Improving work Discipline and Employee Performance in “Kud Tani Makmur”

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Village Unit Cooperatives or in Indonesian called “Koperasi Unit Desa” (KUD) have an important role in improving the welfare of the community, especially farmers. This community service aims to improve work discipline and employee performance at KUD Tani Makmur, a KUD that operates in the agricultural and savings and loan sectors. This community service is carried out using methods through the transfer of knowledge and technology through outreach activities on the use of performance appraisal forms to measure performance and increasing awareness of employee discipline through the creation of x banners containing employee code of conduct. The work program implemented can be a solution to improve work discipline and employee performance in cooperatives.

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INTRODUCTION

A cooperative is a business entity consisting of people or cooperative legal entities that bases its activities on cooperative principles, namely that membership is voluntary and open, management is carried out democratically, distribution of profit is carried out fairly by the services of each member, and capital accumulation is carried out with self-supporting way. The aim of establishing cooperatives is to advance the welfare of members in particular and society in general and to help build the national economic order in order to create an advanced, just and prosperous society. Cooperatives have an important role in improving community welfare. Cooperatives can help people increase income, develop businesses, and increase access to various services and products. The key to the success of cooperatives is that they must continuously achieve two interrelated goals, namely increasing survival and increasing the ability to serve their members; and remain an economically viable, innovative and competitive business entity (Dogarawa, 2010)

One type of cooperative that is widely developed in Indonesia, especially in rural areas, is the Village Unit Cooperative or in Indonesian called “Koperasi Unit Desa” (KUD). KUD are cooperatives in rural areas consisting of village residents and engaged in providing related community needs such as: savings and loans, consumption, production, marketing and service. One KUD that can develop its business well is KUD Tani Makmur. KUD Tani Makmur is a village unit cooperative (KUD) that was founded in 1974 in Kasihan District, Bantul Regency, Yogyakarta Special Region. Since its inception, KUD Tani Makmur has dedicated itself to improving the welfare of farmers in the Kasihan area. Through its various business units, KUD Tani Makmur has provided agricultural services and infrastructure needed by its members, ranging from providing seeds, fertilizer, pesticides, and agricultural machinery to savings and loan services.

![Figure 1. The Location of KUD Tani Makmur](image-url)
The contribution of KUD Tani Makmur in improving the welfare of its members is visible from the various achievements it has achieved. Among these is the achievement of surplus or business profit in 2022 of IDR. 101,205,410, success in opening markets in the agricultural sector for its members, and providing access to capital for its members at low interest rates. Armed with a vision to become a cooperative that is independent, sustainable, and provides maximum benefits for its members, KUD Tani Makmur continues to innovate and develop other productive economic businesses to increase the income of its members. With a strong commitment to continuously improve cooperative services and performance, KUD Tani Makmur is optimistic that it can provide greater benefits for its members and the surrounding community in the future.

KUD Tani Makmur faces several problems related to work discipline and employee performance. This cooperative has around 24 employees who work in field units, namely the “TABUR PUJA Unit”, “PPOB unit”, “WASERDA” unit or all-in-one shop, and “SAPROTAN unit” or Agricultural Production Facilities. The TABUR PUJA unit provides financial loans for MSMEs using a joint liability system and without collateral. The efforts of the TABUR PUJA unit indirectly take the form of SHU deposits to the main KUD. The PPOB unit's efforts are indirectly in the form of SHU deposits to the parent KUD. The WASERDA unit's efforts are directly in the form of a traveling trader program and indirectly in the form of surplus or business profit deposits to the KUD parent. The SPH unit's efforts are directly in the form of business loan loans on a daily basis, and indirectly in the form of surplus or business profit deposits. The parent KUD Tani Makmur uses surplus or business profit deposits from the four units above as a cross subsidy to support the SAPROTAN unit in providing subsidized fertilizer.

Factors influencing the development of KUD Tani Makmur include increasing cooperative relationships, innovations carried out by KUD administrators, and acceptance by the community. The obstacles faced by KUD Tani Makmur in developing its business are limited human resources, competition with similar business entities, and lagging behind in aspects of financial technology (Indarta, 2021). Based on the results of observations, there are still some employees who lack discipline at work. This can be seen from the fact that they often arrive late, leave early, and do not follow applicable procedures. Problems with work discipline and employee performance can have a negative impact on KUD Tani Makmur. Employee performance is something that is needed by a company, where employee performance is one of the indicators that keeps the company productive in running its business (Waris, 2015). The presence of employees who do not meet the requirements can disrupt the smooth operations of the cooperative. Employee tardiness can cause losses for the cooperative. Violations of employee work discipline can reduce the image of the cooperative in the eyes of the public. Low employee productivity can cause cooperatives to be unable to meet customer demands. The quality of employee products that still do not meet standards can cause customers to switch to competing products. Customer satisfaction that is still not high can cause cooperatives to lose customers. Therefore, improving work discipline and employee performance is important for KUD Tani Makmur.
IMPLEMENTATION AND METHODS

The initial stage of this activity is a survey by conducting discussions to gather information and find out the problems or obstacles of KUD Tani Makmur, especially in the field of human resources. The survey results show that the level of employee understanding of the applicable work regulations and procedures at KUD Tani Makmur is still lacking. Apart from that, the level of employee work discipline in terms of attendance and punctuality is still not good. The level of employee performance in terms of productivity still needs to be improved. Based on the survey results, the community service team prepared a work program to overcome the problems faced by KUD Tani Makmur. This work program was prepared with the involvement of KUD Tani Makmur. After the work program is prepared and approved by the management of KUD Tani Makmur, the work program is then implemented. To achieve the goal, the community service team created x-banners created a Microsoft Excel-based employee performance assessment database, and provided counseling regarding filling out employee performance assessment forms.

RESULTS AND DISCUSSION

Increasing Discipline Awareness through Making X banners

The program for making x banners containing employee rules and regulations is one of the programs implemented in this community service activity. Banners are a communication medium for changing behavior (Nasrul et al., 2018). This program aims to provide employees with an understanding of the work regulations and procedures that apply at KUD Tani Makmur. The making of this x banner was carried out by the community service team with assistance from KUD Tani Makmur employees. The community service team prepared an x-banner design containing employee rules and regulations. This x-banner design is made in a fairly large size, namely 160 cm x 80 cm. This x-banner design is also made in simple and easy to understand language. The X banner is then installed in a place that is more frequently visited by employees, namely at the entrance. This will make employees see and read the employee regulations displayed on the x banner more often.

Figure 2. Decree on KUD Tani Makmur Company Regulations
The problem faced by KUD Tani Makmur is that employee performance has not been measured properly. This causes KUD Tani Makmur to not receive optimal feedback to improve employee performance. To develop the questionnaire instrument, the community service team conducted interviews with KUD Tani Makmur to find out the aspects that need to be measured in assessing employee performance. To create a Microsoft Office-based employee performance assessment database, the community service team used the Microsoft Excel program. This database contains employee data, and employee performance assessments which consist of three aspects, namely personality assessment, discipline assessment, and technical skills assessment. To provide counseling to all employees, the community service team uses lecture and discussion methods. This counseling aims to provide employees with an understanding of how to use the employee performance assessment database with Microsoft Excel.
CONCLUSIONS AND RECOMMENDATIONS

The owner of CV Gayatex Indo is very open to new insights and skills to advance the business so that it is very worthy to be a partner in this community service activity. Based on the explanation described above, it is concluded that CV Gayatex Indo has many financial problems that arise, especially financial management and preparation of financial statements. In accordance with the planned program objectives, this internship activity went smoothly. The activity is carried out in three methods, namely mentoring, consultation and discussion. During the implementation of mentoring and training provided to MSME partners, several activities have been achieved, including:

1. In supporting their business activities and in order to find out how much profit they get every month, MSME partners begin to have an understanding of the importance of the role of financial management in accompanying business operations carried out. MSME partners have prepared periodic financial statements by recording business financial transactions and recording profit / loss statements.
2. In order to maintain continuous expenses and income, partners have implemented regular recording through the format of daily transaction recording, which partners apply to avoid missing even the slightest transaction. (3) In order to facilitate the assessment of financial performance every month, partners apply the use of cash flow statements every month to make it easier to monitor the source and use of cash in daily operations.
3. In order for the company's operations to run well, especially related to production and finance, partners implement the SOPs that we have discussed in order to minimize errors.
4. Partners implement receivables recording to make it easier to monitor the flow of receivables transactions that occur and also to identify high-risk customers.

The recommendations given for the development of CV Gayatex Indo are as follows: the need to provide further training and mentoring on good financial governance in order to improve skills and understanding related to finance.

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