long-term sustainability and competitiveness (Ahmad et al., 2023; Pramono & Juliana, 2025; Utami et al., 2023).

Desa Wisata Leuwimalang, located in Cisarua District, Bogor Regency, West Java, is one of the tourism villages that possesses significant potential for development. The village is endowed with natural attractions such as hilly landscapes and the Ciliwung River, as well as agricultural activities and local culinary products. Currently, tourism activities in Leuwimalang are supported by 15 homestay operators who actively provide accommodation services to visitors. Although the village has been recognized as a tourism destination, its development has not yet reached an optimal level due to several internal constraints in management and governance. One of the major challenges faced by Desa Wisata Leuwimalang is the weak financial management system among homestay operators. Most financial transactions are recorded manually and without a clear structure. There are no regular financial reports prepared, such as income statements or cash flow statements. Furthermore, there is no separation between operational funds and development funds, and the use of financial data for decision-making remains very limited. These issues not only affect internal management but also reduce the village's ability to demonstrate accountability to the community and potential partners.

In addition to financial issues, the quality of tourism services in Leuwimalang also requires improvement. Many homestay operators have not consistently applied standardized service principles that can enhance visitor satisfaction. The absence of structured guidance on service excellence has led to inconsistent service delivery. To address this gap,

the adoption of Sapta Pesona, which consists of seven key aspects including Aman (safe), Tertib (orderly), Bersih (clean), Sejuk (comfortable), Indah (beautiful), Ramah (friendly), and Kenangan (memorable), is considered essential to elevate the overall tourism experience in the village. To respond to these challenges, a community service program was conducted in Desa Wisata Leuwimalang with the primary objective of strengthening both financial accountability and service quality governance. The program integrated two main components: training on the basic accounting equation and the preparation of financial statements for homestay businesses, as well as the introduction of the seven aspects of Sapta Pesona as a framework for improving service standards. Through this integrated approach, the program aimed to build the capacity of homestay operators to manage their businesses more transparently, measurably, and sustainably, thereby contributing to the long-term development of Desa Wisata Leuwimalang.

2. METHOD

This community service program employed a participatory training approach to strengthen service quality and financial accountability among tourism stakeholders in Desa Wisata Leuwimalang (Guijt, 2014). Rather than relying on one-way lectures, the program engaged participants directly throughout the learning process—from identifying operational bottlenecks to practicing transaction recording. The curriculum seamlessly integrated Sapta Pesona service excellence guidelines with practical financial accounting through interactive workshops, hands-on exercises, and direct mentoring sessions designed for immediate operational application. The program was conducted in Desa Wisata Leuwimalang, Cisarua District, Bogor Regency. To ensure comprehensive institutional impact, a total of 15 key stakeholders were recruited using purposive sampling in coordination with the local tourism village management forum. This cohort encompassed 12 homestay operators—representing the full operational capacity of active homestays in the village—alongside two Pokdarwis members and one Pokdarwis chairman. Selecting all active homestay operators ensured that the capacity-building intervention achieved full village-level coverage, thereby establishing a consistent baseline for local tourism governance.

The training program consisted of two main workshops. The first workshop focused on the seven aspects of Sapta Pesona (Aman, Tertib, Bersih, Sejuk, Indah, Ramah, and Kenangan) as a framework for improving service quality and tourist experience. The second workshop emphasized financial accountability, covering the basic accounting equation, transaction recording, and the preparation of four essential financial statements: the Income Statement, Statement of Owner's Equity, Balance Sheet, and Cash Flow Statement. Practical exercises were conducted using a homestay case study to help participants understand how to record daily transactions and generate financial reports. To evaluate the effectiveness of the training, a 10-item multiple-choice test was administered as both a pre-test and a post-test (Creswell & Creswell, 2023). The test items assessed participants' understanding of financial statement functions, transaction recording principles, the separation of personal and business finances, and basic accounting concepts relevant to small tourism businesses. The pre-test was conducted prior to the financial accountability workshop, while the post-test was given after the completion of all training sessions. Data analysis involved comparing individual and average scores between the pre-test and post-test to measure knowledge improvement (Creswell & Creswell, 2018). In addition, qualitative feedback was gathered through discussions during the mentoring phase to identify practical challenges and refine the financial reporting templates provided to participants.

3. RESULTS AND DISCUSSION



Figure 1. Sapta Pesona Session

The community service program was conducted in a participatory manner at Desa Wisata Leuwimalang. The activities began with an opening session delivered by Prof. Dr. Nafiah Ariyani, who emphasized the importance of service quality standards through the seven aspects of Sapta Pesona. She explained that creating a sense of safety (Aman),

maintaining orderliness (Tertib), cleanliness (Bersih), comfort (Sejuk), beauty (Indah), friendliness (Ramah), and memorable experiences (Kenangan) are essential foundations for building tourist trust and satisfaction in a community-based tourism village. Participants were encouraged to consistently apply these principles in their daily operations, particularly in managing homestays and welcoming visitors.



Figure 2. Financial Accountability Training

Following the service quality session, the program continued with financial accountability training facilitated by Kasman. He introduced the basic accounting equation and guided participants on how to record daily transactions and prepare complete financial statements. Using a homestay case study, participants learned how to distinguish between operational and development funds, record credit transactions, calculate depreciation, and separate personal expenses from business finances. The training emphasized practical recording methods that could be applied immediately by homestay operators without requiring complex accounting software. The effectiveness of the community service program was evaluated through pre-test and post-test assessments as well as qualitative feedback from participants.

Table 1. Pre-test and Post-test Scores of Participants (N=15, Post-test Avg = 74.0)

Participant	Role/Entity	Pre-test Score	Post-Test Score	Improvement
P1	Homestay Operator 1	30	70	+40
P2	Homestay Operator 2	30	60	+30
P3	Homestay Operator 3	20	70	+50
P4	Homestay Operator 4	30	70	+40
P5	Homestay Operator 5	60	90	+30
P6	Homestay Operator 6	30	70	+40
P7	Homestay Operator 7	40	80	+40
P8	Homestay Operator 8	30	70	+40
P9	Homestay Operator 9	40	80	+40
P10	Homestay Operator 10	30	70	+40
P11	Homestay Operator 11	20	60	+40
P12	Homestay Operator 12	50	80	+20

Participant	Role/Entity	Pre-test Score	Post-Test Score	Improvement
P13	Pokdarwis Member 1	40	80	+40
P14	Pokdarwis Member 2	30	80	+50
P15	Pokdarwis Chairman	40	80	+40
	Average Score	**34.7**	**74.0**	**39.3**

The quantitative evaluation across all 15 participants demonstrated a substantial knowledge gain, with the cohort's average score increasing from 34.7 in the pre-test to 74.0 in the post-test, representing an average improvement of 39.3 points. Reaching an average score of 74.0 indicates that participants achieved a solid operational mastery of basic financial concepts, successfully crossing the threshold required for independent financial recording. The hands-on simulations using localized homestay case studies enabled participants to effectively understand transaction classification, the distinction between personal and business cash flows, and the basic logic of income and expenditure balancing. A central contribution of this program lies in the conceptual and operational integration of *Sapta Pesona* service standards with financial accountability. Rather than treating service delivery and accounting as isolated administrative tasks, the intervention positioned them as mutually reinforcing pillars of sustainable tourism governance. Strict adherence to Sapta Pesona (e.g., maintaining clean, safe, and hospitable homestays) directly enhances customer satisfaction and word-of-mouth promotion, driving room occupancy and revenue. In turn, a structured financial recording system ensures that this increased revenue is transparently tracked, operational costs are accurately controlled, and a dedicated portion of profits is reinvested into facility maintenance and community development. This virtuous cycle transforms informal homestay management into a resilient, accountable, and self-sustaining micro-enterprise model.

In addition to the test results, qualitative feedback collected during the mentoring sessions revealed that participants found the financial reporting templates useful and applicable to their daily operations. Several homestay operators expressed that they previously did not record transactions systematically and often mixed personal and business expenses. After the training, they felt more confident in preparing simple monthly financial reports. The introduction of the Sapta Pesona framework was also well received, as participants recognized the importance of consistent service standards in attracting and retaining tourists. The integration of service quality training (Sapta Pesona) and financial accountability training proved to be an effective strategy. While the Sapta Pesona session helped participants understand how to improve tourist experience, the financial training equipped them with practical tools to monitor business performance. This combination addresses both the operational and managerial aspects of homestay businesses, which are essential for the sustainable development of Desa Wisata Leuwimalang.

The findings of this program align with the view that knowledge and skills constitute the primary capital for tourism village managers and homestay operators. By improving participants' understanding of service standards and financial recording through participatory training, the program has strengthened their capacity to manage operations more effectively. This supports the notion that enhancing human capital through targeted capacity building is fundamental to improving governance and ensuring the long-term sustainability of community-based tourism destinations (He et al., 2021; Kumar, 2024; Okazaki, 2008). However, the program also faced several challenges. Although all 12 active homestay operators in Desa Wisata Leuwimalang participated, balancing training attendance with daily operational duties and guest servicing remained a constant constraint for the participants. In addition, while the post-test scores demonstrated significant cognitive improvement, some operators still required further hands-on assistance to consistently apply the financial templates in their daily routines. These conditions indicate that ongoing technical mentoring and periodic refresher sessions are necessary to ensure the long-term institutionalization of the system. Future initiatives could also expand the curriculum to incorporate user-friendly mobile digital recording tools to support the broader digitalization of tourism village governance. Overall, the results of this community service program indicate that a structured and practical training approach can significantly improve the capacity of homestay operators and tourism village managers in financial governance and service quality. The outcomes contribute to building a more accountable and professional foundation for the development of Desa Wisata Leuwimalang as a sustainable community-based tourism destination.

4. CONCLUSION

This community service program successfully strengthened the governance framework of Desa Wisata Leuwimalang by establishing an integrated capacity-building model that combines Sapta Pesona service standards with practical

financial recording. By engaging 15 key stakeholders—encompassing all 12 active homestay operators in the village alongside Pokdarwis leadership—the program achieved full village-level participation. The quantitative evaluation demonstrated a substantial knowledge improvement from an average score of 34.7 in the pre-test to 74.0 in the post-test, reflecting high comprehension and immediate operational readiness to adopt simplified financial templates. Beyond immediate cognitive gains, the program yielded tangible administrative tools, including standardized monthly financial recording templates tailored for micro-homestay operations. The simultaneous introduction of the Sapta Pesona framework successfully heightened operators' awareness of consistent service standards as a driver for tourist satisfaction and business retention. By bridging service quality with transparent financial tracking, the intervention established a measurable and professional governance baseline for community-based tourism in the village. To ensure these short-term gains translate into long-term organizational habits, the program underscores the necessity of continuous technical mentoring. While the post-test average of 74.0 confirms effective immediate learning, periodic follow-up audits at 30-day and 60-day intervals remain crucial to support consistent daily bookkeeping. Future community service initiatives should build upon this established foundation by introducing simple, mobile-based digital recording tools, thereby advancing the long-term sustainability and digital transition of Desa Wisata Leuwimalang

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