Governance In Developing Village Tourism And Focus Of Mawar Picking In Batu City.

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ABSTRACT
Village-owned enterprises (BUM Desa) are business entities whose almost all of the capital is owned by the Village through investment, which has a strategic role to accommodate activities in the economic and public services sector. BUM Desa Sejahtera Gunungsari has been formed since 2018, when the Mayor of Batu launched the Movement to build a Tourism Village by encouraging the village to activate BUM Desa to manage tourist destinations. Gunungsari Village has the tourism potential of Picking Roses, land of lanterns and cultural arts. The problem is that the BUM Desa management is not ready to organize the organization's management, business management strategies, tourism promotion, marketing and accountability system. The method used by the Participatory Research Analysis (PRA) and Strategic Management approach with 4 stages: the environment observation, strategies formulation, strategies implementation, and evaluation or control. The solutions of these problems are emphasized on environment observation and strategy formulation. Therefore it is necessary to develop an appropriate BUM Desa management model for Tourism Villages which consists of a management system, financial management, and governance of promotion and marketing cooperation (online). The application of financial management uses the BUM Desa Accounting Application System which must be supported by improving the knowledge and skills of BUM Desa administrators through training in the use of the system.

KEYWORDS:
BUMDes; Tourism Village; Management Governance; Financial Governance

INTRODUCTION
The development of Batu City is currently heading towards the policy of developing rural tourism, both based on natural potential and creative. Therefore, in order to improve the development and the distribution of tourism economy in the Batu City area, it is necessary to identify, excavate, and analyze tourism owned by the village. The development of the Tourism Village is very important considering the rapid development of tourism must be felt by the community. This is also in accordance with the Vision and Mission of Batu City, which is “Desa Berdaya, Kota Berjaya”. The policy of mapping and exploring tourism potential in rural/urban villages to be encouraged to become Tourism Villages in accordance with the direction and spirit of the Minister of Culture and Tourism Regulation No: PM.26/UM.001/MKP/2010 concerning General Guidelines for National Program for Community Empowerment (Program Nasional Pemberdayaan Masyarakat/PNPM) in Independent Tourism through Tourism Village. Thus, PNPM Mandiri
Tourism activities are focused on developing regions that have an element of tourist attraction in the form of a diversity of natural wealth, culture, and man-made products as well as creative industries that become tourism activities in the tourism village.

The development of the Tourism Village concept is an alternative tourism based on local potential. The development of a Tourism Village is not only a destination object that is able to encourage the development of the local economic sectors of the community through various forms of creative economic activities, but also will be one of the mechanisms of conservation of local culture and excellence that must be maintained. In addition, the concept of a Tourism Village is expected to be able to become an alternative model for community empowerment, where the culprit structure can be done in stages and massive. The village economic body known as the Village-Owned Enterprises (BUM Desa) to local social institutions such as the PKK and Youth Organization can play an active role. This makes Tourism Village not just a concept of tourism, but it becomes a model of the concept of community empowerment in a sustainable and educational manner.

Gunungsari Village is one of the administrative regions located in the Bumiaji District area. The area of Gunungsari Village is still dominated by agricultural areas and few farms and located on the slopes of Mount Arjuno. Gunungsari village has a history which is quite famous for the rose picking tourism village located in the Dusun Brumbung. This history prompted the Batu City Government to explore what tourism potential could be developed in Gunungsari Village to be developed as a base for Tourism Villages. So, the Batu City Government Tourism Office conducted a study and mapping of the potentials of Gunungsari Village, both natural, cultural, and community creative potential. The results of this study will be the basis for all tourism stakeholders in Gunungsari Village in developing this potential to become a village tourism destination.

Gunungsari Village was chosen because in addition to being the main target of developing the Tourism Village model in Batu City, it also has a variety of natural and cultural potentials as well as the community’s creative skills, which have the potential to be developed in synergy to become a Tourism Village Area. Potential natural attractions include Jantur twin Coban waterfalls, pandawa caves, etc. The potential of cultural tourism include artifacts carrying the great carrying, bullengan dance culture, reog dance, and the potential for creative product tourism such as lantern villages, ladu culinary villages, milk education tourism villages, rose picking villages, etc. The readiness of village officials and the village community of Gunungsari is also quite high, as can be seen from their active participation during the study planning process. Based on the above thought, the selection of Gunungsari Village, Kec. Batu City, Bumiaji as one of the Batu City Tourism Village models is very appropriate and reasonable.

Gunungsari village once had a glorious period when booming rose sales in the mid-2000s were managed by the Association of Farmers Groups (Gapoktan). Gapoktan cooperates in building a management system by developing rose garden tourism. More than 80 types of rose varieties from various countries and continents are bred here. Various domestic and foreign tourists are competing to come and see and do comparative studies here. This prompted the Batu City Government to move back to be able to work together with the community to revitalize this potential to become one of the destinations of Gunungsari tourism village. This is the background of the policy of developing Gunungsari Tourism Village. Of course designs and models are different because they are realized in social conditions and not in the same time. Gunungsari village has several potentials that can be developed, one of which is the rose picking village.

Picking rose village is a residential sector that is inhabited by people in the sector in the Brumbung Hamlet. Named the village of picking roses because the hamlet has a superior
commodity in the form of picking roses offered for tourist visitors. In Brumbung Hamlet, a joint community farmer group develops a rose plant in one large area of the rose plant, from which the tourism aspect offered is rose picking tours and rose picking creation activities managed by a joint local farmer group and coordinated by the Village Owned Enterprises (BUM Desa). The management of the rose picking area will be coordinated by the Gunungsari Village Government, so that it has more uniform management rules and can be fair to all farmers.

The development of the tourism sector is supported by the expertise of the Brumbung Hamlet community in creating roses, for example they already have the basic expertise to make a banket (bouquet) and almost every house that has a yard has become a rose plant land. Another initiative is that almost every house has various pictures/paintings with roses on their walls. This shows from a participatory point of view, the community strongly supports the picking rose tourism village program, where the feedback will have an impact on the welfare of the people of Dusun Brumbung and its surroundings. In addition, the government of Gunungsari Village has a tourism village program, one of which is the rose-picking village tour in the Brumbung Hamlet. Some paddy fields will be developed for farming rose plants which will be conceptualized to be enjoyed by the general public, namely rose picking tours and rose creations. In addition to the rose commodity, the rice field area presents a beautiful view with a mountain background and Batu City with its iconic Among Tani City Hall.

Different from the previous era, the development of Picking Mawar Tourism is now handled by the Prosperous Village-Owned Enterprises (BUM Desa). BUM Desa as explained in the Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration Number 4 of 2015, has a strategic role that is to accommodate all activities in the economic field and/or public services managed by the Village and/or inter-Village cooperation. BUM Desa Gunungsari Prosperity has been formed since 2018 based on Village Regulation Number 5 Year 2018 and appointment of Village BUM Managers with Decree of Gunungsari Village Head Number 13 Year 2018. BUM Desa’s stretching was felt since 2018 when the Mayor of Batu launched a Movement to build a Tourism Village in Batu City by encouraging villages to activate BUM Desa to manage tourist destinations (attractions). Gunungsari village has the tourism potential of Picking Roses, land of lanterns and cultural arts [1]. The Department of Tourism coordinates the tourism development policy between infrastructure development by the relevant agencies and encourages the Village Head and BUM Desa to prepare physical development activities for tourist destinations (attractions) managed by BUM Desa.

BUM Desa Sejahtera in Gunungsari Village does not yet have a readiness for management strategies and technical management systems. In addition to tourism management in the community is still quite new and limited human resource capabilities, it is needed assistance from academics who have experience in developing local scale productive economic institutions.

Based on these conditions, the problems discussed in this paper are:
- What is BUM Desa Sejahtera’s financial management strategy?
- What is BUM Desa Sejahtera’s marketing management strategy?

**MATERIALS AND METHODS**

The method used to implement solutions to problems faced by BUM Sejahtera Village is Participatory Research Analysis (PRA) with a Strategic Management approach developed by Hunger and Wheelen cited by [2] and [3] which provide a strategic management framework how is the role of the organization, in this case BUM Desa, to carry out various strategic policies in managing tourist destinations. There are four stages, i.e:
a. Environmental scanning;
   The thing to do is to observe the partner location, namely BUM Sejahtera Village located in Gunungsari Village, Bumiaji District, Batu City.
b. Strategy formulation
   Based on observations of BUM Desa Sejahtera, a strategy was made to strengthen BUM Desa governance, which includes management governance, financial management, marketing governance and online marketing in the development of Tourism villages.
c. Strategy implementation
   After the preparation of strategies for strengthening BUM Desa Prosperous Institutions, dissemination was carried out in the form of socialization, counselling and assistance in implementing strategies for strengthening BUM Desa governance.
d. Evaluation and control
   Implementation of strategy will be followed by an evaluation and control mechanism.

RESULT AND DISCUSSION

Village-Owned Enterprises (BUM Desa) is a manifestation of the participation of the village community as a whole so that it does not create a business model that is hegemonied by certain groups at the village level. That is, these rules are manifested in a solid institutional mechanism. Strengthening institutional capacity will be directed to the existence of rules that bind all members. BUM Desa was legalized according to the Village Regulation regarding the Establishment of BUM Desa. The considerations underlying the village to establish BUM Desa are to channel village community initiatives, develop village potential, manage and utilize the potential of village natural resources, the existence of human resources capable of managing it, and the inclusion of capital from the village government in the form of village financing and wealth submitted to be managed as BUM Desa. [4]
Permendesa No. 4 of 2015 article 2 explained that the establishment of Village Owned Enterprises is intended as an effort to accommodate all activities in the economic sector and public services managed by the village or inter-village cooperation. As stated in the following chapters, the basic objective of the establishment of BUM Desa is clearly formulated to improve the village economy, optimize village assets to benefit the community, increase community efforts in managing the economic potential of the village, and so on. [5]

In general, the establishment of BUM Desa is intended to [6], [7]:

a. Improve services to the community (minimum service standards) to develop community businesses in the village.
b. Empowering villages as autonomous regions with regard to productive endeavors for poverty alleviation, unemployment and increasing village income

c. Increasing the independence and capacity of villages and communities in strengthening the economy in the village.

To manage BUM Desa with a maximum and right target requires a strong idealism from BUM Desa administrators. As stated in [8], and [9], the management of BUM Desa must be carried out using the principles of:

a. Cooperative
   All components involved in BUM Desa must be able to conduct good cooperation for the development and survival of their businesses

b. Participative
   All components involved in BUM Desa must be willing to volunteer or be asked to provide support and contributions that can drive BUM Desa's business progress

c. Emancipative
   All components involved in BUM Desa must be treated equally regardless of class, ethnicity or religion.
d. Transparency
Activities that affect the interests of the general public must be known by all levels of society easily and transparent.

e. Accountable
All business activities must be technically and administratively accountable.

f. Sustainability
Business activities must be able to be developed and conserved by the community in village-owned enterprise with a basic membership mechanism and selfhelp that is run professionally and independently. In line with this, village owned enterprise requires accurate and precise data information about the local characteristics of the village, including the socio-cultural characteristics of the people and market opportunities for the products and services produced by the local community.

BUM Desa Sejahtera governance model in Gunungsari Village, Bumiaji District, Batu City, Malang can be described as Figure 1.

Based on the diagram, the position of the village illustrates the combined construction and function of the Self Governing Community with Local Self Government. The form of Self Governing Community is able to formulate village authority based on the origin rights of village-scale local village authority in the form of a participatory clear development framework and priorities by combining Local Self Government which is also able to formulate the authority assigned by the Government, Provincial Government or Regency Government/Cities are in accordance with statutory provisions in a participatory clear framework and development priorities.

To achieve the target of BUM Desa Sejahtera, which is to create a prosperous Gunungsari village community, strategies are needed in both financial management and marketing management. The following are strategies that BUM Desa Sejahtera can do:

**Financial Management Strategies of BUM Desa Sejahtera:**

- Control the financial administration of BUM Desa Sejahtera through the provision of transaction evidence

**Marketing Management Strategies of BUM Desa Sejahtera:**

- Implement the Village-Owned Enterprise Accounting Application System (SAAB) to facilitate the recording and reporting of BUM Desa Sejahtera financial
a. To add information about BUM Desa Sejahtera on the website gunungsari.batukota.go.id
b. To manage social media BUM Desa Sejahtera professionally, including through Instagram, Facebook, Twitter
c. To establish official and professional cooperation between tourism villages to expand market share while increasing the quality of the Gunungsari tourism village network

CONCLUSIONS
It can be concluded from the paper as follows:

Financial Management Strategies of BUM Desa Sejahtera
a. Control the financial administration of BUM Desa Sejahtera through the provision of transaction evidence
b. Implement the Village-Owned Enterprise Accounting Application System (SAAB) to facilitate the recording and reporting of BUM Desa Sejahtera financial

Marketing Management Strategies of BUM Desa Sejahtera
a. To add information about BUM Desa Sejahtera on the website gunungsari.batukota.go.id
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