

Cirebon Melet: Smart Society

Mochamad Rizky Permata^{1*}, Reynanda Rizky Aditya², Sri Wulandari³, Aghnia Dian Lestari⁴

¹²³Administrasi Publik, Universitas Swadaya Gunung Jati

⁴Ilmu Komunikasi, Universitas Swadaya Gunung Jati

Corresponding Author: Sri Wulandari sri.wulandari@ugj.ac.id

ARTICLE INFO

Keywords: Implementation, Smart Living, Smart City

Received : 7, May

Revised : 13, June

Accepted: 15, July

©2024 Permata, Aditya, Wulandari, Lestari: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The rapid development of technology provides easy access to information. The success of the community in utilizing the internet optimally is the key to realizing a Smart City. Smart City in Cirebon City has one of the programs called "Cirebon Internet Literate". This program is carried out by the Cirebon City Information and Statistics Communication Office (DKIS). This program provides free Internet services in public areas and provides socialization to the public about digital literacy. The formulation of the problem in this study is how to implement the Cirebon Melet Program policy. The research method used is a qualitative research method with a descriptive method. which includes data reduction, data presentation, and conclusion drawn. Data collection was carried out by means of interviews and observations at the Cirebon City Information Communication and Statistics Office (DKIS). The purpose of the research is to find out how the Cirebon Melet Program Implementation Policy is running effectively. The results of this study show that the implementation of the Cirebon Melet Program Policy Implementation has been running but is still not optimal, because there are factors that affect due to limited Internet access so that wifi coverage is not evenly distributed throughout the Cirebon City area, inadequate infrastructure because the infrastructure to support the Cirebon Internet Literacy program is still limited.

INTRODUCTION

The rapid development of technology, where everything can be done all over the world with technological devices connected to the web, of course, offers unlimited access to information in all fields. If this is manifested in people's lives, of course it will also make daily tasks easier. This encourages major cities in the world to think and create Smart Cities, smart cities that offer convenience to their residents as technology develops and advances. To create a better quality of life and a sustainable city.

Smart City is a concept of developing, applying, and implementing technology applied in an area as a complex interaction between various systems in it (Indrawati, Nila Nurul Aini, 2017). Smart city is a city area that has integrated information and communication technology in daily governance with the aim of realizing efficiency, improving public services, and improving the comfort and welfare of its citizens.

Smart City has one indicator, namely Smart Living. Smart living is an important pillar in the development of Smart City which has the main goal of improving the quality of life of people in urban areas through the use of information and communication technology (ICT).

Based on Cirebon City Regional Regulation Number 14 of 2021 concerning the Implementation of Smart Cities (Smart City), Article 10 concerning the Implementation of Smart Living Arrangements states that the implementation of regional spatial harmonization as well as the implementation of other Smart Living Arrangements as needed based on the authority of the City Regional Government (JDIH Provinsi Jawa Barat, 2021).

Smart living not only refers to the application of advanced technology, but also involves the ability of people to understand, use, and optimize the potential of the internet in their daily lives. The importance of using the internet in the context of smart living is not only limited to connectivity, but also includes access and understanding of the positive and negative impacts of internet use. In this case, digital literacy is the key to empowering the public to be able to access, assess, and use information effectively in this digital era. The success of the community to adopt and utilize the internet optimally is the main key in realizing the concept of smart living. The presence of the internet provides extraordinary potential to improve the quality of life, provide extensive access to information, and facilitate various aspects of daily life. However, internet literacy experience, or the level of understanding and effective use of the internet, is a determining factor in the success of the smart living concept.

Smart Living in Cirebon City has one of the programs called "Cirebon Internet Literate". This program is carried out by the Cirebon City Information and Statistics Communication Office (DKIS). The purpose of this program is "Free Internet Service Program in the Public area and efforts to provide Socialization to the Community about Digital Literacy". The Cirebon Internet Literacy Program itself has the goal of increasing the digital literacy of the people of Cirebon City.

Previous research was "Implementation of Smart City Policy in realizing Smart Governance in the DKI Jakarta Provincial Government", "Development Communication Strategy in the Implementation of the Smart Environment Concept in Cirebon City", "Implementation of Smart City Policy in Realizing the Quality of Public Services in Tangerang City".

This previous research is one of the author's references in conducting research so that the author can enrich the theory used in reviewing the research conducted. From previous research, the author did not find a study with the same title as the author's title. However, the author raises several references in enriching the study material in the author's research. The formulation of the problem of how to implement the Cirebon Melet Program?, what are the obstacles to the implementation of the Cirebon Melet Program?, What are the efforts to improve digital literacy?. The purpose of the research is to find out how the implementation policy of the Cirebon melet program has been implemented, what are the obstacles to the implementation of this program, what are the efforts to improve Digital Literacy.

LITERATURE REVIEW

The research entitled Jakarta Smart City Policy Implementation in Realizing Smart Governance in the Jakarta Provincial Government" According (Ramadhani & Handoyo, 2023). The Jakarta Provincial Government issued a Smart City policy to deal with existing problems using technology, and collaborative and integrated communication in public services. This study uses a qualitative method of descriptive tips. The results of the research show that this program has been implemented well. However, there are still inhibiting factors that are evaluations and driving factors that can be continuously improved by the manager.

The research is entitled "Development Communication Strategy in the Implementation of the Smart Environment Concept in Cirebon City". According to (Novianty, 2021). This study uses a qualitative method of descriptive tips. The results of the research, the existence of a development communication strategy, especially on the concept of smart environment in Cirebon City, provides convenience in the implementation of the program. The goal is to create an environmentally friendly city that does not damage the surrounding environment, opening up more green spaces in the city to reduce pollution. The focus of the research is the development strategies in the concept of smart environment in the smart city program.

The research entitled "Implementation of Smart City Policy in Improving the Quality of Public Services in Tangerang City According to (Naufal, 2021). The research method used is a descriptive method with a qualitative approach. This research focuses on the implementation of smart city policies in realizing quality public services that have not been implemented effectively.

The conclusion of the three previous studies is that they both take the theme of smart city with different focus and locus, this previous research is one of the author's references in conducting research so that the author can enrich the theory used in reviewing the research conducted. From previous research, the

author did not find a study with the same title as the author's title. However, the author raises several references in enriching the study material in the author's research.

Meanwhile, the research that is currently being carried out is titled: "Cirebon Melet Program in Realizing Digital Literacy". The implementation of this program is carried out by the information and statistics communication office (DKIS) of the city of Cirebon. This research uses a qualitative descriptive method research method, this research aims to determine the implementation of the Cirebon Melet program (Cirebon Internet Literate) in the form of providing free wifi in the Cirebon city publik area and improving the digital liturgy of the Cirebon city community.

METHODOLOGY

This research was conducted using a qualitative method by exploring information about the implementation of the Cirebon Internet Literacy Program policy in realizing digital literacy. Data collection was carried out by conducting in-depth interviews and observations with key informants, Mr. Raden Dony Santosa, S.Kom in the field of ICT infrastructure of the Cirebon City Information Communication and Statistics Office (DKIS). Through these observations and interviews, researchers will know more about this program. According to Sugiyono, qualitative research methods are methods used to research the natural condition of objects where the researcher is the key instrument (Sugiyono, 2014). This study uses Edward III's theory that there are four indicators of the success of implementation policies, namely communication factors, resources, disposition, and bureaucracy so that the effectiveness and efficiency of the program are maintained.

RESEARCH RESULT

Cirebon Internet Literacy (MELET) The Cirebon Melet program is one of the quick wins/flagship programs of the Cirebon City Smart City program which aims to increase digital literacy and free internet access for the community. This program was launched in 2017 and is part of the local government's efforts to build Cirebon City as a smart city (Smart City).

Based on Cirebon City Regional Regulation Number 14 of 2021 concerning the Smart City Implementation Plan, Smart city is a city area that has integrated information and communication technology in daily governance with the aim of realizing efficiency, improving public services, and improving the comfort and welfare of its citizens.

Smart City has one of the indicators of several other indicators, namely Smart living which is an important pillar in the development of Smart City which has the main goal of improving the quality of life of people in urban areas through the use of information and communication technology (ICT). Smart living not only refers to the application of advanced technology, but also involves the ability of people to understand, use, and optimize the potential of the internet in their daily lives. The importance of using the internet in the context of smart living is not only limited to connectivity, but also includes access and understanding of the positive and negative impacts of internet use. In this case,

digital literacy is the key to empowering the community to be able to access, assess, and use information effectively to support Smart Cities.



Figure 1 Cirebon Melet Program

<https://smartcity.cirebonkota.go.id/cirebon-melet.com>

The Cirebon Melet program is one of the quick wins/flagship programs of the Cirebon City Smart City program which aims to improve digital literacy and internet access for the community. This program was launched in 2017 and is part of the local government's efforts to build Cirebon City as a smart city (Smart City). Some of the main focuses of the program include:

1. Provision of free internet access: This program provides free wifi points in various public locations such as parks, village offices, and schools.
2. Digital literacy training: This program offers training and education to the public on how to use the internet properly and safely. This training can include things like how to browse the internet, use email, and interact on social media.
3. Increased community participation: This program aims to encourage people to use the internet for various activities, such as education, business, and communication.

However, the results of our study on the Cirebon Melet Program show that the goals of the Cirebon Melet Program itself are general because of the provision of Free Internet for the Community and Local Governments within the Cirebon City. This program has been implemented but this program is not optimal, because the Free Internet provided by this program has not run well, the number of wifi access provided by this program cannot be accessed and does not have a network is an obstacle in the provision of Free Internet in the public area of the Cirebon Melet Program.

The lack of optimal socialization of the Cirebon Melet Program carried out by the Cirebon City Information Communication and Statistics Office is an obstacle to the realization of Digital Literacy itself because many people do not know what the Cirebon Melet Program is.

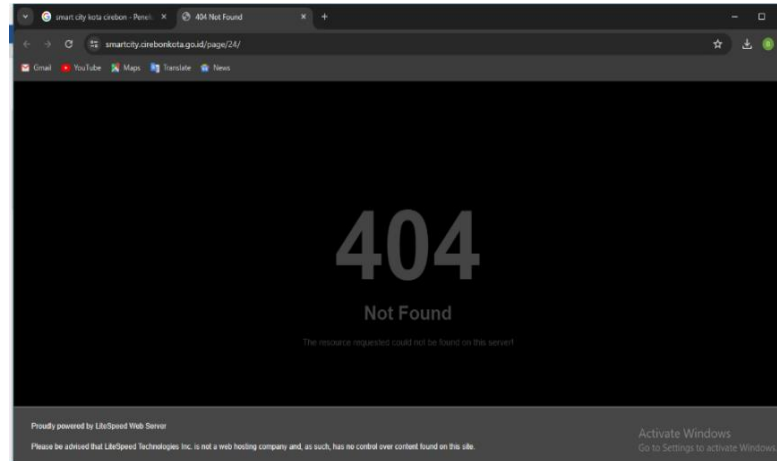


Figure 2 Website Smart City Cirebon

<https://smartcity.cirebonkota.go.id/cirebon-melet.com>

Access to open the Cirebon Melet Program Website it self cannot be opened and is an obstacle for people who want to know about what the Cirebon Melet Program is from the Cirebon City Information Communication and Statistics Office.

Overall, the Cirebon Melet program is expected to help the people of Cirebon City to improve knowledge and skills in using the internet and then increase access to information and resources available on the internet properly, but improvements must be made immediately from the Information Communication and Statistics Office for the Cirebon Melet Program itself so that it can run more optimally because based on the results of our interviews, the informant mentioned the Standard The success of the Cirebon Melet Program itself when the program continues until then, it needs to be improved so that the Cirebon Melet Program continues.

DISCUSSION

According to Edward III's theory, there are four indicators of policy success in the implementation of communication factors, resources, dispositions, and bureaucracy in order to ensure the effectiveness and efficiency of the program (Turhindayani, 2020).

Implementation of the Cirebon Melet Program in realizing Digital Literacy

The implementation of the Cirebon Melet Prtogram is to realize digital literacy through socialization efforts called Healthy and Safe Internet (INSAN) and Smart, Creative, and Productive Internet (INCAKAP). In its implementation, various community participation activities are held such as activities in the form of seminars, workshops, webinars, forum discussions which aim to increase public interest and participation in digital literacy counseling activities carried out by Cirebon City ICT Volunteers based on smart and safe internet.

1. *Communication*

Commercialization is one of the leading factors in the implementation of policy. Good communication is very much defined by the implementation of policy, especially the communication that is intertwined between the

implementers of policy, both the implementers in the unity of the Office of the Implementation of the Implementer of the Ministry. In addition, the communication of the needs of the community is well established between the policy implementers and the target group, in this case the cell of the Cirebon City community.

Based on researchers interviews, researchers said that the communication implemented by the Information and Statistics Communication Service in the Cirebon Melet Program is a part of the Cirebon Melet Program, the truth is that it is a part of the Cirebon Melet Program, which is a safe, wise, and responsible community. This is expected to minimize the impact of intelligence and maximize the benefits of the Cirebon City Community. The Less Socialization in front of the community has been cleared so that many people who are aware of the Cirebon Melet Program have overcome the obstacles faced by the Cirebon City Information and Statistics Communication Office.

This socialization was carried out by ICT Volunteers from the Cirebon Strategi City Information and Statistics Communication Office in this socialization is Mass media: Utilizing mass media, such as newspapers, television, radio, and online media, to spread information through the Cirebon Melet ICT Volunteer program through news, advertisements, and special programs.

However, this socialization has not gone well because the Socialization Strategy through mass media such as online media, television and radio has not been conveyed clearly and completely.

2. Resources

Resources are an important factor for policy implementation to be effective. The success of the policy implementation process depends largely on the ability to utilize available resources (Arisandi et al., 2019). In addition to the existence of a weak and weak human power and a lack of knowledge in their fields, they are not implemented in a good way through the implementation of policies. Physical facilities also reflect the factors that contribute to the implementation of policies. The implementor will have a staff who will carry out what they should do, and have a authority to carry out the task, but without the facilities (facilities and infrastructure), the implementation of the policy will not be fruitful. In this case, what is maximized by the power of human is the existence of staff for the implementation of the Policies program (Apriliana & Nawangsari, 2021).

In the resource indicators, there are human resources, budget sources and infrastructure facilities which are explained as follows:

- *Human Resources*

The human resources that exist in the Cirebon Melek Internet Program involve various parties in its implementation, which can be grouped into 3 categories of human resources:

1. Program Core Team:

Cirelbon City Government: The Communication and Information Service (Diskominfo) is responsible for the program. Other related

Regional agencies that are involved in the implementation of the program, including the Education Office, the Koperasi and UMKM Office, and the Tourism Office. Internet Service Provider: A telecommunication operator that provides internet access in public area, such as Wifi ID, CBN, and FiberStar. Tenaga Expert: Expert in the field of information technology and communication (ICT), education, and community development.

2. Facilitators and Opponents:

Facilitator: Tasking assists the community in navigating the development of intel and various digital applications. Umum is from academia, ICT community, and Cirebon youth. Volunteers: Assist in the implementation of programs in various activities, including socialization, training, and community assistance. They come from various circles, student bodies, civil society organizations, and the general community.

3. Target Communities:

- a. Student: Students of Elementary School (SD), First Elementary School (SMP), and Upper School (SMA) in Cirebon City.
- b. MSMEs: Small and medium enterprises in Cirebon City.
- c. General Public: Cirebon City residents who want to improve digital literacy and utilize for various purposes

- *Budget Resources*

The Cirebon Melet Program Budget is independently supported by the Cirebon City Government: The Cirebon City Government allocates funds in the Regional Revenue and Belanja Daerah Budget (APBD) for this program. The budget from the Cirebon City Information and Statistics Communication Office itself exists but is limited because the Cirebon Melet program puts forward more collaboration, so this program does not always have to be financed by the government, but can also collaborate with IESP or CSR who get more.

Together with the Private Sector (ISP) or the technological company, for gets sponsors or grants. The Central Government has provided financial assistance to this program through the specific scheme, for example the digital literacy program or community development.

- *Infrastructure*

The Cirebon Melet Program Infrastructure has eliminated the bones of the Cirebon Melet Program in the classrooms, office offices, and other public for activities of the socialization of the internet sehat and safe (Insan) The limited infrastructure is an obstacle for the Cirebon Melet Program itself.

The implementation of the Cirebon Melet Program at the Information and Statistics Communication Office of the City of Cirebon not enough, both in terms of quality and quantity. Based on the results of the interviews conducted by the Vocational and Informatics Office of the City Communication and Informatics Office, the staff of the Communication and Informatics Office of the City of Cooperatives and

Informatics were initially experts in the field of Technology, even though this expertise was very much reflected in the implementation of Smart City policies where the Communication and Informatics Office is an implementer that is used in the implementation of the Smart City policy. implementation of this policy.

By providing good human resources as well as sufficient budget resources and adequate infrastructure, it is hoped that the Cirebon Internet Literacy program can run optimally from now on.

3. *Disposition*

The implementation of the Cirebon Program Policy is not to be confused or to be a victim of the Ethics of the Cirebon Program. The attitude of *mendukung* is reflected in the commitment and responsibility of the Cirebon Melet implementers who are able to collaborate with both the *Pengelola* and private sectors.

Based on the interviews that have been conducted by the researcher, the management of Cirebon Melet often receives complaints related to wifi errors or the desire of the community to hold wifi in certain areas, the management provides quick response services when there are complaints from the community that are immediately acted upon.

Disposition is the character or personality of a policy maker in implementing regulations, this can be manifested in the form of consistency in policy implementation, and the commitment of the implementing apparatus in the implementation of policy implementation. If the policy implementer has a positive disposition, it will implement the regulation consistently, well and successfully. (Sri Wulandari, n.d.).

4. *Bureaucratic Structure*

Bureaucratic struktur is sluggish in the implementation of the Melet Cirebon program. The elite bureaucratic struktur is related to the *tulgas*, *wewenang* and *inter-party* parts in the implementation of policy. In implementing policies, SOPs (Standard Operating Procedures) are usually rounded up as a guideline for policy implementers so that the maximum and sincerity of policies are not overstated. The Kepala sub-division of communication and informatics of the city of Cirebon conveyed things like a berikut: "As implementers, we do not have a special SOP, in carrying out our policies, we only rely on the Peraturan Daerah of Cirebon City Tahun 2021 Number 14 about the Smart City Implementation Plan (JDIH Provinsi Jawa Barat, 2021). Researchers found that in practice the SOP has not been running optimally.

Obstacles to the Implementation of the Cirebon Melet Program in Realizing Digital Literacy

The Cirebon Internet Literacy program aims to improve digital literacy and internet access for the community in Cirebon City. Although this program has a good sincerity, the results in its implementation can be found in the problems faced, including:

1. Infrastructure:

Boundaries of the internet infrastructure: In the several areas of Cirebon City, there are still restrictions on the infrastructure internet, the entire internet network is slow and unstable. This has affected the community in the difficulties for the area in the internet area. The Lack of Accelerators Facing the Elektronik Circuit: Not all people in Cirebon City have an elektronik accelerator that is equipped with a laptop, laptop, or smartphone. This is an obstacle for Them to pursue the Cirebon Melet program.

2. Human Resources:

The culprit of teaching staff: The number of teaching staff who are trained in teaching digital literacy in Cirebon City is still out of bounds. This can cause the Cirebon Melet program to be unable to cover all areas in Cirebon City. The lack of people's digital capabilities: Many people in Cirebon City, including the elderly, still have a healthy digital presence. This is especially true of the training program held in the Cirebon Melet program.

3. Public Awareness:

Awareness of digital literacy: There are still many people in Cirebon City who are aware of digital literacy. This is not their motivation of them to pursue the Cirebon Melet program. Intellectual property rights: The people in Cirebon City still have intellectual property rights. This is a reflection of the fact that the for is overthrowing the internet and the Cirebon Melet program.

4. Cost:

The cost of internet in Indonesia is still quite expensive for some people. This makes it difficult for them to access the internet in a regulated manner. The Cirebon City Government has taken several steps to overcome these obstacles. One of them is to work with various parties, such as the private sector and the community, to provide internet infrastructure and electronic devices for the community. In addition, the Cirebon City government also increases socialization about the importance of digital liturgy and provides free digital literacy training to the community. Despite various obstacles, the Cirebon Melet program is expected to increase digital literacy and internet access for people in Cirebon City. By overcoming these obstacles, it is hoped that this program can run smoothly and achieve its goal of improving the quality of life of the people of Cirebon in the digital era.

Efforts to Realize Digital Literacy in the Cirebon Melet Program

The Cirebon Internet Literacy Program is an initiative that aims to improve the digital literacy of the people in Cirebon City. The program combines various educational, empowerment, and law enforcement efforts to create a safe, wise, and responsible digital space. Here are some important points regarding digital literacy efforts in the Cirebon Internet Literacy Program:

1. Education and Training:

Basic digital liturgy training: Immerse yourself in basic training with a secure and responsible internet handle, and enjoy browsing internet, email, and social media.

Digital technology training: Improving the community's ability to overcome digital technology such as digital technology, coding, graphic graphics, and digital marketing.

Workshops and sessions: Holding workshops and webinars to discuss various topics related to digital literacy, avoiding hoaxes, cyberbullying, and cyber security.

2. Infrastructure Provision

Building internet infrastructure: Expanding internet coverage in unconnected areas, so that people can easily access digital information and services. Establish digital spaces in various public places such as libraries, parks, and community centers, where people can access the internet and participate in digital literacy programs.

3. Community Empowerment:

Building digital literacy communities in various areas of Cirebon City, as a forum for people to learn from each other and share knowledge about digital literacy. Involve the community in designing and implementing digital literacy education programs, so that the program can be more effective and in accordance with the needs of the community. Providing support in the form of funds, training, and mentoring to the digital literacy community, so that they can better run their programs.

4. Campaigns and Promotions:

Conduct digital literacy campaigns through various media such as mass media, social media, and billboards to increase public awareness of the importance of digital literacy. Creating content, and articles that are easy for the public to understand and access. Formulate regulations on digital literacy to ensure that the digital literacy programs carried out are of quality, sustainable, and have a significant impact.

The above efforts are expected to increase the digital literacy of the people in Cirebon City, so that they can use digital technology wisely and responsibly. Good digital literacy will help people to improve their quality of life, both in social, economic, and cultural aspects.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of the Cirebon Melet Program Policy in general has been running but has not been optimal due to several challenging factors and obstacles in its implementation. Among them are obstacles in the form of facilities and infrastructure that are still not supportive because there are still many Wi-Fi in public areas that have not been covered by this program due to the limited contribution of implementing human resources (HR). The lack of socialization on how to use the internet healthily and safely causes many people to lack knowledge about the Cirebon Melet Program. Researchers have several suggestions for the effectiveness of the Cirebon Melet program, including strengthening human resources for the bureaucracy, 1) Developing human resources in front of the bureaucracy, 2) Improving the development of facilities and infrastructure, 3) Improving the co-integration of the Kelpada Publik

program, 4) Improving the coverage of the Cirebon Mellelt program, 5) Improving the motivation of digital literacy in the community.

ADVANCED RESEARCH

Every research certainly has limitations. Limitations in the sense of research limitations influence the researcher's ability to explore the data being studied, limited data available, or external research factors such as limited time and resources. So further research is needed to perfect this research.

REFERENCES

- Apriliana, S. D., & Nawangsari, E. R. (2021). Pelatihan dan pengembangan sumber daya manusia (sdm) berbasis kompetensi. *Forum Ekonomi*, 23(4), 804–812. <https://doi.org/10.30872/jfor.v23i4.10155>
- Arisandi, R., Nariyah, H., & Nursahidin. (2019). Implementasi kebijakan pengelolaan sampah di dinas lingkungan hidup kabupaten cirebon. *Jurnal Publika Unsagati Cirebon*, 7(2), 107–113.
- Indrawati, Nila Nurul Aini, H. A. (2017). *Indicators to measure smart mobility: an indonesian perspective*. <https://doi.org/doi/10.1145/3145777.3149826>
- JDIH Provinsi Jawa Barat. (2021). PERATURAN DAERAH KOTA CIREBON. NOMOR 14 TAHUN 2021. TENTANG. PENYELENGGARAAN KOTA CERDAS. *Journal of Chemical Information and Modeling*, 53(February), 2021.
- Naufal, H. A. (2021). Literasi Digital. *Perspektif*, 1(2), 195–202. <https://doi.org/10.53947/perspekt.v1i2.32>
- Novianty, F. (2021). The STRATEGI KOMUNIKASI PEMBANGUNAN DALAM IMPLEMENTASI KONSEP SMART ENVIRONMENT DI KOTA CIREBON. *Jurnal Penelitian Pers Dan Komunikasi Pembangunan*, 25(1), 85–97. <https://doi.org/10.46426/jp2kp.v25i1.160>
- Ramadhani, M. A., & Handoyo, E. (2023). Implementasi Kebijakan Jakarta Smart City dalam Mewujudkan Smart Governance pada Pemerintahan Provinsi DKI Jakarta. *Unnes Political Science Journal*, 6(2), 42–47. <https://doi.org/10.15294/upsj.v6i2.58254>
- Sri Wulandari, N. N. (2018). (n.d.). IMPLEMENTASI KEBIJAKAN RUANG TERBUKA HIJAU DI KOTA CIREBON BERDASARKAN PERATURAN MENTERI PEKERJAAN UMUM NOMOR 05 TAHUN 2008 TENTANG PEDOMAN PENYEDIAAN DAN PEMANFAATAN RUANG TERBUKA HIJAU DI KAWASAN PERKOTAAN.
- Sugiyono. (2014). *Metodologi Penelitian Kuantitatif, Kualitatif dan R & D*.
- Turhindayani, T. (2020). Analisis Implementasi Pengelolaan Barang Milik Daerah (Studi Pada Pemerintah Daerah Bangka Tengah). *ABIS: Accounting and Business Information Systems Journal*, 4(4). <https://doi.org/10.22146/abis.v4i4.59322>