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Accounting Workshop for Students at Kristoforus 2 High School Using the Accurate App

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ABSTRACT

Purpose: Accounting education at the high school level is still dominated by a theoretical approach, resulting in relatively low levels of practical understanding and student interest in accounting. This Community Service (PKM) activity aims to improve students' understanding, digital literacy, and interest in accounting by using the Accurate application as a technology-based learning tool.

Method: The event was held at Kristoforus 2 High School on April 17, 2026, and involved 21 11th-grade students. The method used was a workshop with an educational-participatory approach, featuring an introduction to accounting, a demonstration of the Accurate application, guided practice, discussions, and an evaluation using a questionnaire.

Results and Discussion: Before the intervention, most students had never used accounting software and only had a theoretical understanding of accounting concepts. The evaluation results showed that all participants found the activity beneficial, with 19 students giving a score of 5 and 10 students giving a score of 4 for the increase in knowledge gained.

Implications: This program helps improve students' accounting and digital literacy and supports more interactive and context-based accounting education.

Keywords: accounting; digital literacy; accurate app; high school students; community service.

1. Introduction

Advances in information technology have driven significant transformations in accounting practices, shifting from manual systems to integrated, real-time software-based digital systems. These changes require enhanced human resource competencies, particularly mastery of accounting and digital literacy, starting at the secondary education level. Accounting education in the digital age demands integrating technology to enhance the effectiveness of the learning process. Research indicates that the use of accounting software can boost students' interest and skills in understanding accounting concepts through applied learning (Pratama & Fiddin, 2022). Digital literacy is also a critical factor in the success of accounting education. Students with higher levels of digital literacy tend to achieve better learning outcomes (Khasanah & Yushita, 2023). The development of software-based instructional materials has also been shown to improve students' understanding of the accounting cycle (Utami *et al.*, 2023).

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Furthermore, the acceptance of technology in learning is influenced by perceptions of ease of use and usefulness, as explained in the Technology Acceptance Model (Permana & Rosiana, 2022).

However, field conditions indicate that high school accounting education remains dominated by conventional, theory-based approaches. This results in students' low practical understanding of accounting concepts and limited skills in using accounting technology. Research indicates that the use of software-based learning media can significantly improve students' learning outcomes and skills in accounting (Usdekti *et al.,* 2024). Furthermore, digital literacy has been shown to positively influence students' academic performance in accounting (Khasanah & Yushita, 2023). Moreover, the year-over-year decline in interest in the accounting major highlights the need to shift students' perspectives on accounting as both a subject and a profession. Prospective students often view the accounting profession as monotonous, synonymous with numbers, and uninteresting. In reality, technological advancements have transformed the role of accountants from mere bookkeepers to a more strategic and value-added profession (Nugrahanti *et al.,* 2023).

The partner in this Community Service (PKM) activity is SMA Kristoforus 2, a private high school with approximately 450 students. Since the implementation of the Merdeka Curriculum, accounting material has been integrated into the economics curriculum, thereby limiting the scope of accounting education. As a result, students gain only a basic understanding of bookkeeping, while the school has not fully facilitated opportunities to learn technology-based accounting practices. Based on initial observations and interviews with teachers, approximately 65% of students struggle to understand accounting concepts in an applied context due to limited learning time and a lack of practical activities that broaden their perspectives on the real-world application of accounting. Additionally, only about 25% of graduates in recent years have shown an interest in pursuing further studies in accounting or business.

In terms of the supporting environment, SMA Kristoforus 2 actually has considerable potential to develop technology-based learning. The school has adequate computer lab facilities and internet access. The majority of students also come from middle-class families, giving them opportunities to develop financial literacy and readiness for a digitally based workforce. However, the available facilities have not been optimally utilized in accounting instruction. This situation indicates a gap between the availability of supporting resources and the implementation of learning oriented toward 21st-century skills.

The main challenges faced by the partner institution include students' limited understanding of accounting concepts—both theoretical and practical; limited use of technology-based learning media, particularly accounting software; low digital literacy that supports the learning process; and limited student interest in accounting as a field of study and career choice. These issues require immediate attention as they may affect students' readiness to meet the demands of higher education and an increasingly digitized workforce. If left unaddressed, students risk missing opportunities to develop competencies relevant to the future evolution of the accounting profession. Therefore, an intervention is needed to introduce more engaging, practical accounting education that is better aligned with technological advancements.

As a solution to this problem, this Community Service (PKM) activity offers a program to promote and provide training on the use of the Accurate application as an interactive and practical medium for accounting education. The selection of the Accurate application is based on its ease of use, suitability for basic accounting learning needs, and its ability to provide a learning experience that closely resembles real-world workplace practices. This approach is considered relevant for bridging the

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gap between the accounting material taught in schools and the digital competencies required in the era of technological transformation. This aligns with the Technology Acceptance Model (TAM), which posits that perceived ease of use and perceived usefulness of technology increase user acceptance of new systems (Permana & Rosiana, 2022).

Through this program, students are expected to enhance their understanding of fundamental accounting concepts—both theoretically and practically—improve their skills in using accounting software, strengthen their digital literacy within the context of accounting education, and foster an interest in the field of accounting as a potential academic and career path for the future. A practice-based training approach was chosen because it allows students to gain hands-on learning experiences through simulations of accounting case studies using the Accurate application. Previous research indicates that practice-based learning methods are more effective at improving understanding and skills than conventional lecture methods (Kadir *et al.,* 2025). Thus, this initiative is expected to provide an appropriate and sustainable solution to enhance the quality of accounting education at SMA Kristoforus 2.

This PKM activity is expected to provide broad benefits for various stakeholders. For students as the primary partners, this program can enhance accounting competencies and digital literacy relevant to both further education and the workforce. For the school, this activity can serve as an innovative learning alternative that makes optimal use of technological facilities. For the university, this program represents the implementation of the university's three pillars of mission through knowledge transfer and the strengthening of partnerships with the community. Meanwhile, to advance educational science and practice, this activity can serve as a model for software-based accounting education that supports the improvement of human resource quality in the digital era.

The implementation of this Community Service Program (PKM) is also aligned with the University of Tarumanagara's Master Plan for Research and Community Service, particularly in the field of education oriented toward sustainability. This program supports the achievement of the Sustainable Development Goals (SDGs), specifically Goal 4: Quality Education (SDG 4), by increasing access to innovative, adaptive, and technology-relevant learning. Equipping students with digitally based accounting competencies starting at the high school level is expected to better prepare the younger generation for higher education and the workforce, as well as contribute to the creation of productive and competitive human resources in the future.

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 way the three pillars of higher education are put into practice, applying knowledge, technology, and research findings to address the community's various needs and challenges. From a contemporary perspective, community engagement is no longer viewed as a charitable activity focused on short-term assistance, but rather as a collaborative process that positions the community as an active partner in creating sustainable social change. This approach emphasizes a reciprocal relationship between higher education institutions and the community through knowledge

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sharing, capacity building, and the development of context-specific solutions tailored to local needs. Jordaan & Mennega (2021) explain that the success of community engagement activities is significantly influenced by the active role of community partners at every stage of the process, from needs identification to program evaluation. In line with this, Novita *et al.,* (2023) emphasize that partnerships between higher education institutions and the community can serve as an effective means of empowerment, particularly in enhancing economic capacity and community self-reliance. In the Indonesian context, community service practices have also seen significant development with the growing integration of the service-learning approach as a learning strategy that links academic objectives with the real needs of the community (Wahyuni, 2023). Thus, community service not only benefits target groups but also enriches the learning experiences of the academic community by applying knowledge in real-world situations.

Current developments in the concept of community service also aim to support the sustainable development agenda by strengthening the educational, social, economic, and environmental dimensions. The service-learning method is viewed as an approach capable of generating broader impacts because it integrates elements of reflection, active participation, and community-based problem-solving. Kristianti *et al.,* (2023) demonstrate that implementing service-learning can enhance student engagement while providing tangible benefits to the community as recipients of the program. Additionally, Wahyuni (2023) explains that post-pandemic community service practices increasingly emphasize the importance of innovation, flexibility, and technology to expand service reach within the community. A systematic review conducted by Rodríguez-Zurita *et al.,* (2024) also reveals that community engagement and service-learning make significant contributions to achieving the Sustainable Development Goals (SDGs), particularly in quality education, reducing inequalities, and strengthening partnerships. In line with these findings, Hermann *et al.,* (2025) emphasize that integrating the principles of sustainable development into community service activities can foster more socially responsible graduates while enhancing the relevance of higher education institutions in addressing global challenges. Therefore, community service must be positioned as a participatory, sustainable, and community-needs-based empowerment process to generate tangible impacts in improving the quality of life for communities and advancing knowledge and higher education practices.

2.2 The Transformation of Accounting Education in the Digital Age

Advances in digital technology have fundamentally transformed accounting practices while also demanding a transformation in accounting education systems. Whereas accounting education previously focused more on mastering theoretical concepts and manual recording procedures, educational institutions are now required to produce graduates with digital competencies that align with industry needs. The integration of technologies such as artificial intelligence (AI), big data analytics, cloud computing, blockchain, and accounting information systems has shifted the role of accountants from mere preparers of financial statements to strategic analysts who interpret data to support decision-making. Pargmann *et al.,* (2023), in their systematic review, explain that digitalization in accounting has created new competency demands, including data analysis skills, the ability to adapt to technology, and an understanding of integrated digital systems. In line with this, Juniardi & Putra (2024) emphasize that digital transformation has driven the need to integrate cutting-edge technology into accounting education so that students can understand the dynamics of the accounting profession in the future. In the context of the Society 5.0 era, the challenges of accounting education lie not only in mastering

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technical aspects but also in critical thinking, problem-solving, collaboration, and lifelong learning. Tavares *et al.,* (2023) state that accounting education needs to develop more adaptive and innovative learning approaches to respond to professional changes resulting from automation and AI advancements. Findings by Ibrahim *et al.,* (2025) indicate that accounting education that integrates digital literacy and the use of technology can enhance students' readiness to meet the demands of an increasingly digitized business world, making accounting education reform an unavoidable necessity (Ibrahim *et al.,* 2025). Therefore, the transformation of accounting education must be viewed as a strategic effort to align the learning process with the evolving needs of the workforce.

Efforts to transform accounting education also require curriculum reform, changes in teaching methods, and strengthened collaboration between educational institutions and the industry. Andriani & Wahyudi (2025) emphasize that the gap between graduates' competencies and the needs of the digital industry can be narrowed through curriculum updates that integrate accounting software, data analysis, and digital technologies into the learning process. This is supported by Robalo & Abu-Nabah (2025), who explain that improving the digital skills of accounting students requires synergy between academics and practitioners to ensure that learning materials remain relevant to professional developments. Furthermore, students' readiness to face digital transformation is a critical factor in the successful implementation of educational innovations. Wijaya & Herwiyanti (2025) found that accounting students' readiness to face AI is influenced by their technological literacy and their perceptions of the benefits of using technology in the accounting profession. On the other hand, Shaleh (2024) emphasizes that the use of technology in accounting education not only enhances the efficiency of the learning process but also expands students' opportunities to gain more applied and contextual learning experiences. Thus, the transformation of accounting education in the digital era needs to be directed toward developing an innovative, technology-based learning ecosystem that builds competencies relevant to the demands of the modern accounting profession.

2.3 Accounting Literacy and Digital Literacy as 21st-Century Skills

Advances in digital technology have transformed the competencies required in education and the workplace, including in accounting. In the 21st century, a mastery of accounting concepts is no longer sufficient unless accompanied by the ability to utilize technology effectively. Accounting literacy is understood as an individual's ability to understand, analyze, and use financial information to support sound decision-making. Meanwhile, digital literacy refers to the ability to access, evaluate, manage, and use information technology critically, ethically, and productively. The integration of these two forms of literacy is becoming increasingly important as the modern accounting profession has transformed the use of digital systems, business process automation, and technology-based data analysis. Suhardjo *et al.,* (2023) found that accounting literacy and digital literacy positively contribute to the work readiness of prospective accountants in the era of technological disruption, indicating that mastery of technical competencies must be balanced with the ability to adapt to digital developments. Similar findings were reported by Hardini *et al.,* (2023), who stated that accounting competencies and digital literacy are significantly related to an individual's readiness to face workplace challenges in the digital era. In the context of accounting education, digital literacy is not merely an additional skill but an integral part of the core competencies students must possess. Therefore, the learning process must be designed to provide experiences that develop both conceptual understanding and technological skills, preparing students for the increasingly dynamic changes in the professional environment.

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The importance of strengthening accounting and digital literacy also stems from the growing demand for graduates who are adaptable, innovative, and ready to face digital transformation. Widayati *et al.,* (2022) indicate that the level of digital literacy among accounting education students still requires strengthening to meet the demands of the Fourth Industrial Revolution. Additionally, Mukhlasin *et al.,* (2024) explain that students' digital competencies are influenced by various social factors, including access to technology and opportunities to gain digital learning experiences. In a broader context, Goh *et al.,* (2021) emphasize that 21st-century accounting education must prepare future accountants who are not only technically proficient but also possess digital skills that support collaboration and adaptability in a global work environment. Yaya *et al.,* (2025) even found that digital intelligence is a key determinant in enhancing the employability of accounting students. In line with this, Ismail *et al.,* (2025) revealed that positive perceptions of technology and digital competency readiness encourage students to be better prepared to embrace digital-based accounting practices. Thus, the development of accounting literacy and digital literacy must be viewed as a strategic investment in accounting education. The integration of these two competencies not only improves learning outcomes but also produces graduates who are highly competitive, adaptable to technological change, and ready to contribute in an increasingly digitized workplace.

2.4. The Use of Accounting Software in Education: A Technology Acceptance Model (TAM) Perspective

The use of accounting software in education is an educational innovation aimed at enhancing the effectiveness of the learning process and strengthening students' readiness to meet the demands of the modern accounting profession. The use of accounting applications allows students to gain a more contextual learning experience through simulations of transaction recording, financial data management, and the systematic preparation of financial statements. However, the success of technology implementation in education is determined not only by the availability of facilities but also by the level of user acceptance. The Technology Acceptance Model (TAM), developed by Davis, explains that an individual's acceptance of a technology is influenced by two main constructs: perceived usefulness and perceived ease of use. In the context of accounting education, these two factors play a crucial role in shaping students' intentions to use accounting software as a learning medium. Kie (2024) found that perceptions of benefits and ease of use significantly influence students' intentions to adopt accounting software. Similar findings were presented by Iqbal (2018), who demonstrated that students tend to have higher learning intentions when accounting technology is perceived as capable of enhancing their understanding and academic performance. Therefore, selecting software that is easy to understand and relevant to learning needs is critical to the successful integration of technology into accounting education.

In addition to perceived usefulness and ease of use, various other factors also influence the acceptance of technology in the learning process. Almaiah *et al.,* (2020) explain that institutional support, system quality, user readiness, and prior experience in using technology can determine the success of digital learning implementation. In the field of accounting education, Mulyati *et al.,* (2026) demonstrate that students' acceptance of digital learning tools is influenced by the belief that such technology can enhance learning effectiveness and facilitate the completion of academic tasks. Ramadhani *et al.,* (2025) also identify that students' interest in using accounting applications is influenced by positive perceptions of the benefits of technology in supporting their professional competencies. At the secondary education level, Sutrisno *et al.,* (2024) found that learning using a TAM-

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based accounting information system can increase students' motivation and readiness to use accounting technology. Furthermore, Oktaria *et al.,* (2025) emphasize that understanding the factors influencing technology acceptance is crucial in designing effective, user-centered learning strategies.

3. Method

3.1 Location

This Community Service Activity (PKM) was conducted at Kristoforus 2 High School, Jakarta, Indonesia. The selection of the location was based on initial findings indicating a need to enhance students' practical understanding of accounting and strengthen their digital literacy through the use of accounting software.

3.2 Target audience or partners.

The selection of the target group is based on participants' characteristics: they have acquired basic accounting knowledge through the economics subject in the Merdeka Curriculum, but have not yet gained practical experience with accounting software. Additionally, initial observations and interviews with teachers indicate that most students still struggle to understand applied accounting concepts, have varying levels of digital literacy, and show relatively low interest in accounting as a field of study or a future career. Therefore, the implementation of this activity is expected to serve as both a preventive and a promotional effort to introduce accounting as a field relevant to technological advancements and the needs of the workforce.

3.3 Activity Schedule.

This PKM activity employs an educational-participatory approach based on training (workshops) using the experiential learning method. This approach was chosen because it allows participants to gain both conceptual knowledge and hands-on practical experience, thereby enhancing their understanding, skills, and motivation to learn. The intervention methods used consist of socialization, demonstrations, hands-on practice, mentoring, and activity evaluation. Socialization is conducted to provide an understanding of basic accounting concepts, the accounting cycle, and the importance of accounting competencies in daily life and the workplace. Demonstrations are conducted by introducing the Accurate application, covering key features, transaction input steps, and the financial statement preparation process. Next, participants were allowed to engage in hands-on practice with the Accurate application through simple case simulations tailored to their level of understanding. During the practice sessions, the implementation team provided guidance and facilitated discussions to help participants overcome any challenges they faced. The final stage involved an evaluation to assess participants' understanding and gather feedback on the implementation of the activities.

3.4 Intervention Methods.

The activity was implemented systematically through several stages. The first stage involved identifying the partner's challenges through initial observations and communication with school officials to understand the current state of accounting education and participants' needs. The second stage consisted of coordination and preparation, including obtaining activity permits, determining the implementation schedule, assigning team roles, and preparing the necessary facilities and equipment.

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The third stage is the development of training modules and evaluation instruments tailored to the participants' characteristics and the activity's objectives. The fourth stage involves conducting a basic accounting orientation to provide an understanding of accounting concepts and roles. The fifth stage demonstrates how to use the Accurate application via software simulations to solve simple cases. The sixth stage involves mentoring and discussions during the practical session to ensure all participants can follow the activity effectively. The seventh stage is the evaluation of the activity through the distribution of questionnaires to assess participants' level of understanding and gather feedback on the program's implementation. The final stage is the preparation of an activity report and community service outputs as a form of accountability and documentation of the program's implementation results.

This series of implementation methods was designed based on the partners' needs and aimed at addressing the previously identified primary issues. Accounting outreach was used to address students' low conceptual understanding, while demonstrations and hands-on practice with the Accurate application were intended to enhance participants' practical skills and digital literacy. Mentoring and discussions are conducted to strengthen the learning process through two-way interaction, while evaluation is used to measure the effectiveness of the implemented program. Thus, the combination of educational, participatory, and practice-based approaches is expected to have a tangible impact on improving students' understanding of accounting, their skills in using accounting software, and their interest in technology-based accounting.

Table 1. Relationship Between Methods and Solutions to Partners' Problems

Partner Issues	Solutions Offered	Implementation Method
▪ Students' limited understanding of accounting concepts	Sosialisasi akuntansi dasar	Interactive lectures and discussions
▪ Lack of practical accounting experience	Training on how to use the Accurate app	Demonstrations and hands-on practice
▪ Low digital literacy	Introduction to Accounting Software	Demonstrations, simulations, and mentoring
▪ Low interest in the field of accounting	Interactive and practical learning	Discussions, reflections, and case simulations

4. Results and Discussion

4.1 Analysis Results

4.1.1 An initial overview of the partner's situation.

Kristoforus 2 High School is one of the private high schools that has implemented the Merdeka Curriculum, in which accounting material is integrated into the economics course. This situation has limited the time allocated for accounting instruction, resulting in students gaining only a basic, theoretical understanding of the subject. Based on initial observations and discussions with subject teachers, most students have never had the opportunity to use accounting software as a learning tool. Additionally, students tend to view accounting as a subject focused on memorizing concepts and manual record-keeping, resulting in relatively low interest in the field.

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The needs assessment also revealed that students possess varying levels of digital literacy. Although most students are accustomed to using digital devices for communication and entertainment, the use of technology to support the accounting learning process remains very limited. These conditions indicate a gap between technological advancements in modern accounting practices and the learning experiences students gain in school. Therefore, an intervention in the form of training is needed to introduce the practical use of accounting software and enhance students' understanding, skills, and interest in technology-based accounting.

4.1.2 Implementation of Activities.

The PKM activity was held at Kristoforus 2 High School on Friday, April 17, 2026, from 12:15 p.m. to 2:15 p.m. WIB, with 29 eleventh-grade students participating. The activity was conducted chronologically, following the stages outlined in the implementation method, beginning with an introduction to basic accounting, a demonstration of the Accurate application, practical guidance, and interactive discussions, and concluding with an evaluation of the activity. In the initial stage, the PKM team presented material on basic accounting concepts, the accounting cycle, and the role of accounting in daily life and the workplace. This orientation aimed to build students' foundational understanding while shifting the perception that accounting is not merely a manual record-keeping activity, but a field that continues to evolve alongside technological advancements. Throughout the session, students demonstrated strong enthusiasm in their questions and feedback to the presenters.

The next phase involved a demonstration of the Accurate application. The PKM team introduced several basic features of the application, explained the steps for entering simple transactions, and demonstrated how to generate financial reports automatically. The demonstration used a visual and contextual approach to help students better understand the relationship between accounting concepts and their application through technology. Students noted that this learning method provided a new experience, as it differed from the accounting education they had previously received at school. Following the demonstration, the session continued with guided practice and interactive discussions. The guided practice was designed to help students grasp the material presented, provide participants with the opportunity to ask questions, and discuss potential challenges they might face when using accounting software. The two-way interaction between facilitators and participants proved effective in enhancing student engagement throughout the learning process.

Figure 1 shows the atmosphere during the PKM activity at Kristoforus 2 High School. The photos show the participants' active engagement during the orientation and training on how to use the Accurate application. The classroom layout, designed to facilitate group interaction, also enabled discussions and collaborative learning among the participants. These photos provide evidence that the program was implemented in accordance with its established objectives and received a positive response from participants.

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Figure 1. Photo of the PKM Activity at Kristoforus 2 High School

4.1.3 Activity Results.

The activity was evaluated by distributing a questionnaire to all participants at the end of the training session. One of the evaluation indicators was the participants' perception of the activity's benefits in enhancing their knowledge. Based on the questionnaire results shown in Figure 2, 19 students gave a score of 5 (strongly agree) and 10 students gave a score of 4 (agree) to the statement that the PKM activity was beneficial in increasing their knowledge. No participants gave a score of 1, 2, or 3. These findings indicate that all participants experienced positive benefits from the activities conducted.

These evaluation results indicate that a technology-based learning approach, combined with socialization, demonstration, and mentoring methods, can enhance students' learning experiences. In addition to providing conceptual understanding, the use of Accurate also broadens participants' perspectives on technology in modern accounting practices.

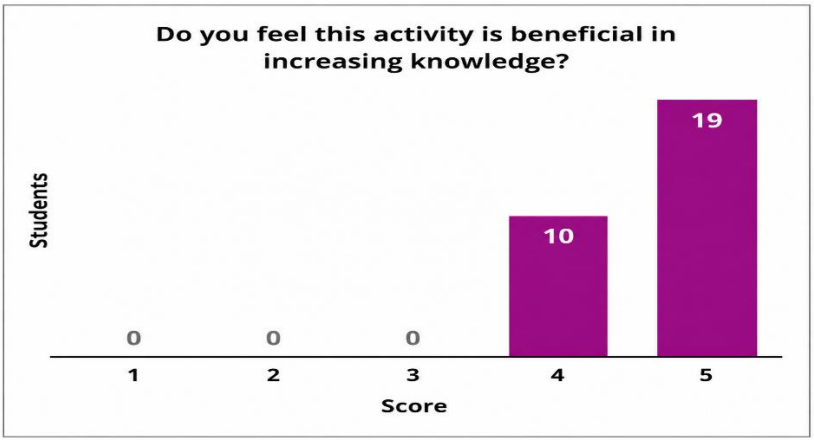

Figure 2. Results of the Questionnaire on Participants' Perceived Benefits of the Activity in Enhancing Their Knowledge

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Table 2. Pre- and Post-Activity Evaluation

No	Indicator	Before the event	After the event
1	Participants' level of knowledge regarding accounting software	Most participants only understand the basic concepts of accounting and are not yet familiar with accounting software	Participants understand the basic functions of the Accurate application and the benefits of using it in the accounting process
2	Understanding technology-based accounting practices	Does not yet have practical experience using accounting software	Participants gained hands-on experience with demonstrations and simulations of Accurate
3	Participation and attendance of participants	There has been no involvement in technology-based accounting training	A total of 29 students actively participated in the activity until it was over
4	Digital literacy in the context of accounting	The use of technology remains limited to general purposes	Participants gained insights into the use of technology to support accounting education
5	Program follow-up and sustainability	There is currently no accounting software introduction program in schools	Schools are adopting alternative technology-based accounting instruction models

The implementation of this PKM demonstrates that integrating technology into accounting education can be an effective strategy for improving the quality of the learning process. The participants' enthusiasm throughout the activity, as well as evaluation results showing high levels of satisfaction, indicate that interactive and application-based learning methods are more effective at capturing students' attention than conventional methods. Furthermore, this activity also contributes to improving students' digital literacy within the context of accounting education. Participants not only gained an understanding of basic accounting concepts but also gained hands-on experience in utilizing technology as a learning tool. It is hoped that this experience will boost students' confidence in navigating technological advancements in both the educational and professional spheres.

This PKM program successfully achieved its established objectives: enhancing students' understanding of accounting concepts, introducing the use of accounting software as a learning medium, strengthening digital literacy, and fostering students' interest in technology-based accounting. This success demonstrates that a practice-based, participatory educational approach can be replicated in other schools with similar characteristics as part of efforts to improve the quality of accounting education in the digital age.

4.2 Discussion

The implementation of the Community Service (PKM) program at Kristoforus 2 High School demonstrates that integrating technology into accounting education can be an effective strategy for improving the quality of the learning process for students. Field findings show that prior to the intervention, most participants understood accounting solely as the manual recording of transactions and had no prior experience using accounting software. This situation caused students to struggle with understanding the practical application of accounting concepts. After participating in a series of activities—including orientation sessions, demonstrations of the Accurate application, mentoring, and

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discussions—the participants demonstrated improved understanding of the role of accounting in the real world and the benefits of technology in supporting accounting processes. These findings align with the concept of experiential learning, which emphasizes that direct experience in the learning process can enhance both students' conceptual understanding and practical skills. Learning that involves active practice allows students to build knowledge from their experiences.

The results of the activities also support the Technology Acceptance Model (TAM) perspective, which states that an individual's acceptance of a technology is influenced by their perception of ease of use (perceived ease of use) and the perceived benefits of the technology (perceived usefulness). During the activity, students responded positively to the Accurate application, perceiving it as easy to understand and capable of providing a realistic picture of the accounting process, which had previously been studied only theoretically. The high level of student acceptance of the accounting software is reflected in the questionnaire evaluation results, with all participants giving positive ratings of the activity's benefits in enhancing their knowledge. These findings align with the research by Bananuka *et al.,* (2023), which found that perceptions of the ease and usefulness of accounting software significantly influence an individual's intention to use it. Additionally, Purwanto *et al.,* (2022) also explained that learning technologies perceived as beneficial tend to increase students' motivation and learning intentions.

Several supporting factors also influenced the success of this program. First, the school's support in facilitating the implementation of the activities contributed to the program's smooth operation. Second, the participants' prior basic experience with digital devices facilitated their adaptation to the Accurate application. Third, the use of interactive learning methods, such as demonstrations, practice, and discussions, enhances student participation during activities. The two-way interaction established between facilitators and participants allows students to ask questions, discuss challenges they face, and receive immediate feedback. These conditions create a more conducive and student-centered learning environment.

On the other hand, several challenges need attention when implementing similar programs in the future. The limited duration of the activity restricts students' opportunities to explore the application in greater depth. Additionally, differences in digital literacy levels among participants lead to variations in how quickly they understand the material presented. Some students require more intensive guidance than others. Nevertheless, these challenges can be minimized with ongoing support during the activity, enabling all participants to continue following the learning process effectively. This demonstrates that the success of the intervention is determined not only by the quality of the material provided but also by the facilitation strategies employed during the program's implementation.

4.2.1 Implementation Evaluation.

The PKM program received a very positive response from both participants and the school administration. Based on the evaluation questionnaire results, all participants reported that the program was beneficial in enhancing their knowledge of technology-based accounting. A total of 19 participants gave a score of 5 (strongly agree), and 10 participants gave a score of 4 (agree) to the statement that the program was beneficial in expanding their knowledge. These results indicate that technology-based learning approaches are well-received by high school students and can boost their motivation to learn. Additionally, participant attendance reached 100%, with all registered students completing the program. The high level of participation suggests that the topics covered were relevant to the students' needs and presented through engaging methods.

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The implementation evaluation also showed that the combination of socialization, demonstration, practice, and discussion methods provided a more meaningful learning experience than conventional learning. However, a longer time allocation is needed so that students have the opportunity to practice using the software more intensively. In addition, providing more structured practice modules can help participants review the material independently after the activity.

4.2.2 Program Sustainability Plan.

The program's sustainability is crucial to ensure its impact is not merely temporary. As a follow-up, schools can integrate the introduction of accounting software into extracurricular activities or enrichment programs for economics courses. Universities, as the implementing agencies of the PKM program, can also establish ongoing partnerships with schools by conducting advanced training, providing regular mentoring, and developing technology-based accounting teaching materials.

This program also has significant potential for replication in other schools with similar characteristics, particularly those that currently lack access to software-based accounting education. Program replication can be achieved by adapting the curriculum content, implementation duration, and case study complexity to meet participants' needs. Additionally, future activities could focus on implementing more comprehensive case studies, simple business simulations, or training in other accounting software to broaden participants' understanding of digital accounting practices. With these sustainability efforts, it is hoped that the PKM program will not only deliver short-term impacts through increased knowledge but also contribute to developing a younger generation with sufficient accounting and digital literacy to meet the challenges of the workforce in the era of technological transformation.

5. Concluding Remarks and Recommendation

The Community Service Activity (PKM) held at Kristoforus 2 High School on April 17, 2026, proceeded smoothly in accordance with the planned stages, ranging from an introduction to accounting, a demonstration of the Accurate application, mentoring and discussions, to an evaluation of the activity. This program successfully achieved its objectives, namely to enhance students' understanding of accounting concepts more practically and contextually through the use of technology in learning. Evaluation results indicate that participants responded very positively to the activities, as evidenced by high participation levels throughout the event and survey results showing that all participants felt they gained knowledge. Furthermore, using the Accurate application as a learning tool increased students' interest and enthusiasm for accounting because the material was presented more interactively and was relevant to developments in the workplace. This activity also contributed to improving students' digital literacy, particularly in understanding the functions and benefits of accounting software in real-world practice. Thus, the practice-based, participatory educational approach implemented in this program has proven effective in supporting technology-based accounting education at the high school level.

Based on the program's outcomes, several recommendations can be considered for developing similar activities in the future. Technology-based accounting training activities need to be conducted on an ongoing, structured basis to ensure that the resulting learning outcomes are more effective and sustainable. Extending the program duration is also necessary to provide participants with broader opportunities for independent practice and exploration of the applications. Additionally, involving more participants can expand the program's benefits to more students. The development of more systematic,

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software-based accounting learning modules is also crucial as supplementary teaching materials for schools. Variations in learning methods, such as case studies and simple business simulations, can be considered to enhance the practical aspects of the activities. Furthermore, continued collaboration between universities and schools needs to be strengthened through mentoring programs, periodic training, and the development of technology-based learning innovations. These efforts are expected to support the development of an accounting education ecosystem that is adaptive to technological developments and prepared students to meet the challenges of higher education and the workforce in the digital age.

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