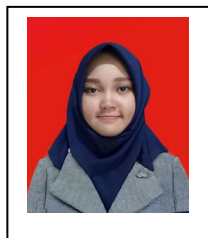




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TRAINING ON EDU-AGROTOURISM FINANCIAL GOVERNANCE OF KWT BINA PERTANI, KAMPUNG LIMAN BENAWI, TRIMURJO, CENTRAL LAMPUNG

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Abstract: A training session on Edu-agrotourism financial governance was conducted for KWT Bina Pertani, a farmer women's group in Kampung Liman Benawi, Trimurjo, Central Lampung, on January 26, 2024. The primary objective of this fundamental accounting and finance training was to enhance the understanding of financial management and the skills of KWT Bina Pertani members and village civil servants. The curriculum encompassed an overview of financial statements, rudimentary bookkeeping, the compilation of financial statements, and strategies for crop pricing. The training objectives were achieved through coordination, agreement, training materials and equipment preparation, and activities and evaluations. The training was delivered face-to-face with direct practice, and the participants enthusiastically received it. The training session yielded positive outcomes, with successful material delivery and achievement of the activity objectives.

Keywords: KWT Bina Pertani, Kampung Liman Benawi, training, finance

INTRODUCTION

The potential of natural resources in rural areas plays a pivotal role in the sustainability of village empowerment, including human resources (Hikmat *et al.*, 2020). The agricultural sector, providing employment, holds a strategic position in the national economic development and community sustenance (Bappenas, 2015). Surveys assessing local potential are undertaken to identify the potential of natural resources, human resources, and institutional potential. Information about landscape, social, cultural, economic, and educational aspects is crucial to facilitate the formulation of thematic programs for local development. Furthermore, it is anticipated that the survey can shed light on the challenges and issues encountered by the community in the activities related to village and economic development (Rusiati *et al.*, 2023; Lampung Radar online, 2019; PortalNews, 2024).

Kampung Liman Benawi, Trimurjo, Central Lampung is one of the villages where most people's livelihood is farming. Most of the residents work as rice and corn farmers seasonally. Kampung Liman Benawi has a farmer women's group, Peasant Women's Group (KWT) called KWT Bina Pertani. The members of KWT Bina Pertani have edu-agrotourism activities based on chemical-free yard cultivation. Led by Mrs. Widarmi, it focuses on agriculture, especially the management of rice fields and organic vegetable gardens. KWT

Bina Pertani strives to empower women in agriculture, foster the local economy, and strengthen local agricultural institutions.

The existing and developed local potential resources comprise a variety of cultivated crops, including vegetable crops (Figure 1) such as pakcoy, Malaysian mustard, bitter mustard, chives, cauliflower, chilies, eggplant, tomatoes, kale, celery, and leeks. The assortment of houseplants includes bombay silk flowers, paper flowers, cosmos flowers, episcia flowers, and tembelekan flowers. The kitchen spice plants encompass turmeric, ginger, kencur, temulawak, kunci, and white turmeric. Additionally, there are several fruit plants, including mango, orange, and longan. These cultivation activities, which have been ongoing for two years, contribute to the development of edu-agrotourism. The cultivation is carried out in the yards of community homes, with a diverse range of types for each resident (Figure 2).



Figure 1. A variety of cultivated crops, including vegetable crops in Kampung Liman Benawi, Trimurjo, Central Lampung



Figure 2. Chemical-free plant cultivation in Kampung Liman Benawi, Trimurjo, Central Lampung

Companionship for developing and strengthening community resource potential is important (Rustiati *et al.*, 2023; Rustiati *et al.*, 2022; Santoso *et al.*, 2022). Under the assistance of Kagama Lampung, the strengthening of the tourism awareness group, Grup Sadar Wisata (Pokdarwis), in synergy with KWT Bina Pertani, has been carried out with training and counseling, including institutional strengthening starting in 2019. This assistance is carried out following the community's wishes to make Kampung Liman Benawi one of Lampung's tourist destinations. Other training that has been carried out includes assistance in the preparation of events, including guides, preparation of visit routes,

distribution of guest groups, naming plants, and culinary presentation of vegetable juices created by the KWT Bina Pertani (Figure 3), as well as uniform preparation for the Bina Pertani Pokdarwis team and the Lampung Kagama assistance team.



Figure 3. Training on making vegetable juice and guide in Kampung Liman Benawi, Trimurjo, Central Lampung

The reception of guests commenced with a welcome drink of pakcoy juice, followed by a performance of traditional dances by the Kampung Liman Benawi dance group (Figure 4). This was succeeded by a guided garden tour conducted in groups. Each group was led by a guide from Pokdarwis Bina Pertani (Figure 5). Opportunities for shopping for vegetables or plant seeds were available during the tour, with a designated sales spot expressly provided.



Figure 4. The performance of traditional dance to welcome the tourist

Improving the skills of KWT Bina Pertani members is not only in terms of agricultural product management but also in terms of financial management skills. Financial management is critical and necessary to strengthen the success of KWT Bina Pertani and the institution. Good financial management requires knowledge of basic accounting. A lack of knowledge about basic accounting can also affect the presentation of correct, good, transparent, and fair financial statements. The benefit of financial statements is to provide needed and reliable information about financial statements that are presented fairly. This information can be used to determine the situation and condition of the entity and help users of financial statements make further decisions appropriately (Widjaja *et al.*, 2018). Thus, it is crucial for the community to manage finances adeptly and avoid the risk of losses that can hamper their economic growth in Kampung Liman Benawi.



Figure 5. Agrotourism led by the local guide of Pokdarwis Bina Pertani, Kampung Liman Benawi, Trimurjo, Central Lampung

This training is expected to provide knowledge and skills in recording, bookkeeping, and financial statements. Thus, financial statements can be appropriately recorded, organized, and transparent. The purpose of this activity is so that members of KWT Bina Pertani can improve their understanding and financial management skills and ultimately be able to manage their agricultural business finances better, increase income, determine the selling price of crops, and optimize the potential of their land.

METHOD

This activity was carried out by training methods (Rustiati *et al.*, 2023; Hikmat *et al.*, 2020) with stages of face-to-face material delivery, direct discussion, and practice (Pratiwi *et al.*, 2023; Arifianto *et al.*, 2022). This training activity was carried out at the residence of KWT Bina Pertani member Mrs. Maisaroh on Friday, January 26, 2024. The training was attended by 30 participants from KWT Bina Pertani, Kampung Liman Benawi, lecturers and students from Muhammadiyah Metro University and Lampung University, and the Indonesian Akar Lestari Association. The training presented speakers Sri Retnaning Rahayu, Ana Septiani, Muhammadiyah Ridho Al Amin, and Angga Kurniawan from the D3 Accounting Study Program, Muhammadiyah Metro University, and Elly Lestari Rustiati, from the Department of Biology, FMIPA, University of Lampung as well as a member of Kagama Lampung. The material presented included the introduction of financial statements, recording transactions, simple bookkeeping, preparing financial statements, and strategies for determining the selling price of crops. In addition to delivering material, the speakers also trained participants to practice doing simple bookkeeping directly, preparing financial statements, and developing strategies for determining the selling price of crops.

RESULTS AND DISCUSSION

The community service training on edu-agrotourism financial governance of KWT Bina Pertani, Kampung Liman Benawi, Trimurjo, and Central Lampung is an initiative to enhance their economic capabilities. The KWT is a forum that provides opportunities for women to take part in advancing the agricultural sector. However, sometimes in this group of peasant women often lack proper records about income, expenses, production costs, and profit and loss. To address this, materials on the introduction of financial statements,

recording transactions, simple bookkeeping, preparing financial statements, and strategies for determining the selling price of crops were provided (Figure 6).



Figure 6. Speakers addressed the materials to the participants

In addition to delivering material, the speakers also assisted participants in directly practicing simple bookkeeping, preparing financial statements, and strategies for determining the selling price of crops (Figure 7).



Figure 7. Exercise on financial statement preparation accompanied by companionship

After the training, the results of the participants in this training activity were discussed and evaluated (Figure 8).



Figure 8. Discussion and evaluation with participants

After the evaluation, the training on Financial Governance for edu-agrotourism of KWT Bina Pertani, Kampung Liman Benawi, Trimurjo, Central Lampung, was considered done. Participants took part in this activity enthusiastically and seriously, so it took place smoothly and succeeded well. The activity ended with photos taken with participants, members of KWT Bina Pertani, and village civil servants (Figure 9).



Figure 9. Closure of training activities

Community service activities on training on edu-agrotourism financial governance of KWT Bina Pertani, Kampung Liman Benawi, Trimurjo, and Central Lampung were conducted in a face-to-face and direct practice using worksheet paper. This activity was carried out to provide knowledge and skills about recording, bookkeeping, and making simple financial statements for members of KWT Bina Pertani. Thus, the financial statements are well-recorded, organized, and transparent. This training also provides knowledge for members on how to determine the selling price of their crops so that they have no difficulty in ascertaining the selling price of their crops and preventing potential losses.

CONCLUSION

In conclusion, the training activity was executed seamlessly. Despite encountering challenges in basic accounting practices, the members of KWT were able to overcome these difficulties with the aid of companionship. The training objectives were met, equipping participants with the knowledge and skills necessary for recording, bookkeeping, and generating simple financial statements for members of KWT Bina Pertani. Furthermore, participants understood how to determine selling prices to avoid losses during harvest.

This activity, facilitated by a close collaboration between universities, students, organizations, and communities, transcends the scope of mere training. It represents a tangible effort to support sustainable development at the local level. It is hoped that the spirit and benefits of such activities will persist and extend their positive impact on rural communities.

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