

# Mentoring Management Tourism Village Finance Johar Embankment for Increase Accountability and Independence of Village- Based Economy Technology

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**Abstract:** *Tourism Village Johar Embankment is experiencing improvement activity economy along increase visit tourists, but governance his finances Still face constraint like manual recording, low competence managers, and the lack of transparency. Devotion This aim increase accountability and independence economy village through mentoring management finance-based technology. The method used is studies case with approach descriptive qualitatively equipped observation, interviews, documentation, and mentoring directly. Activities done through five stages: assessment initial, SOP preparation, training application finance, implementation digital recording, and evaluation impact. The results show improvement competence management, implementation of new SOPs, use more digital recording orderly, and increasing transparency reporting finance. Mentoring This push change behavior administration, emergence leader local, and strengthening potential independence economy village tour.*

## Keywords:

*Accountability; Technology Finance; Tourism Village*

## Introduction

Pematang Johar Rice Field Tourism Village in the District Labuhan Deli, Deli Serdang Regency, is one of the village tourisms that offers panoramic views of rice fields, restaurants traditional, and managed play areas as a tourist icon new village. Approximately 1,750 ha of rice fields are utilized as destination expected tourism capable increase income public village. Tourist village This inaugurated as village tourism in 2020 and has become destination recreation favorite in the suburbs of Medan City (Mailani, et al. 2022).

As the number of visit tourists, cash flow from tickets, parking, rental hut, package education, up to business culinary villages also increased. However, the increase activity economy This need balanced with management accountable, transparent and orderly finances administration. Various study show that

accountability management finance village tourism is greatly influenced by participation society, competence managers, and transparency information finance (Nurfaisal, et al. 2024), (Susanti, et al. 2022), (Seputro, et al. 2023).

In context village tourism, accountability No only concerning compliance with village fund regulations, but also how management income tour capable push empowerment and welfare public local. Research about village fund accountability tourism in several area Already Lots conducted by researchers. One of them namely (Setyoadi, W. 2022) found that when principles transparency, responsibility answer, and responsiveness executed with good, trust public increased and tourism programs more sustainable.

On the other hand, the Government together with BPKP has develop System Village Finance (Siskeudes). System Village Finance (Siskeudes) begins implemented in 2015, which is supported by a letter from the Ministry of Home Affairs and the Corruption Eradication Committee at the end year (BPKP, 2025). Implementation This done in a way gradually in the villages start beginning 2016 for help government village in manage finance in a way more effective and efficient. With existence System Village Finance (Siskeudes) is expected can promote governance finance village become transparency and accountability through recording transaction-based technology information.

Various studies show that utilization Siskeudes and applications finance village other capable increase efficiency reporting, minimizing error recording, as well as strengthen internal control, although still there is constraint like human resource capacity, infrastructure, and disruptions technical (Faizah, A. 2022), (Ilham, et al. 2022).

In the digital era, development village tourism is also increasing related with utilization digital technology, both for promotion, homestay reservation, management package tourism, as well as strengthening economy local. Some village tour has developed draft village digital tourism, building websites, systems online reservations, and training digital marketing for village MSME actors so that capable push independence economy (Kusdian, et al. 2025).

According to Delvhia, et al (2024) Tourism Village Johar Embankment More Lots highlight **analysis potential and impact development rice field tourism** to improvement income community and region, as well as need development tour sustainable (virtual tours, digital promotions, and infrastructure). However, the study special about **mentoring management finance village tour-based technology** for strengthen accountability and encourage independence economy village Pematang Johar is still very limited. Author takes topic devotion This because of the Tourism Village Johar Embankment at the moment This experience development rapidly as destination tour new, so that activity economy village increase in a way significant. However, the management finance village tour Still face various obstacles, such as Not yet optimally recording income, low utilization application finance village, limited competence manager in administration finance, as well as lack of practice

transparency to public.

In addition, the current transaction from tickets entry, parking, hut, culinary, to package education the more complex, so that needed system management finance based more technology orderly, efficient, and accountable. Although Village Finance System has available, its implementation Not yet fully maximized by the device village and manager village tour.

On the other hand, the village This own potential big for become village tour independent in a way economy, so that governance improvements finance become factor key for sustainability and improvement income public.

Therefore that, is necessary research and mentoring programs that focus on:

1. Strengthening capacity manager village tourism and equipment village in management finance-based applications (eg. Siskeudes and applications supporters other).
2. Implementation principal accountability and transparency in accordance governance standards finance village.
3. Utilization digital technology for optimize income, recording transactions and reporting finance village tour so that independence economy village can achieved.

## Method

### a. Types of research

Study This use approach **descriptive qualitative** with design **studies cases in** tourist villages Pematang Johar. Can be combined with approach quantitative simple (mixed methods) for example for measure perception public to accountability and impact economy through questionnaire.

### b. Location and Subject Study

Location: Tourist Village Pematang Johar, District Labuhan Deli, Deli Serdang Regency. Subject: device village, manager village tourism, MSME actors, and representatives' community / visitors.

### c. Data collection technique

Interview in depth: with head village treasurer village, manager village tourism, and MSME actors.

1. Observation: system recording finance, use application, procedure transactions and practices transparency (board information, websites, etc.).
2. Documentation: report finance village, report income village tourism, documents use Siskeudes, photo activity mentoring.
3. Questionnaire (optional): measures perception community and actors business to accountability and benefits mentoring.

### d. Mentoring Steps (action research / community service) integrated)

1. Stage 1: **Initial assessment** condition management finance and utilization technology.

2. Stage 2: **Drafting modules and SOPs** management finance village tour-based technology.
3. Stage 3: **Training & mentoring** use application (Siskeudes / support) and recording finance business tour.
4. Stage 4: **Implementation of the trial** systems and monitoring.
5. Stage 5: **Evaluation** impact on accountability and indicators independence economy village.

**e. Data Analysis Techniques**

Analysis qualitative with the Miles & Huberman model: data reduction, data display, data withdrawal conclusion. If there is quantitative data (questionnaire), it is carried out analysis descriptive (mean, percentage) for support results qualitative.

## Results

Mentoring program management Tourism Village Finance Johar Embankment is implemented through five stages activities, started from assessment beginning until evaluation impact.

Table 1. Implementation Results Mentoring Management Tourism Village Finance

Activity Stage	Activities Carried Out	Results Achieved
1. Initial Assessment	Observation of transaction recording systems; interviews with village officials and tourism managers	It was found that the recording was still manual, inconsistent, not yet integrated with the Village Financial Management System; there was no SOP for managing the finances of tourist villages.
2. Preparation of Modules & SOPs	Preparation of SOP for transaction recording flow, report format, and application guide	4 SOP documents and training modules have been compiled which serve as a standard reference for financial administration in tourist villages.
3. Training & Mentoring	Training in the use of recording applications, transaction simulations, and reporting	Managers are able to use the application; there is an increase in administrative skills and understanding of accountability.
4. System Implementation	Trial implementation of SOP and daily transaction recording application	Income recording is more organized, reports are now made weekly; transparency is increased through publication to village officials.

Activity Stage	Activities Carried Out	Results Achieved
5. Impact Evaluation	Monitoring changes in behavior and effectiveness of application use	Local leaders (treasurers of tourist villages) emerged, awareness of accountability increased, and transparency practices began to be implemented.

The implementation of the program shows dynamics of the mentoring process involving device village, manager village tourism, and MSME actors as partners main. At the stage assessment early, found that recording transaction tourism (tickets, parking, huts and culinary) still done manually, no consistent, and No integrated with Siskeudes. Manager Not yet own standard operational special procedures (SOP) For management finance village tourism and information finance Not yet published regularly to society. These results become base formulation module training and SOP.

Table 2. Indicators Change After Mentoring

Indicator	Initial Conditions	After Mentoring
Recording system	Manual, unstructured	Using digital format & new SOP
Managerial competency	Low, not yet able to use the application	Able to record and create digital reports
Financial transparency	Minimal, no public reports	Weekly reports are submitted to village officials
Reporting efficiency	Non-routine reports	Faster and documented reporting
Economic independence	Not yet directed	There is strengthening of governance that supports village independence

At the beginning activities, systems recording Still manual and not structured, but after mentoring, management finance start using digital formats and standard SOPs. Competence management also increased, from previously Not yet capable operate application recording become capable make report digital finance in general independent.

In terms of transparency, conditions beginning show lack of delivery information to society, but after mentoring, reports finance weekly start given to device village as form openness. Efficiency reporting increase Because report now arranged more fast, neat, and documented with good. In addition, better governance structured participate push direction independence economy village, which was previously Not yet directed, now start develop through strengthening administration

finance and utilization technology.

## Discussion

Results of mentoring show that management Tourism Village Finance Pematang Johar experienced improvement significant after a series activity assessment, training, implementation application and evaluation done. Changes This can see from aspect recording transactions, competence management, transparency, efficiency reporting, as well as direction independence economy village. Findings the in line with literature that confirms that accountability finance Villages are greatly influenced by human resource competency, mentoring, and utilization technology (Susanti et al., 2022).

First, there is transition from manual recording becomes recording based applications and SOPs show transformation in governance finance. This is supporting findings of Faizah (2022) and Ilham & Lusiani (2022) which emphasize that use Village Finance System or digital applications are capable increase efficiency and accuracy reporting if accompanied by adequate training. In the context of Pematang Johar, the assistance provided succeed increase ability manager in operate application and compile regular digital reports.

Second, increasing transparency management finance, visible from start he conveyed report income weekly to device village, is step important in build trust society. This is strengthened findings Setyoadi (2022) that transparency, responsibility answer and responsiveness is the main pillar for creating sustainable tourism programs. Changes behavior administration the show that values accountability start embedded in culture organization village tour.

Third, digitalization in management and promotion tour participates support direction independence economy village. Utilization technology in line with view Kusdian et al. (2025) which states that village tourism that adopts digital technology has opportunity bigger for increase Power competitiveness and income community. In devotion this, strengthening capacity manager through training application as well as digital promotion for MSME actors encourage village towards a village model adaptive digital tourism.

This confirms that mentoring give impact positive to strengthening governance finance and readiness village going to independence economics. Findings this is also in line with Nurfaizal et al. (2024), which confirms that integration technology is component key in build village based on smart villages that are accountable and empowerment - oriented public.

With Thus, mentoring This impact No only on change technical, but also changes social in the form of growth awareness accountability, emergence leader local (*local leader*), and increasing participation public in the management process village tourism. Transformation This become foundation important for sustainability and strengthening Village Tourism Economy Johar Embankment.

## Conclusion

Mentoring program management Tourism Village Finance Johar Embankment was successful increase capacity administration and accountability manager village tour through implementation technology and the development of structured financial SOPs. Mentoring This produce change significant on the system recording transactions, competence management, transparency reporting, as well as efficiency administration. Implementation digital recording and routine reporting is successful improve governance previous finances No structured.

In a way theoretical, results This emphasize that accountability village only can achieved through combination HR competency, mentoring technical, as well as utilization technology information. Meanwhile in a way practical, activities This prove that approach-based technology capable push village going to independence economy through governance more finances orderly and transparent.

## Confession

Saying accept love is also conveyed to leadership institutions and the Research and Community Service Institute to the Community (LPPM) STIE Eka Prasetya which has given permits, facilities, and directions during the implementation process activities. And convey appreciation to partners of the Pematang Johar Village Community who have participate active in activity devotion to this community, as well as all the party that has help in data collection, program implementation, and preparation report research. Without support and work the same from various parties, research This No will can completed with Good.

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