

ACCOUNTING TRAINING AND MENTORING “ACCOUNTING GOES TO SCHOOL” FOR HIGH SCHOOL STUDENTS IN SOUTH TANGERANG

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Abstract:

One of the key challenges we face in the modern era is the increasing openness not only in the movement of goods and services but also in the global labor market. Accounting knowledge is very important for personal life and future careers. Accounting knowledge is not only used for business purposes but also as a basis for effective calculations. However, not a few students, including college students, have difficulty learning accounting. The partner of this community service activity is SMA Yadika 5, South Tangerang. This activity was carried out to guide application-based financial accounting learning, and also to increase the understanding of financial accounting concepts, namely those of SMK Negeri 2 Pondok Aren South Tangerang, who participate in financial accounting tutoring activities. Department of Accounting Universitas Pembangunan Jaya has carried out an activity devoted to the community. The material provided covers accounting practice questions, a finance-based application.

INTRODUCTION

One of the key challenges we face in the modern era is the increasing openness not only in the movement of goods and services but also in the global labor market. To address this challenge, it is essential to equip our existing human resources with a wide range of competencies and skills, enabling them to effectively compete with professionals from other countries. Accounting remains a popular field of study due to its strong career prospects across various industries. However, accountants today must possess more than just technical skills – they must also be prepared to adapt to ongoing economic changes.

The accounting profession is transforming, both in the present and moving into the future, as it responds to shifts in economic demands. Employability in the era of Industry 4.0 requires individuals not only to be job-ready but also to possess sufficient technological literacy and the ability to meet performance targets efficiently. As highlighted by Sari & Wahyono (2020), true job readiness involves both physical and intellectual preparedness. Therefore, high school graduates need to be equipped with a diverse set of knowledge and skills to ensure their readiness to enter the workforce.

The development of secondary school students plays a vital role in the field of education, particularly in nurturing their talents and interests. Beyond academic instruction, schools must also provide platforms for students to explore and develop their personal passions. This can be facilitated through extracurricular activities, whether aligned with academic subjects or offering broader learning experiences. Such activities influence learning methods and the types of tasks students are involved in. In response to the challenges faced by schools, the Accounting Study Program at Pembangunan Jaya University (UPJ) initiated a collaborative solution by offering training and mentoring to students at SMK Yadika 5 in South Tangerang. This initiative involved delivering



accounting education that is tailored to the students' levels of competence and academic achievement. Simultaneously, it served to introduce the UPJ Accounting Study Program to a wider public audience. Throughout the program, a team from UPJ, comprising lecturers and students, conducted the training and mentoring sessions.

The primary goal of this activity is to enhance students' understanding of accounting, improve their academic performance in the subject, and foster greater motivation to study accounting in a more meaningful way. A financial report is essentially a reflection of the numerous transactions that occur within an organization. These transactions and financial events are recorded, categorized, and summarized accurately in monetary terms, and then interpreted for various purposes (Syaharman, 2021).

The objectives of this program are as follows:

1. To introduce the Accounting Study Program of Pembangunan Jaya University to vocational high school students.
2. To provide training in accounting education.
3. To distribute accounting learning materials and modules.
4. To offer continuous guidance and mentoring in accounting.
5. To improve students' knowledge and understanding of accounting as a subject in their school curriculum.

METHODS

Activity devotion to the public is done through form learning, face-to-face, and advanced to students with the use of digital-based participatory methods, with the following steps:

Pre-Test. To determine how well the students of SMA Yadika 5 South Tangerang understand the basic concepts of financial statement preparation and its components, participants were asked to complete a pre-activity test containing questions on this topic before receiving further material. The results of this test serve as a reference to measure each participant's level of understanding related to journal preparation and the accounting cycle.

Material Presentation. At this stage, several materials were delivered by the presenters regarding the components of financial statements, as well as an introduction to the application that would be used. Participants not only learned the theory but also had the opportunity to practice what they learned through real examples. The goal of this session was to equip students with the necessary skills to prepare financial statements accurately and correctly.

Accounting Practice Using Quizziz Media. In this stage, participants engaged in hands-on practice involving business decision-making and the preparation of financial statements using spreadsheets on a computer. The training also included simulating accounting activities through the Quizziz learning platform.

Discussion. The PKM team and participants conducted a discussion regarding the simulation they had performed to gather opinions and identify any difficulties encountered during the accounting training.

Post-Test. The final stage of this activity was to evaluate the effectiveness of the training and how well the participants absorbed and understood the material through a Post-Test. Participants were asked to complete a post-test questionnaire, which contained the same questions administered before and after the materials were presented. The results of the Post-Test were compared to those of the Pre-Test to determine the level of improvement in participants' understanding of the given topics.



RESULTS AND DISCUSSION

Activity devotion to students held on Tuesday, 15 October 2024, held in the room Yadika 5, Senior High School, South Tangerang. This event involves 34 students as the target audience. Opening activity: This reflected in the documentation following:



Figure 1. The process of classroom activities

After opening, the next agenda is filling in the pre-test. After the participant fills in the Pre-Test, the event continues with the main event, namely, training questions on accounting and its discussion. Participants were very enthusiastic about doing the Pre-Test and the questions given by the Implementation Team. After implementation activities, return the workmanship Post-Test to all participants to be able to know the level of understanding of each participant after training has been implemented. As for the comparison results, Pre-Test and Post-Test are as follows:

Table 1. Results of the Pre-Test and Post-Test Training in Accountancy

Name	PRE TEST Score	POST TEST Score	Increase / Decrease
Participant 1	67%	67%	0%
Participant 2	60%	60%	0%
Participant 3	60%	60%	0%
Participant 4	60%	60%	0%
Participant 5	60%	60%	0%
Participant 6	60%	60%	0%
Participant 7	53%	53%	0%
Participant 8	53%	53%	0%
Participant 9	53%	53%	0%
Participant 10	53%	53%	0%
Participant 11	53%	53%	0%
Participant 12	53%	53%	0%
Participant 13	47%	53%	7%
Participant 14	47%	53%	7%
Participant 15	47%	53%	7%
Participant 16	47%	53%	7%
Participant 17	47%	53%	7%
Participant 18	47%	47%	0%
Participant 19	47%	47%	0%

Participant 20	47%	47%	0%
Participant 21	40%	47%	7%
Participant 22	40%	47%	7%
Participant 23	40%	47%	7%
Participant 24	40%	47%	7%
Participant 25	40%	47%	7%
Participant 26	33%	40%	7%
Participant 27	33%	40%	7%
Participant 28	33%	40%	7%
Participant 29	33%	33%	0%
Participant 30	33%	33%	0%
Participant 31	33%	27%	-7%
Participant 32	33%	20%	-13%
Participant 33	27%	20%	-7%
Participant 34	7%	13%	7%
Average	45%	47%	2%

Table 1 above displays the pre-test and Post-test results of the training accounting work carried out by 34 participants. The questions asked are related to knowledge of the components of financial reports, namely the balance sheet, profit and loss, cash flow statement, and sales report. From the results above, we can see that the highest Pre-Test score was obtained with level understanding 67%, while the lowest is by 7%. During the Post-Test, participants requested a return to do the same exercises, and the results show an improvement in understanding be the highest is 67%, and the lowest is 13%. This shows that the training provided can increase the understanding of participants. The average score also shows improvement, where during the Pre-Test the average level of understanding participants is 45%, during the Post-Test the level of understanding increases to an average of 47%.

CONCLUSION

Department of Accounting Universitas Pembangunan Jaya has carried out an activity devoted to the community. The material provided covers accounting practice questions, a finance-based application. Preparation of Financial Statement and calculations related accounts in the Balance Sheet is still not well understood by some big participants. Improvement in knowledge about Report Finance and entrepreneurship, as well as draft-based compilation of the Report Finance for the business given through training. Training also increases the understanding of vocational school students about the importance of making a financial report.

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