

Pkm Empowerment Management Human Resource Control International Branding Strategy and Financial Management in the Tourism Accommodation Business of Candikuning Village, Tabanan Regency

Putu Gede Wisnu Permana Kawisana¹, Ida Bagus Agung Dharmanegara², I Made Yogiarta³

^{1,2,3} Faculty of Economics and Business, Warmdewa University, Denpasar Bali

Abstract

This community service activity aims to increase the management capacity of tourism accommodation business actors through strengthening human resource control, international branding strategies, and financial management. The accommodation business has an important role in supporting the development of tourism, especially in serving foreign tourists who have diverse market needs and characteristics. The problems faced by partners include the lack of optimal human resource management, limited understanding of branding strategies for the international market, and lack of optimal recording and management of business finances. The method of implementing activities includes socialization, training, discussion, practice, and direct assistance to business actors. The material of the activity focused on the implementation of a management control system, improving human resource competence, developing an international branding strategy, and effective and accountable financial management. The results of the activity show that there is an increase in the understanding and skills of partners in managing human resources, building a more competitive business identity, and conducting financial management more systematically. This activity is expected to increase the professionalism, competitiveness, and sustainability of the tourism accommodation business in facing the development of the domestic and foreign tourist market.

Keywords: Management Control, Human Resources, Branding International, Financial Management, Tourism Accommodation.

Article History

Received: 2026-06-13

Revised: 2026-07-15

Accepted: 2026-08-07

Vol 3 Issue 3 2026

Permanaunwar@gmail.com

Page: 23 - 29

INTRODUCTION

Tourism is one of the strategic sectors that has an important role in encouraging economic growth, creating jobs, increasing community income, and developing regional potential. The development of the tourism sector is not only determined by the number of tourist visits, but also by the ability of tourism business actors to manage resources, provide quality services, and adjust business strategies to changing market needs, including the foreign tourist market.

The increasing mobility of foreign tourists provides great opportunities for tourism accommodation businesses. However, these opportunities also require business actors to have adequate management skills, especially in managing human resources, building marketing and branding strategies, and managing finances effectively. It is not enough for the accommodation business to rely only on the potential of tourist destinations, but also needs to have a management system that is able to ensure business continuity and increase competitiveness, especially in facing competition in the international tourism market. One of the important aspects in supporting the management of the accommodation business is the management control system. Management control systems are part of applied behavioral knowledge related to how organizations direct resources and behaviors of their members so that organizational goals can be achieved effectively and efficiently. The system provides a framework for all parties in the organization to carry out business activities, supervise, evaluate performance, and take corrective actions based on the goals and strategies that have been set.

In the context of the tourism accommodation business, management control can be realized through several main aspects. First, there are performance benchmarks that can reflect the level of effectiveness, efficiency, and productivity of the business. Second, there is a determination of standards and performance indicators that are used as a basis for evaluating business achievements. Third, the management and appreciation of organizational resources, especially human resources as an important element in providing services to tourists.

The management control system is basically used to control various organizational resources, both human resources, financial resources, and equipment and facility resources. The control is directed to ensure that all resources are used optimally in supporting the achievement of business goals. In addition, the management control system also emphasizes the importance of an integrated and thorough evaluation of the implementation of the strategy, so that management can know the level of achievement of goals and determine the actions needed to improve performance.

The human resource aspect is an important concern because the success of the accommodation business is greatly influenced by the quality of service provided to tourists. Employees not only play the role of executors of operational activities, but also become an important part in shaping the tourist experience and business image. Therefore, management control needs to be directed not only at financial and operational aspects, but also at improving competence, motivation, discipline, and human resource performance. This problem is becoming increasingly important for tourism accommodation businesses located in rural areas or tourist destinations that have international market potential. Limited understanding of human resource management, international branding strategies, and financial management can be an obstacle in increasing business competitiveness. This condition shows the need for an empowerment program that not only provides theoretical knowledge, but also practical assistance to business actors to be able to apply management principles in daily business activities.

Based on these conditions, this community service activity is directed at empowering human resource control management, international branding strategies, and financial management in the tourism accommodation business. This program is expected to improve the understanding and skills of business actors in managing human resources effectively, building an identity and business image that is able to reach the foreign tourist market, and managing finances in a more orderly, transparent, and accountable manner.

Through these empowerment activities, business actors are expected to be able to implement a more structured and integrated management control system. In the end, increasing management capacity is expected to support the improvement of service quality, operational efficiency, competitiveness, and sustainability of the tourism accommodation business as well as contribute to the economic development of the community in tourist destination areas.

METHODS

Program Implementation Method. The method of implementing activities uses participatory, educational, training, and mentoring approaches. A participatory approach is carried out by actively involving partners in the process of identifying problems, developing solutions, implementing activities, and evaluating. The educational approach is carried out through socialization and delivery of materials, while training and mentoring are directed so that partners are able to apply the knowledge gained in operational activities independently. The program is carried out through several main activities as follows.

Daily Cash Transaction Recording Training. The first program is directed to overcome the limitations of partners in recording financial transactions, especially in identifying and controlling cash inflows and cash outflows. The methods used are socialization, training, direct practice, and assistance in recording daily cash transactions.

The implementation of the activity began with the preparation of materials and learning media regarding daily cash recording. The material is given in stages, starting from determining the initial cash balance, recording cash receipts derived from business activities, recording cash expenditures, to determining the final cash balance. Partners are also given an understanding of the importance of separating transactions related to business activities from personal transactions so that the financial information generated can describe business conditions more accurately.

At the practical stage, partners are given examples of transactions that are relevant to the operational activities of the Bedugul Recreational Park to be recorded directly in the format of a daily

cash book. The service team provides a simple textbook or note-taking format that can be used by partners in their daily operational activities. After the training, assistance is carried out to ensure that partners are able to implement recording consistently and reconcile physical cash balances with balances based on bookkeeping records.

This activity is carried out by team members who have competence in the field of accounting with the support of the team leader in the process of mentoring and evaluating the implementation of recording by partners.

Socialization and Assistance in Human Resource Development. The second program is focused on human resource development in order to improve employee performance and service quality. The methods used include socialization, competency identification, job *description* preparation, skills training, and mentoring.

The initial stage is carried out by identifying the division of duties and responsibilities of each employee. Based on the results of the identification, a *job description* is prepared that is more structured according to the position and responsibilities of each personnel. The preparation of *job descriptions* aims to create clarity of tasks, reduce work overlap, increase responsibility, and simplify the process of evaluating employee performance.

Furthermore, employees are given training that is tailored to their job needs and abilities. The training is directed at improving work skills, service quality, communication with tourists, and discipline in carrying out duties. Considering that partners have the opportunity to reach foreign tourists, mentoring is also directed at improving communication skills using simple foreign languages that are relevant to tourist service activities.

Through these activities, it is hoped that partners will have more competent human resources and are ready to provide quality services to domestic and foreign tourists. In addition to improving current performance, the preparation of *job descriptions* and competency improvement is also expected to be the basis for partners in carrying out the recruitment and employee development process in the future.

Digital Marketing Development and Integrated Online Promotion Strategy. The third program is directed at improving the ability of partners to utilize digital technology as a marketing medium. Activities are carried out through socialization, training on creating and managing digital media accounts, preparing promotional materials, and assisting with online promotion strategies in an integrated manner.

The digital marketing strategy was developed in an integrated manner with the aim of expanding market reach and increasing the visibility of the Bedugul Recreational Park. The use of digital media allows partners to convey information about products, facilities, tourism activities, and services to potential tourists more quickly and widely. The strategy is also directed to support the achievement of the target market of foreign tourists through the presentation of content that is informative, interesting, and can be delivered in a language that is in accordance with the characteristics of the target market.

This program involves team members who have competence in the field of marketing management and information technology so that the development of digital marketing strategies can be carried out in an integrated manner between managerial and technological aspects.

Improving the Quality of Operational Support Facilities and Infrastructure. The fourth program is directed at improving the quality of facilities and infrastructure that support operational activities and tourist services. Based on the results of initial observations, there is still a need to improve the quality of supporting facilities so that operational and service activities can be carried out more effectively, comfortably, and attractively.

Activities are carried out through the identification of the needs of facilities and infrastructure, the determination of priority facilities, and the provision and arrangement of supporting facilities in accordance with the business characteristics of the Bedugul Recreational Park. The arrangement of facilities is directed to increase visitor comfort, strengthen visual appeal, and support smooth operational activities.

The provision and improvement of these facilities is part of efforts to strengthen the overall quality of services. With better facilities and infrastructure, partners are expected to be able to provide a more positive experience to tourists so that they can support increased visitor satisfaction and business competitiveness.

RESULT AND DISCUSSION

The community service activity was carried out for three days with a focus on increasing the capacity of Bedugul Recreational Park managers in aspects of financial management, human resource development, *branding strategies*, and improving the quality of supporting facilities for tourism accommodation businesses. The implementation of activities uses a participatory approach through the delivery of materials, direct practices, discussions, and mentoring. The division of activities for three days is carried out in stages so that each material can be understood and applied by partners in accordance with the needs of business operations.

Day One: Training and Assistance in Simple Bookkeeping of Daily Cash Transactions. The first day's activities were focused on improving the ability of partners to do simple bookkeeping, especially recording daily cash transactions. Based on the results of initial observations, the management of partners' financial transactions still requires improvement in terms of systematic recording of cash inflows and cash outflows. This condition has the potential to make it difficult for partners to know the cash position and evaluate the financial condition of the business.

The service team provided an explanation of the basic concept of simple bookkeeping and the importance of recording transactions regularly. The material provided includes the identification of the initial cash balance, recording cash receipts from business activities, recording cash expenditures, grouping transactions based on their type, and calculating the final cash balance. Partners are also given an understanding of the importance of separating personal transactions from transactions related to business activities.

After the presentation of the material, the activity continued with direct practice using sample transactions that were adjusted to the operational activities of the Bedugul Recreational Park. Partners are accompanied to record receipts and expenses transactions into a simple cash book format. The service team also provides examples of record-keeping formats that can be used continuously by partners.

The results of the activity show that partners are beginning to understand the importance of recording transactions regularly and systematically. Partners are also able to distinguish between cash in and cash out transactions and understand how to determine the final cash balance. This activity provides a basis for partners to produce simple financial information that can be used as evaluation and decision-making material in business management.



First day documentation

Day Two: Human Resource Development Assistance. The activity on the second day focused on the development of human resources (HR) as one of the main factors in improving the quality of tourism business services. The quality of service in the tourism industry is greatly influenced by the ability of employees to carry out their duties, communicate with visitors, and provide services that are in accordance with the needs of tourists.

The activity began with a discussion with managers and employees to identify the division of duties and responsibilities of each personnel. The service team provides assistance in the preparation and arrangement of *job descriptions* so that each employee has a clearer understanding of their respective duties, responsibilities, and authorities.

Furthermore, coaching was carried out on the importance of improving service skills, discipline, communication, cooperation, and ability to deal with visitors. Considering that Bedugul Recreational Park has the potential to reach foreign tourists, mentoring is also directed at basic communication skills using foreign languages that can be used in providing services to international tourists.

The results of the activity show that there is an increase in partners' understanding of the importance of structured HR management. Employees become more aware of their respective duties and responsibilities and the importance of providing friendly, fast, and professional service. This assistance also provides an understanding to managers that employee competency development is a long-term investment that can support improving service quality and business competitiveness.



Day Two Documentation

Day Three: Branding Strategy and Improving the Quality of Business Support Facilities. The third day was focused on strengthening branding strategies and improving the quality of business support facilities. This activity is based on the importance of building a strong business identity so that Bedugul Recreational Park is easier to recognize by tourists, especially in the face of increasingly competitive competition from tourist destinations.

The service team provides assistance on the basic concept of *branding*, business identity, target market characteristics, and how to build a business image through digital media. Partners are directed to identify the advantages and characteristics of the Bedugul Recreational Park that can be used as part of the identity and attractiveness of the business. In addition, they were given an understanding of the

importance of consistency in information delivery, the use of attractive photos and videos, and the use of social media as a means of communication and promotion.

The *branding strategy* is also directed to support marketing to foreign tourists. Therefore, promotional materials need to be compiled in an informative, attractive, and easy-to-understand manner by potential visitors from various countries. The use of digital media is expected to expand the reach of information about the Bedugul Recreational Park and increase the chances of tourist visits.

In addition to the *branding strategy*, on the third day, activities to improve the quality of business support facilities were carried out. The service team with partners identifies facilities that need to be improved to support visitor comfort and smooth operational activities. The arrangement and improvement of facilities is carried out by considering aspects of function, comfort, neatness, and visual appeal.

The results of the activity show that partners gain a better understanding of the importance of business identity and *branding strategies* in building competitiveness. Partners are also beginning to understand that the quality of supporting facilities not only serves as operational facilities, but can also be part of the tourist experience and shape the perception of the quality of the business.



Documentation of the Third Day

Activity Achievements. Overall, the implementation of the three-day service provided several key achievements. In the financial aspect, partners gain basic skills in recording daily cash transactions simply and systematically. In the aspect of human resources, partners gain an understanding of the division of tasks, *job descriptions*, competency improvement, and the importance of service quality. Meanwhile, in the marketing and *branding* aspects, partners gain an understanding of the importance of building a business identity and utilizing digital media to expand market reach. The improvement of support facilities also provides a basis for partners to improve the comfort and experience of visitors.

The implementation of the three-day activity showed that the training approach accompanied by practice and mentoring was easier for partners to accept because the material could be directly related to daily business conditions and activities. These activities are expected not to stop when the service program is completed, but can be implemented sustainably by partners in the management of the Bedugul Recreational Park. Thus, capacity building in the aspects of finance, human resources, *branding*, and supporting facilities can be part of efforts to improve professionalism, service quality, competitiveness, and sustainability of the tourism business.

REFERENCES

- Kawisana, P. G. W. P., & Wulandari, I. G. A. A. (2021). Pendampingan Sistem Pengendalian Manajemen Karyawan pada SDM Usaha Akomodasi Pariwisata Desa Candikuning Bedugul Tabanan. *Jurnal Bakti Saraswati (JBS): Media Publikasi Penelitian dan Penerapan Ipteks*, 10(2).
- KAWISANA, P. G. W. P., WULANDARI, I. G. A. A., & SANJAYA, I. G. A. M. P. (2023). Pemberdayaan Ekonomi Kelompok Usaha Wanita Tani "Sari Murni" Desa Landih, Dusun Buayang-Bangli. *Akuntansi dan Humaniora: Jurnal Pengabdian Masyarakat*, 2(2), 42-47.
- Muliawan, M. S. D., Yamawati, N. K. S., & Putri, D. A. D. P. (2022). Pendampingan Pemasaran Produk Berbasis Online bagi Kelompok Pengusaha Babi Guling. *Jurnal Abdidas*, 3(6), 1055-1061.
- Yamawati, N. K. S. (2023). Strategi Pemasaran dan Teknologi Informasi Digital pada Patung Kayu Abstrak yang Hampir Punah di Desa Mas. *Jurnal Abdidas*, 4(4), 306-310.