1. INTRODUCTION

The COVID-19 outbreak has been around the world for more than a year. This virus has claimed many lives and has affected almost all sectors of our lives. One of the sectors most affected by this virus is the economic sector. There are so many companies and shops that have to make efficiencies to survive. One of the efficiency policies taken by the company is to reduce the number of employees (PHK). This, of course, makes the unemployment rate increase. To survive to meet the necessities of life, becoming an entrepreneur is one of the choices for workers affected by layoffs. The government has tried to push the wheels of the economy through various policies and incentives to save SMEs. With the Covid-19 pandemic spreading, the community has intensively carried out isolation and self-distancing efforts. Companies are encouraging employees to work from home, schools and colleges are being moved online, and people are increasingly refusing to go public places and crowds. However, people still need to meet their daily needs, which is where Covid 19 impacts e-commerce.

The rapid spread of COVID-19 has changed the interaction between businesses and customers. Many businesses begin to feel a drastic drop in sales or even have no customers because customers have started to work in their respective homes. However, business continuity must be carried out to maintain the business. Maintaining a business that also fights for sales during the coronavirus outbreak is indeed not easy. Digitalization, in this case, online sales, is the right choice for business people today. Online sales are considered to expand their business/business marketing wings optimally at a much lighter cost than offline. This online sales activity is carried out by doing online marketing to get consumers’ attention by utilizing social media, websites, email, and online applications that can be easily downloaded.

In addition to following trends, selling goods online can also expand market segments and reach. However, one thing that often goes unnoticed is recording the online business finances. For those who are just starting in the online shop world, of course, they are still confused about what to record in simple financial books. As a business/store that conducts transactions online, business actors also need to do bookkeeping, even in a simple way. This is because online sales activities are, of course, prone to fraud, so that by keeping the books, various transactions are easier to monitor. In addition, bookkeeping will also help business actors to be able to monitor business developments and their financial condition.
Some real problems must be solved immediately, namely:

1. The lack of public knowledge about increasing income by selling online.
2. The lack of public knowledge about how to do simple accounting books for their businesses using applications.

To overcome the problems of Partners stated above, a solution for implementing community service activities in implementing Science and Technology for the Community (IbM) is offered, in the form of program agreements that become priorities in this community service activity. Based on the situation analysis presented, several programs offered for agreement include:

1. Training on making sales online through increasing online content and marketing strategies to increase business revenue.
2. Training on how to make simple financial accounting books by introducing applications to manage business finances well.

The expected output targets from the implementation of science and technology through this training are as follows:

1. Provide knowledge about how to make sales online by increasing online content and marketing strategies to increase the income of the people of Tonasa Village, Takalar Regency.
2. Partners can make simple accounting books for their business to manage their business finances well.

2. Activity Implementation Method

The method applied in implementing this IbM activity program is the provision of science and technology materials and training to the Partner group. Determination of partners based on previous surveys and discussions with the Plt Head of Tonasa Village, Takalar Regency, targeted at village officials, the community, especially people who have businesses/businesses. Partners will then be given training in theories on how to make sales online to increase people’s income and how to do simple accounting books using applications so that entrepreneurs can manage their business finances well. The method used in training is the training method, namely providing explanations/socialization to Partners. Programs that have been agreed upon with partners are carried out using the following methods:

1. Simple accounting bookkeeping training for businesses,
2. Counseling online sales by increasing online content.
3. Ask the participants to better understand bookkeeping and online sales.

For this reason, a design that includes the implementation of activities and program evaluation is needed. The plans for implementing activities and program evaluations are as follows:

1. Activity Implementation Plan
   a. Preparation: the activities carried out include.
      1) Outreach to partners, village communities, especially people who have businesses.
      2) Determine one person as the field coordinator to facilitate communication during the activity.
      3) Meeting with Partners, members of the partner group to discuss the schedule of the Training activity program and agree with the activity implementation team;
      4) Socializing the program to partners. Partners who will participate in the activity are 10-20 people from village officials and community members of Tonasa Village, Takalar Regency.
   b. Providing training:
      1) Mentoring/training where the Training Implementing Team will guide carrying out activities made together with partners.
      2) Mentoring and counseling offered by the training implementation team to partners for consideration. Once approved, the next activity will be carried out.
      3) Activity Evaluation: Participants will be evaluated after carrying out training/training activities from the entire series of activity programs.
At the end of the training program, participants already know simple accounting bookkeeping for business and online sales and apply it.

3. Findings

Community Service Program (PKM) activities started with a meeting with the Secretary of Tonasa Village, Takalar Regency, and the PKM team (Chairman and Members) to convey information about the upcoming community service activities with the title PKM Online Sales and Bookkeeping with Online Application Improvement. Next, discuss the implementation of the activity plan, namely the schedule of activities, the place of implementation, and the target of the activity participants, namely housewives and entrepreneurs, and the total required participants. In addition, it also provides information about the technical implementation of this activity. This activity is carried out, among others, to provide knowledge to the public about sales using online media and simple accounting books using downloadable applications.

Figure 1: The LPkM UMI Lecturer Service Team provides counseling and education regarding Online Sales and Bookkeeping

Figure 2: PKM activity participants
Based on the results of the discussion and evaluation of the activities carried out, it can be concluded several things as follows:

1. Community Service Activities (PkM) have been carried out in education about online sales and bookkeeping by increasing online applications.

2. The training carried out in the Community Service (PkM) program is very useful for the people of Tonasa Village, Takalar Regency to motivate the entrepreneurial community and provide knowledge about how to make simple accounting books so that the entrepreneurial community can find out how much profit and loss the business has.

3. From the results of discussions with the Sunggumanai village community and village officials, whom the Tonasa Village Secretary represented, he hoped for continuous training and assistance by the service team from LPkM UMI.

Based on the results of observations and evaluations in the implementation of the Community Service and Da’wah (PkMD) program, several things can be suggested as follows:
1. The Tonasa Village Government, Takalar Regency, is expected to be able to carry out cooperation with outside parties or third parties to market the typical products produced from the village. Thus, the products from the village can sell well in the market and can empower local communities.

2. Village officials are expected to continue to encourage and support their community for entrepreneurship, for example, by providing capital loan assistance to improve the welfare of the people of Tonasa Village, Takalar Regency.

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References