Advances in Community Services Research
Volume 4, Issue 2 (2026). 196-211
DOI: https://doi.org/10.60079/acsr.v4i2.885
OPEN ACCESS
e-ISSN: 2985-9778

ACSR | COMMUNITY PARTNERSHIPS AND IMPACTS

# The Use of Accounting Software to Enter Business Transactions by Students at Ricci 1 Junior High School, Jakarta, Indonesia

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**ARTICLE HISTORY**

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|---|---|---|
| **Submitted** | : | June 03, 2026 |
| **Reviewed** | : | June 10, 2026<br>June 12, 2026 |
| **Revised** | : | June 15, 2026 |
| **Accepted** | : | June 16, 2026 |
| **Published** | : | June 27, 2026 |

**Conflict of Interest Statement:**
The author(s) declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

**ABSTRACT**

**Purpose:** This community service activity was conducted to address junior high school students' limited understanding of simple business transactions and their unfamiliarity with accounting software for recording transactions. The activity aims to provide an introductory understanding of basic accounting concepts, the importance of recording transactions, and the functions of accounting software, thereby strengthening students' financial and digital literacy.

**Method:** The activity was held in person at SMP Ricci 1 Jakarta on Friday, March 6, 2026, and lasted 120 minutes, with 29 students participating. The methods used included participatory education through interactive lectures, guided demonstrations, simple case studies, Q&A sessions, quizzes, and feedback questionnaires.

**Results and Discussion:** Before the intervention, the students did not understand the concept of business transactions and were unfamiliar with computerized accounting. After the activity, the students were able to identify simple transactions, understand the importance of record-keeping, and recognize the role of accounting software in managing financial information.

**Implications:** This initiative helps improve financial and digital literacy from an early age. Similar programs should be developed on an ongoing basis, with the curriculum tailored to students' characteristics.

**Keywords:** accounting; computerized accounting; digital literacy; financial literacy; business transactions.

## 1. Introduction

Advances in information technology in the digital age have significantly changed accounting practices, with a shift from manual to computerized recording of financial transactions. Computerized accounting enables the recording, processing, and reporting of financial data more quickly, accurately, and efficiently, thereby improving the quality of the information produced. In the modern business world, the use of technology-based systems has become essential for managing an organization's finances. Therefore, an understanding of the fundamentals of computerized accounting needs to be introduced early on to the younger generation as part of efforts to improve financial literacy and digital skills.

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Accounting is an information system that identifies, records, and communicates economic activities to decision-makers (Harrison et al., 2018). In line with these developments, accounting information systems integrate technology with business processes to generate relevant information that supports managerial decision-making (Laudon & Laudon, 2018). In an educational context, the use of technology has also proven effective in enhancing learning outcomes by providing more interactive and practical learning materials (Nastiti & Abdu, 2020).

These developments indicate that accounting competencies in the digital era no longer emphasize only manual recording skills but also an understanding of how to use technology in financial information management. Junior high school students are at a cognitive developmental stage that enables them to begin grasping basic economic and business concepts. At this stage, an introduction to simple business activities and transaction recording can serve as a foundational step in understanding financial management and the importance of technology use. However, at the junior high school level, accounting instruction is not yet provided in depth as it is at the senior high school or vocational school level. Based on initial discussions with Ricci 1 Junior High School in Jakarta, students lack experience in understanding the flow of simple business transactions or in recognizing how computers can assist in recording transactions. Furthermore, computerized accounting materials have not been a central part of the curriculum, so students do not yet understand the basic functions of accounting software. This situation highlights a gap between the development of technology-based accounting practices and the learning experiences students gain at school.

If this situation is not addressed, students risk missing out on the opportunity to gain an initial understanding of how technology can be utilized in financial information management. In fact, digital literacy and financial literacy are crucial competencies for navigating the advancements of the Industry 4.0 era and Society 5.0. Therefore, an educational intervention is needed that focuses not on in-depth technical mastery of accounting software, but on providing simple, contextual learning experiences tailored to the characteristics of junior high school students. Through this community service activity, the implementation team sought to introduce basic accounting concepts and computerized accounting through demonstrations of simple business transactions using applications that are easy for students to understand. This activity is expected to strengthen financial and digital literacy from an early age, increase students' interest in learning about accounting and technology, and contribute to the development of an adaptive accounting education model at the junior high school level.

Various studies and community service activities have shown that the use of information technology in accounting plays a crucial role in improving students' understanding of financial transaction recording processes. Computerized accounting not only accelerates the processing of financial data but also helps users understand the flow of transaction recording in a more systematic and structured manner. Research conducted by Romney and Steinbart (2018) indicates that computer-based accounting information systems can improve efficiency, accuracy, and speed in processing financial transaction data. The use of accounting software also enables users to understand the relationships between transactions, journal entries, and the preparation of financial statements in an integrated manner.

In the context of community service activities, several computerized accounting training programs have been implemented at various educational institutions. The community service activity conducted by Sari and Prasetyo (2020) showed that training in the use of simple accounting applications can improve students' understanding of business transaction recording and introduce the concept of financial statements in a practical way. Similarly, Putri and Rahmawati (2021) found that a hands-on

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OPEN ACCESS
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approach using computer applications can improve students' understanding of the transaction recording process. However, most accounting computerization training activities still focus on high school or vocational school students. The introduction of accounting computerization concepts at the junior high school level remains relatively limited. Therefore, this community service activity offers a novel approach by introducing accounting computerization tailored to the characteristics of junior high school students through a simple, interactive, and practical approach.

Based on the challenges faced by the partner institution, the intervention in this activity consists of guided instruction and demonstrations on simple business transactions, as well as an introduction to computerized accounting using applications that are easy for students to understand. The activity is designed in stages, beginning with the presentation of basic accounting concepts, an introduction to daily transaction examples, demonstrations of simple recording using the application, brief exercises, and an evaluation of participants' understanding. This intervention was selected because it is considered the most relevant for bridging the need to improve digital literacy and financial literacy without burdening students with overly technical material.

Through this community service activity, the implementation team aims to provide an initial understanding of accounting as a process for recording business transactions and to introduce the concept of computerized accounting as part of the development of information technology in accounting. In practice, this activity is expected to help students recognize examples of simple business transactions, understand the flow of transaction recording through demonstrations of accounting software, gain initial experience using technology to support financial information management, and increase their interest in learning about accounting, entrepreneurship, and digital technology.

This activity is expected to benefit various parties. For students and schools as partners, this activity can broaden their understanding of accounting and technology and strengthen financial and digital literacy from an early age. For universities, this activity serves as a form of implementing the university's threefold mission through knowledge transfer and tangible contributions to improving the quality of public education. Meanwhile, to advance educational science and practice, this activity can serve as an alternative model for introducing computerized accounting that is tailored to the characteristics of junior high school students, thereby enabling replication at other educational institutions with similar contexts.

Based on discussions and agreements with the school principal and supervising teachers in January 2026, the training session would be conducted in person on Friday, March 6, 2026, as a single 120-minute session. Through this activity, it is hoped that students at SMP Ricci 1 Jakarta will gain meaningful learning experiences in recording business transactions and using technology in accounting, so that they are better prepared to face future technological developments.

The remaining sections of this article are organized as follows. Section 2 presents a literature review. Section 3 describes the methods. Section 4 presents the results and discussion. Section 5 contains the conclusions and recommendations.

## 2. Literature Review

### *2.1 The Concept of Community Service.*

Community service is one of the ways in which universities fulfill their threefold mission, focusing on applying scientific, technological, and research findings to address the needs and solve the problems

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faced by the community. Over time, the concept of community service has evolved from a one-way knowledge-transfer activity to a collaborative process that positions the community as an active partner in the planning, implementation, and evaluation of programs. Booth & Green (2022) explain that community engagement and service-learning are integrative approaches that connect academic learning processes with solving real-world problems in the community through mutually beneficial partnerships. In line with this, Dewi et al. (2023) emphasize that community service practices in higher education serve as a means of implementing the Merdeka Belajar Kampus Merdeka (MBKM) policy through collaboration between universities and the community to create tangible educational impact. Thus, community service is not only a means of applying the academic competencies of students and faculty but also a strategic instrument for improving the quality of life in the community through participatory and contextual approaches.

Beyond being a form of implementing the three pillars of higher education, community service is also viewed as a manifestation of higher education institutions' social responsibility toward sustainable development. Amutuhaire (2023) explains that higher education institutions' active engagement in the community is part of efforts to fulfill their social responsibility by improving community well-being and quality of life. From a broader perspective, Shyiramunda & van den Bersselaar (2024) emphasize that community service is a strategic means to drive local development through collaboration among academics, government, industry, and the community within the quadruple helix framework. The success of community service programs is also significantly influenced by the level of community participation and acceptance of the implemented programs. Azubuike et al. (2025) state that community involvement from the planning stage through implementation is a crucial prerequisite for creating sustainable programs that align with local needs. Meanwhile, González-Afonso et al. (2025) demonstrate that the service-learning approach in community service can simultaneously integrate the learning process, community empowerment, and the development of students' social competencies.

### *2.2 Basic Concepts of Accounting and Recording Business Transactions*

Accounting is an information system designed to identify, record, classify, process, and communicate economic information to various stakeholders as a basis for decision-making. In practice, the accounting process begins with recording business transactions within an entity. Business transactions encompass all economic activities that affect an organization's financial position, such as purchases, sales, cash receipts, and payments of liabilities. Therefore, accuracy in recognizing and recording transactions is the primary foundation for producing reliable financial information. Hüsch et al. (2024) explain that accounting encompasses the methods and processes for the systematic recording, processing, and presentation of financial information to support effective organizational management. In line with this, Rohr-Mentele & Holtsch (2022) emphasize that the ability to record business transactions accurately is a fundamental skill students must possess to effectively apply accounting knowledge in various real-world situations. Systematic transaction recording not only aids in the preparation of financial statements but also hones students' analytical skills, attention to detail, and understanding of the relationship between economic activities and their impact on an entity's financial condition. Thus, mastering basic accounting concepts and recording business transactions is a crucial foundational step before students are introduced to more complex accounting material.

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Technological advancements have driven transformations in accounting practices; however, a solid understanding of fundamental concepts remains a primary prerequisite in modern accounting education. Pargmann et al. (2023) state that digitalization in accounting requires a stronger grasp of fundamental accounting concepts before students are introduced to technology-based systems. This indicates that mastery of fundamental principles—such as transaction identification, chronological recording, and understanding the accounting cycle—remains relevant even as data processing is supported by software. Sabrina & Sihaloh (2025) also explain that systematic transaction recording plays a crucial role in enhancing the accuracy of financial information and supporting organizational decision-making. Conversely, Amalia & Siahaan (2024) found that suboptimal transaction recording systems can affect the accuracy of financial information and increase the risk of errors in report preparation. In an educational context, an understanding of basic accounting concepts needs to be provided through a contextual approach appropriate to students' developmental levels. Findings from Ibrahim et al. (2023) in the Accounting, Finance, and Digital Marketing Education for Business Groups program indicate that basic accounting education can enhance public understanding of the importance of recording transactions in financial management. Similarly, Nurfadila et al. (2025) emphasize that the development of digital accounting-based entrepreneurship must be preceded by strengthening individuals' capacity to understand fundamental accounting principles. Therefore, introducing basic accounting concepts and business transaction recording at an early stage is a strategic step toward building financial literacy, fostering a systematic mindset, and preparing students to navigate future developments in technology-based accounting practices.

### *2.3 Computerized Accounting and the Use of Accounting Software in Education*

Computerized accounting refers to the use of information technology to record, process, store, and report financial data, enabling faster, more accurate, and more efficient information generation. Digital advancements have transformed accounting practices from manual systems to technology-based systems, thereby requiring changes in the competencies that students must possess. Pargmann et al. (2023) explain that digitalization has transformed accounting activities, necessitating the integration of digital competencies and accounting technology into educational institutions' curricula. This indicates that accounting education is no longer solely focused on mastering conventional recording concepts and procedures but must also equip students to use accounting software and other supporting technologies. In line with this, Mdingi (2024) emphasizes that computerized accounting skills have become a core competency students must possess to navigate the 21st-century workplace. Therefore, introducing computerized accounting as early as the secondary education level is crucial to help students understand how technology is used in financial information management. Beyond enhancing workforce readiness, integrating technology into accounting education can enrich the learning experience through more interactive, contextual, and digitally relevant approaches.

One way to implement computerized accounting in education is to use accounting software as a learning tool. The use of accounting software allows students to understand business transaction flows in a more visual and practical way, from transaction entry to the automatic generation of financial reports. Prawita & Maulana (2025) found that performance expectations, social influence, and facility support shape accounting students' acceptance of digital accounting software, highlighting the importance of a learning environment that supports technology use. Masli et al. (2024) also emphasize the need for alignment between the accounting education curriculum and international competency

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standards, including mastery of digital accounting technology as part of professional readiness. In the context of learning, Angela et al. (2025) demonstrate that the use of information and communication technology can enhance interactivity, motivation to learn, and students' digital readiness. Furthermore, Novak (2025) states that digital competence is a key determinant in shaping the professional readiness of future accountants. Thus, the use of accounting software in education aims not only to improve technical proficiency in using applications but also to develop digital literacy, systematic thinking skills, and students' readiness to navigate the increasingly digitized transformation of the accounting profession.

### *2.4 Financial Literacy and Digital Literacy Among Junior High School Students*

Financial literacy is an individual's ability to understand, evaluate, and use financial information to make sound decisions aimed at achieving financial well-being. At the junior high school level, strengthening financial literacy is crucial because students begin engaging in a range of simple economic activities that require them to manage resources wisely. The OECD (2024) reports a gap in financial literacy among adolescents, particularly in applying financial concepts to real-life situations; therefore, schools play a strategic role in strengthening financial literacy from an early age. Financial literacy is not only related to knowledge about money and financial products but also encompasses attitudes and behaviors in managing finances responsibly. Supit & Lotulung (2026) state that financial literacy is the integration of knowledge, attitudes, and behaviors that shape long-term financial decision-making abilities. In line with this, Pratama et al. (2024) found that financial literacy contributes to the development of more responsible financial behaviors among students. Therefore, introducing financial concepts from a young age should be done through contextual learning closely tied to daily life, so that students can develop positive financial habits and understand the importance of simple financial planning and management.

In addition to financial literacy, junior high school students need to be equipped with digital literacy, an essential 21st-century competency. Digital literacy is not limited to the ability to use technological devices; it also encompasses the ability to access, evaluate, create, and use digital information critically, safely, and responsibly. Chourio-Acevedo et al. (2024) explain that digital literacy must be developed from a young age because it involves the ability to search for, evaluate, and use information critically across various learning contexts. In line with this, van Laar et al. (2017) emphasize that digital literacy is a 21st-century competency encompassing technical, cognitive, and social skills in effectively using technology. In an educational context, integrating digital literacy into the learning process can enhance students' critical thinking, creativity, and readiness to navigate technological advancements. Arifin et al. (2024) demonstrate that integrating digital literacy into learning can enhance students' critical thinking skills and their readiness to navigate an ever-evolving digital environment. Therefore, the development of financial and digital literacy must be integrated for junior high school students. Through technology-based learning that teaches simple financial concepts, students not only acquire financial management skills but also develop the digital competencies needed to adapt to an increasingly digitized society. Thus, these two literacies can serve as a crucial foundation in shaping a generation that is financially literate, technologically savvy, and capable of making responsible decisions in daily life.

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## 3. Method

*3.1 Location and time.*

This community service activity was held at SMP Ricci 1 Jakarta on Friday, March 6, 2026. The program was conducted in person and lasted 120 minutes. The location was selected based on initial coordination with the school, which revealed a need to improve students' financial and digital literacy by introducing basic accounting concepts and the use of technology in recording business transactions.

*3.2 Target audience or partners.*

The partners in this activity were the students of SMP Ricci 1 Jakarta, the program's primary target audience. Junior high school students were selected because they are at a stage of cognitive development that allows them to begin understanding basic economic and business concepts, yet they have not received in-depth accounting instruction as is typically provided at the senior high school or vocational school levels. Based on initial assessments, the students lacked experience in understanding the flow of simple business transactions or in utilizing computer applications for transaction recording. Therefore, an educational activity is needed that can introduce accounting concepts and computerized accounting in a simple, practical, and age-appropriate manner.

3.3 Activity Schedule.

The activity was implemented using a participatory educational approach. This approach was chosen because the participants are junior high school students, so the learning process needs to be conducted gradually, interactively, and using examples relevant to daily life. The participatory educational approach allows participants not only to passively receive information but also to actively engage through discussions, hands-on practice, and reflection on the learning experiences gained during the activity. The methods used include interactive lectures, guided demonstrations, practice in inputting simple transactions, question-and-answer sessions, quizzes, and the distribution of feedback questionnaires as evaluation materials for the program.

The activity implementation stages were systematically organized to ensure the achievement of the program's objectives: enhancing students' understanding of basic accounting concepts and introducing computerized accounting as part of financial literacy and digital literacy. The activity stages include preparation, material delivery, application demonstrations, transaction data entry practice, and activity evaluation, as presented in Figure 1.

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**Figure 1. Stages of PKM Implementation**

*3.4 Intervention Methods.*

During the preparation phase, the implementation team coordinated with school officials on the schedule, participant numbers, and the facilities and equipment required to support the activity, such as classrooms, computers, LCD projectors, and other devices. Additionally, the team develops training materials, learning modules, and evaluation instruments and prepares examples of simple business transactions to be used in the practical exercises. This stage aims to ensure both the technical readiness and the substance of the materials so that the activity can be conducted effectively.

The next stage is the delivery of materials. In this stage, the implementation team provides an introduction to basic accounting concepts and business transactions using an interactive lecture method combined with presentation media. The material covered includes the definition of accounting, types of simple business transactions, the importance of recording transactions in business operations, and an introduction to the concept of computerized accounting. The material is presented in simple language and accompanied by examples relevant to students' daily lives to help participants better understand the content.

After gaining a basic understanding, participants proceed to the application demonstration phase. At this stage, the implementation team demonstrated the use of computer applications for transaction recording. The demonstration covered how to open the application, enter transaction data, save transaction data, and view the recording results generated by the system. The demonstration method was chosen to provide a concrete illustration of how technology is used in accounting practice so that participants could directly connect the concepts they had learned with their practical implementation.

The next stage was a practice session on inputting simple business transactions. Participants were given the opportunity to try entering several sample transactions prepared by the implementation team with direct guidance. The practice phase aimed to reinforce students' understanding of the transaction recording process while providing initial experience in utilizing technology to support

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accounting processes. Through these practical activities, participants were expected not only to understand concepts theoretically but also to apply them in simple contexts.

The final phase was the activity evaluation. The evaluation is conducted through discussions and Q&A sessions, simple transaction entry exercises, and reflections on the learning experience during the training. Additionally, participants are asked to complete a feedback questionnaire to assess their level of satisfaction, the benefits they perceived, and suggestions for improving the activity's implementation. The evaluation results are used to assess participants' level of understanding, identify the program's strengths and weaknesses, and serve as a basis for improvements in future community service activities.

By applying a participatory educational approach supported by interactive lectures, guided demonstrations, hands-on practice, and continuous evaluation, this activity is expected to provide solutions to the partner's challenges, namely students' low understanding of business transactions and their lack of familiarity with the concept of computerized accounting. Through these methods, students not only gain new knowledge but also meaningful learning experiences that develop financial and digital literacy from an early age.

## 4. Results and Discussion

### *4.1 Analysis Results*

*4.1.1 An initial overview of the partner's situation.*

The partner in this community service activity was SMP Ricci 1 Jakarta, with the primary target being junior high school students who had not yet received formal accounting instruction and had no experience using accounting software to record transactions. The activity was attended by 29 students and supervised by their homeroom teacher. The selection of the target group was based on initial findings indicating that students already possess basic skills in using digital devices for learning but do not yet understand that technology can also be used for financial information management.

Preliminary discussions with school officials revealed that students do not yet grasp the concept of simple business transactions, the importance of systematically recording them, or the use of computerized accounting as a technological application in economics and business. Furthermore, accounting is not yet part of the core curriculum at the junior high school level, so students have not had the opportunity to gain experience in recording transactions or using accounting software. These conditions indicate a need for an educational program that introduces financial and digital literacy through a simple, contextual approach aligned with students' cognitive development stage.

*4.1.2 Implementation of Activities.*

The activity was held in person on Friday, March 6, 2026, in a single 120-minute session at SMP Ricci 1 Jakarta. The activity was conducted in accordance with the stages outlined in the implementation method section: presentation of material, application demonstration, simple practice, and activity evaluation. In the initial stage, the activity began with an opening and an introduction to the activity's objectives. The PKM team explained the importance of understanding simple business transactions and how technological advancements have transformed financial recording processes from manual systems

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to computer-based systems. This stage aimed to raise students' awareness that accounting is not merely about numbers but also serves as a tool for understanding various economic activities in daily life.

Subsequently, the PKM team presented material on basic accounting concepts and simple business transactions. The material was delivered through an interactive lecture method using engaging presentation media. The transaction examples used were tailored to the students' experiences, such as buying stationery, selling snacks, receiving an allowance, and paying for specific needs. This contextual approach was employed to help students more easily understand that every economic activity has recording consequences that must be handled in an orderly and systematic manner.

The material covered included:

- An introduction to accounting and simple business transactions;
- Examples of transactions in everyday life;
- The importance of recording transactions in business operations;
- An introduction to computerized accounting;
- Basic functions of accounting software;
- A demonstration of entering simple transactions using accounting software.

The next step was a demonstration of how to use the accounting software. During this session, the PKM team showed how simple transactions can be recorded using the accounting program. Students were instructed to pay close attention to the workflow of the application, starting from selecting the transaction menu, entering basic information, saving transaction data, to viewing the recorded results generated by the system. The demonstration was conducted step by step to ensure students understood the relationship between the transactions that occurred and the information generated by the accounting program.

Figure 2 illustrates the activity process as the PKM team presents the material and assists students in understanding business transaction concepts and the use of technology in transaction recording. This documentation highlights participants' active participation throughout the activity and serves as evidence of the implementation of a community service program focused on empowerment through education.

**Figure 2. Photo taken during the event**

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*4.1.3 Activity Results.*

The activity's implementation demonstrated that the topic of computerized accounting is well received by junior high school students when presented in simple language and supported by examples relevant to participants' daily lives. Therefore, the activity focused on introducing the basic concepts and functions of accounting software, rather than on in-depth technical mastery of the application. This adjustment proved effective in addressing the students' initial limitations in understanding and in maintaining their enthusiasm throughout the activity.

During the question-and-answer session and quiz, students demonstrated high engagement. Participants actively answered questions, provided feedback on the case studies presented, and showed curiosity about the use of technology in accounting. The students' active participation indicates that the material presented aligns with their developmental level and can spark interest in learning about accounting and digital technology. Additionally, the questionnaire results indicated that most participants responded positively to the activity. Figure 3 presents the results of one questionnaire item illustrating participants' perceptions of the activity's benefits. These results indicate that students felt they gained new knowledge regarding the importance of recording transactions and understood that technology can be utilized to support financial information management.

**Table 1. Pre- and Post-Activity Evaluation**

| No | Indicator | Before the Event | After the Event |
|---|---|---|---|
| 1 | Participants' level of knowledge regarding simple business transactions | Most students do not yet understand the concept of transactions and the importance of record-keeping | Students are able to identify examples of simple transactions and understand the importance of record-keeping |
| 2 | Knowledge of computerized accounting | The students are not yet familiar with the functions of accounting software | Students understand the basic functions of accounting software as a tool for record-keeping |
| 3 | Participation and engagement of participants | There are currently no learning activities related to digital accounting | Students actively participate in discussions, demonstrations, exercises, and quizzes |
| 4 | Financial literacy and digital literacy | Understanding is still limited to the use of technology for general purposes | Students gain an initial understanding of the use of technology in financial information management |
| 5 | Follow-up and sustainability | There is no similar program at the school yet | Schools are adopting alternative technology-based financial literacy education models |

Based on the evaluation results, it can be concluded that the PKM activity successfully achieved its stated objectives. The main changes observed include an increase in students' initial understanding of simple business transactions, a growing awareness of the importance of recording transactions, and expanded knowledge of the use of technology in accounting. Although the activities were not yet focused on in-depth technical mastery of the software, the participants' learning experiences have provided an initial foundation for developing financial and digital literacy.

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In terms of outcomes, this activity produced several key achievements, namely an increased student interest in the fields of accounting and technology, the development of computerized accounting educational materials tailored to the characteristics of junior high school students, and the availability of a technology-based accounting introduction model that can be replicated in other schools with similar conditions. This activity also underscores that introducing accounting at an early stage must be done gradually, taking into account students' developmental levels. At the junior high school level, the most appropriate approach is to introduce basic concepts and experience-based learning, while more complex technical training can be provided at higher educational levels or to community groups with practical needs in financial reporting.

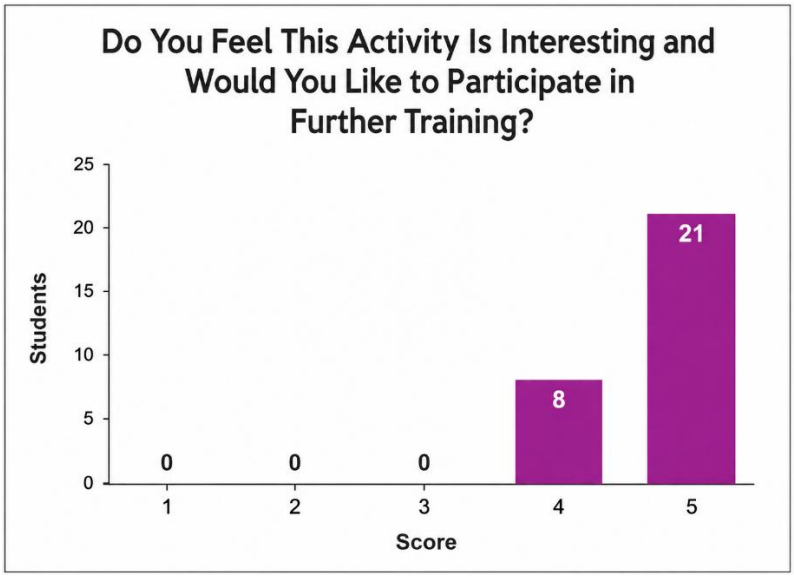


**Figure 3. Results of the fifth questionnaire item**

### *4.2 Discussion*

The results of the activity indicate that introducing basic accounting concepts and computerized accounting to junior high school students can be done effectively if the material is presented in accordance with the students' developmental characteristics. However, after participating in the activity, students were able to identify examples of transactions in daily life, understand the importance of orderly recording of transactions, and recognize the basic functions of accounting software as a tool for processing financial information. These findings indicate that providing contextual, step-by-step learning experiences can enhance students' initial understanding of accounting concepts previously considered abstract and complex.

The success of this activity can be explained by constructivist theory, which holds that knowledge is constructed through meaningful learning experiences and students' active engagement in the learning process. The use of transaction examples relevant to students' daily lives—such as purchasing goods, receiving money, and paying for specific needs—helps students connect new concepts to prior experiences. Consequently, students do not merely memorize accounting definitions but also understand the function of recording transactions in real-world contexts. This approach also aligns with the principles of contextual learning, which emphasize that the learning process is more effective when the material presented is relevant to students' lives.

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From an accounting education perspective, the results of this activity support the findings of Rohr-Mentele and Forster-Heinzer (2022), who explain that the ability to record business transactions is a fundamental skill students must possess to effectively apply accounting knowledge to various real-world situations. In this activity, students were not directed to master complex accounting procedures but were introduced to the function of recording in daily economic activities. This indicates that accounting education at the junior high school level is better focused on building conceptual understanding and basic literacy rather than in-depth technical mastery.

Furthermore, the results of the activity show that using accounting software demonstrations can increase students' interest in the material presented. Students showed enthusiasm when seeing how simple transactions can be processed using technology to produce structured information. This finding reinforces the view of Pargmann et al. (2023), who state that digitalization has transformed accounting activities, necessitating the integration of digital competencies into learning. In line with this, Mdingi (2024) emphasizes that computerized accounting skills have become a key competency required to meet the demands of the 21st-century workforce. Although the activity participants were still at the junior high school level, an early introduction to using technology in accounting can serve as a foundation for developing digital competencies at subsequent educational levels.

From a financial literacy perspective, this activity helps students understand the importance of recording transactions as part of responsible financial management. Students begin to understand that all income and expenditure must be recorded to better understand financial conditions. These findings align with the OECD (2024), which states that education plays a vital role in strengthening adolescents' financial literacy through learning experiences relevant to daily life. Potrich et al. (2023) also explain that financial literacy encompasses aspects of knowledge, attitudes, and behaviors that support sound financial decision-making. Thus, this activity not only introduces accounting concepts but also contributes to the development of wiser financial behaviors from school age onward.

Meanwhile, from a digital literacy perspective, this activity provides students with insights into how technology is used not only for communication and entertainment but also for productive functions in supporting information management. Chourio-Acevedo et al. (2024) explain that digital literacy needs to be developed from school age because it relates to the ability to use information critically and responsibly. Field findings indicate that students are beginning to understand the connection between technology and the professional world, particularly in accounting. This awareness serves as a foundational asset in shaping a generation that is adaptable to technological advancements and capable of leveraging them positively.

The success of this program is also influenced by several supporting factors. First, support from the school administration, which facilitated the implementation of the activities, ranging from providing the venue to assisting participants throughout the program. Second, the use of participatory learning methods, combining interactive lectures, demonstrations, simple exercises, and quizzes, helped maintain student engagement. Third, selecting case studies relevant to participants' daily experiences helped students grasp the material more easily. The combination of these factors created a conducive and enjoyable learning environment, enabling the activity's objectives to be achieved.

Nevertheless, the implementation of the activity also faced several challenges. The 120-minute time constraint meant the material covered remained introductory and did not allow for more in-depth practice with the software. Additionally, differences in students' understanding of economic concepts and in technology use meant that some participants required more intensive guidance than others. Another challenge is the lack of an integrated follow-up program within the school curriculum, meaning

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DOI: https://doi.org/10.60079/acsr.v4i2.885
OPEN ACCESS
e-ISSN: 2985-9778

that reinforcing the material students have learned still depends on the initiative of teachers and the school.

The intervention can be considered successful, as it addressed the partner's primary issues: students' limited understanding of business transactions and a lack of familiarity with computerized accounting concepts at the junior high school level. This success was primarily due to the alignment between the methods used and the characteristics of the program's target audience. Simplifying the material without sacrificing substance, using demonstrations as visual aids, and providing students with opportunities for active engagement proved effective in enhancing participants' understanding and interest in learning.

#### *4.2.1 Implementation Evaluation*

Based on observations, discussions, quizzes, and feedback questionnaires, the activity received positive responses from both participants and school officials. Students showed enthusiasm throughout the activity, as evidenced by their active participation in answering questions, following demonstrations, and engaging in discussion sessions. Most participants stated that the activity provided new knowledge about the importance of recording transactions and broadened their understanding of how technology is used in accounting. In terms of implementation, the activity proceeded according to the established schedule. However, several challenges were encountered. The limited duration of the activity required the implementation team to adjust the depth of the material presented. Additionally, variations in students' ability to understand economic and technological concepts necessitated a more flexible mentoring strategy to ensure all participants derived optimal benefits. Nevertheless, these challenges did not hinder the achievement of the activity's primary objectives. The evaluation results also indicate that a participatory educational approach is an appropriate method for junior high school students. The use of simple material delivery, visual aids, and opportunities for questions and discussion proved effective in enhancing participants' motivation to learn. Therefore, a similar learning model could be considered for other educational activities involving junior high school students.

#### *4.2.2 Program Sustainability Plan*

The sustainability of the program is a crucial aspect to ensure that the benefits of the activities do not end once implementation is complete. As a follow-up, schools can integrate financial literacy and digital literacy materials into extracurricular activities, student entrepreneurship projects, or programs to strengthen the Pancasila student profile. Teachers can also use simple transaction examples as a cross-curricular learning tool to reinforce students' understanding of financial management. Additionally, this program can be replicated in other schools with similar target characteristics. An activity model that emphasizes introducing basic accounting concepts through a participatory approach and technology demonstrations can be applied more broadly to strengthen financial and digital literacy from an early age. At higher education levels, activities can be developed as more in-depth accounting software training with a broader scope of material. Higher education institutions, as implementers of community service, can also develop sustainable mentoring programs through collaboration with partner schools. This mentoring can take the form of developing simple learning modules, providing advanced training for teachers, or organizing periodic educational programs on entrepreneurship, financial management, and technology use. With continuous follow-up, the program is expected not only to improve

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DOI: https://doi.org/10.60079/acsr.v4i2.885
OPEN ACCESS
e-ISSN: 2985-9778

participants' knowledge in the short term but also to contribute to the development of a generation with better financial and digital literacy.

## 5. Concluding Remarks and Recommendation

The community service activity conducted at SMP Ricci 1 Jakarta successfully achieved its stated objective: introducing junior high school students to the basic concepts of accounting and computerized accounting. Through a participatory educational approach that combined interactive lectures, guided demonstrations, simple exercises, Q&A sessions, and quizzes, students gained an initial understanding of basic business transactions, the importance of recording transactions, and the use of technology in accounting. The methods used proved well-suited to the needs and characteristics of the target audience, as they simplified technical material, making it more contextual and easier for junior high school students to understand. This activity also yielded positive outcomes, including enhanced student awareness of financial and digital literacy, growing interest in accounting and technology, and an understanding that technology can be used productively to support financial information management. The active participation of students during discussions, exercises, and quizzes demonstrates that introducing accounting at an early stage can be effectively implemented when tailored to students' developmental levels. Therefore, similar activities need to be continuously developed by reinforcing basic financial literacy, integrating technology into learning, and providing ongoing mentoring at school. For higher education levels or community groups with practical needs, the program can be continued as more in-depth accounting software training to enhance technical competencies in recording transactions and preparing financial reports.

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