



Community Service: Capacity Building of Community-Based Tourism Entrepreneurs through Financial Management Training and Mentoring in Sukunan Environmental Tourism Village, Yogyakarta

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ABSTRACT

This study aims to strengthen the capacity of Community-Based Tourism (CBT) entrepreneurs in Sukunan Tourism Village through financial management training and Mentoring. The data for this community service study consisted of primary and secondary data. It used a qualitative approach and involved 60 participants, with data collected through observation, in-depth interviews, and focus group discussions (FGDs). The findings show a clear initial improvement in participants' knowledge and skills: they can maintain structured financial records, separate business and personal finances, understand cash flow, and manage costs more rationally. The application of andragogical principles and experiential learning methods supports this improvement. Theoretically, this study contributes to the literature on the effectiveness of practical, adult-oriented learning approaches in community-based tourism. Practically, it recommends that short, intensive training programs be followed by continuous mentoring as a strategic effort to ensure sustained behavioral change and ongoing improvement in business performance

INTRODUCTION

Sukunan Environmental Tourism Village, located in Sukunan Hamlet, Banyuraden Village, Gamping District, Sleman Regency, Special Region of Yogyakarta, is a community-based, sustainably developed environmental tourism village. (Julianti & Ardiyati, 2025; Rahmani & Roitman, 2018). Its initiation began in 2003, and it was formally designated as an environmental tourism village in 2009, following the growth of collective community awareness in maintaining cleanliness and managing waste independently. Sukunan is widely recognized for its eco-edu tourism concept, which integrates tourism activities with environmental education, particularly in household waste management based on the principles of reduce, reuse, and recycle (3R) (Julianti & Ardiyati, 2025). Various innovations emerge in the village, including processing organic waste into compost, transforming inorganic waste into economically valuable handicraft products, and adopting environmentally friendly technologies.

As an environmentally education-oriented tourism village, Sukunan Tourism Village not only provides tourism experiences but also fosters a variety of local economic activities, including homestay services, educational tour packages, and waste-based products developed by micro and small enterprises (Julianti & Ardiyati, 2025). Nevertheless, the expansion of these activities has not yet been matched by consistent application of sound financial management practices. This situation suggests that many business actors still have a limited understanding of financial management (Zahara et al., 2025), as evidenced in their difficulties in preparing realistic plans, maintaining sustainable cash flow, and effectively using working capital. Moreover, they encounter challenges in maintaining unstructured financial records, controlling costs to avoid inefficiencies, and making accurate and rational financing and investment decisions (Zahara et al., 2025). Consequently, the principles of effectiveness and efficiency are not fully realized, leading to suboptimal use of the village's economic potential and constraining both business performance and the long-term sustainability of the tourism village (Putri et al., 2025).

The main gap in this initiative lies in the limited availability of community service programs that explicitly address the development of effective and efficient financial management within environmentally based tourism villages (Abdi & Novra, 2025; Tubastuvi et al., 2023). Existing studies and initiatives largely concentrate on specific sectors, such as livestock enterprises or micro and small businesses in general. (Hatta et al., 2024, 2025; Miswanto et al., 2025; Putri et al., 2025; Surwanti et al., 2024), and often do not incorporate financial planning, management, and control in an integrated way that aligns with the distinctive features of tourism villages grounded in the eco-edu tourism concept (Jaramillo-Moreno et al., 2020; Machfuzhoh et al., 2020). Yet, sound financial management plays a crucial role in maximizing local economic potential, enhancing the quality of financial decision-making, and ensuring the continuity of business activities within tourism village environments (Núñez & Pamela, 2020; Purnawan & Rahmanita, 2025).

This community service initiative stands out for its focus on delivering training and mentoring that emphasize effective and efficient financial management as an initial step in strengthening the capacity of local entrepreneurs, given that the program is conducted within a relatively short, one-day duration (Mukata et al., 2018). Despite this time constraint, the program adopts an intensive and practice-oriented design, combining structured instruction, interactive discussion, and hands-on exercises. The learning process addresses key aspects such as financial planning, cash flow management, working capital utilization, cost control, and a basic understanding of financing and investment decisions. The approach seeks to ensure that participants move beyond conceptual understanding and apply essential financial management practices in ways that align with the specific characteristics of businesses in a tourism village setting. Accordingly, this training and mentoring program aims to strengthen the foundational knowledge and skills of entrepreneurs in Sukunan Environmental Tourism Village, allowing for immediate application to support early improvements in business performance and long-term sustainability. The program's outcomes are assessed qualitatively by examining conditions before and after the training.

LITERATURE REVIEW

Financial management encompasses the processes of planning, organizing, and controlling financial resources to achieve business goals effectively and efficiently (Núñez & Pamela, 2020). Within the setting of tourism village enterprises or Community-Based Tourism (CBT), financial management poses particular challenges, as these activities are closely tied to community-based social practices and often experience fluctuating income due to seasonal patterns (Lee-Anant & Kungwansith, 2025). Prior studies indicate that a major obstacle in CBT development is limited financial literacy and the prevalence of informal financial practices, such as the blending of business and personal finances (Cox et al., 2024). Accordingly, reinforcing essential elements—such as simple financial planning, cash flow management, working capital allocation, cost control, and identifying suitable funding sources—becomes critical for sustaining business operations (Miswanto, 2012; Tiarsih et al., 2022). In short-term training and mentoring contexts, the learning approach should emphasize practicality, direct applicability, and alignment with local conditions, enabling participants to grasp core concepts and apply them in their day-to-day business activities (Mataya et al., 2020). In this regard, effective and efficient financial management serves as a foundational step toward strengthening business (Tubastuvi et al., 2023; Wiagustini et al., 2023; Yap et al., 2024).

Capacity building is understood as a systematic effort to strengthen the knowledge, skills, and capabilities of individuals or groups so that they manage their enterprises more independently and sustainably (Karnatak et al., 2025). In the context of micro and small enterprises and tourism actors, training plays a central role in addressing gaps in managerial competence, which often hinder business development. Evidence suggests that appropriately designed training enhances business readiness to navigate market dynamics and increasing

competition. Within this framework, the capacity-building effort in this initiative focuses on strengthening effective and efficient financial management through a practical and directly applicable (Sakanga et al., 2020). The learning materials therefore prioritize simple financial record-keeping, the management of cash inflows and outflows, planning for working capital requirements, and cost control to minimize inefficiency. Participants also gain an introduction to basic financial decision-making, including setting priorities in the use of funds, selecting suitable financing sources, and assessing investment choices in a reasoned manner. This approach allows participants to move beyond conceptual understanding and gradually apply the principles of effectiveness and efficiency in financial management, thereby supporting improved business performance and long-term sustainability in the tourism village context.

Beyond technical considerations, the success of effective and efficient financial management also relies on shifts in mindset and the consistency of entrepreneurs in applying disciplined financial practices. To foster such behavioral change, the training approach is grounded in andragogical principles, which view adult learning as most effective when it builds on experience and addresses real problems relevant to participants' needs (Findik, 2024). At the same time, experiential learning serves as a key foundation, as participants engage in direct, hands-on activities (learning by doing) (Dieu & Kim, 2018). When preparing financial plans and maintaining records, followed by reflection through group discussions. Drawing on these perspectives, the "practice and discussion" method is adopted, as it proves suitable for a short training duration while helping participants translate abstract ideas into practical skills that they can apply immediately (Wehling et al., 2024). In this way, the integration of conceptual understanding, practical experience, and behavioral reinforcement through mentoring forms a crucial basis for developing effective and efficient financial management among entrepreneurs in tourism village settings.

The conceptual framework of this community service activity positions Financial Management, Capacity Building, and Training Methods (based on andragogy and experiential learning) as interrelated components that collectively support effective and efficient financial management. Financial Management serves as the core technical competence that enables entrepreneurs to respond to operational challenges and uncertainty in tourism village settings. At the same time, Capacity Building acts as a structured process to strengthen individual capabilities and foster greater self-reliance (Karnatak et al., 2025). These components are operationalized through training methods that combine practical application and guided discussion, designed to align with adult learning characteristics and to encourage both knowledge transfer and tangible behavioral change (Palis & Quiros, 2014). Through this integration, the alignment between capacity development, relevant material, and appropriate learning methods supports a gradual shift in participants' mindset—from informal financial practices toward more structured and disciplined approaches. This process, in turn, contributes to sustained improvements in business performance and efficiency. Figure 1 illustrates how financial management concepts, capacity

building, and andragogical principles are integrated in designing effective training and mentoring for entrepreneurs in tourism village contexts.

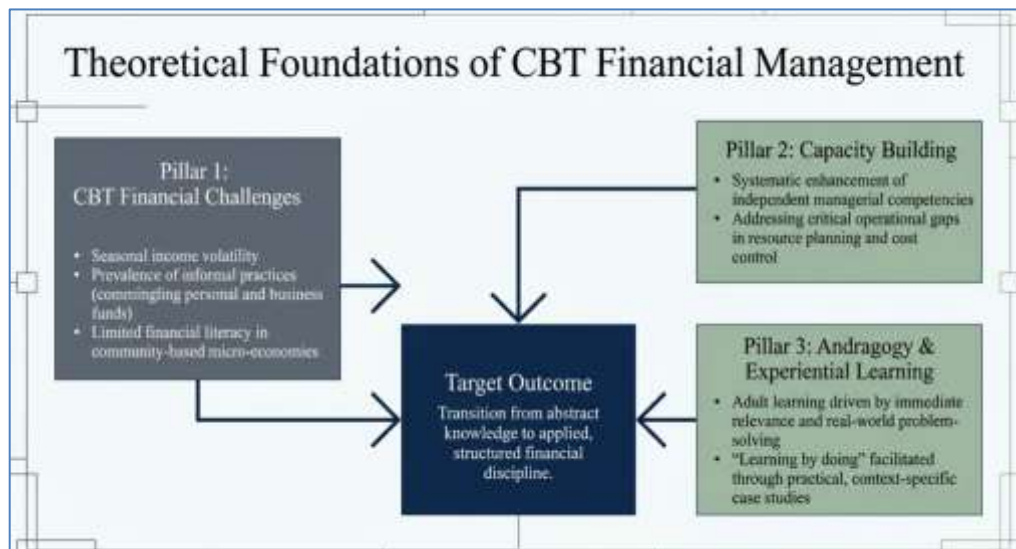


Figure 1: Integration of CBT Financial Management, Capacity Building, Andragogy & Experiential Learning, and Target Outcome

METHODOLOGY

This community service was implemented through a combination of training and mentoring that aimed to strengthen the basic principles of effective and efficient financial management among tourism village entrepreneurs. The activity was organized as a one-day program, designed to be intensive, practice-oriented, and responsive to the participants' context. It was conducted on Sunday, June 29, 2025, from 07:30 to 17:00 at Sukunan Environmental Tourism Village, Special Region of Yogyakarta. A qualitative approach was employed to examine in depth the changes in participants' knowledge, skills, and understanding related to financial planning, cash flow management, working capital use, cost control, and financing and investment decision-making before and after their participation in the program (Sekar & Bhuvaneshwari, 2024). This approach enabled a comprehensive assessment of the activity's outcomes by comparing conditions before and after the training and mentoring process.

The study drew on both primary and secondary data sources. Primary data were gathered through observation, in-depth interviews, and focus group discussions (FGDs). Secondary data were compiled from the Sukunan Tourism Village profile book, the official website of Sukunan Village in Gamping, Sleman Regency, the Ministry of Tourism's website, the TVRI Yogyakarta Official YouTube channel, and a range of research and community service publications focusing on Sukunan Tourism Village.

The program involved 60 participants, including entrepreneurs and managers from Sukunan Environmental Tourism Village. Participants were selected because they were directly engaged in the village's economic activities, so the application of basic principles of effective and efficient financial management was expected to be directly implemented in their daily business

practices. The diversity of participants' characteristics, in terms of business experience and educational background, was taken in account when designing a participatory, practical, and context-based training approach. This approach particularly addressed financial planning, cash flow management, working capital management, cost control, and financing and investment decision-making, so that the materials could be understood and applied more effectively.

The program was implemented through a structured, practice-oriented approach to strengthen the basic principles of effective and efficient financial management over one day (Kyomuhangi et al., 2022). The first stage consisted of delivering core material on financial planning, cash flow management, working capital utilization, cost control, and the fundamentals of financing and investment decisions. Subsequently, the activity progressed to interactive discussions and hands-on exercises using simple case studies adapted to the participants' business contexts. During the interactive discussions, participants received intensive mentoring support. Intensive mentoring was provided to support participants in understanding and implementing basic financial record-keeping and more organized financial management practices (Stanulis & Floden, 2009). This sequence of activities was intended to ensure that participants not only acquired conceptual insights but also developed essential skills that they could directly apply to enhance the effectiveness and efficiency of financial management in tourism village enterprises.

Following the completion of the training and mentoring program, the subsequent stage focused on evaluating its outcomes. The assessment was carried out by comparing pre- and post-intervention conditions, with particular emphasis on changes in participants' understanding and skills in applying the basic principles of effective and efficient financial management (Fowler et al., 2018). The indicators covered participants' ability to develop simple financial plans, maintain basic financial records, manage cash flow, identify and plan working capital requirements, optimize their use, control operational costs to prevent inefficiency, and make more rational financing and investment decisions based on available information (Karadag, 2017). As the intervention was conducted within a one-day timeframe, the evaluation was positioned as an initial improvement stage, focusing on gains in understanding, the development of foundational skills, and participants' readiness to implement more structured financial management practices in their day-to-day business activities (Christensen et al., 2004). In this way, the assessment not only captured immediate outcomes following the program but also provided a basis for recommending continued mentoring, so that the changes achieved could evolve into sustained practices that support improved performance and the long-term sustainability of tourism village enterprises. The sequence of community service activities, including training and mentoring, and the qualitative research approach were briefly outlined in Figure 2.

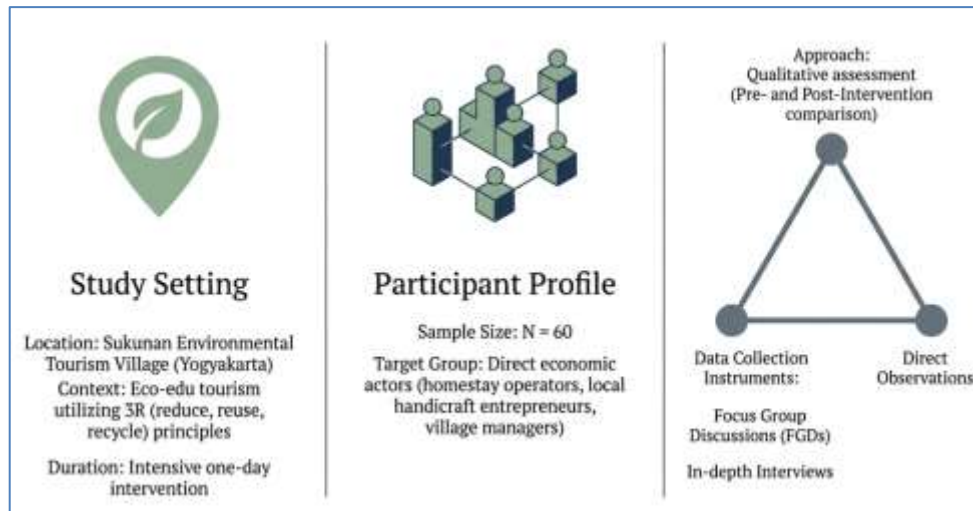


Figure 2: Study Setting, Participant Profile, and Data Collection Methods

In the final stage, the collected data were examined through a systematic qualitative analysis involving data reduction, data display, and conclusion drawing (Mihas, 2022). This analytical process was undertaken to ensure that the findings faithfully represent the changes experienced by participants following the training and mentoring activities. To enhance the rigor of the study, triangulation across data sources and methods was employed, thereby improving the validity and overall trustworthiness of the findings (Meydan & Akkaş, 2024; Santos et al., 2020).

RESULT

The training and mentoring program includes 60 participants, consisting of entrepreneurs and managers from Sukunan Environmental Tourism Village. Observations and in-depth interviews are conducted before and during the financial management training. Following the delivery of the training materials, the activities continue with interactive discussions and guided mentoring. Findings from the observations and interviews show that the participant group is predominantly female, with 40 women and 20 men (see Figure 4). This distribution underscores the significant role of women in community-based economic activities, particularly in household enterprises and handicraft production within the tourism village.

In terms of age, participants are largely within the economically productive stage of life. The largest group consists of 24 individuals aged 31–40, followed by 20 participants in the 41–50 age range. There are 12 participants aged 20–30, while only 4 are over 50. This profile suggests that business activities in the tourism village are primarily driven by those in their prime working years, while still drawing on the experience of older participants.

Regarding educational attainment, the majority of participants hold a high school diploma or its equivalent, totaling 32 individuals. The group also includes 6 participants with a junior high school background, 11 with a diploma (D3), 8

with a bachelor's degree (S1), and 3 with a postgraduate degree (S2). This composition suggests that most participants come from a secondary education background, which makes a practical and application-oriented training approach essential to ensure that the material is accessible and can be readily applied in their day-to-day business activities (El Fakh Rodriguez, 2015).

Regarding prior training exposure, 45 participants report not having attended similar programs, while 15 report having some prior experience. In terms of financial practices, before the training, 50 participants did not maintain adequate financial records, and only 10 kept basic records. These findings align with evidence from observations, in-depth interviews, and focus group discussions (FGDs) indicating that participants have a limited ability to separate business and personal finances. One participant illustrates this challenge in an initial interview: "Before, the income from handicraft sales often got mixed with household expenses. When I am asked about the profit, I feel unsure because there is no record." Financial practices tend to remain informal and are not yet connected to the needs of planning, cost control, or financing and investment decisions. This suggests that participants' understanding of cash flow, the function of working capital, and the importance of consistent record-keeping in supporting effectiveness and efficiency remains limited. These conditions reinforce the need for a practical, application-oriented training and mentoring approach closely aligned with participants' needs, as reflected in the program design (Hapuarachchi et al., 2025).



Figure 3: Photo Documents of Community Service Activities in Sukunan Environmental Tourism Village, Special Region of Yogyakarta

Initial interviews reinforce the finding that participants have not previously received comprehensive training in financial management. In addition, some participants indicate that their existing financial record-keeping does not adequately support decision-making needs, particularly in setting spending priorities, managing working capital, and controlling operating costs.

Group discussions further reveal that, although participants show strong motivation to develop their businesses, they still encounter difficulties in understanding managerial concepts in practical terms, including how to prepare simple financial plans that align with the characteristics of tourism village enterprises. Taken together, these initial conditions point to a clear gap between current business practices and the principles of financial management that should be applied more effectively and efficiently (Andriole, 2022).

After training and mentoring have taken place and the data have been collected, the program's outcomes are assessed. The findings show consistent improvements compared to the initial conditions, particularly in areas such as limited financial record-keeping, cash flow management, and the separation of business and personal finances. Participants begin to organize simple financial records more systematically, develop a clearer understanding of cash inflows and outflows, and separate business funds from personal finances that were previously combined. Among homestay managers, there is a greater awareness of the need to record income per guest to monitor occupancy levels. At the same time, small-scale entrepreneurs producing handicrafts from recycled materials are beginning to recognize the importance of distinguishing processing costs from net profit when setting prices. Participants also start to demonstrate initial capabilities in planning working capital, identifying financing needs, and managing costs more carefully. These changes reflect improvements in fundamental knowledge and skills that previously posed key limitations, and suggest that a practical, application-oriented training approach effectively addresses the needs identified at the outset.

Insights from the group discussions point to a noticeable increase in participants' confidence, in line with the improvements in their understanding and skills after the training and mentoring. Participants show greater initiative in formulating business management strategies and engage more critically in discussions, particularly when connecting their business practices with financial planning, cash flow management, and cost control. For instance, a homestay manager reflects after the discussion, "I now realize why my business often experiences cash shortages. I have not been regularly calculating room maintenance costs. Now I understand how to allocate reserve funds." This reflects a clear shift from the initial stage, when participants struggle to grasp and apply concepts in practical ways. The qualitative data are analyzed descriptively by comparing conditions before and after the training (Haverfield et al., 2022) and consistently show improvements in participants' knowledge, skills, and attitudes, indicating the effectiveness of a practical, context-responsive training approach.

Through simple case-based exercises, the training and mentoring outcomes indicate improved participants' capacity to manage finances in a more structured and purposeful manner. Participants not only grasp foundational concepts but also begin to apply them in financial planning, cash flow management, and cost control. When working with a simulation of seasonal cash flow in a tourism village, for instance, participants practice setting aside emergency reserves to anticipate low-demand periods—a strategy they have not

previously used in their day-to-day operations. The activity supports a shift toward more deliberate planning, as participants come to recognize the importance of budgeting and cost control for sustaining their businesses. As a result, early gains are evident in knowledge, practical skills, and attitudes, reflected in participants' ability to keep simple records, manage cash flow, and make more reasoned financial decisions. These findings suggest that a practical, application-focused approach provides a solid foundation for strengthening financial management in a more effective and efficient manner (Hiremath et al., 2025). In summary, the outcomes of this community service program through training and mentoring are presented in Figure 4.







Participant Demographics	
Gender Profile: Predominantly female (40 F / 20 M), driving household micro-enterprises. Age & Education: Majority in productive age (31–50); predominantly secondary education backgrounds.	
Pre-Training Status (<i>Informal</i>)	Post-Training Outcomes (<i>Structured</i>)
 <p>83% maintained inadequate or zero financial records.</p>	<p>Record-Keeping</p> <p>Systematic documentation of cash inflows and outflows initiated.</p> 
 <p>Heavily commingled business revenues with household expenses.</p>	<p>Fund Allocation</p> <p>Clear separation established between personal and enterprise finances.</p> 
 <p>Inability to identify net profit or calculate overhead (e.g., ongoing room maintenance).</p>	<p>Cost Management</p> <p>Rationalized pricing, active cost control, and identification of emergency reserve needs.</p> 

Figure 4: Summary of Participant Demographics, Pre-Training Status, and Post-Training Outcome

DISCUSSION

The implementation of the one-day financial management training and mentoring program results in an initial improvement in participants' knowledge, skills, and attitudes. These improvements are most evident in their ability to maintain simple financial records, manage cash flow, and separate business and personal finances. This outcome provides an early indication of a systematic capacity-building process aimed at strengthening entrepreneurs' basic competencies (Bala et al., 2016). The findings align with qualitative evidence showing that participants begin to understand and apply fundamental financial practices in a more structured manner (Bala et al., 2016; Surwanti et al., 2023). However, the changes remain at an early stage, and their broader impact on overall business performance is not yet fully measurable. This result is consistent with prior research indicating that short-duration training programs are generally more effective in developing foundational knowledge and basic skills (Gyuris & Castell, 2013).

In addition, participants show an emerging understanding of working capital planning and cost control, along with an improved ability to identify

financing needs more rationally. Mentoring through simple case studies helps participants connect financial concepts with their daily business activities. The effectiveness of this approach supports the principles of andragogy, where learning is most effective when it is grounded in participants' real-life experiences (Oweis et al., 2025). Case studies that reflect everyday business challenges prove useful in helping participants internalize financial concepts that were previously abstract (Evans, 2016). This demonstrates that a practical, application-based training approach enhances the effectiveness and efficiency of financial management. These findings are consistent with previous studies, which highlight that practice-oriented training gradually improves planning abilities and supports more optimal use of resources (Greece et al., 2019; Miswanto et al., 2025).

The findings indicate that the training and mentoring program leads to an initial improvement in the effectiveness and efficiency of financial management. Effectiveness is reflected in participants' growing ability to apply financial record-keeping, understand cash flow, and establish more structured priorities in allocating funds (Sakanga et al., 2020). Efficiency, on the other hand, appears in efforts to control costs and reduce unnecessary expenses (Ratnawati & Andjarwati, 2024). In the context of community-based and environmentally oriented tourism villages such as Sukunan, achieving both effectiveness and efficiency is essential to reduce the risks of income uncertainty from tourism activities and to support long-term business sustainability. These findings align with qualitative evidence highlighting the importance of practical, application-based approaches in driving behavioral change. This is also consistent with studies indicating that practice-oriented training gradually improves the accuracy of financial management and supports more efficient resource utilization over time (Chen et al., 2026).

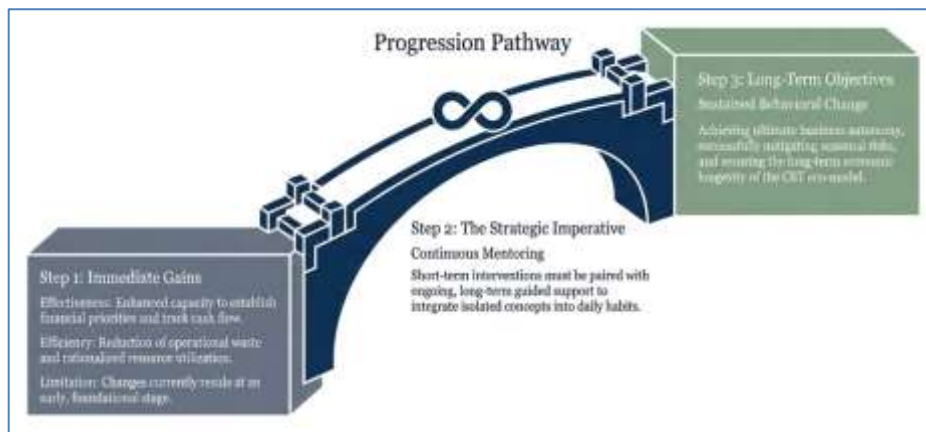


Figure 5: Implications of Results and Sustainability

CONCLUSION

The intensive one-day financial management training and mentoring program in Sukunan Environmental Tourism Village serves effectively as an initial step in strengthening capacity building for community-based tourism entrepreneurs. The qualitative findings show a notable improvement in participants' knowledge, skills, and attitudes, reflected in their emerging ability to apply structured financial record-keeping, separate business and personal finances, understand cash flow, and manage costs more rationally. This

improvement is supported by the use of andragogical principles and experiential learning methods through real-life case studies, which help shift participants' mindset from informal financial practices toward more structured and planned approaches, while also encouraging the application of effectiveness and efficiency in business management. However, since these changes are still in an early stage, the training requires follow-up through a strategically designed continuous mentoring program. This continuation is important to ensure the sustained application of financial practices over time, so that the impact goes beyond basic understanding and contributes to improved business performance and the long-term economic sustainability of the tourism village.

Theoretically, this study strengthens the validity of andragogy and experiential learning theories in the context of non-formal education for tourism village entrepreneurs by showing that a learning-by-doing approach, using real case studies, helps bridge the gap between abstract financial concepts and practical application in the field. It also contributes to the capacity-building literature by emphasizing that short-term interventions require a subsequent reinforcement phase. In addition, the findings highlight financial management as a critical factor in sustaining the eco-edu tourism concept. In practice, the study suggests that entrepreneurs adopt simple financial recording systems and keep business and personal funds separate. It also implies that training programs for tourism SMEs should be intensive, practical, and based on contextual case studies. At the policy level, the results encourage tourism village managers and relevant stakeholders to move beyond one-day training programs and to allocate resources for strategic, ongoing mentoring. This approach supports participants in transitioning from initial understanding to the formation of sustained practices that contribute to long-term business sustainability.

SUGGESTION

This community service study has several limitations. The main limitation is the one-day duration of the training and mentoring program, which means that the results mainly reflect initial improvements and do not capture the long-term impact on business performance in quantitative terms. In addition, the study uses a qualitative approach with a relatively small number of participants, so the generalizability of the findings should be approached with caution. Therefore, future research is recommended to adopt a longer intervention period with continuous mentoring, combine qualitative and quantitative methods, and include business performance indicators such as revenue, profit, and cost efficiency. This would enable a more comprehensive and in-depth evaluation of the program's impact.

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