

MANGROVE REHABILITATION ASSISTANCE FOR STRENGTHENING GREEN ECONOMY IN BAROS MANGROVE FOREST, BANTUL REGENCY

Hendri Hidri Awan^{1*}, Kiki Saputri², Yeyen Mutia Ramadhany³, dst

Universitas Mercu Buana Yogyakarta, Yogyakarta

Correspondence Address : Jl. Wates Km 10 Sedayu Bantul, Tel (0274) 6498212

E-mail: 190610079@student.mercubuana-yogya.ac.id

ABSTRACT

Objective: *The Baros Mangrove Forest, located in Tirtohargo Village, Kretek District, Bantul Regency, Yogyakarta Province, is an artificial forest that has been planted by a local group since 2003 to combat abrasion on the south coast. Besides functioning to resist abrasion, mangroves also function as carbon sinks 3-4 times better than ordinary land plants and improve the community's economy through the use of forest products. The activity will be carried out from September 2021 to July 2022 for 30 people. The method used is socialization, training and mentoring. The implementation of activities includes the delivery of theory and practice of mangrove cultivation of the *Sonneratia Sp.* After the activity, the level of understanding of partners in terms of cultivating mangrove species of *Sonneratia Sp* and planting mangroves according to zoning.*

Keywords: *(Mangrove, *Sonneratia Sp*, Mangrove Zoning, Green Economy)*

1. INTRODUCTION

Tirtohargo Village, Kretek District, Bantul Regency, Yogyakarta Province, is an area on the outskirts of the Opak River estuary, where the Opak River is the estuary of 10 rivers in Yogyakarta. In 2003, the estuary of the Opak River in Tirtohargo Village began to be planted with mangroves by the surrounding community where this plant thrives in the area with the character of the estuary to form a forest. The Baros Mangrove Forest is an artificial forest with an area of about 10 ha, of which 3.5 ha has become core forest, the rest is still in the process of plant growth. This forest is managed by KP2B (Keluarga Pemuda Pemudi Baros) with an eco-edutourism model. The Baros Village Youth Family (KP2B) is a youth organization whose focus is on environmental issues in its area, namely in the Baros Hamlet area. The eco-edutourism model is an educative nature tourism facility that introduces models of how to conserve nature from upstream to downstream as well as visitor service models.

The Baros Mangrove Forest has various types of mangrove plants that are a dozen years old which are managed and utilized as nature tourism which is dominated

by service activities such as planting activities, land use for camping ground, making video clips, or selfie tours. Planting activities have been carried out by the company through a CSR program. The CSR (Corporate Social Responsibility) program is a concept or action taken by the company as a sense of corporate responsibility for the social and surrounding environment where the company is located, such as carrying out an activity that can improve the welfare of the surrounding community and protect the environment.

The form of a sense of responsibility and concern for the company in protecting the environment has been carried out by PT PLN Central Java Distribution Parent Unit (UID) & D.I. Yogyakarta through its CSR program by supporting efforts to preserve coastal ecosystems by planting 10,000 mangrove seedlings along the estuary of Kali Opak in the Baros Mangrove Forest in December 2021. This activity is a form of commitment from the only electrical energy supplying agency in Indonesia to environmental conservation actions by cooperated with the Department of Environment and Forestry of the DIY Province and the community group KP2B (Keluarga Pemuda Pemudi Baros) who had been carrying out mangrove restoration initiatives in the Opak River estuary.

The role of Mangrove Forests in Indonesia in supporting the Green Economy is very significant, in addition to its beautiful tourism, mangrove forests are one of the largest contributors of oxygen and carbon sinks in the air compared to ordinary forests. Furthermore, the sustainable improvement of the mangrove ecosystem will strengthen the socio-economic community, as well as encourage green development through a green economy. The mangrove ecosystem in the Baros Mangrove Forest has many benefits, such as being a land for fish cultivation, crabs for processing non-timber mangrove products, as well as nature tourism that strengthens the development of green industrial areas.

Mangrove plants can absorb up to a capacity of 4 times greater than ordinary land plants, this certainly has a positive impact on the environment. Mangroves have a very important role in reducing carbon emissions on earth. Carbon stock is the ability of mangroves to absorb carbon from the atmosphere and store it in leaves, stems, roots, and sediments. The amount of stored carbon stock is influenced by mangrove species, density, and sediment fertility. Planting patterns also affect the amount of carbon stock (Martuti et al., 2019). The ecological function of mangroves from a physical aspect is the relationship with other ecosystems such as seagrass beds.

Mangroves with their strong and sturdy root system can dampen waves, hold mud, and protect beaches from abrasion. From the biological aspect, the mangrove

ecosystem plays a role in maintaining the stability of the productivity and bioavailability of the coastal area as a nursery and spawning area for biota. Mangroves also act as absorbers of pollutants as well as suppliers of organic matter for the aquatic environment. Mangroves can absorb carbon in the atmosphere and store it in the form of biomass and sediment, so that mangroves play a very important role in mitigating global climate change (Ati et al. 2014). Mangrove forests in Indonesia are the largest mangrove forests in the world, which is around 4.25 million hectares. However, the rate of destruction of mangrove forests in Indonesia is also very high. The area of mangrove forests in Indonesia is estimated to have decreased by 2.15 million hectares from the previous total (Candri et al., 2019). Damage to mangrove forests also occurs in the Baros Mangrove Forest due to very fast abrasion rates and forest management that has not been maximized so that efforts can be made to preserve mangrove forests, one of which is rehabilitation. The following is the condition of the Baros Mangrove Forest:



Figure 1. Condition of the Baros Mangrove Forest

Departing from an interest in the service mangroves and the Akar Napas community, they made observations about how to cultivate mangroves, namely the *Sonneratia* Sp. Based on the analysis of the situation, some of the problems that the community assistance program is trying to solve are as follows:

- a) The local group as the manager of the Baros Mangrove Forest KP2B does not yet have knowledge about how to cultivate *Sonneratia* Sp.
- b) The local group as the manager of the Baros Mangrove Forest KP2B does not yet have the knowledge about how to plant mangroves properly according to zoning to inhibit the rate of abrasion.

The objectives of this Community Service activity are:

- a) The local group as the manager of the Baros Mangrove Forest KP2B has knowledge of how to cultivate *Sonneratia Sp* mangroves and can do their own cultivation independently.
- b) The local group as the manager of the Baros Mangrove Forest KP2B has knowledge about how to properly plant mangroves according to the zoning in order to inhibit the rate of abrasion and the level of abrasion begins to decline.

2. IMPLEMENTATION METHOD

This Community Service activity has been carried out since September 2021 until now. The parties involved, apart from students from Universitas Mercu Buana Yogyakarta, Yogyakarta, also involved external parties, namely Roots Napas. The service partners are the local group KP2B (Keluarga Pemuda Pemudi Baros) as managers of the Baros Mangrove Forest in Baros Hamlet, Tirtohargo Village, Kretek, Bantul with a total of 30 managers. The methods used in this activity are counseling, training and mentoring. Following are the details of the method used:

Table 1. Activity Implementation Method

No	Problem	Method used	Purpose	Success Indicator
1	Mangrove Forest Managers do not yet have knowledge of <i>Sonneratia Sp</i> . mangrove cultivation.	Counseling: Mangrove Forest Managers were introduced to the <i>Sonneratia Sp</i> mangrove cultivation method and carried out the cultivation together.	Mangrove Forest Managers have knowledge of the procedures for cultivating <i>Sonneratia Sp</i> mangroves and can do their own cultivation independently.	1. Mangrove Forest Managers understand how to cultivate <i>Sonneratia Sp</i> . seedlings 2. Increasing the number of mangrove seedlings of the <i>Sonneratia Sp</i> . species
2	Mangrove Forest Managers do not yet have knowledge of how to plant mangroves	Training : Mangrove Forest Managers jointly plant mangroves according to the	Mangrove Forest Managers can independently plant good mangroves according to the	1. The formation of a mangrove forest that is suitable for planting zoning as the main fortress against abrasion.

	according to good zoning.	right zoning.	zoning and the level of abrasion begins to decrease.	2.Increasing the number of tourists as a form of strengthening the green economy
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3. RESULTS AND DISCUSSION

This service activity is carried out from September 2021 to July 2022 and this activity is still ongoing until now. The activities carried out consisted of 2 stages, namely counseling on the cultivation of Mangrove Sonetaria Sp and training on mangrove planting according to the right zoning. The following are the activities carried out by the service team from the Universitas Mercu Buana Yogyakarta in collaboration with Akar Napas and KP2B Baros:

a. Counseling on Sonetaria Sp . Mangrove Cultivation

This outreach activity was held in September 2021 involving a service team from Universitas Mercu Buana Yogyakarta, Akar Napas and KP2B Baros. The activity is carried out every Saturday & Sunday weekend for 2 months from 9:00 to 16:00 Prior to the counseling, this activity was opened by the Head of KP2B mas Cholis, he said that the level of abrasion in the south coast estuary was very high, therefore it was necessary to plant mangroves around the estuary, especially Sonneratia Sp. In the counseling session, it was conveyed about how to cultivate Mangrove Sp. Cultivation of this type of mangrove is carried out because mangroves play an important role in overcoming abrasion, are able to store 4x more carbon and are the largest contributor of oxygen compared to land plants. The cultivation process starts from taking the fruit from the parent tree to be sown in the planting medium. The seeds that have been collected are then taken and separated from the flesh by crushing them in a bucket of water. After the seeds and flesh are separated, the best seeds are selected by taking the seeds that float. The seeds that have been selected are then sown into a special planting medium. After 2 weeks the seeds will have 2 leaves and are ready to be transferred into polybags. Then after the seedlings are 7 months old and grow approximately 50 to 70 cm, they are ready to be planted in the abrasion critical zone. The following is the documentation of activities during the counseling:



Figure 2. Extension of *Sonneratia Sp* . Mangrove Cultivation

b. Mangrove Forest Management Training and Mangrove Seed Planting

This activity was carried out in November 2021. The activities carried out were in the form of training on how to manage mangrove forests through planting Mangrove seeds of the *Sonneratia Sp* type. The Service Partners are taught directly how to plant mangrove seedlings in the right zone. There are 3 zones of mangrove planting, namely the first zone where this zone is very close to the sea, then the second zone is the zone where the process of forming mangrove forest vegetation is and then the third zone where this zone is close to the population. For the first zone, the types of plants planted are *Avicenia*, *Sonneratia Sp* which we are cultivating, the mangroves have characteristics that are able to adapt to extreme environments. The *Sonneratia Sp* species are known to be pioneers, and are intolerant of fresh water for long periods of time. Likes soil mixed with mud and sand, sometimes on rocks and coral. Often found in coastal locations protected from wave action, also in estuaries and around offshore islands. Then the second zone is planted with *Rizhopora* mangrove species which serves as a place for the formation of vegetation and marine ecosystems. Then the third zone is the zone that is close to community settlements and is usually planted with mangrove associations around rivers and the outskirts of residents' agricultural land. The following are some documentation of activities carried out from November 2021 to February 2022.



Figure 3. Documentation of Baros Mangrove Forest Rehabilitation

c. Activity Evaluation

The following are indicators of the success of the service activities carried out:



Table 3. Program Achievement Indicators

Type of activity	Success Indicator	Before Activity	After Activities
Phase I Activities	1. Partner's understanding of Sonneratia Sp. Mangrove cultivation	Currently	High
	2. Increasing the number of Sonneratia Sp. seedlings	No plants yet	3.000 plants
Phase 2 Activities	1. The formation of	There isn't any	There is

	mangrove forests according to the planting zoning as the main fortress against abrasion.	yet	
	2. Strengthening the Green Economy as seen from the number of visitors	2 visitors per day	More than 10 visitors per day

After the community service activities for 30 training participants, there was an increase in partners' understanding of the *Sonneratia Sp.* Mangrove cultivation. Before the training only 60% of the participants understood *Sonneratia Sp* cultivation, and after the activity it increased to 82%. Before the activity, the mangrove forest has not been formed according to the zoning, but after the activity a planting zone has been formed that can be used to fight abrasion. *Sonneratia Sp* seedlings planted in the planting zone also increased from 2 to 1000 trees successfully planted

As a form of successful activity, the following can be compared with the natural conditions of the Baros mangrove forest before and after the activity:

Before activity	After activity
	

d. Activity Impact

Until now, assistance for KP2B Baros is still being carried out. The activities carried out for the long term are expected to have the following impacts:

- a. Mangrove forest rehabilitation is able to support the green economy of local communities from the use of mangrove forest products to economic improvement.
- b. Rehabilitation of mangrove forests is able to absorb oxygen and carbon from the air
- c. Rehabilitation of mangrove forests can reduce carbon emissions on earth
- d. Rehabilitation of mangrove forests can reduce waves, hold mud and avoid abrasion.

4. CONCLUSION

The service activities carried out by the service team in collaboration with Akar Napas and KP2B Baros went well. This can be seen from the increased understanding of extension participants about mangrove cultivators of the *Sonneratia Sp.* There was an increase in the number of *Sonneratia Sp.* The formation of mangrove forests according to zoning to reduce abrasion. There is a strengthening of the green economy which can be seen from the increase in the number of visitors

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INCREASING THE PRODUCTS ATTRACTIVENESS THROUGH SOCIAL MEDIA AT HIJRAH CREATIVE

Rikma Dahnia¹, Titik Desi Harsoyo², Kakanita Ari Puspitasari³, Indria Wiejayanti⁴
Universitas Mercu Buana Yogyakarta
E-mail: Rikma.d19@gmail.com

ABSTRACT

This study aims to determine whether there is an increase in the attractiveness of interest in products through social media, the methods used in this mentoring activity include: varied lectures (delivery of material through lectures), demonstrations and direct exercises (practice) guided by field supervisors. Meanwhile, to meet the need for assistance data, it is done by documenting the data, the results of this study the author has implemented a work program, where the author makes the right solution idea in accordance with the existing problems by creating video content that produces a positive response from the community regarding products offered.

Keywords: *Social Media, Content, Attraction*

1. INTRODUCTION

The Indonesian economy is entering the era of globalization from year to year. In the era of globalization, entrepreneurs in the business world are competing to create a business and create jobs. In 2019, the world, especially Indonesia, experienced a slump from the wheels of the economy and health with the emergence of a virus outbreak originating from China called "Corona or Covid-19" which caused the wheels of the world's economy and Indonesia to almost stop. This causes small entrepreneurs and even large entrepreneurs to be affected. With the corona virus, the government has asked to implement social distancing in which people are required to work at home or can be called Work From Home. This regulation makes many entrepreneurs' income drop drastically. Because not all people can work in conditions at home. Therefore, to survive, the community must find a way to keep their business running.

Strategy is the process of identifying a senior leader's plan that focuses on the long-term goals of the organization and is accompanied by approaches or efforts to prepare ways to achieve these goals. Strategy is specifically defined as an action that is incremental (constantly increasing) and continuous, and is carried out based on the point of view of what customers expect in the future (Umar, 2001).

Marketing is the organizational and set of functions for creating, communicating, and delivering value to customers and for managing customer relationships in ways that benefit the organization and its stakeholders. Marketing is an

activity of researching needs and consumers (problem/search), producing goods and services according to consumer needs and desires (product), determining price levels (price), promoting products so that consumers are known (promotion), and distributing products to consumers' places. place) American Marketing Association (AMA) cited (Kotler and Keller 2009:5).

Marketing objectives according to Peter Ducker cited by Kotler and Keller (2009:6) are to know and understand customers well so that products or services can meet their needs so that they sell themselves, while the key goal of marketing according to Kotler and Keller (2009:21) is to develop deep and enduring relationships with people and organizations that can directly or indirectly affect the success of the marketing activity.

When conducting marketing activities, we must consider other elements such as product demand, high consumer tastes regarding the products produced. How to make the products that are produced can be known and can be understood by consumers. By implementing a marketing strategy, you will be able to increase and optimize sales volume. During the Internship or Field Work Practice, the main focus is to do online marketing, implement a marketing mix, produce batik fabrics and eco prints according to the order requests on Hijrah Creative.

Product marketing from Hijrah Creative is done offline and online. For online Hijrah Creative uses social media such as Instagram, Facebook, WhatsApp, Tiktok, Shopee and Bukalapak. In early March 2020, Indonesia confirmed a case of infection with the Covid-19 virus. The existence of this case has an impact on all existing sectors, such as the health sector, the tourism sector, the economic sector, the transportation sector, and the social sector. The Covid-19 pandemic has a direct impact on Hijrah Creative. The reduced production of batik and ecoprint fabrics resulted in no consumer demand. So that sales in these two years is considered to have decreased drastically. Hijrah Creative is looking for ways to make marketing work during this pandemic. Due to the impact of Covid-19 experienced by Hijrah Creative, the authors are interested in raising the title "Increasing the Attractiveness of Interest in Hijrah Creative Products through Social Media". The appointment of this title is based on the author's activities during the Field Work Practice or Internship takes place.

2. METHOD

Before doing field work practice at Hijrah Creative, the author received company references through Mrs. Titik Desi Harsoyo, S.E., M.Si as the author's supervisor and suggested starting field work practices at Hijrah Creative. And with the help of the supervisor, the author finally started the field work practice at Hijrah Creative. In carrying out the field work practice, the writer and his fellow street vendors received guidance from Mr. Yonanta and Mrs. Retno as the owners of Hijrah Creative.

The initial task given to the author was to introduce batik in Retno's house, then create content and documentation when there was an event. Because the author's work

program is "Increasing the Attractiveness of Creative Hijrah Products through Social Media". Hijrah Creative is located at Puri Mojo Asri C 15, Karangmojo, Purwomartani, Kec. Kalasan, Sleman Regency, Special Region of Yogyakarta 55571. With an effective 25-Day Internship method at Hijrah Creative, so the author can not only observe Mrs. Retno as the owner of Hijrah Creative in running a business, but also be involved in production, packaging, and marketing. This Internship opportunity made the writer see and experience firsthand the problems that Hijrah Creative encountered.

In order to overcome the main problems of partners related to increasing the attractiveness and selling value of products so that products from Hijrah Creative can be known by many people through social media. The solution that had been agreed upon with Ms. Retno as the business owner, was then determined by the implementation mechanism.

The activities carried out emphasize more on marketing strategies, namely social media marketing. This social media marketing focuses on using social networking applications such as Instagram, Tiktok and the like. In addition, the author also applies a type of content marketing strategy. This strategy focuses on creating and distributing valuable, relevant, and consistent content to attract consumers to Hijrah Creative's products.

3. RESULTS AND DISCUSSION

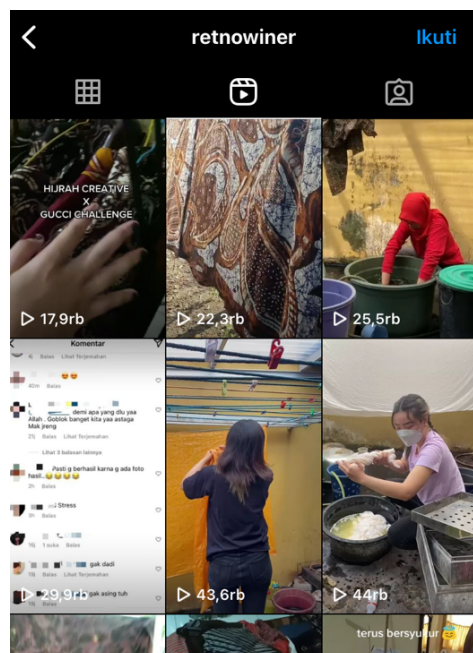
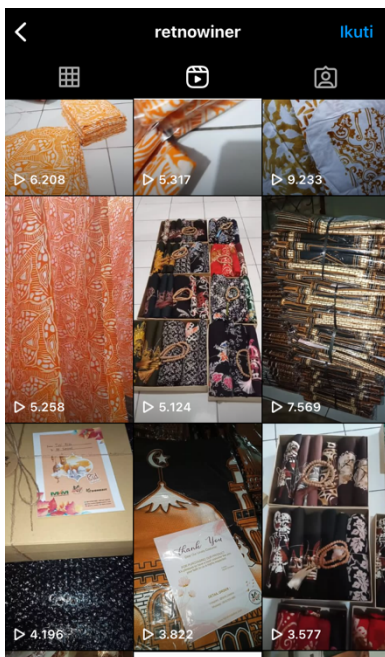
In this internship program, the author makes a problem program that is carried out at the location of work practices or internships, but the author also continues to follow the work procedures and activities provided by Hijrah Creative to the author. As in large or small companies have shortcomings in various fields. The problem that occurs in Hijrah Creative is where there is a lack of promotion on social media. In this case the author has implemented a work program, where the author makes the right solution idea according to the existing problems. There are several changes that occurred after the interns conveyed ideas and solutions to the company's problems, as follows:

3.1 Problems In The Field Work Practice

PROBLEMS	CONDITIONS BEFORE THE INTERNSHIP	CONDITIONS AFTER INTERNSHIP
Lack of public knowledge about the product production process from Hijrah Creative in marketing forms of social media	Prior to this fieldwork practice on social media accounts owned by Hijrah Creative, many people only knew about ready-made products from Hijrah	In the process of making production videos from products from Hijrah Creative, videos uploaded on social media from Hijrah Creative are only

	Creative.	half of the production process. From the video, Mrs. Retno's Instagram as the owner of Hijrah Creative was immediately flooded with many new followers, comments from people who were curious about Hijrah Creative's products and the increase in viewers or the number of viewers on the video. tersebut.
Lack of public awareness about the process of making batik and ecoprint	People think that making batik and ecoprint is easy	The program carried out for the advancement of Hijrah Creative is by creating video content in the form of how to make batik and ecoprint. Many people appreciate and are interested in products from Hijrah Creative.

3.2 RESULT



3.2.1 Screenshot before the internship takes place

3.2.2 Screenshot after the internship



3.2.3. Screenshots of content that has won a lot of viewers

The attached image above shows the activities before and after the internship. In the picture, the author applies marketing management through social media well so that it has positive effects such as creating marketing content that attracts the attention of the audience. Retno's mother's Instagram account as the owner of Hijrah Creative was flooded with new viewers and followers.

4. CONCLUSION

By raising the issue in terms of marketing Hijrah Creative products during this pandemic, it is hoped that it will be able to increase the attractiveness of product interest by consumers by carrying out promotions in the form of interesting content. The progress seen from the results of the promotion in the form of video content resulted in a large number of new followers, comments from people who were curious about Hijrah Creative products and an increase in viewers or 11 viewers on the video. In addition, there is appreciation and interest in products from Hijrah Creative. With this, it can be said that there is a significant increase as a result of the activities carried out. In this

paper there are still many shortcomings, so that in the future it is hoped that there will be development, especially in other ideas from promotions that are carried out, besides that it can add detailed data in the form of survey data and interviews both interviews conducted with consumers and sellers to strengthen accurate evidence of the writing to be carried out in the future.

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BUSINESS DIGITALIZATION THROUGH THE USE OF CHATBOT AND THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE TO IMPROVE THE PERFORMANCE KOPMA “X”

Dwi Puryati¹, Susinah Kuntadi²., Silvia Fudjiyani³

School Of Business Ekuitas, Jl. PHH.Mustopha 31, Bandung, Indonesia

Email : silviafudji@gmail.com

ABSTRACT

A student cooperative (Kopma) is a cooperative whose members, administrators and supervisors are students. Kopma X is one of the best Kopma in Indonesia in 2015. The decline in turnover began to occur in 2017 until now. There are even some business units that can no longer survive. The decrease in turnover occurred due to the increasingly fierce level of competition, business strategy and innovation, and governance were not paid attention to by the KOPMA management. Especially during the pandemic, business strategies must be changed due to the policies enactment of restrictions on community activities and online learning. For this reason, we do service at KOPMA X to help improve performance through the use of chatbots applications in service to students and potential consumers and the implementation of Good Corporate Governance. Chatbot applications are used to improve services so that students or consumers become easier and more satisfied with KOPMA services that will increase sales and performance. Meanwhile, good governance is carried out through the creation of good corporate governance (GCG) guidelines, socialization to the management and implementation in managing student cooperatives. The output of this service is a chatbot application to communicate with consumers about the registration of new members of KOPMA, information on products in KOPMA, etc and GCG guidelines as a reference to better manage KOPMA.

Keyword: *Chatbot, Good Corporate Governance, Performance, Recurrent neural network*

1. INTRODUCTION

The 1945 Constitution, especially Article 33 paragraph 1, states that the Indonesian economy is prepared as a joint effort based on the principle of kinship. This shows the position of cooperatives as a pillar of the national economy and as an integral part of the national economic system. Article 3 of Law No. 25 of 1992 concerning Cooperatives, confirms that the purpose of cooperatives is to advance the welfare of members in particular and society in general, as well as participate in building a national

economic order, in order to realize a developed, just, and prosperous society based on Pancasila and the 1945 Constitution.

Student cooperatives (Kopma) are part of Indonesian cooperative actors. A student cooperative is a cooperative consisting of students of a certain college where the cooperative was established. The existence of Kopma is not only for business purposes, but also as a forum and learning tool for students in managing a business. Kopma as a forum for students to learn to operate in real-time at the college level. Kopma not only carries out economic activities to prosper its members, but also as a functional, idealistic, creative, and constructive institution to be part of producing cooperative cadres who are expected to be able to become the next generation in the development of the people's economy, especially cooperatives. Kopma as an education/soldering-based organization with businesses managed by students and consisting of students have a role to create a campus with entrepreneurial nuances and produce cadres with an entrepreneurial spirit. Thus, it is hoped that Kopma can make a positive contribution to the nation's economic development. Kopma as a campus organization has two strategic functions, namely the education function which always provides cooperative education for its members and the business function by providing optimal services to meet the needs of members.

According to Agus Muharram, Secretary of the Ministry of Cooperatives and SMEs, in 2018 the number of Student Cooperatives was 562 units, with 110,680 members, active KOPMA reached 359 units, inactive 203 units, while those who carried out RAT were 8 units. This shows that the current condition of student cooperatives needs to make improvements, both from institutional and business aspects. Furthermore, Agus hopes that the Student Cooperative must be the leading force in creating professional and modern cooperative cadres and able to keep up with developments, so that it will be able to change the image of cooperatives in a society that is currently not considered. Furthermore, Teten Masduki, Minister of Cooperatives and SMEs said that the existence of Student Cooperatives (Kopma) is important in today's digital era. This is because Kopma can function as a Cooperative Laboratory that was born in the campus environment. Teten said that the Covid-19 pandemic is a momentum for the acceleration of cooperatives and MSMEs towards the digital economy, those who are connected to the digital ecosystem have more resilience in the midst of a pandemic (Kontan.co.id, 2021).

The development of the number of Kopma in the city of Bandung has decreased. The latest data in 2020 the number of registered Kopma is 29 but there are only 8 active ones (MSME & Cooperatives Office, 2020). The decrease in the number of Kopma occurred due to the large number of Kopma due to a large experienced relocation and

dissolution of the Kopma organization itself, this was due to the poor performance of Kopma so the campus did not support the existence of Kopma as one of the student activity units. One of the Student Cooperatives in the City of Bandung is Kopma X. In this case, Kopma X has a dual function, namely as a vehicle for service and improving student welfare, as well as an educational vehicle, namely the place of formation of cooperative cadres. In terms of business, the development of Kopma over the past few years has decreased. This can be seen from the decline in business volume and SHU (Remaining Business Results) every year.

According to Tjondro & Wilopo (2011), Corporate Good Governance (GCG) needs to be built and implemented GCG principles in the managerial process of a company to improve profitability and performance. GCG is implemented to build culture and raise awareness of parties related to cooperatives to pay attention to their responsibilities for the welfare of members (Subagyo, 2017). The welfare of cooperative members is the main thing that should be considered by the management. To be able to carry out their functions and roles that are so important for the economy, cooperatives must be managed properly so that they can improve their performance in a sustainable manner. Therefore, the State Ministry of Cooperatives and Small and Medium Enterprises intensively socializes GCG in cooperatives to with the community so that cooperative management can be carried out effectively and efficiently and does not cause losses to any party. The implementation of GCG principles has a strong relationship with the company's financial performance (Yahya and Shukeri, 2014). An effective GCG system has an influence on the company's probability (Fauzi & Suransi, 2016). The results of research by Pradnyaswari and Putri (2016), Subagyo (2017), Mulyadi (2019) also concluded that good corporate governance has a positive effect on cooperative performance.

Kopma X was born on the initiative of student activists who see the importance of a forum for developing the interests and welfare of students and the campus itself. Kopma was established under the deed of incorporation 518/BH.53-DISKOP/2004 on October 12, 2004 with a total of 44 members. With this formed management, the operationalization of Kopma X as one of the all-business primary cooperatives incorporated can run until now. The number of members currently reaches more than 3000 students. KOPMA X has the slogan PROTEST (Professional, Responsible, Efficient, and Prosperous) in carrying out its activities. The vision of Kopma is "Increase student competitiveness and the spirit of cooperative values and entrepreneurship in the student environment based on educational and scientific organizational conditions and striving to realize the organization as a business laboratory among students". Kopma X has eight business units as a means of learning

and application of entrepreneurship education. Of the eight business units and currently five units are no longer operating because they have decreased sales turnover and there is no market share. As an agent of change, the management of Kopma should be able to innovate and be creative to develop their business. The decline in the number of business units in Kopma is the main problem of the decline in financial performance. The development of technology and increasingly fierce business competition can be anticipated and addressed by carrying out business creativity and innovation. Some a business unit is no longer in accordance with the current conditions of information technology advances. The lack of innovation and creativity of Kopma management which has an impact on reducing business units is the main cause of the decline in Kopma's financial performance. Even though Kopma's market opportunities are still very broad and students numbering more than 3000 are a potential market for Kopma products. The financial performance of Kopma over the past three years has decreased. This can be seen from the development of SHU and Kopma assets which continue to decline. Whereas in 2015 Kopma X once received an award as the best Kopma at the national level. If conditions like this continue, it is possible that Kopma X will no longer survive.

The main problem faced by Kopma X is the decline in financial performance caused by digitization service and good corporate. Digitization of Services So far, the marketing of products sold at Kopma is carried out conventionally, namely by displaying products in existing places and paying in cash. Product marketing systems like this become unattractive among college students when there are other alternatives that are more practical and provide customer satisfaction. It was only during the pandemic that Kopma began to do online marketing but was still limited to certain products. Especially in the era of digitalization, digital-based marketing strategies are absolutely necessary. Likewise, for payment methods, it does not have to be through cash payments but can be used digital payment methods with ovo, Gopay, Shoopepay, funds and so on. No less important, all of this must be supported by digital services to the main consumers, namely students Starting from registration, payment of dues, distribution of product information and so on must be done digitally. This is in addition to improving services to consumers, but also as an effort to strengthen the existence of the Kopma business.

Good Governance Kopma is managed by student as the management of Kopma. The management of the cooperative is based on the Articles of Association and Bylaws (AD-ART) of Kopma with reference to several regulations that have been made. However, in management there are several problemsas (1) the management more often follows the steps and best practices of the previous management which sometimes

conflicts with regulations (2) not all administrators have good integrity and commitment, (3) lack of coordination between units, (4) lack of coordination with supervisors and supervisors, (5) lack of quick response related to a problem. All of these problems are related to good governance and have an impact on the financial performance of cooperatives or SHU, which continues to decline.

Chatbots are service-based chat robots that use a set of rules, in some cases chatbots are also referred to as artificial intelligence to interact with users through chat interfaces (Van den Broeck, et al., 2019, Heo, M., & Lee, K. J., 2018). This chatbot can answer user questions 24 hours a day and has no time limit and as an interface between customers and companies (Quah, J. T., & Chua, Y. W., 2019). This chatbot will be one of the services to members and non-members of KOPMA who want to know about registration and products in KOPMA. This chatbot was created by integrating one of the social media services, namely telegram by utilizing API (Application Programming Interface) technology. Heo, M., & Lee, K. J. (2018) state that Chatbots offer new opportunities for companies for business communication. The company expects cost savings and increased sales by providing chatbot-based services to their customers, such as providing responses to inquiries and fulfilling orders without time restrictions. With the creation of a chatbot, it is hoped that service and customer satisfaction will increase (Chung, M., et al., 2020). This opinion is supported by the results of research by Sanny, L., et al., (2020) and Cheng (2021) which stated that with the increase in consumer satisfaction, it is expected that Kopma's performance will increase. The purpose of this program is to create a chatbot application and governance guidelines for Kopma. This distribution program is expected to provide direct benefits for Kopma to be able to better manage Kopma through the use of chatbots to improve stakeholder services and through governance so that Kopma's performance increases.

2. METHOD

Based on the agreement with the partner, the problems that will be overcome are: Customer and member services using a chatbot application that will be used in telegram The implementation of good cooperative governance through the preparation of Good Corporate Governance guidelines. The following are presented the stages that will be carried out in Community Service activities:

2. 1. Early Stage

The carryout discussions with Kopma regarding the obstacles faced and establish agreements between partners and the STIE Ekuitas team.

2. 2. Implementation Stage

The following are several stages of implementation:

- a. Good Corporate Governance (GCG) training
- b. Chatbot training
- c. Data and document collection
- d. Assistance in creating chatbots and Good Corporate Governance (GCG) guidelines
- e. Socialization of the use of chatbot applications and Good Corporate Governance (GCG) guidelines
- f. Implementation of the use of chatbot Good Corporate Governance (GCG) guidelines

2. 3. Final Stage

Monitoring and evaluation of the use of chatbot applications and the implementation of Good Corporate Governance (GCG) guidelines

3. RESULT AND DISCUSSION

Community service activities are carried out as follows:

3. 1. Training on Creating a Chatbot Application

The training material starts with material on introducing chatbots, what are chatbots, what are the benefits of using chatbots in business, because using a company chatbot seems to have great customer service so that the service can be fast and is expected to increase turnover, by using a chatbot service can be realtime 24 hours. Furthermore, a discussion was conveyed on how to make a flowchart, because to make it easier to make a chatbot application, it is better to make the flow first so that it is clear that the stages that must be made for the chatbot later and the copywriting material is a technique of producing writing that makes readers give the respin we want this article to be called Copy. Copy is created so that readers start buying, registering, remembering, or doing other purposes that we want from our writing.

What a copywriter has to do is to know: (1) What – answer what is clearly conveyed,(2) Whom – to whom to go (segmentation, target, positioning), (3) How – how to describe it, language style, writing flow and communication story personal, interpersonal, interpersonal, artificial intelligence, (4) Where – get a style of language

and writing based on the needs of print and electronic outdoor media, print media, radio media, TV and digital media or social media. Next, create a chatbot application by using an easy application that is WhatsAuto, with what auto we can create chatbots more easily without any technical knowledge or coding and connect with our social messaging application with just one click.

3. 2. Training on *Good Corporate Governance (GCG)*

Training on Good Corporate Governance (GCG) for Cooperatives was conducted on March 5, 2022. The training was conducted online via zoom meeting and was attended by Kopma management as many as 20 people. The training material began with a discussion of the scope and basic concepts of GCG. Good Corporate Governance needs to be carried out to manage cooperatives with the aim of (1) Optimizing the value of cooperatives in order to have strong competitiveness, both locally and nationally, so as to be able to maintain their existence and live a sustainable life to achieve the goals and objectives of the Cooperative; (2) Encourage professional, efficient, and effective management of cooperatives, as well as empower functions and increase the independence of cooperative organs; (3) Encourage the Cooperative Organ in making decisions and carrying out actions based on high moral values and compliance with laws and regulations, as well as awareness of the cooperative's social responsibility to stakeholders as well as environmental sustainability around Kopma; (4) Increase the contribution of Cooperatives in the environment around cooperatives and in the national economy; (5) Improve the conducive climate in the environment around Kopma. Furthermore, a discussion was presented on the principles of GCG consisting of Transparency, Accountability, Responsibility, Independence, and Fairness as well as examples of the application of these five principles in managing Kopma. Then it was discussed how the implementation of GCG is related to the culture or values of cooperatives.

3. 3. Assistance in Making Chatbot Applications

Giving cellphones to create chatbot applications Giving cellphones and mobile phone numbers is carried out because so far Kopma has not had a mobile phone specifically used for student cooperatives, so far Kopma uses personal cellphones from its administrators. This chatbot application must not be combined with personal applications from student cooperative vandals so they must be given a cellphone that is specifically used for student cooperative purposes and for the chatbot application. The process of creating a chatbot application required to create a chatbot is whatsapp, whats auto, and google drive. Here are the steps that must be done in creating a chatbot: Downloading the WhatsApp Application Downloading the WhatsAuto Application

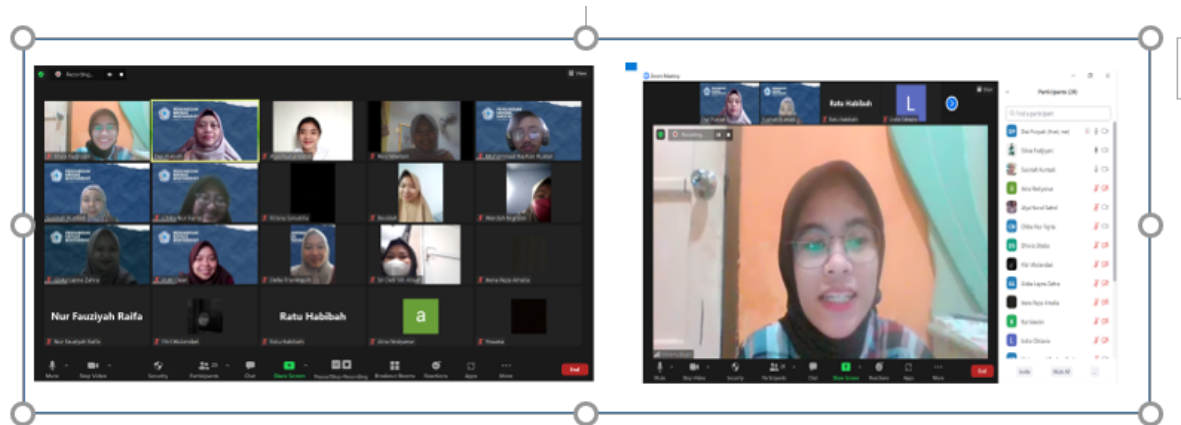
Creating a database, the database can use excel or directly to google drive. Set up what auto Sign-in Uploading database Enable auto reply Set contact settings Use chatbot Add chatbot number to contacts Start a conversation with a chatbot.

3. 4. Assistance in Making GCG Guidance

The preparation of GCG guidelines begins with the collection of data and related documents as well as discussions with the appointed Kopma management regarding (1) the organizational structure of Kopma, (2) the job description of the management, (3) interested parties and the role of each party, (4) persons in charge of GCG implementation, (5) Kopma policies related to relationships with interested parties, (6) values and culture, (7) other matters related to GCG. The process of collecting data and documents is carried out for a month from the beginning of March to the beginning of April 2022. After all the data, documents, and information needed to compile the GCG guidance, the Kopma management accompanied by a service team consisting of lecturers and students began to prepare GCG guidelines. The discussion of the draft guidelines was carried out through active discussions between the management and the management team which was carried out several times a month. Finally, the guideline document for Good Corporate Governance of Student Cooperatives was successfully prepared by containing information containing: (1) general provisions of GCG, (2) principles measurement of GCG, (3) Implementation of Safety and Employment opportunities and Environmental, (4) preservation the process of implementing GCG Practices, (5) guidelines in carrying out the Duties and responsibilities, (6) the Code of Ethics, (7) the Management of Relations with the Stakeholders of Information and (8) Asset Management.

3. 5. Implementation

At this stage, the implementation of the use of chatbot applications that have been prepared and the implementation of governance in accordance with the GCG guidelines that have been made are carried out. Before being implemented, the service team socialized GCG guidelines and trained on the use of chatbots. This activity was carried out on June 4, 2022 via zoom meeting and was attended by 21 administrators. In the implementation process, assistance is still carried out for approximately 2 months.



3.6. Monitoring and Evaluasi (Money)

Monitoring and evaluation are aimed at monitoring the successful implementation of activities. The implementation of the chatbot program is said to be successful if it has an impact on increasing the satisfaction of consumers and interested parties and increasing the number of consumers served. Evaluation and monitoring of the monev Good Corporate Governance (GCG) is said to be successful if Kopma's governance becomes better, the commitment and integrity of the management also improves, and relations with stakeholders become better. The impact of the use of chatbot applications and the implementation of GCG will improve Kopma's performance both from financial aspects such as increasing sales and SHU as well as non-financial aspects such as increasing customer and stakeholder satisfaction.

4. CONCLUSION

The problem faced by partners is the declining performance of Kopma so there is a need for a new strategy, namely (1) the creation of Chatbots to improve services and (2) the creation of governance guidelines to improve Kopma governance. This community service activity is carried out through (1) training on making chatbot applications and preparing Good Corporate Governance (GCG) guidelines, (2) assistance in making chatbot applications and GCG guidelines, (3) Socialization of chatbot use and GCG implementation, and (4) monitoring and evaluation. The use of chatbot applications and the implementation of GCG must be followed by a high commitment from all management so that the results can be maximized and Kopma's performance increases.

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ACCOUNTING INFORMATION SYSTEM OF CASH RECEIVINGS AND CASH DISTRIBUTIONS PT. LINGKAR ORGANIK

Sari Tarumasely ¹⁾, Nugraeni ²⁾

Faculty of Economics, Accounting Study Program, Universitas Mercu Buana
Yogyakarta
sarinnambon@gmail.com
nugraeni@mercubuana-yogya.ac.id

ABSTRACT

Community Service (PPM) aims to determine the implementation of the accounting information system for cash receipts and cash disbursements at PT. Indonesian Organic Circle, the type of community service used is quantitative and the method of collecting data on community service is through observation, interviews and documentation. Based on the results of the community service accounting information system for cash receipts and cash disbursements at PT. Organic Circle can be concluded that the accounting information system of cash receipts and cash disbursements at PT. The Organic Circle has been running effectively because the functions between cash receipts and disbursements have been separated and the system has been running in accordance with the cash receipts and disbursements system procedures.

Keywords: (Accounting information system, cash receipts, cash disbursements)

1. INTRODUCTION

The goal of every company is to maintain the company's survival, achieve growth, and obtain maximum profit (Prihanisetyo, 2018). Companies are required to be able to manage their activities and overcome problems that will arise, especially in the control of company assets, especially cash. Cash is the most valuable current asset for the company because it is liquid compared to other assets. Cash is also the asset that is most involved in corporate transactions, both involving cash receipts and cash disbursements. Without the availability of adequate cash, it will hamper the company's daily activities which result in not achieving the company's goals.

Operational activities that often occur in the company are cash receipts and disbursements transactions. Cash receipts are cash received by the company in the form of cash or marketable securities that are immediately usable, originating from company transactions or cash sales, settlement of receivables, or other transactions. which can increase the company's cash. The largest source of cash receipts for a trading company comes from cash sales transactions. While cash disbursement is a record made to carry out disbursement activities either by check or with cash used for general company activities. Mulyadi, 2016

The accounting information system used by a company is an accounting information system for cash receipts and disbursements. In the cash receipts and disbursements system, good procedures are needed which will later be in accordance with the management policies that have been set. Cash receipts and disbursements that are made outside the predetermined procedures will lead to fraud, theft, and embezzlement of cash. It can be concluded that the better the cash receipts and disbursements procedures carried out by the company, the more reliable the amount of cash accounts reported in the company's financial statements, in addition, the level of cash fraud and embezzlement will be easier to trace. Moreover, the issue of cash disbursements, where it is known that cash is the most vulnerable problem and the highest risk of loss .

PT. Lingkar Organic is a company engaged in the sale of organic and natural agricultural products located in Purwomartani Village, Kalasan District, Sleman Regency, Special Region of Yogyakarta. The situation of an increasingly complex business environment, such as at this time PT Lingkar Organic is required to always improve the company's capabilities and performance in order to compete with other companies. In order to achieve this goal, the company's management requires the support of accounting information, especially for cash turnover from cash receipts and disbursements transactions so that the company can achieve its goals effectively and efficiently.

Based on the problems above, the problem formulated in this service is the implementation of an accounting information system for cash receipts and disbursements at PT. Indonesian Organic Circle.

IMPLEMENTATION METHOD

The implementation of this service is carried out at PT. Indonesian Organic Circle which is located at Gg. Saridele No. 10, RT.08 RW.02, Kadirojo 1, Kalasan, Sleman, Special Region of Yogyakarta 55571. Implementation begins

on March 10, 2022 – April 10, 2022. Objects that are the focus of service include functions related to the revenue and expenditure accounting information system cash, documents and c procedures used in the accounting information system for cash receipts and disbursements.

Service Procedure

Service is divided into several stages, these stages include the following:

1. Data collection

The collection is done by direct interviews and field observations and documentation. The direct interview aims to obtain information regarding the implementation of the accounting information system for cash receipts and disbursements.

2. Identification of Problem Findings

From the results of interviews in the context of data collection, found 2 problems at PT. Indonesian Organic Circle, namely:

- a) Cash receipts: The procedure for the payment system has not set standard rules so that there is a delay in payment of invoices from consumers
- b) Cash disbursement: in the case of applying for RAB funds, there are no standard rules that make it difficult for the finance department to prepare RAB funds.

3. Problem solving

- a) Making standard rules in the payment system by consumers
- b) Making standard rules in terms of submitting RAB

Devotion Purpose

Based on the problem formulation, the purpose of this service is to find out the implementation of the accounting information system for cash receipts and cash disbursements at PT. Indonesian Organic Circle.

Scope of problem

The limitation of this service problem is that it focuses on the implementation of an accounting information system for cash receipts and disbursements.

3. RESULTS AND DISCUSSION

In implementing the service at PT. Organic Circle related to the problems found, then the author conducted discussions with financial staff, financial managers and company directors. From the results of these discussions, improvements were made to the accounting information system for cash receipts and cash disbursements as follows:

1. There are several functions that play an important role in the cash receipts accounting information system, namely:
 - a. The Cash Receipt function is run by the Manager.
 - b. Cash function run by Lingkar Organic.
 - c. Accounting function carried out by the Accounting Section.
 - d. Internal audit function carried out by the Finance Department

While the functions that play an important role in the accounting information system are: cash disbursements, namely:

- a. Functions that require cash, in this function anyone can take cash for the operational interests of PT. Organic Circle.
 - b. Accounting function carried out by the Accounting Section.
 - c. Cash function run by the cashier.
 - d. Purchasing function executed by the Purchasing Administration.
 - e. The internal audit function is carried out by the Finance Department.
 - f. Warehouse function run by Warehouse Staff.
2. Procedures, there are several procedures related to the accounting information system of receipts and expenses at PT. Organic Circle. The existing procedures are manual and computerized procedures, which are used in collecting, processing, and storing data on cash receipts and disbursements of PT. Organic Circle. The procedures contained in the cash receipts accounting information system at PT. Organic Circle, namely: cash request procedures, cash receipts procedures, fitting recording procedures, and cash storage procedures. While the procedures contained in the cash disbursement accounting information system at PT. Organic Circle, namely: procedures for making requests for funds, procedures for cash disbursements, procedures for recording cash, procedures for purchasing.

3. Documents and records relating to cash receipts and disbursements accounting information systems. Documents related to cash receipts are, Receipts, Cash Vochers, Letters, BCA Bank Statements, Savings Books, Bank Books and documents related to cash disbursements are Goods Purchase Notes, Payment Repayment Letters (SPP), Proof of Cash Out, Savings Books , Bank Books, Payrolls, Requests for Goods. Records related to cash receipts are Cash Ledger, Cash Flow Statement, Cash Receipts Journal and notes related to cash disbursements are Cash Ledger, Cash Usage Report, Cash Disbursement Journal, Payroll Journal.

4. Software, so that the accounting information system at PT. Organic Circles can work well. then in recording all transactions related to cash receipts and disbursements, such as recording cash receipts journals, recording cash disbursements journals, recording cash books, recording employee salaries, and recording other transactions, PT. Lingkar Organic installs software on computers in the PT. Lingkar Organic. The software can assist the functions of the accounting information system of receipts and expenses in carrying out their duties. The software used by PT. Organic Circle is Microsoft Excel and Journal Id.

4. CONCLUSION

Based on the results of community service carried out in the form of research conducted at PT. Lingkar Organic Indonesia regarding the accounting information system for cash receipts and disbursements at PT. Organic Circle can be concluded as follows:

1. Functions related to the cash receipts and cash disbursements accounting system applied to PT. Organic Circle is said to be good because it has separated each function. The cash receipt function includes the accounting function, cash function, internal audit function, while the cash disbursement function includes the accounting function, cash function, purchasing function, warehouse function, and internal audit function.

2. Documents used in the cash receipts accounting information system at PT. The Organic Circle includes notes or receipts, vouchers, bank statement accounts, and bank books. Meanwhile, the documents used in the cash disbursement accounting information system are receipts for purchases of goods, letters

3. Procedures for the accounting information system of cash receipts and cash disbursements at PT. Organic Circle has been carried out properly according to existing procedures.
4. There are still weaknesses in cash receipts and cash disbursements at PT. Indonesian Organic Circle.

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