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DIGITAL ACCOUNTING TRAINING FOR HIGH SCHOOL STUDENTS IN SEMARANG

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Abstract

The rapid development of information technology today has brought about changes towards the era of digitalization, with many business activities being carried out digitally. One such example is the accounting recording system, which is transitioning toward digitalization in the processes of identifying, classifying, and summarizing transactions using digital technology. SMA Kristen YSKI Semarang is one of the private schools located in Semarang that has not yet implemented technology-based learning to support business activities. As a result, students are unfamiliar with the digital applications commonly used in the business world. One of the most commonly used digital applications in the business world is the digital accounting application Spreadsheet. Therefore, the objective of this Community Service activity is to provide training to students in introducing and teaching the use of digital accounting applications to record business activities in the business world and to enhance the skills of SMA Kristen YSKI Semarang students so they can compete in the job market after graduating from school. The training was conducted by directly applying the use of a Spreadsheet based on the case studies provided. Based on the results of the students' questionnaire responses, there was an increase in understanding of digital accounting (Spreadsheet application) before and after the training.

Keywords: Digital Accounting, Spreadsheet, Information Technology, Training

INTRODUCTION

The rapid development of technology in the era of Industry 4.0 digitalization has resulted in significant changes for the entire community (Dito & Pujiastuti, 2021). Accounting practices in the era of digitalization have also developed rapidly with massive changes due to technological developments. Modern professional accountants use various computer applications to carry out their daily work. They use email for communication, search engines for research, and accounting software to record and analyze financial transactions as well as for decision-making. Most companies have adopted digital accounting systems to replace traditional accounting systems. With the advancement of digital accounting, educational institutions need to equip their students with competencies and skills in information technology (Al-Maskari et al., 2024). With the development of information digitalization, it is hoped that students, especially those at the high school level who are about to leave school, will have knowledge of the use of technology commonly used in the business world to prepare them for the workforce, especially those who will continue on to higher education.

SMA Kristen YSKI Semarang is one of the private schools located in Semarang at Jalan Sidodadi Timur No. 28, Karangtempel. SMA Kristen YSKI has a mission to develop students' potential optimally through quality education and teaching. In the learning process so far, SMA Kristen YSKI has implemented technology-based learning using office software. However, technology-based

learning that supports business activities has not yet been implemented at this school. As a result, students are not familiar with common digital applications used in the business world. One of the common digital applications used in the business world is the digital accounting application Spreadsheet.

Financial reports contain relevant information, revealing information deemed important for report users, both internal and external parties (Ulum, 2017). Timeliness refers to the presentation of information that can be provided at the right time. This information can be provided before it loses its relevance, meaning it can influence decision-making (Yadiati et al., 2017).

A spreadsheet application is software in the form of a worksheet. Each worksheet is displayed in a row and column format. Additionally, the features of spreadsheet applications, which include formulas and functions, make it possible to perform the accounting cycle from recording to preparing financial statements. The use of formulas and functions, such as mathematical and statistical operations, makes financial data processing easier, reduces calculation errors, and ensures accuracy in the results.

Based on the conditions described above, students at SMA Kristen YSKI Semarang require training in the introduction and use of digital accounting spreadsheet applications to enhance their skills upon graduation. Therefore, SMA Kristen YSKI Semarang seeks experienced instructors who can conduct training activities for Grade 12 students to introduce and demonstrate the use of Spreadsheet applications in business activities in the corporate world. This training is expected to enhance the knowledge and skills of students upon graduation.

Based on an analysis of the situation at SMA Kristen YSKI Semarang, the issue faced by the community service partner is the lack of education regarding the use of digital accounting applications for students. Therefore, instructors are needed to conduct training for students to introduce and teach the use of digital accounting applications for recording business activities in the corporate world. The training sought by SMA Kristen YSKI aims to support students' skills so they can compete in the job market after graduating from school.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Spreadsheet

Spreadsheets such as Microsoft Excel or Google Sheets are very useful in accounting because of their ability to manage, process, and analyze financial data. Spreadsheets help with recording transactions, creating financial reports, analyzing data, and various calculations required in accounting. Here are some uses of spreadsheets in accounting:

1. Recording Financial Transactions
   Spreadsheets can be used to record all financial transactions, including income, expenses, purchases, sales, and so on. By using spreadsheets, financial data can be well organized and easily accessed. Spreadsheets also allow transactions to be grouped based on specific categories, such as by type of income or type of expense.
2. Creating Financial Reports
   Spreadsheets can be used to create various types of financial reports, such as income statements, balance sheets (financial position reports), and cash flow statements. By using the formulas and functions available in spreadsheets, financial reports can be created automatically and accurately. Changes in data will be automatically updated in the financial reports, making the reporting process easier.
3. Financial Data Analysis
   Spreadsheets allow for in-depth financial data analysis, such as financial ratio analysis, sales trend analysis, and cost analysis. By using various analysis functions available, such as statistical functions, spreadsheets can help identify trends, patterns, and issues in financial data. This in-depth data analysis can help in making better decisions.

4. Financial Calculations
   Spreadsheets can be used to perform various financial calculations, such as interest calculations, tax calculations, and cost calculations. By using the available formulas and functions, financial calculations can be performed quickly and accurately, reducing the risk of human error. Even complex calculations can be easily solved using spreadsheets.
5. Graph Creation and Data Visualization
   Spreadsheets allow you to create various types of graphs and data visualizations, such as bar graphs, line graphs, and pie charts. These data visualizations can help you understand financial data more visually and easily, as well as simplify the presentation of financial information.
6. Flexibility and Customization
   Spreadsheets offer high flexibility in terms of layout, format, and formula usage. Users can customize spreadsheets according to their needs and preferences. This allows spreadsheets to be used in various accounting contexts, for both small and large businesses.

Technology Acceptance Model (TAM)

Fred Davis (1986) defines the technology acceptance model as a model designed to help analyze all factors related to the acceptance of computer technology use. The purpose of designing this model is to identify the determining factors for the acceptance of newly introduced computer technology. This model also establishes a relationship between the utilization and purpose of technology use and the direct application of that technology.

This theory focuses on users' perceptions of the usefulness (perceived usefulness) and ease of use (perceived ease of use) of a technology, which ultimately influence their attitudes and intentions to use that technology. TAM aims to explain individual acceptance of information technology (IT) systems and to understand why some IT systems fail to be adopted by users.

You have flexibility to name your following headings. You may use typical words or phrases like “methodology”, “literature review”, “previous studies” or “findings and discussion” as well as the words or phrases of your own as the title of your following headings. You have to use either “conclusion” or “concluding remarks” as the title of your last heading.

METHODOLOGY

The training activity on the use of spreadsheet applications was conducted over a period of two days in the computer laboratory at AKI University. The training participants were students from YSKI Christian High School in Semarang. A total of 32 students participated in the training. The training program consisted of several stages:

1. Mapping Stage
   This method was used to analyze the situation by mapping the problems faced by the partners and the solutions needed. In this method, the community service team conducted a brainstorming session with the principal of YSKI Christian High School in Semarang regarding the accounting application and the modules that would be demonstrated to the students.
2. Material Development Stage
   The creation of teaching materials containing case studies to be discussed during the training session with the students.
3. Student Ability Assessment Stage
   The community service team conducted an initial assessment of the students' knowledge regarding the use of digital accounting spreadsheet applications in the form of a pre-test.
4. Implementation Stage
   The community service team employed a demonstration method. This method uses demonstrations or presentations to clarify concepts and show how a particular process works to a large audience (Kartika, Widianto, Hetika, Utami, & Anindita, 2022). In this method, the service team will train the students of SMA Kristen YSKI Semarang on how to use and operate

the digital accounting application, Spreadsheet. Additionally, the service team will demonstrate to the students how to input business transactions, particularly in the General Ledger, Cash/Bank, and Fixed Asset modules.

5. Final Evaluation Stage
   The final stage, to measure whether this community service has brought about changes and/or increased the students' knowledge, the community service team will distribute a post-test questionnaire to assess the achievement of the community service objectives. This program used a participatory action approach involving coffee SME owners in Labuan Bajo in the planning, training, and evaluation processes (Nasution, 2021).

RESULT AND DISCUSSION

The training activity was conducted by having the partners fill out a pre-test questionnaire on the first day before the activity began. The purpose of distributing this questionnaire was to measure and assess the students' basic skills in using the Spreadsheet application. After the questionnaire was completed, the first day's material was presented, namely the general ledger module and the cash/bank module, followed by assignments related to the modules taught.

On the second day, a review of the previous day's material was conducted, followed by the presentation of other modules, namely the inventory module, the sales module, and the purchasing module, and then assignments related to those modules were completed. On the same day, a post-test questionnaire was administered again to determine whether there was an improvement in the participants' skills in using spreadsheet applications.

The training provided to the students had a positive impact. The positive feedback from the students indicated that spreadsheets were accepted as a new method for performing accounting tasks, particularly in preparing financial statements. The training objectives were achieved, which enhances the students' skills in digital accounting and prepares them to face the challenges of the Industry 4.0 era. The enthusiasm and passion demonstrated by the students in understanding the digital accounting software Spreadsheet created a conducive training environment. The service team was also pleased with the students' enthusiasm to gain maximum knowledge from the instructors.

Based on the results of the students' questionnaire responses, it can be seen that there was an increase in understanding of digital accounting (Spreadsheet application) before and after the training. Therefore, it can be concluded that this training was successful in training the use of digital accounting applications.

School-based accounting education, in addition to theory, is complemented by the introduction of applications commonly used in the business world.

CONCLUSION

The rapid advancement of digitalization in the Industry 4.0 era has significantly transformed accounting practices, requiring both professionals and students to be equipped with adequate technological competencies. This community service program at SMA Kristen YSKI Semarang demonstrated the importance of introducing students to digital accounting applications, particularly spreadsheets, as tools widely used in the business world. The training not only familiarized students with recording financial transactions, preparing reports, and performing data analysis but also improved their confidence and readiness to apply these skills in real business contexts.

The systematic implementation of the program, which included mapping problems, developing materials, assessing abilities, delivering demonstrations, and evaluating results, ensured that the training was comprehensive and effective. The pre-test and post-test results confirmed significant improvements in the students' understanding and application of spreadsheet-based accounting. This indicates that the training objectives were successfully achieved and that students

gained relevant skills aligned with the expectations of the labor market and higher education institutions.

Furthermore, the students' enthusiasm and positive responses reflect the relevance and practicality of the training in preparing them for the demands of modern accounting practices. By integrating digital tools into the learning process, schools can bridge the gap between theoretical knowledge and practical application, thus creating graduates who are more competitive in facing future challenges.

In conclusion, the training at SMA Kristen YSKI Semarang has proven to be a valuable initiative in enhancing students' digital accounting competencies. It highlights the need for educational institutions to continuously adapt to technological advancements and provide students with practical exposure to business-relevant applications. Sustained efforts in this direction will ensure that students are not only academically prepared but also equipped with digital literacy and professional skills essential for thriving in the Industry 4.0 landscape.

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