Accounting Research Journal of Sutaatmadja (ACCRUALS)
Volume 10 Nomor 2 Tahun 2026 (Hal : 127-138)
DOI : 10.35310/accruals.v10i02.1804
https://ojs.stiesa.ac.id/index.php/accruals/index
ISSN 2614-5286 (Print) ISSN 2615-0409 (Online)

ANALYSIS OF TOURISM ACCOUNTING KNOWLEDGE: A CASE STUDY OF THE TOURISM AWARENESS GROUP (POKDARWIS) IN LEMBUR CIGARUKGAK TOURISM VILLAGE

Asep Kurniawan[1], Satyakirana[1], Rendita Deviani[1], Albian Hikmal Fadilah[1]
[1] STIE Sutaatmadja Subang, Indonesia
asep@stiesa.ac.id

INFO ARTIKEL

Histori Artikel :
Tgl. Masuk : 10-09-2026
Tgl. Diterima : 26-09-2026
Tersedia Online : 30-09-2026

Keywords:
Tourism accounting, tourism awareness group (Pokdarwis), tourism village, accounting knowledge, financial governance.

ABSTRACT

This study examines the role of tourism accounting in supporting transparent and accountable financial management in tourism villages, focusing on the Tourism Awareness Group (Pokdarwis) of Lembur Cigarukgak Tourism Village, Subang Regency, Indonesia. A qualitative case study approach was employed, with data collected through semi-structured interviews and documentation involving three informants. The study result show that members' knowledge of the basic concepts, functions, and practices of tourism accounting remains limited and is largely based on practical experience. Consequently, financial records are maintained using simple methods that do not comply with accounting standards. This condition is influenced by internal factors, including limited educational background and experience, and external factors, such as insufficient training and continuous mentoring. The study concludes that improving tourism accounting knowledge requires gradual basic accounting training, ongoing mentoring, stronger internal motivation, and collaboration among Pokdarwis, village governments, and higher education institutions to promote transparent, accountable, and sustainable financial management in tourism villages.

INTRODUCTION

Tourism is a strategic sector that plays an important role in Indonesia's economic growth. According to the coordinating minister for Economic Affairs, Airlangga Hartarto (2025), the tourism sector contributed 4.0% to Indonesia's Gross Domestic Product (GDP) in 2024, an increase from 3.9% in 2023. This growth highlights the sector's significant contribution to the national economy.

One of the most rapidly growing forms of tourism development in Indonesia is the tourism village. In recent years, tourism villages have experienced considerable growth, driven by increasing tourist demand for authentic cultural and nature-based experiences. The government has also actively supported this development through various policies and community empowerment programs that position tourism villages as key destinations within the national tourism agenda.

The sustainability of tourism villages depends not only on their natural and cultural attractions but also on transparent and accountable financial management. In this regard, tourism accounting plays a crucial role in ensuring proper financial governance. However, its implementation within Pokdarwis remains challenging because many members have limited accounting knowledge and educational backgrounds, resulting in simple, non-standardized financial recording and reporting practices. This condition may reduce financial transparency, weaken accountability, and hinder the long-term development of tourism villages.

Previous studies have documented the issue of limited accounting literacy among community-based tourism organizations. Mappangile et al. (2025) found that insufficient accounting knowledge hindered financial recordkeeping and reporting in Sapi Island Tourism Village. Similarly, Sari and Pondrinal (2025) reported that only about 30% of Pokdarwis members understood basic accounting principles, while only 25% were able to prepare simple financial statements. These findings indicate that limited accounting literacy remains a major challenge to effective financial governance.

Although these previous studies provide valuable insights, they were conducted primarily within the context of training programs or community service initiatives, emphasizing capacity-building interventions rather than examining the actual level of accounting knowledge possessed by tourism village managers. Consequently, empirical studies specifically investigating tourism accounting knowledge among Pokdarwis members as the primary subject of analysis remain limited, particularly in emerging tourism villages such as Lembur Cigarukgak Tourism Village.

This research addresses this gap by examining the extent of tourism accounting knowledge among members of the Tourism Awareness Group (Pokdarwis) in Lembur Cigarukgak Tourism Village. Specifically, the study aims to analyze their understanding of tourism accounting as a foundation for improving transparent, accountable, and sustainable financial management within community-based tourism organizations.

THEORITICAL FRAMEWORK

Accounting

Accounting is an information system that plays a vital role in the process of recording, classifying, summarizing, and reporting an entity's financial transactions. Etymologically, the term *accounting* is derived from the English word *account*, which refers to the act of calculating or being accountable. According to Kieso et al. (2007), accounting is an information system that identifies, records, and communicates the economic events of an organization to interested users. This definition indicates that accounting functions not only as a tool for recording financial transactions but also as a means of providing relevant financial information to support planning, control, and decision-making processes.

Tourism Accounting

Scholars have defined tourism accounting from various perspectives. As stated in *Tourism and Hospitality Accounting* (Chatardy et al., 2024), tourism financial accounting refers to the process of financial reporting and recording all transaction journals, including both daily transactions and those occurring over specific accounting periods. In a broader context, Natawibawa (2021) defines tourism accounting as a branch of applied accounting within the tourism industry.

Accordingly, tourism accounting can be understood as the systematic process of recording, managing, and reporting all financial transactions in the tourism sector to produce financial information that serves as a basis for decision-making while supporting the effective and sustainable management of tourism enterprises.

Tourism Awareness Group (Pokdarwis)

Scholars have conceptualized Tourism Awareness Groups (Pokdarwis) from different perspectives. According to the *Guidelines for Tourism Awareness Groups* (Rahim, 2012), Pokdarwis are community-based organizations whose members consist of tourism stakeholders who demonstrate awareness, responsibility, and active participation in fostering a conducive environment for the growth and development of tourism. These groups also play an essential role in promoting the principles of *Sapta Pesona* to support regional development through tourism while enhancing the welfare of local communities. Pokdarwis are established voluntarily and are legally supported at the national level through Law No. 10 of 2009 on Tourism and the Regulation of the Ministry of Culture and Tourism No. PM.04/UM.001/MKP/08, both of which encourage sustainable tourism based on community participation.

Tourism Village

Scholars have defined the concept of a tourism village from various perspectives. According to Muljadi, as cited in Adiwilaga and Millah (2023), a tourism village is a form of rural development that does not fundamentally alter the existing characteristics of the village. Instead, it emphasizes the development of local potential by utilizing the village's existing resources as tourism product attributes on a small scale and integrating them into a series of tourism activities capable of providing and fulfilling tourists' travel needs, both in terms of attractions and supporting facilities. Accordingly, a tourism village can be understood as a rural development model that utilizes local potential, including culture, traditions, community life, and natural resources, as tourism attractions while preserving the authenticity and distinctive characteristics of the village.

RESEARCH METHODOLOGY

This study employed a qualitative research method with a case study approach to examine the level of tourism accounting knowledge among members of the Tourism Awareness Group (Pokdarwis), the factors influencing their knowledge, and the efforts undertaken to enhance it. According to Sugiyono (2020), qualitative research is a research method conducted in a natural setting, in which researchers investigate phenomena directly without manipulating the situation under study.

The case study approach was selected because the research focused on a single case, namely the Tourism Awareness Group (Pokdarwis) of Lembur Cigarukgak Tourism Village. This approach was chosen to enable an in-depth understanding of the actual conditions within Lembur Cigarukgak Tourism Village. Consequently, the case study method allows researchers to gain a comprehensive understanding of the phenomenon within its real-life context, thereby providing findings that are both in-depth and contextually relevant.

The study was conducted in Lembur Cigarukgak Tourism Village, located within Sidajaya and Sidamulya Villages, Cipunagara District, Subang Regency, West Java Province. Data collection was carried out over a two-day period, from 6 to 7 July 2026. During this period, the researcher collected the data required to support the objectives of the study.

The data collection methods employed in this study were as follows:

a. Semi-Structured Interviews

According to Sugiyono (2020), an interview is a meeting between two individuals to exchange information and ideas through questions and answers, enabling the construction of meaning regarding a particular topic. Semi-structured interviews fall within the category of in-depth interviews, as they are intended to explore research problems in a more open and flexible manner. In this study, semi-structured interviews were employed to obtain an in-depth understanding of the tourism accounting knowledge possessed by members of the Tourism Awareness Group (Pokdarwis) of Lembur Cigarukgak Tourism Village.

b. Documentation

In addition to conducting semi-structured interviews, the researcher collected supporting data by documenting the interview process through interview transcripts, audio recordings, photographs, and videos. This is consistent with Sugiyono (2020), who states that, in addition to using interview guidelines as research instruments, researchers may utilize supporting tools such as tape recorders, images, and other materials to facilitate the interview process and improve data collection.

The data were analyzed using the interactive qualitative data analysis model developed by Miles et al. (2014). This analytical model was selected because it is consistent with the qualitative approach adopted in this study. The stages of data analysis are described as follows:

a. Data Reduction

Data reduction refers to the process of selecting, focusing, simplifying, abstracting, and transforming raw data obtained from field interviews. At this stage, the researcher organized and focused the data according to the objectives of the study.

b. Data Display

Following data reduction, the data were organized and presented in a systematic manner to facilitate interpretation. In this study, the findings were presented in the form of narrative descriptions that systematically explain the results obtained from the field interviews.

c. Conclusion Drawing and Verification

The final stage of the analysis involved drawing and verifying conclusions based on the data that had been presented. In qualitative research, conclusions are considered provisional and may evolve as additional evidence emerges during the research process.

RESULT AND DISCUSSION

Level of Tourism Accounting Knowledge

A sound understanding of basic accounting concepts constitutes the fundamental foundation that every business operator, including tourism destination managers, should possess before implementing accounting practices appropriately in their operational activities. This understanding encompasses knowledge of the definition of accounting, the purpose of financial record-keeping, and the benefits derived from systematic and well-organized financial management.

The interview findings indicate that the informants' understanding of basic accounting concepts remains highly limited and is predominantly based on practical experience (*tacit knowledge*) rather than formal theoretical knowledge. Informant 1 explicitly acknowledged having no understanding of accounting terminology.

Furthermore, Informant 1 emphasized that they were essentially "blind" to accounting because they did not come from an accounting or finance background. The informant also admitted to never having received formal accounting education, explaining that financial management practices had been carried out solely based on personal habits and practical intuition rather than established accounting principles or standards.

A similar pattern, although reflecting a slightly higher level of understanding, was

observed in Informant 2. The informant stated that they had previously encountered terms such as income statement, balance sheet, and cash flow statement, but were unable to explain these concepts comprehensively. Their knowledge was limited to surface recognition of accounting terminology without a substantive understanding of the technical functions or preparation procedures of each financial statement component.

In contrast, Informant 3 demonstrated a relatively more advanced conceptual understanding, particularly regarding investment feasibility analysis, such as the concept of the break-even point. However, this understanding emerged within the broader context of village managerial thinking rather than from the practical application of accounting concepts in the financial management of the Tourism Awareness Group (Pokdarwis).

Overall, these findings indicate that the members of the Tourism Awareness Group (Pokdarwis) possess a generally low level of understanding of fundamental accounting concepts, with limited exposure to formal theoretical principles. Although the three informants exhibited varying degrees of understanding, they shared one common characteristic: none had received formal accounting education or professional training. Consequently, their accounting knowledge has largely been acquired through practical experience (*tacit knowledge*) rather than through conceptual or theoretical learning.

In contrast to the limited understanding of basic accounting concepts, the interview findings reveal that the informants demonstrated a relatively high level of awareness regarding the functions and benefits of accounting. Although Informant 1 acknowledged lacking technical accounting knowledge, they strongly emphasized that financial statements are essential for ensuring the sustainability of any business, including a tourism village.

A more reflective understanding was expressed by Informant 2, who perceived financial statements not merely as a means of storing financial information but also as a benchmark for measuring achievements and evaluating the performance of tourism village management over time. This perspective reflects an intuitive understanding of accounting as a planning and control instrument, despite the absence of formal knowledge of accounting techniques and terminology.

Similarly, Informant 3 emphasized the importance of financial statements by highlighting their role in promoting accountability. According to the informant, financial reports provide transparency regarding the utilization of funds, which is directly related to the income received by Pokdarwis managers and members. This perspective suggests that although Informant 3 has not technically implemented accounting principles in financial management, they possess a strong awareness of the strategic function of financial reporting, particularly as an accountability mechanism for managing funds generated through tourism activities.

Overall, the findings demonstrate that the members of the Tourism Awareness Group (Pokdarwis) have a better understanding of the functions of accounting than of its fundamental concepts. All three informants consistently recognized that financial statements play a crucial role in the financial management of the tourism village. Their shared perspectives indicate a collective awareness of the importance of accounting as a managerial tool. Nevertheless, this awareness has not yet been accompanied by the technical competencies required to prepare financial statements in accordance with established accounting standards.

According to the interview findings, the accounting practices implemented by the Tourism Awareness Group (Pokdarwis) of Lembur Cigarukgak Tourism Village remain far from complying

with accepted accounting standards. Financial management is still conducted in a very basic manner, primarily involving the recording of cash inflows and outflows arising from tourism operations, without systematic record-keeping, structured documentation, or the preparation of formal financial statements through an organized cash book. This condition reflects the limited understanding of accounting standards among the organization's management.

This situation was clearly illustrated by Informant 1, who acknowledged having very limited knowledge of financial reporting in accordance with accounting standards. The informant used the expression *"meraba-raba"* (literally, "feeling one's way"), implying that the existing financial recording practices are based largely on limited practical knowledge without theoretical foundations or clear procedural guidance.

Similarly, Informant 2 explained that financial records in Lembur Cigarukgak Tourism Village are maintained in a highly simplified manner by using Microsoft Excel and Microsoft Word. These applications are considered practical solutions given the members' limited accounting knowledge, although they do not facilitate the preparation of financial statements in accordance with applicable accounting standards.

Meanwhile, Informant 3 explicitly stated that, at the time of the study, no formal or structured financial recording system had yet been established. Although the organizational structure had been formally legalized through an official decree, the practical implementation of financial management and accounting systems remained far from adequate. Informant 3 described the tourism village as being in a *"pioneering"* stage, indicating that its financial management system was still in the early stages of development.

Regarding the frequency of financial recording, Informant 1 explained that financial records and reports are not prepared on a regular or periodic basis. Instead, they are compiled only when specific operational or development-related needs arise. This finding indicates that financial recording practices remain highly dependent on situational requirements rather than being integrated into routine organizational procedures.

When asked about the consistency of financial recording practices, Informant 2 described a relatively more structured process than the other informants. Financial records are maintained during operational activities in the field; however, the recording process is neither automatic nor conducted in real time. Instead, it follows the cycle of tourism activities. Furthermore, expenditure approval generally requires approximately two weeks, suggesting the existence of an internal control mechanism. Nevertheless, this control system remains largely informal and depends heavily on the approval of Bos Urip (H. Urip Soeprianto), the primary financial supporter of the development of Lembur Cigarukgak Tourism Village.

Overall, the findings indicate that the members of the Tourism Awareness Group (Pokdarwis) have only a limited understanding of accounting practices. Although they have attempted to maintain financial records, these practices remain highly simplified, consisting primarily of recording financial transactions using Microsoft Excel or Microsoft Word without applying established accounting principles.

Across all three interviews, financial recording practices were found to be unsystematic and implemented only when deemed necessary, depending on operational activities. This finding suggests that the existing accounting system remains weak and unstructured. The current practice is limited to recording cash receipts and cash disbursements, while the members have not yet acquired sufficient knowledge to prepare financial records in accordance with generally accepted accounting standards.

Factors Supporting and Hindering the Understanding of Tourism Accounting Knowledge

To understand why accounting knowledge among members of the Tourism Awareness Group (Pokdarwis) remains limited, it is necessary to examine their educational backgrounds. The interview findings indicate that almost all Pokdarwis members do not possess formal educational backgrounds in accounting or finance. This condition represents one of the primary barriers to improving the quality of the organization's financial management.

Informant 1 acknowledged that their financial knowledge was acquired through practical experience rather than formal education. The informant explained that experience gained while working as a freelancer provided some understanding of cash management. However, this learning process relied on trial and error rather than accounting theory or established accounting standards.

A similar pattern was observed in Informant 2, although within a different context. The informant had previous experience managing a business and working with investors, which provided practical knowledge of financial management from a business perspective.

Informant 2 clearly stated that they were not an accounting expert but had sufficient experience to recognize financial irregularities, identify potential misuse of funds, and understand common issues in business financial management, including the risks of corruption and fund misappropriation. Nevertheless, the informant admitted that their knowledge was limited to basic accounting concepts, indicating that their understanding remained at a fundamental level.

Informant 3 described the overall human resource condition within Pokdarwis and emphasized that recruiting qualified individuals represents a significant challenge. According to the informant, it is difficult to attract people who are willing to participate voluntarily, particularly younger individuals with higher educational qualifications. Although some individuals possess formal education in tourism, their motivation often shifts after becoming involved in field activities, with greater interest in financial benefits than in contributing to village development.

These findings suggest that formal educational qualifications do not necessarily translate into voluntary contributions to community development. Consequently, Pokdarwis prioritizes recruiting members based on their social commitment and willingness to contribute to village development rather than on formal educational qualifications. As a result, most members have educational backgrounds equivalent to senior high school or lower.

In addition to educational background, motivation emerged as another important internal factor influencing whether members are willing to improve their accounting knowledge. Informant 1 demonstrated a strong intrinsic motivation to learn accounting, driven by a personal commitment to supporting the development and long-term success of Pokdarwis.

The informant associated the success of Pokdarwis with the existence of a well-organized financial recording system, indicating an awareness that financial record-keeping is an essential element of effective organizational management. This motivation stemmed from concern for the future development of Pokdarwis rather than from expectations of higher social status or financial rewards.

In contrast, Informant 2 expressed relatively weak personal motivation to learn accounting. Rather than acquiring accounting skills personally, the informant preferred involving individuals who already possessed the necessary expertise. According to the informant, members would be more motivated to improve their skills if there were opportunities for salary increases or career advancement. This finding suggests that the internal

motivation of Pokdarwis members remains relatively weak and often depends on material incentives.

Similarly, Informant 3 openly acknowledged that Pokdarwis members still require external encouragement to improve their financial management capabilities. Although the informant recognized that every organization requires an appropriate financial recording system, the intention to organize accounting training was expressed as an expectation that external parties would initiate the learning process. The informant stated a willingness to receive training from university students or other knowledgeable individuals, indicating that the initiative for capacity development is expected to come primarily from external stakeholders rather than from the members themselves.

Overall, the findings suggest that the internal factors influencing the understanding and mastery of tourism accounting knowledge within the Tourism Awareness Group of Lembur Cigarukgak Tourism Village are primarily educational background and individual motivation. Most members lack formal education in accounting, resulting in knowledge that is largely acquired through practical experience and self-directed learning. Furthermore, members' motivation to learn accounting varies considerably. While some are intrinsically motivated by a desire to contribute to the advancement of Pokdarwis, others continue to rely on external training opportunities and incentives to improve their financial management knowledge and skills.

The first external factor examined in this study concerns the role of local government and related institutions in providing guidance and support for financial management within Pokdarwis. External support from government institutions has the potential to play a significant role in improving members' accounting knowledge and competencies.

According to Informant 1, Pokdarwis had proactively sought support from government agencies by repeatedly inviting the local Tourism Office and other institutions to provide training on financial management, customer service, and other tourism-related topics. However, the response from government agencies was considered unsatisfactory. The informant perceived that government visits often created expectations of reciprocal financial assistance or other tangible benefits. The statement that "they were not working" reflected the informant's perception that although government representatives occasionally delivered training, these activities did not provide concrete financial support or produce meaningful outcomes for the organization.

Informant 2 confirmed that government agencies had provided several training programs, indicating official recognition of the need to improve financial management capabilities. Nevertheless, the informant identified several shortcomings. First, only a small number of participants, particularly those who were closely associated with the management or possessed relevant educational backgrounds, were able to understand the training materials effectively. Most members experienced difficulty comprehending the content. Second, a substantial gap remained between the theoretical knowledge delivered during training and its practical implementation in the field. Even newly established tourism facilities, such as homestays, continued to demonstrate financial management practices that did not reflect the principles introduced during training.

Interestingly, Informant 3 presented a different perspective regarding external support. Unlike Informants 1 and 2, who reported having received training from government agencies, Informant 3 stated that no significant support had been provided by either the local government or the Tourism Office. Instead, the informant emphasized that the most meaningful assistance had been provided by STIE Sutaatmadja (STIESA), particularly through Mr. Asep Kurniawan, whose

contributions substantially supported the development of accounting knowledge among Pokdarwis members. These differing perspectives may reflect variations in organizational roles or levels of involvement in government programs.

Another important external factor relates to Pokdarwis members' experience in participating in accounting and financial management training, as well as the extent to which such training has contributed to improving their knowledge and competencies. Training represents an important mechanism for developing knowledge; however, its effectiveness depends on factors such as training quality, participant engagement, practical mentoring, and continuous evaluation.

Informant 1 explained that Pokdarwis had participated in numerous training programs organized at the provincial level, covering various tourism-related topics such as homestay management, customer service, and other operational aspects. Despite the considerable number of training opportunities, the anticipated improvements in tourism management have not been fully realized. According to the informant, two major factors contributed to this outcome. First, the organization's human resources remain limited in both quantity and capability. Second, the voluntary nature of participation presents an ongoing challenge, as Pokdarwis is currently unable to provide adequate financial compensation. Consequently, member participation depends largely on social commitment rather than economic incentives.

Similarly, Informant 2 reported that Pokdarwis had repeatedly received financial management training from both government agencies and other institutions, demonstrating a continuing demand for accounting knowledge. However, many members who received training eventually left the organization after completing their education and securing employment elsewhere. As a result, the organization frequently had to restart the capacity-building process by recruiting and training new members. Regeneration efforts have included involving younger members through programs such as the Center of Excellence (CoE), which provided opportunities for participants to receive additional learning experiences. The informant also expressed optimism that the involvement of Mr. Mutqi, a lecturer from STIESA, together with three university students, would contribute to improving the financial recording system. Nevertheless, previous experiences have raised concerns that similar patterns of member turnover may continue.

Informant 3 provided a detailed explanation of the accounting training previously received by Pokdarwis. According to the informant, Mr. Asep Kurniawan from STIESA delivered direct guidance covering basic accounting principles, financial recording procedures, and cash flow accounting. However, the continuity of this learning process was disrupted by the COVID-19 pandemic. During the lockdown period, all training activities ceased, and after the pandemic many participants had forgotten much of what they had previously learned because the knowledge had not been consistently applied in practice. Subsequently, learning activities became more informal, with university students introducing basic accounting concepts. Nevertheless, the primary focus gradually shifted from technical accounting to broader managerial aspects of tourism village management.

Overall, the findings indicate that Pokdarwis faces considerable challenges in strengthening members' accounting knowledge. Internally, the organization is constrained by limited formal educational backgrounds and varying levels of motivation, with many members depending on external incentives to engage in learning activities. Externally, government support remains limited and lacks continuity, while existing training programs have generally not been accompanied by consistent mentoring or

follow-up activities. In addition, trained members frequently leave the organization, reducing the long-term impact of capacity-building initiatives. Notably, support provided by higher education institutions, particularly through Mr. Asep Kurniawan from STIESA, has proven to be more effective than formal government assistance. These findings suggest that improving tourism accounting competencies requires not only training programs but also sustainable capacity-building strategies, stronger internal motivation, continuous mentoring, and organizational mechanisms capable of retaining qualified human resources.

Capacity Development Efforts in Tourism Accounting Knowledge

Capacity development in accounting is an essential component of strengthening the competencies of members of the Tourism Awareness Group (Pokdarwis) in managing the finances of Lembur Cigarukgak Tourism Village in a more effective and accountable manner. Capacity development extends beyond the acquisition of knowledge and includes continuous learning through training, mentoring, and access to appropriate learning resources.

The interview findings indicate that the accounting capacity development efforts undertaken by Pokdarwis members have largely been self-directed and remain unstructured. Informant 1 acknowledged that the learning process had been carried out independently without clear guidance. This finding suggests that, although there is an initiative to learn, the process is not supported by systematic learning resources or guidance from individuals with accounting expertise. Consequently, the knowledge acquired tends to be fragmented and does not comprehensively cover accounting concepts and practices.

A similar pattern was observed in Informant 2, who explained that the efforts to improve accounting knowledge were limited to seeking information directly and discussing financial matters collectively with other members. These activities were not supported by formal references, academic literature, or structured learning materials related to accounting or financial management. This finding further reinforces the conclusion that knowledge acquisition within Pokdarwis relies primarily on social interaction and informal knowledge sharing among members rather than on independent learning through credible written resources.

In contrast, Informant 3 provided a relatively ambiguous and less convincing explanation regarding the self-initiated efforts that had been undertaken. The responses lacked specific examples and were not supported by concrete evidence of learning activities. This suggests uncertainty regarding the actual capacity development initiatives that have taken place within the organization.

Overall, the findings indicate that the self-initiated efforts undertaken by Pokdarwis to improve accounting knowledge remain at a very early stage and are largely unstructured. The absence of a planned collective learning mechanism, the limited use of written reference materials, and the lack of supporting documents such as standard operating procedures (SOPs) or internal financial guidelines demonstrate that Pokdarwis continues to rely heavily on external assistance and mentoring to significantly improve its accounting literacy.

Despite the limited self-initiated efforts, the interview findings reveal that the informants have a relatively clear understanding of the knowledge and capacity development programs they expect to receive in the future.

Regarding learning needs, Informant 1 acknowledged having limited knowledge of specific accounting topics but expressed a desire to receive practical guidance and recommendations on financial management practices that are appropriate for the characteristics of a tourism-based enterprise.

A more comprehensive expectation was expressed by Informant 2, who explicitly stated a desire to learn accounting systematically, beginning with fundamental concepts and progressing to more advanced topics. According to the informant, comprehensive learning is necessary to reduce knowledge gaps in the financial management of Pokdarwis.

Meanwhile, Informant 3 emphasized the need for more technical and practical competencies, particularly in recording cash receipts, cash disbursements, and the allocation of financial resources. This finding indicates that the informants' learning needs extend beyond conceptual understanding and increasingly focus on the practical skills required to manage organizational finances effectively.

With regard to the preferred forms of capacity development, all three informants consistently expressed a preference for face-to-face and participatory training activities. Informant 1 stated that future training should involve individuals who share a common commitment to developing the tourism village.

Informant 2 proposed a more comprehensive two-stage approach consisting of an introduction to simple accounting applications followed by continuous mentoring. According to the informant, the characteristics of rural communities require repeated guidance and ongoing assistance to ensure that new knowledge can be fully understood and effectively applied.

This perspective demonstrates an awareness that successful knowledge transfer cannot be achieved through a single training session alone. Instead, continuous mentoring is required to reinforce participants' understanding and facilitate the gradual development of accounting competencies. Similarly, Informant 3 also emphasized a preference for direct training activities involving broader community participation.

In addition to technical training and mentoring, another important finding emerging from the interviews concerns the informants' expectations for more orderly, transparent, and accountable financial management practices, including the involvement of external parties through independent audits. Informant 2 explicitly expressed the expectation that Pokdarwis financial statements should be examined by external auditors to minimize public suspicion regarding the potential misuse of funds.

The expectation of external involvement reflects a relatively high level of awareness regarding the importance of public accountability, particularly in managing financial resources generated through tourism activities that directly influence public trust. Consistent with this perspective, Informants 1 and 3 also emphasized the importance of ensuring that all financial transactions, including both receipts and expenditures, are properly recorded and can serve as a basis for the tourism village's contribution to Village Original Revenue (*Pendapatan Asli Desa* or PADes).

Overall, the findings reveal a clear gap between the current self-initiated capacity development efforts and the forms of capacity development expected by Pokdarwis members. On the one hand, existing initiatives remain limited, undocumented, and largely unstructured, as confirmed through both interviews and field observations. On the other hand, the informants articulated clear and realistic expectations regarding future capacity development. These expectations include participatory face-to-face training, the introduction of simple accounting applications, continuous mentoring, and the strengthening of transparency and accountability through external audits.

CONCLUSIONS

Based on the findings of this study, it can be concluded that the level of tourism accounting knowledge among members of the Tourism Awareness Group (Pokdarwis) of Lembur Cigarukgak Tourism Village remains relatively low,

particularly with respect to fundamental accounting concepts and accounting practices. Consequently, the existing financial recording system remains simple and has not yet been implemented in accordance with accepted accounting standards. Nevertheless, the members demonstrated a high level of awareness regarding the importance of accounting as a mechanism for promoting transparency, accountability, and the evaluation of financial management within the tourism village. The limited level of accounting knowledge is influenced by both internal and external factors. Internal factors include the members' limited educational background and experience in accounting, while external factors involve the lack of continuous training and sustained mentoring to support the development of accounting competencies.

Based on these findings, it is recommended that the Tourism Awareness Group (Pokdarwis) of Lembur Cigarukgak Tourism Village adopt a more systematic and consistent financial recording system while strengthening members' competencies through continuous training and learning initiatives. Furthermore, village governments, local Tourism Offices, and higher education institutions are expected to strengthen their collaboration in providing training, mentoring, and periodic evaluations to support the effective implementation of accounting practices. Future research is also encouraged to extend the scope of investigation to other tourism villages or to examine the effectiveness of accounting training programs in order to provide a more comprehensive understanding of accounting capacity development within Tourism Awareness Groups (Pokdarwis).

REFERENCES

Adiwilaga, R., & Millah, R. S. (2023). Konsep Desa Wisata dan Posisi Pemerintah Desa: Sebuah Kajian Teoritis. *JISIPOL*, *7*(2). ejournal.unibba.ac.id/index.php/jisipol/article/view/1106

Chatardy, R., Salihi, Pardede, R. M., Yanto, M., Mahfuddin, R., & Zulaika, N. (2024). *Akuntansi Pariwisata & Perhotelan*. CV. AZKA PUSTAKA.

Hartarto, A. (2025). *Mendongkrak Kinerja Sektor Pariwisata, Pemerintah Siapkan Berbagai Program Lintas Sektor*. https://www.ekon.go.id/publikasi/detail/6253/mendongkrak-kinerja-sektor-pariwisata-pemerintah-siapkan-berbagai-program-lintas-sektor

Kieso, D. E., Warfield, T. D., & Weygandt, J. J. (2007). *Intermediate Accounting Principes and Analysis* (2nd ed.).

Mappangile, I. M., Syahran, S., Alamsa, A., Andilolo, O. P., & Angreani, N. (2025). Pelatihan Akuntansi bagi UMKM Desa Wisata Pulau Sapi Kabupaten Malinau. *Jurnal Pengabdian Masyarakat Bhinneka*, *3*(4). https://doi.org/10.58266/jpmb.v3i4.318

Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook* (3 ed.). SAGE Publications.

Natawibawa, I. W. Y. (2021). *Mengenal Akuntansi Pariwisata*. Bisnis Muda. https://bisnismuda.id/read/1214-i-wayan-yeremia-natawibawa/mengenal-akuntansi-pariwisataakuntansi

Rahim, F. (2012). *Pedoman Kelompok Sadar Wisata*. Kementrian Pariwisata dan Ekonomi Kreatif.

Sari, Y. P., & Pondrinal, M. (2025). Pelatihan Penyusunan Laporan Keuangan Dengan Sistem Akuntansi Yang Akurat Dan Transparan Pada Pokdarwis (Kelompok Sadar Wisata) Di Desa Wisata Taluak Buo. *Jurnal Abdi Insani*, *12*(6). https://doi.org/doi.org/10.29303/abdiinsani.v12i8.2765

Sugiyono. (2020). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.