



ABDIMAS TALENTA Jurnal Pengabdian Kepada Masyarakat

Journal homepage: <https://talenta.usu.ac.id/abdimas>



Training on the Implementation of Simple Financial Report Recording in EduPark Pond Tourism in Cangkring Village, Krembung Sidoarjo

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ARTICLE INFO

Article history:

Received : 27 October 2025

Revised : 15 February 2026

Accepted : 24 February 2026

Available online: 17 July 2026

E-ISSN: 2549-418X

P-ISSN: 2549-4341

How to cite:

Rahmutullah, H.D., Purwanto, P.D.Y., Yuwana, T.S., Chandra, S.D., Ansah, M.H., Fauziah, A.B., Al-Widad, N.F., Susilowati, I.P., Dewi, F., Anisa, F.N., Wiraputri, N.A., and Fitrianto, A.R. (2026). Training on the Implementation of Simple Financial Report Recording in EduPark Pond Tourism in Cangkring Village, Krembung Sidoarjo. ABDIMAS TALENTA: Jurnal Pengabdian Kepada Masyarakat, 11(1), 7-12.

ABSTRACT

Good financial management is crucial for the sustainability of community-based tourism ventures, such as Cangkring Edupark in Krembung District, Sidoarjo Regency. However, its management often faces challenges due to the lack of systematic financial recording. This program aimed to provide training for Cangkring Edupark managers in preparing simple financial reports, involving students from the accounting major at UIN Sunan Ampel Surabaya and local village officials. The training utilized the Asset-Based Community Development (ABCD) approach by leveraging local assets. Activities included observation, socialization, training, monitoring, and evaluation to enhance participants's understanding of cash flow recording, profit/loss calculation, and financial reporting. The empowerment efforts resulted in a significant improvement in the managers ability to independently perform simple bookkeeping. This program is expected to serve as a model for empowerment that can be applied to other local tourism destinations in Cangkring Village.

Keyword: Sustainable Business, Simple Financial Reporting, Community Empowerment



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<http://doi.org/10.32734/abdima-talenta.v11i1.23300>

1. Introduction

Cangkring Village is a village located in Krembung District, Sidoarjo Regency, is one of the villages with growing local tourism potential. This village is known to have a tourist attraction in the form of Cangkring EduPark, an education and recreation-based destination that combines the concept of learning with tourist experiences. Cangkring EduPark is not only a tourist attraction for the local community but also plays a role in supporting the village economy through empowering the surrounding community.

Cangkring Edupark is also one of the BUMDes assets owned by Cangkring Village. BUMDes serve as a driver in local economic development, with different categories of BUMDes showing the level of progress and contribution to the village's original income [1]. As a destination that is starting to be widely known, Cangkring EduPark offers various facilities, such as swimming pools, educational rides, and play areas, which attract visitors from various circles. However, despite having great potential, operational and financial management

in this destination still needs to be improved to be more optimal. This condition raises the need to strengthen the capacity of managers, especially in terms of good financial recording and management, to support the sustainability and development of this tourism in the future.

Good financial management is a crucial element in supporting business sustainability, especially in the community-based tourism sector such as Cangkring EduPark which is located in Cangkring Village, Krembung, Sidoarjo. The existence of simple but structured financial statements can help managers to effectively monitor cash flow, recognize sources of income and expenses, and make decisions based on accurate data. Unfortunately, many small and medium business actors, including local tourism managers, often face difficulties in compiling financial reports systematically [2][3].

As an educational tourism destination, Cangkring EduPark needs a simple financial recording system so that operations can be carried out better and transparently. Based on the results of initial observations, financial recording at this location is still carried out manually without a well-organized format, making it difficult for managers to understand the financial condition as a whole. This has the potential to hamper long-term operations due to decision-making that is not supported by clear financial data [4][5].

Through the community service program, the researcher will provide training to the manager of Cangkring EduPark on how to prepare simple financial reports. This activity includes various stages, ranging from observation, interviews, socialization, training, to evaluation and monitoring to ensure the implementation of the new system. The training is designed to provide practical solutions relevant to the manager's needs while enhancing their understanding of the importance of financial management. In addition, the training and assistance provided to employees and the community also play a role in improving skills and abilities in the management of BUMDes businesses. With a better recording system, it is hoped that this tourism can operate sustainably and provide benefits to the surrounding community.

2. Implementation Method

The empowerment method in this training uses the Asset-Based Community Development (ABCD) approach. This approach utilizes the assets owned by local communities, both human, physical, and social resources, as a foundation to promote the sustainability of the program [6]. The main focus of this method is to explore the potential of local communities, such as EduPark Pool Tourism workers and managers, by involving their active participation in the entire training process.

The initial stage of this empowerment began by identifying various assets available in Cangkring Village. Human assets include EduPark Pond Tourism workers as participants, village secretaries, and tourism coordinators who have insight into tourism management [7]. Meanwhile, physical assets such as tourist pool facilities are used as training locations [8]. To support the success of the program, training modules designed according to the needs of participants are also part of the optimized knowledge assets [9].

The program consists of three main stages: preparation, implementation, and evaluation. In the preparation stage, the mapping of participant needs, module development, and licensing management was carried out with the support of village secretaries and tourism managers [10]. The implementation stage is carried out periodically, once a week for two months from early October to early December 2024. In each training session, students guide participants through the delivery of materials, simulations, and small group discussions, with the support of experts to answer technical obstacles [11][12]. The evaluation stage is carried out at the end of the program by measuring the improvement of participants' ability to prepare simple financial reports and through a survey of satisfaction with the program [13].

The success of this program cannot be separated from the support of the village government and tourism coordinators as strategic partners. Permits to conduct training are obtained through coordination with the village secretary, while the tour coordinator helps provide the required training facilities. Cooperation with these parties ensures that the program can run effectively and in accordance with the needs of the local community [14][15][16].

The success of the program is measured through the participants' ability to prepare simple financial statements and understand basic accounting concepts. In addition, other success indicators are the increase in the efficiency of operational financial recording at the EduPark Pool Tour and the satisfaction of participants with the training method [17]. This program is expected to have a sustainable positive impact, such as better

financial management, worker independence in carrying out financial operations, and the formation of a culture of accountability in the management of community funds [18][19].

3. Result and Discussion

In the implementation of the initial observation, we found several things that became good practices to support the program. One of our findings was the enthusiasm of managers in responding to the need for simple financial recording training, even though they did not have a formal educational background in accounting. However, there are other obstacles that can affect the smooth running of the program, namely the limited time owned by tourism managers, considering that they are also responsible for the daily operations of Cangkring EduPark.

The supporting factor for the success of this program is the full support of village officials and tourism managers. The village apparatus not only gives permits for the implementation of the program but also motivates tourism managers to be active during the program. Cooperation between training teams, village officials, and tourism managers can support the smooth running of the program.

The main purpose of this community service is to help the management of Cangkring EduPark prepare simple financial reports that can facilitate their financial management. With clear and structured financial statements, it is hoped that the management can be more effective in monitoring financial flows, identifying sources of income and expenses, and making better financial decisions for the sustainability of tourism operations [20]. The results of community service activities can be seen in the activities carried out as follows.

In the initial stage, observations were carried out at Cangkring EduPark to understand the flow of activities, sources of income, and types of expenses that occurred. This observation was followed by an interview with the Village Head and the manager of Cangkring EduPark to get more in-depth information. The interviews with the village head aimed to understand the administrative support and views of the village government towards this tourism development, while the interviews with the managers focused on their needs regarding the simple and easy-to-use financial report format [21].

The next stage is the socialization of making simple financial reports to Cangkring EduPark employees. This socialization aims to provide an understanding of the importance of financial reports in tourism management as well as guidelines for the steps to prepare reports that include income, expenses, and final balances. Employees are given a guidebook and report templates that have been adjusted to their operational needs. In addition, basic training is carried out to ensure that they are able to fill out and utilize these financial statements effectively in their daily activities [22][23].



Figure 1. Initial Observations

After the socialization stage, the activity continued with monitoring and evaluation to ensure that the implementation of the training results went well. Monitoring is carried out through direct visits to the location, examination of bookkeeping documents, and interviews with managers to understand the extent to which the recording system is implemented according to directions. Monitoring also aims to monitor the consistency of transaction recording, such as income from entrance tickets and rental fees, as well as expenses such as electricity costs and pool maintenance [24]. This observation provides a clear picture of the challenges faced by managers in systematically recording finances.



Figure 2. Monitoring of Cangkring Edupark Management

The evaluation was carried out by comparing the conditions before and after the training, including analyzing changes that occurred in the practice of recording financial statements [25]. Financial recording at Cangkring Edupark before training is carried out in an unstructured manner. Based on observations and interviews at the beginning, here is a comparison of the conditions before and after the training:

Table 1. Comparison Before and After Training at Cangkring Edupark

No.	Information	Before Training	After Training
1.	Cash flow recording	Not knowing the cash flow in and out clearly.	Every transaction is recorded in the diary on a regular basis.
2.	Understanding profit or loss	Not knowing the recording of profit/loss obtained.	Can calculate profit or loss simply.
3.	Bookkeeping techniques	Not understanding the correct bookkeeping.	Able to make simple financial reports independently.

Overall, this training and mentoring provides significant benefits not only for Cangkring EduPark, but also as an empowerment model that can be applied in other local tourist destinations. The support of the village apparatus and the commitment of the manager are expected to ensure the sustainability of the recording system that has been implemented. Regular monitoring is also needed to maintain the consistency and effectiveness of this system in supporting better financial management in the future [26].

4. Conclusion

The program "Training on the Implementation of Simple Financial Report Recording in EduPark Pond Tourism in Cangkring Village, Krembung, Sidoarjo" is a form of community empowerment that aims to improve the skills of local tourism managers, especially in terms of financial management. This program provides training on simple financial recording that is relevant to the operational needs and abilities of Cangkring Edupark managers. The target of this activity can be seen from increasing managers' understanding in compiling more structured financial statements, recording daily cash flow, and calculating profit and loss simply. In addition, this program has also succeeded in increasing awareness of the importance of financial management transparency which is one of the steps to support the sustainability of local tourism.

Our activities carried out with an Asset-Based Community Development (ABCD) approach can harness local potential and produce feasible and sustainable solutions. The success of this program involves the local community who actively participate in every stage of the activity. Therefore, the sustainability of the program

can be maintained while maintaining cooperation between the individuals involved. The follow-up to this activity in the future can be integrated with simple technology, such as using a digital-based financial recording application to improve the efficiency of the Cangkring Edupark financial system.

5. Acknowledgements

All praise and gratitude to God Almighty for His guidance and grace, so that the author can complete the report on the results of this activity entitled "Training on the Implementation of Simple Financial Report Recording on EduPark Pond Tourism in Cangkring Village, Krembung, Sidoarjo" on time.

In the process of preparing this report, the author faced various challenges and obstacles. However, thanks to the support and assistance of various parties, this report was finally resolved. Therefore, the author would like to express his deepest gratitude and appreciation to all parties who have provided assistance and support in the preparation of this report, especially to:

1. Mr. Achmad Room Fitrianto, SE, M.E.I, MA, PhD, as the Lecturer in the Community Empowerment course.
2. Mr. / Mrs. Cangkring Village Apparatus, Krembung, Sidoarjo, and the Cangkring Edupark tour manager.
3. All parties who cannot be named one by one, who have assisted directly or indirectly in the preparation of this report.

The author has tried to give the best in his ability to complete this report. However, the author realizes that this report still has flaws. With all humility, the author really hopes for constructive criticism and suggestions for future improvements.

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