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Environmental Conservation, Social Service and Literacy as well as Mangrove Tourism in Bagan Serdang Kecamatan Pantai Labu Kabupaten Deli Serdang

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Abstract: *The importance of environmental sustainability as a continuation of life, environmentally related businesses as providers of natural resources which are processed into economic activities. The natural resources used by the Bagan Serdang Village community need to be preserved, so we, a collaborative team of lecturers, carry out community service in Bagan Serdang Village, precisely on the edge of Bagan Serdang beach. Implementation of mangrove forest reforestation was followed by socialization using lecture methods and Focus Group Discussions (FGD) on environment, health, and education as well as training in preparing MSME financial reports using SAK EMKM. In this method, each group leader of the community service team delivers and presents material related to the title of community service, while the members distribute the material and attend to participants and then carry out a discussion and question and answer method. Implementation of service provides benefits for MSMEs and the community, especially scientific provision in terms of training in making financial reports, business analysis, financing, and capital resources.*

Keywords: *Environmental Conservation, Social Service, Literacy, Mangrove Tourism*

A. Introduction

Pantai Labu is a sub-district in Deli Serdang Regency with a village located on the coast of the east coast of Sumatra Island, one of which is Bagan Serdang village which is a habitat for mangrove trees (mangrove forests), with an area of 600 hectares. Bagan Serdang Village has three hamlets with a population of 1,674 and 466 families. Bagan Serdang Village has promising tourism potential, there is a beach with an area of 32 hectares and a mangrove forest with an area of 63 hectares. The community is a community that lives in coastal areas. The coast is a place or area where the land borders with seawater, in the direction of the land that still smells of the characteristics of the sea, such as dry or watery land, tides, sea breezes, and salty water,

while towards the sea which is still influenced by the existence of natural processes that occur on land such as the flow of fresh water, the majority of the population works as fishermen (fishermen, fish farmers, fish traders, and others) who live together inhabiting coastal areas forming and having a distinctive culture related to their dependence on the use of coastal resources.

Bagan Serdang Village has enormous coastal area potential, both biological and non-biological potential including mangrove forests, and mangrove forests found in areas that are always inundated by seawater and affected by the ebb and flow of seawater. Coastal communities generally depend heavily on marine products, especially fishermen [1]; [2]; [3]. Mangroves function to prevent seawater erosion around the coast, as a buffer in the event of seawater intrusion, a habitat for marine biota such as reptiles, mammals, amphibians, primates, fish, crabs, and many other biota, protecting the coastline from erosion and sea waves and hurricanes, and also acting as a natural shield (buffer) and stabilizing the soil by capturing and trapping sediment material from land carried by river water and which is then carried out to sea by currents. Economically, mangroves function as wood producers, fish seed providers, tourism, and also nature and environmental literacy. The utilization of mangrove forests is carried out by communities living around the forest to improve their standard of living. Plants in mangrove forests are used as a source of livelihood. Where plants in mangrove forests are generally used as construction materials, firewood, tourism, and crafts.

Behind the potential that exists, in reality, the coastal area of Bagan Serdang Village is not maintained, full of plastic waste, many beaches are barren, and mangrove trees as a support due to seawater abrasion are not maintained. Based on field studies and information from the Bagan Serdang village apparatus, the condition of the mangrove forest has been disturbed. The condition of the mangrove forest in the coastal village of Bagan Serdang with the *Nypafruticans* species 2,000 Ind/ha is good with moderate status. Tanjung Rejo Village with the *Bruguiera gymnorrhiza* species of 650 Ind/ha and *Bruguiera stylosa* of 350 Ind/ha with damaged conditions with rare status. The current condition of the mangrove forest is quite worrying, this is due to the excessive use of mangrove forests without considering the carrying capacity, the mangrove forest ecosystem in the Bagan area is used by the community in various activities to make money, both directly and indirectly. The environment is exploited excessively by the community against mangrove forests, namely for firewood, paper, charcoal or those designated as agricultural land, fish farming, mining and settlements. Many tourists who come to travel to the area also do not maintain sustainability and cleanliness by littering, thus damaging the mangrove ecosystem. In addition, people in coastal areas also build restaurants around the mangroves, where many restaurants throw away waste, oil waste, plastic waste, household waste directly into the waters, which play a role in damaging the ecosystem and ecology of the mangrove forest. As a natural resource, everything that is used to meet human needs and welfare, but in its utilization humans forget so that it must be done wisely and think about the long-term impact so that the natural resources of this mangrove forest can be used in the future, sustainably for children and grandchildren.

The problems faced are grouped into four, namely: (a) Awareness of environmental preservation that needs to be developed as an effort to overcome the impact of natural exploitation, especially mangrove areas. (b) Low understanding of environmental love, the community in Bagan Serdang Village, Hamlet XV-XVI, Pantai Labu District, Deli Serdang Regency, Serdang has a habit of burning garbage in the home environment so that it can have an impact on health. and informants said that they have a habit of throwing household waste in the river around the Serdang coast and they do that because there is no garbage disposal site or no garbage collection car in the Serdang coastal village, this can cause river blockages and flooding around the Serdang coast (c). Low understanding of the importance of recording and bookkeeping for MSMEs around Bagan Pantai Labu (d) The level of education of fishermen's

children is a serious concern so that they can get the same education as other people. Many school dropouts also work as fishermen (e) Healthy toilets are still minimal. In dealing with problems with partners, the proposer of community service implementation provides solutions:

1. Preservation of mangrove forests, it is necessary to replant damaged mangrove forest areas through coastal reforestation nature conservation in the Bagan Pantai Labu village area and its surroundings.
2. Training in business analysis, business prospects, business opportunity analysis with a process of identifying and evaluating business opportunities that allow MSMEs in Bagan Serdang village to be able to make decisions to start a business or develop it.
3. Training in making/compiling financial reports for MSMEs in Bagan Pantai Labu village
4. Education and health literacy for fishing communities in Bagan Pantai Labu village

This solution is very well implemented in order to solve the problems faced by partners, this cannot be separated from the ability of the team consisting of collaboration of Universities, namely UMN AI Washliyah, Amir Hamzah University, Environmental Conservation Society to answer problems from partners. The proposer has the ability in nature conservation through mangrove reforestation, Business Training, Education and Health Literacy, explaining the mutual cooperation funding system both conventional and sharia-based in managing funds received by partners. In addition, the proposer team has a track record in financial research and risks in investment activities.

B. Methods

The implementation of community service was carried out by a collaborative team of lecturers from UMN AI-Washliyah, Amir Hamzah University, ITEMS Selangor, International Association of Economics & Business (IAEB), Indonesian Lecturer Communication and Information Institute (Lemkomindo) with three stages, where the first stage is the preparation stage. At this stage, the community service group determines the location and prepares the materials to be delivered. After being determined, a preliminary survey was conducted to see the conditions in the field regarding the problems in Bagan Serdang Village. The next stage is the implementation stage of community service activities. At this stage, the community service carries out implementation activities, namely planting mangroves combined with business analysis training activities and preparing financial reports, providing explanations about MSME financial literacy, education and health literacy, social services (blood donation). Socialization using the lecture method and Focus Group Discussion (FGD) In this method, the head of the community service team divided into discussion groups delivers and presents material related to the title of the community service delivered while members distribute materials and participant attendance is then carried out by discussion and question and answer methods. This method is a very important activity in this community service, where participants ask questions and the service team provides explanations related to the questions asked, it should have interesting inspiration so that it is easy to find answers. In the implementation of this service, partners play a role in providing facilities for the implementation and participants as well as the willingness of partners in implementing community service in Bagan Serdang and the Environmental Conservation Community. After the entire program has been completed, it is important to plan the continuation of the mangrove planting location review program, financial literacy, education, and health. The sustainability of the program in the field after the PKM activity has been completed is monitoring in the form of assistance in financial management of MSMEs in Bagan Serdang Village with the PSAK approach and sharia-based accounting in preparing financial reports. In the implementation of this community service, 2 lecturers and 3 students were involved in each group, this was very helpful in the implementation starting from the preparation stage to the mangrove planting

process, assistance in preparing financial reports, the functions and duties of each member of the proposer are as follows:

1. Lecturers consisting of two people assist the chairman in the administrative process of completing the implementation of community service and as facilitators in the implementation of training, FGD, and assistance to partners in preparing financial reports and budget projections
2. The duties and functions of students as part of the implementation process such as documentation of mangrove planting and services to partners when implemented, training, socialization of financial literacy, education, and health.

By involving students in this implementation, it is hoped that the potential possessed by students can be transmitted to members of the community service partners, while the potential of students who have been guided and trained by lecturers on campus can implement the ability to prepare financial reports for non-profit organizations. The potential for student recognition in credits as the independent campus learning program in the form of participation and preparation of journals that they make independently is used as recognition of credits in the form of learning activities outside the campus

C. Result and Discussion

Bagan Serdang Village has various potentials, namely marine catches, shrimp paste production, beaches, and mangrove forests, but their management has not been maximized. The community only focuses on being fishermen to meet their daily needs but it is still difficult to become prosperous [4]. Therefore, it is important to carry out activities aimed at increasing village economic income, improving the skills and income of fishermen and their families, and improving environmental quality to maximize tourism potential. The benefits of this activity are that the community can utilize the potential that exists in Bagan Serdang Village. Community service activities in preserving the coastal environment of Bagan Serdang Village are carried out through reforestation, namely planting mangrove trees. This activity was carried out by the entire community service team which was attended by the Rector of UMN Al Washliyah, Dr. H. Firmansyah, M.Si, Vice Rector I of Amir Hamzah University, Secretary of Mapel North Sumatra, Head of the Deli Serdang Regency Environmental Service, Deli Serdang Education Service, Representatives from the Sub-district Head of Pantai Labu District, IAEB Management, Chairman and Management of Lemkomindo, Haji Muhamad Farid bin Samaes from ITEMS Selangor, Chairman of LPPM from several Universities in North Sumatra, lecturers from UMN Al Washliyah and Amir Hamzah University and the Bagan Serdang village community, Pantai Labu District. Maintaining the sustainability of the mangrove ecosystem is a shared responsibility [5]

Community service activities in improving knowledge and financial literacy of MSMEs, especially explaining business analysis, business prospects, business opportunity analysis, and preparation of financial reports guided by PSAK 101 accounting on financial reports, SAK EMKM, SAK EMKM is a financial accounting standard designed to meet the needs of micro, small, and medium business actors in preparing financial reports. A group of lecturer teams from various study programs, especially the Accounting and Economic Education study programs of UMN Al Washliyah and Amir Hamzah University together with students on Monday, February 26, 2024 carried out community service in Bagan Serdang Village on the coast. Community service activities are carried out with lectures and FGDs with the Bagan Serdang Village community and MSMEs who attend with several teams in turn, after the opening, it is continued with training on preparing MSME financial reports in Bagan Serdang. It is necessary to understand and make financial reports based on accounting standards, community financial literacy plays a very important role in increasing accountability and transparency in managing loans obtained by MSMEs [6] Many MSMEs, especially micro and medium enterprises that receive funding

assistance from the government or banks, are unable to return it. Therefore, the existence of accounting used in the process of recording and preparing financial reports is very vital. By managing debt loans, a person will avoid debt problems and a person can immediately take action to resolve the debt they have. Debt burden can be simply understood as costs that still have to be paid [6] Default is the same as bad credit, this condition will complicate the development of the lending institution's business. Risk of failure as a situation where the expected return on an investment differs from the actual return. Risk is something that cannot be avoided in providing credit, that credit refers to money that is lent with interest (Ndung'u, 2014), (Afolabi. T.S, Obamuyi. T.M. Egbetunde, 2020), (Setiadi & Utomo, 2023).

Educational literacy activities for the Bagan Serdang Village community are carried out through community education activities, namely counseling on the importance of being proficient in language. Health literacy activities are carried out through Discussion Group Forums with the community, this activity invites people to live healthily and appreciate the importance of a healthy environment for the sustainability of life. In addition, activities in the form of blood donation social services are carried out in collaboration with the Deli Serdang Blood Donor Unit.

D. Conclusion

This collaborative community service activity between universities is very important, especially the preservation of the mangrove forest environment, training in preparing financial reports for MSMEs, increasing financial literacy, education, health, but no less important is related to the financial management accountability report to realize transparency and accountability, accounting information and financial reports produced will provide convenience in decision making. The implementation of this service is sustainable so that it provides benefits to the environment and society, especially the provision of knowledge in preparing financial reports. training is given in preparing financial reports, especially with current technological advances, training in preparing financial reports using software applications is no longer foreign.

E. Acknowledgment

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