

Improving Student Learning at SMAN 2 Regarding the General Ledger and Trial Balance Worksheets

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ABSTRACT

Purpose: This community service program aimed to improve students' accounting literacy and practical skills in general ledger posting and trial balance worksheet preparation at SMAN 2 West Jakarta. The program was designed to bridge the gap between theoretical accounting learning in school and practical competencies required in the workplace.

Method: The activity was conducted at SMAN 2 West Jakarta on May 13, 2026, for students of Class XI-4. The intervention involved accounting education, hands-on practice, case-based simulations, and digital evaluation using Quizziz and Google Forms. The training covered the concepts, functions, and procedures of posting transactions to the general ledger and preparing trial balance worksheets.

Results and Discussion: Prior to the intervention, students had limited practical understanding of the accounting cycle, particularly in general ledger posting and trial balance worksheet preparation. The activity was implemented in chronological order: introduction, pre-test, material presentation, guided practice, post-test, and participant satisfaction evaluation. The results showed improved student understanding, with a post-test average score of 81. Participants also demonstrated increased engagement, motivation, and ability to complete accounting practice exercises with guidance.

Implications: This program helped strengthen students' basic accounting competencies and work readiness. Future community service programs should provide longer training and cover a broader range of accounting topics, including financial statement preparation, tax literacy, digital finance, and sustainability reporting.

Keywords: community service; accounting training; general ledger; trial balance worksheet; accounting literacy.

1. Introduction

Indonesia's economic development is influenced by various economic actors, one of which is companies operating across various business sectors. Corporate sustainability is a key factor in maintaining national economic stability and growth, as companies create jobs, increase public income, and support other economic activities. A company's business sustainability is heavily influenced by management's ability to formulate and implement appropriate decisions, strategies, and policies. These policies encompass marketing, procurement, cost management, production, and cash and bank management, which



ultimately affect the company's liquidity, profitability, and solvency. To make effective and efficient decisions, companies require accurate, high-quality, and reliable financial information as a foundation for analyzing the company's condition and predicting future operational directions.

Financial statements are one of the primary sources of information used in this decision-making process. Through various analytical techniques, such as horizontal analysis, vertical analysis, and financial ratio analysis, companies can gain insight into their financial performance (Yuliyansa & Sisdiyanto, 2024). However, the quality of the information produced in financial statements depends heavily on the accuracy of the recording and preparation processes carried out from the early stages of the accounting cycle. According to Patricia & Fernanda (2023), the preparation of accurate and reliable financial statements is inseparable from the application of correct accounting principles, estimates, and methods. Therefore, a solid understanding of accounting is crucial, especially for the younger generation preparing to enter the workforce or business world.

The preparation of reliable financial statements requires a series of steps known as the accounting cycle, ranging from recording transactions and classifying them to posting entries to the general ledger and preparing financial statements. Within this cycle, the ability to post entries to the general ledger and prepare trial balance worksheets constitutes a fundamental competency that must be mastered, as these two stages form the foundation for producing accurate financial statements in accordance with accounting standards. Sudradjat & Djanegara (2020) state that training in accounting skills, including general ledger posting and preparing trial balance worksheets, is crucial for enhancing students' knowledge and competencies. Klarisa & Wirianata (2023) also explain that mastering accounting skills provides students with essential preparation for facing competition in the workforce and business world. In line with this, Sariningsih *et al.*, (2022) emphasize that accounting training should be provided to high school students to enhance their readiness to face future challenges.

SMAN 2 West Jakarta, as a partner in community service activities, is committed to equipping its students with competencies relevant to workforce needs. However, based on observations and discussions with school officials, students still face limitations in understanding how to post transactions to the general ledger and prepare trial balance worksheets as applied in real-world work environments. The learning students receive at school tends to focus more on theoretical aspects, while opportunities to gain direct practical experience remain relatively limited. This situation results in students lacking a comprehensive understanding of the functions of the general ledger and trial balance worksheets, which serve as the foundation for preparing accurate and reliable financial reports.

This issue is critical to address immediately, given that practical accounting competencies are essential skills required across various professional fields and business activities. Limited practical understanding risks hindering students' readiness for the workforce, particularly in fields related to administration and finance. Therefore, a relevant intervention is needed in the form of accounting education and training activities that not only provide conceptual understanding but also equip students with practical experience through simulations of general ledger posting and trial balance worksheet preparation. This approach is expected to bridge the gap between the theory learned in school and the competencies required in the workplace.

The implementation of this community service program aims to enhance students' knowledge and skills at SMAN 2 West Jakarta regarding the concepts, benefits, and practices of general ledger posting and the preparation of trial balance worksheets. In addition to benefiting students by improving their work readiness and accounting literacy, this activity also supports the school in complementing the learning process provided through the formal curriculum. For the university, this activity represents

a concrete implementation of the Tri Dharma of Higher Education, particularly in the aspect of community service, while also serving as a platform for students to develop professional competencies, communication skills, social empathy, and field experience. From both academic and practical perspectives, this program is expected to strengthen an adaptive, practice-based accounting learning model that aligns with workforce needs, thereby offering an alternative for improving the quality of accounting education at the secondary level.

2. Literature Review

2.1 *The Concept of Community Service.*

Community service is one of the three pillars of higher education, aimed at applying science, technology, and the arts to improve society's welfare and enrich national life. Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education states that community service is an activity by the academic community to practice and cultivate science and technology to advance public welfare and enlighten the life of the nation. In the context of modern higher education, community service is no longer viewed merely as a charitable activity but rather as a collaborative process oriented toward empowerment, knowledge transfer, and the sustainable resolution of social problems (Sonjaya *et al.*, 2025). This approach enables higher education institutions to make tangible contributions to improving human resource quality through educational activities aligned with the needs of the target community. Therefore, community service serves as a strategic tool for higher education institutions to integrate educational and research functions to generate broader social impact (Irwanto, 2021).

In a school setting, community service can be realized through educational and training programs that enhance students' capacities and skills, better preparing them for the challenges of the professional world. The implementation of such programs is significant, as it bridges the gap between theoretical learning in schools and the practical competencies required in the professional sphere. In addition to benefiting partners, community service activities strengthen students' competencies as program implementers through community-based learning experiences that foster social awareness, communication skills, and problem-solving abilities (Mariana *et al.*, 2025). Thus, community service not only embodies the Tri Dharma of Higher Education but also serves as a vital instrument for fostering synergy among universities, schools, and the community to enhance the quality of education and promote sustainable human resource development.

This community service program employs a skill-based education approach, a learning process that emphasizes mastery of practical competencies applicable to real-life situations and the workplace. Training is an effective method for enhancing students' knowledge, skills, and attitudes through direct learning experiences. Sudradjat & Djanegara (2020) state that accounting skills training can improve participants' ability to understand and apply accounting concepts more comprehensively. Klarisa & Wirianata (2023) also explain that mastery of accounting skills is an important foundation for students to compete in the workplace and business world. Therefore, accounting education and training should be provided to students to improve their readiness to enter the professional world.

2.2 *General Ledger*

According to Kieso *et al.*, (2019), the general ledger is an integral part of the accounting system that serves to collect and organize all accounts involved in recording financial transactions, such as asset

accounts, liability accounts, owner's equity accounts, revenue accounts, expense accounts, income statement summary accounts, and dividend accounts. Each of these accounts contains detailed information on changes resulting from transactions the company conducted during an accounting period.

According to Agoes & Winoto (2019), the general ledger is a collection of accounts that summarizes data already recorded in the journal. This process classifies and summarizes the company's transactions into relevant accounts, facilitating the grouping and monitoring of each type of transaction occurring in the company's financial activities. Thus, the general ledger enables stakeholders such as managers, auditors, or accountants to access more organized and systematic information regarding the company's financial position for a specific period.

Based on the above definition, the general ledger is the primary accounting record that summarizes all of a company's financial transactions for a specific period, organized by account. These accounts are grouped by transaction characteristics (real or nominal) and by account codes, which are divided into five main categories: Assets, Liabilities, Equity, Revenue, and Expenses.

The main functions of the general ledger are: (1) To assist in the preparation of financial statements; (2) To ensure the accuracy of financial records; (3) To assist in the audit process and tax reporting; (4) To evaluate the company's financial condition.

The basis for classifying general ledgers is as follows:

- Based on the main account groups, namely: the asset group, the liability group, the equity group, the revenue group, and the expense group.
- Based on the nature of transactions, these include: real accounts (permanent accounts), which include assets, liabilities, and equity; and nominal accounts (temporary accounts), which include revenue and expenses whose balances are not carried forward to the next period.
- Based on the type of ledger, namely: the general ledger and subsidiary ledgers, such as the accounts receivable ledger, which contains customer details, and the accounts payable ledger, which contains supplier details.
- Based on account codes, which involve grouping accounts using numerical codes or mnemonics to facilitate identification. For example: code 1 for assets, code 2 for liabilities, code 3 for equity, code 4 for revenue, and code 5 for expenses.

Trial Balance Worksheet. According to Mulyadi, as cited in Wijoyo *et al.*, (2025), a trial balance worksheet is a tool used to prepare interim financial statements before making official entries in the general ledger. This trial balance worksheet contains columns for recording opening balances, necessary adjustments, and post-adjustment balances. The primary function of the trial balance worksheet is to assist accountants in planning and organizing the financial data required to prepare financial statements, such as the balance sheet and income statement. The trial balance worksheet enables companies to identify errors and ensure more accurate financial statements before they are officially recorded in the general ledger.

According to Yuniarwati *et al.*, (2018), a trial balance worksheet is a report with several columns that serves as a tool to assist in the accounting adjustment process and in preparing financial statements. The trial balance worksheet itself is not part of the official financial statements but merely a working tool used to prepare adjusting journal entries and to compile more complete and accurate financial statements. This tool helps accountants organize data and ensure that all transactions are

recorded correctly before being included in valid financial statements, thereby maintaining the accuracy and transparency of the company's financial reports.

Based on the above definition, it can be concluded that a trial balance worksheet is a worksheet containing a company's financial data, consisting of: company transaction data that has been recorded in the company's books but has not yet been adjusted, adjustment data for a specific period, the company's book balances after adjustments, and the classification of accounting accounts into financial statements (revenue and expense accounts are classified into the income statement, dividend accounts are classified into the statement of changes in equity, and asset, liability, and equity accounts are classified into the statement of financial position).

According to Yuniarwati *et al.*, (2018), the components included in the trial balance worksheet consist of: (1) Trial Balance, which displays the opening balances of each account before adjustments are made; (2) Adjustments, which are used to record adjusting journal entries so that the accounts reflect the actual conditions at the end of the period; (3) Adjusted Trial Balance, which shows account balances after adjustments have been made as the basis for preparing financial statements; (4) Income Statement, which presents a company's revenues and expenses during a specific period to determine the net profit or loss generated by the company; (5) Statement of Financial Position, which summarizes the company's assets, liabilities, and equity at the end of a specific period.

2.3 Previous Contributions and Program Innovations

Several previous community service activities have shown that accounting training can improve students' understanding and skills. Sariningsih *et al.*, (2022) found that accounting training for high school students can enhance the basic accounting competencies required in the workplace. Patricia & Fernanda (2023) reported that education on bookkeeping and financial reporting can improve participants' understanding of the financial statement preparation process. Another study by Sudradjat & Djanegara (2020) shows that practical accounting training positively impacts participants' technical ability to complete the accounting cycle. Nevertheless, most previous community service programs still focused on introducing general accounting concepts or training in journal entries and simple financial reporting. The community service program in this activity is innovative because it emphasizes posting to the general ledger and preparing trial balance worksheets as crucial stages in the accounting cycle— aspects that are often not well understood by high school students. Furthermore, this activity is designed using educational methods and practical simulations so that participants not only understand the concepts but also gain hands-on experience applying accounting skills relevant to workplace needs.

3. Method

This Community Service Activity (PKM) was conducted at SMAN 2 West Jakarta, the program partner. The selection of this school was based on initial observations and discussions with school officials, which indicated a need to improve students' practical competencies in accounting, particularly in general ledger posting and preparing trial balance worksheets. This program was designed to help students understand the accounting cycle more comprehensively through a combination of conceptual instruction and practical training.

The target audience for this activity is students at SMAN 2 West Jakarta who have received theoretical accounting instruction at school but still face limitations in understanding how to apply the

practical posting of transactions to the general ledger and prepare trial balance worksheets as used in the professional workplace. Therefore, this PKM activity is expected to bridge the gap between classroom theory and the practical competencies required in a professional environment.

The activity is implemented through several interrelated stages. The first stage is planning, which includes initial observations to identify partner needs, coordination with the school regarding the format of the activities to be carried out, the development of training materials together with student mentors, and the preparation of necessary activity tools. This planning stage aims to ensure that the program implemented aligns with the participants' challenges and needs.

The second stage is the delivery of education and training. In this stage, the PKM team uses instructional methods to provide an understanding of the basic concepts of the general ledger and trial balance worksheets, including their definitions, functions, benefits, and the steps involved in their preparation within the accounting cycle. Following the presentation of the material, the activity continues with training through practice exercises. Participants are allowed to practice posting transactions to the general ledger and preparing trial balance worksheets step by step in accordance with applicable accounting procedures. This approach aims to enhance participants' conceptual understanding and practical skills through hands-on learning experiences.

The third stage is the evaluation of training outcomes. Evaluation is conducted via an online quiz on the Quizizz platform, consisting of a pre-test and a post-test. The pre-test is administered before training begins to assess participants' initial understanding. At the same time, the post-test is conducted after all materials and practical exercises have been completed. A comparison of the results from these two tests serves as an indicator to measure the improvement in participants' understanding following the PKM activity.

The fourth stage involves evaluating participants' satisfaction with the activity's implementation. This evaluation is conducted through the distribution of a questionnaire using Google Forms, which includes several assessment aspects, such as satisfaction with the provided material, the clarity of the presenter's delivery, participants' level of understanding of the training material, as well as feedback and suggestions for organizing similar activities in the future. The satisfaction evaluation is necessary for reflecting on the quality of the program's implementation and for improving future community service activities.

The final stage is the dissemination of PKM activity results. Dissemination is carried out through the publication of articles in community service journals, the preparation of outputs in the form of Intellectual Property Rights (IPR) certificates, and the development of educational media in the form of posters that can be utilized as learning tools. Through these various outputs, it is hoped that the benefits of the activity will not only be felt by the participants directly involved but will also reach a broader academic community.

Based on these stages, the intervention methods used in this activity combine educational, participatory, and hands-on approaches. The educational approach is used to enhance participants' conceptual understanding; the participatory approach is realized through students' active engagement during the learning process; while the hands-on approach is applied through the completion of case studies that simulate real-world conditions in corporate bookkeeping.

It is hoped that the combination of these three approaches will serve as an effective solution for improving students' understanding and skills in general ledger posting and preparing trial balance worksheets.



4. Results and Discussion

4.1 Analysis Results

4.1.1 Initial Overview of Partner Status

Based on initial observations and discussions with school officials, it was found that students in Class XI-4 at SMAN 2 West Jakarta had not yet received in-depth instruction in basic accounting, particularly in posting entries to the general ledger and preparing trial balance worksheets. Although the students had a general understanding of the importance of financial statements, they did not yet grasp the technical steps in the accounting cycle that underpin the preparation of accurate and reliable financial statements. This situation indicates a gap between the students' practical competency needs and the material they have acquired through formal schooling. Therefore, an educational and training program is needed to provide a more applied, contextual learning experience.

4.1.2 Implementation of Activities

The PKM session on training in general ledger posting and the preparation of trial balance worksheets was held on Wednesday, May 13, 2026, from 8:45 a.m. to 10:00 a.m. in person in a classroom at SMAN 2 West Jakarta. The target audience for this activity was students in Class XI-4 who had not yet received comprehensive instruction in basic accounting. The activity began with introductions between the implementing lecturer, the student support team, and the participants. Next, participants were asked to take a Quizizz-based pre-test to assess their initial understanding of the material to be presented. Following the pre-test, the PKM team provided instruction on the basic concepts of the general ledger and trial balance worksheets using a PowerPoint presentation. The material covered included definitions, functions, benefits, as well as the steps for posting transactions to the general ledger and preparing trial balance worksheets.

Following the presentation of the material, the session continued with a practical training exercise involving the resolution of a simple case study for a trading company. Participants were guided to record journal entries, post transactions to the general ledger, and prepare trial balance worksheets in accordance with proper accounting procedures. This practical activity provided participants with the opportunity to apply the concepts they had previously learned directly. At the end of the session, participants took a post-test using Quizizz to evaluate their understanding following the training. Additionally, participants were asked to complete an evaluation survey via Google Forms to assess the activity's implementation and to provide suggestions on financial topics they hoped would be covered in future community service activities.

4.1.3 Event Documentation

Documentation of the PKM activities is presented in Figure 1. This documentation illustrates the PKM team's presentation of the material, the participants' active engagement during the training sessions, and the implementation of learning evaluations. The presence of activity documentation serves not only as evidence of program implementation but also as evidence of participant participation in each stage of the designed intervention. The documentation used in this article was selected for its relevance to the activity's objectives and to avoid purely ceremonial photos.





Figure 1. Documentation of the PKM training session on general ledger posting and the preparation of trial balance worksheets at SMAN 2 West Jakarta.

4.1.4 Results of the Activity

The implementation of the PKM program showed that participants enthusiastically took part in the entire series of activities and were actively engaged throughout both the educational and practical training sessions. Based on observations during the activity, participants demonstrated an improved understanding of the concepts of the general ledger and trial balance worksheets, as evidenced by their ability to complete practice problems more systematically after receiving guidance. Additionally, the post-test results indicate that the training activity enhanced participants' knowledge of the stages of the accounting cycle related to general ledger posting and the preparation of trial balance worksheets. The results of the participant satisfaction evaluation also showed that the training activity was considered beneficial in helping them understand accounting material that they previously found difficult to apply. Participants stated that the method of presenting the material, combined with practice exercises, facilitated the learning process and increased their motivation to study accounting further. Thus, this PKM activity not only increased participants' understanding but also provided a more contextual and practical learning experience.

4.1.5 Activity Outcomes

The outcomes of this Community Service Program (PKM) include improvements in participants' literacy and basic accounting skills, particularly in general ledger posting and preparing trial balance worksheets. In addition to the outcomes directly experienced by the partners, the results of the activity were also disseminated in the form of scientific articles in community service journals, the filing of Intellectual Property Rights (IPR), and the development of educational media in the form of posters that can be used as a means of continuous learning. These outcomes are expected to broaden the impact of the activity, both for participants, educational institutions, and the academic community in general.

Table 1. Pre- and Post-Activity Evaluation

No	Indicator	Before the Intervention	After the Intervention
1	Participants' understanding of the concept of a general ledger	The participants do not yet have a comprehensive understanding of the concept and function of the general ledger	Participants have a better understanding of the concept and function of a general ledger.
2	Participants' understanding of the trial balance worksheet	The participants have not yet understood the steps involved in preparing a trial balance worksheet.	Participants can explain the steps involved in preparing a trial balance worksheet.
3	Practical skills in posting transactions	The participant is not yet able to post on their own.	Participants can post transactions with guidance.
4	Participation in learning activities	Participants' involvement in accounting practices remains limited.	Participants were actively engaged throughout the education and training process.
5	Program sustainability	There are currently no structured practical accounting training programs.	Recommendations for advanced topics based on participant feedback.

4.2 Discussion

The implementation of the Community Service (PKM) program, which included education and training in general ledger posting and the preparation of trial balance worksheets, demonstrated that a learning approach combining theoretical instruction with hands-on practice effectively enhanced participants' understanding of fundamental accounting concepts. This was reflected in the post-test results, which showed that participants achieved an average score of 81 after completing the entire series of activities. This finding indicates that students were able to grasp material they had not previously studied in depth, particularly regarding the application of the accounting cycle in a professional work context. Thus, this PKM activity serves not only as a means of knowledge transfer but also as a platform for developing practical skills relevant to the participants' needs.

The improvement in participants' understanding following the training aligns with the concept of skill-based education, which emphasizes the importance of applied learning experiences in shaping students' competencies. In the context of accounting education, conceptual understanding is more readily achieved when participants are allowed to practice the steps of the accounting cycle directly. The processes of posting to the general ledger and preparing trial balance worksheets are technical skills that cannot be fully grasped through theory alone but require repeated practice for participants to understand the relationships among processes in the preparation of financial statements. Therefore, the use of a practice-based training method in this activity is a relevant intervention that bridges the gap between theoretical learning and students' practical competency needs.

Field findings in this activity also support the results of previous community service studies, indicating that accounting training can enhance participants' competencies. Sariningsih *et al.*, (2022) found that accounting training for high school students improves their readiness for the workforce. Chelsya, Patricia, and Fernanda (2023) also reported that education on bookkeeping and financial reporting can improve participants' understanding of the stages involved in preparing financial statements. Additionally, Sudradjat and Djanegara (2020) stated that training in accounting skills

positively impacts participants' ability to apply accounting concepts more systematically. These consistent findings indicate that practice-based training is an effective strategy for improving students' accounting literacy and skills.

Several supporting factors influenced the intervention's success in this activity—first, the support from the school, which provided access and facilities for the activity's implementation. Second, the use of varied learning media, such as PowerPoint presentations, case study exercises, and Quizziz-based assessments, effectively increased participant engagement throughout the activity. Third, direct guidance from faculty members and students enabled participants to receive immediate feedback when they encountered difficulties completing assigned exercises. The combination of these factors created a more interactive learning environment and encouraged participants to engage actively at every stage of the activity.

Nevertheless, the program's implementation also faced several challenges. One of the main challenges was the program's limited duration, which prevented in-depth study of the material and the optimal conduct of practical exercises. Given that participants lacked a strong foundation in accounting, more time was needed for them to gain a deeper understanding of each stage of general ledger posting and of preparing trial balance worksheets. Additionally, the varying initial skill levels among participants presented a unique challenge during the training. Some participants grasped the material quickly, while others required more intensive guidance. This situation underscores the importance of adapting teaching methods to the participants' characteristics to ensure optimal outcomes.

4.2.1 Program Evaluation and Sustainability

The PKM program received positive feedback from participants. Based on the evaluation survey results, participants stated that the material was easy to understand and relevant to their needs as students preparing to enter the workforce or pursue further education. The learning method, which combines theory and practice, was found to help participants understand accounting concepts previously considered difficult. Additionally, the use of digital evaluation tools such as Quizziz provided a more engaging learning experience and increased participants' motivation to actively engage in the activities. Although the program ran smoothly, the evaluation highlighted several areas for improvement. Participants suggested extending the activity to allow more time for practice and discussion. Furthermore, participants expressed the hope that similar activities could be conducted on an ongoing basis with other topics related to accounting and finance. This feedback indicates that the PKM activity not only provides immediate benefits but also fosters participants' interest in broader financial literacy development.

4.2.2 Program Sustainability Plan

As a follow-up to this activity, the PKM team plans to develop an advanced training program with a broader scope of material and a higher level of difficulty. The advanced program may cover topics including the preparation of comprehensive financial statements, financial statement analysis, tax literacy, and contemporary issues in accounting, such as sustainability reporting. Additionally, opportunities to replicate the program at other schools exist, as the need to enhance practical competencies in accounting is not limited to a single educational institution. Program sustainability can also be achieved through strengthened collaboration between universities and schools, including



regular mentoring, the provision of digital learning resources, and the implementation of ongoing community service programs. With structured follow-up, it is hoped that the program's benefits will not be limited to short-term knowledge enhancement but will also contribute more broadly to preparing the younger generation with accounting competencies aligned with workforce needs and the dynamic evolution of the business environment.

5. Concluding Remarks and Recommendation

The Community Service (PKM) activity, which consisted of education and training on general ledger posting and the preparation of trial balance worksheets at SMAN 2 West Jakarta, was successfully carried out and achieved its intended objectives. This program successfully enhanced students' knowledge and understanding in Class XI-4 of the basic concepts and practices of the accounting cycle, particularly the posting of transactions to the general ledger and the preparation of trial balance worksheets. The program's success is reflected in the post-test results, which showed an average participant score of 81, indicating that participants grasped the material presented.

The intervention method—which combined material delivery, practice-based training, and digital-media-based evaluation—was deemed appropriate for the partner's needs and characteristics. This approach not only helped participants understand accounting concepts in theory but also provided practical experience relevant to workplace competency requirements. This activity had a positive impact in the form of improved accounting literacy and basic skills among participants, increased motivation to study finance in greater depth, and the establishment of strong collaboration between universities and schools to support improvements in educational quality.

Based on the program's results, similar initiatives should be implemented on an ongoing basis, with longer practical training periods and broader coverage of materials to ensure participants gain a more comprehensive understanding. Additionally, developing training topics that align with current trends in accounting and finance—such as sustainability reporting and digital financial literacy—could help enhance the relevance and effectiveness of community service programs in the future.

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