ABSTRACT
Community empowerment is one of the strategies in efforts to implement community development based on the principle of democracy, in which the community is encouraged to be able to place themselves proportionally and become the main actors in improving their own standard of living by accessing and utilizing available resources on an ongoing basis. Community empowerment through activity programs. Training entrepreneurship and digital accounting for students of smkn 3 Bengkulu central, but there are several obstacles where students do not know the basis for starting entrepreneurship in the digital globalization era, so with the existence of business marketing opportunities in the digital world era, they are honed in training from an early age in order to understand in this all-sophisticated digital era. This program was carried out at SMK N 3 Bengkulu Tengah by students and teachers at SMK N 3 Bengkulu Tengah through presentation of material accompanied by discussions related to optimizing entrepreneurship and digital accounting. Through optimizing media and digital networks in fostering an entrepreneurial spirit it is also useful for adding value to a product and alleviating poverty around SMKN 3 Bengkulu.

Keywords: Entrepreneur, Accounting, Digital

1. INTRODUCTION
Community empowerment is one of the strategies in efforts to implement community development based on the principle of democracy, in which the community is encouraged to place itself proportionally and become the main actor in improving their own standard of living by accessing and utilizing available resources on an ongoing basis. Yunus et al. in the book "Integrated Community Empowerment Model" (2017) states that in its implementation, community empowerment places individuals and community groups as the center of development (people or community centered development) which is closely related to sustainable development and is believed to bring the community towards economic, social, and economic independence. and dynamic and sustainable ecology.

Community empowerment through entrepreneurship training program activities conducted by students so that students can understand digital and entrepreneurship so that they can increase the income and knowledge of youth in this digital era. Through social media such as Facebook, Instagram, TikTok and Zahir. SMKN 3 is located in Pondok Kubang, Bengkulu Tengah, which is a potential school in developing knowledge and entrepreneurship and accounting, therefore the role of lecturers in tertiary institutions is to carry out tridharma, namely community service, which is expected to support and increase digital and accounting knowledge for students.
2. IMPLEMENTATION METHOD

This activity was carried out on November 30 2022 at SMK N 3 Pondok Kubang Bengkulu Tengah. In this activity several stages of activity are used, including the following:

1. Planning and preparation stage which includes literature study, preliminary survey to identify problems, arrange permits for activity implementation, and outreach of activity plans to the community.
2. Counseling/socialization on optimizing the use of digitalization and accounting in entrepreneurship, accompanied by interviews and discussions.
3. Demonstration and implementation of social media creation, as well as assistance in good teaching for digital entrepreneurs. Making social media can be done with the benefits of social media that are known by students such as Facebook, Instagram, tiktok which are on students' cellphones so that they can be affordable.

The stages of creating social media start with 1. Downloading social media on cellphones, 2. Registering and following the rules on social media. 3. Entering a business name 4. Uploading pictures and statuses in order to attract buyers.

3. RESULT AND DISCUSSION

This program began with socialization at SMK N 3 Bengkulu Tengah which was attended by the school principal, teachers and local students. Activities carried out jointly between socialization and training in making social media in entrepreneurship so that it can be carried out optimally. On this occasion, examples of success in the use of digital and accounting were also displayed so that they could fulfill their entrepreneurship needs so as to motivate students. The benefits that can be felt from optimizing digital entrepreneurship are entrepreneurial independence and knowledge about digital and accounting which directly impact on economic growth.

Social media creation training begins with downloading social media on the participants' mobile phones using cellphones which are widely used by students and youth in interacting on social media. This digital entrepreneurship and accounting demonstration aims to enable participants to apply knowledge and be able to run entrepreneurship digitally.

The achievement of the activity objectives can be seen from the enthusiasm of the residents who are quite good at participating in each stage of socialization and training. The type of social media used can be adapted to the wants and needs of the community, or adapted to market needs if one day this social media will be continued until it has economic value for the community. The appropriate types of social media generally have high economic value, because people basically need real examples before making decisions (Haryati & Sukmaya, 2016).

4. CONCLUSION

From the results of implementing these activities it can be concluded that community economic empowerment can be carried out through optimizing social media and accounting by using social media as an effort to support entrepreneurial independence and accounting knowledge, as well as being useful for adding environmental and economic value. Community service activities in the form of outreach, training and mentoring provide additional insight and skills to the community regarding the use of digital entrepreneurship and accounting training at SMK N 3 Bengkulu Tengah.

Suggestion

Enthusiasm in digital and accounting optimization activities should not be sufficient only when community service activities are carried out, but can continue on an ongoing basis to create a strong and independent youth and women's economy.

REFERENCES


