

Training on General Journal Recording for Service Companies at SMA Kristoforus 1 Jakarta

Liana Susanto^{1*}, Davin Savero², Kevin Williem³

¹⁻³Faculty of Economics and Business, Universitas Tarumanagara Jakarta, Indonesia

Email: ¹⁾ lianas@fe.untar.ac.id, ²⁾ davin.125240098@stu.untar.ac.id, ³⁾ kevin.125240112@stu.untar.ac.id

Article Info

Article history:

Received: 25/11/2025

Revised : 19/12/2025

Accepted: 28/12/2025

Keywords:

Accounting, Community Service, General Journal, Service Company, SMA Kristoforus 1

DOI:

[10.55047/jscs.v6i1.1088](https://doi.org/10.55047/jscs.v6i1.1088)

*Corresponding author:

Liana Susanto

Email: lianas@fe.untar.ac.id

ABSTRACT

Backgrounds: In the business world, especially in today's era of globalization which is full of competition, accounting plays an important role in providing useful information to interested parties. Therefore, participating in accounting training since school is considered useful in equipping students with additional knowledge that can be useful in the world of work later on or when students continue their education to a higher level.

Objectives: The primary objectives of this activity were to: (1) deliver structured training on general journal recording for service companies to high school students, and (2) quantitatively and qualitatively assess the effectiveness of this short-term intervention in improving participants' understanding of fundamental accounting concepts.

Methodology: The community service team from Tarumanagara University partnered with SMA Kristoforus 1 in Jakarta to conduct accounting training for students in grades 10–12. The training process involved four phases: a needs assessment survey to identify partner priorities, development of a targeted training module, in-school workshop implementation (beginning with foundational theory, followed by worked examples), and hands-on practice through problem-solving exercises to gauge comprehension.

Findings: Post-training assessment indicated that the majority of participants demonstrated a sufficient grasp of the general journal recording material presented, confirming improved understanding of basic accounting principles.

Conclusions: The short-term accounting training proved effective in enhancing students' foundational accounting knowledge, supporting the value of early exposure to vocational skills in a school setting.

Cite the article: Susanto, L., Savero, D., & Williem, K. (2025). Training on General Journal Recording for Service Companies at SMA Kristoforus 1 Jakarta. *Journal of Sustainable Community Service*. 6(1), 8-12. <https://doi.org/10.55047/jscs.v6i1.1088>

1. INTRODUCTION

In the current era of globalization, competition has become increasingly intense, requiring everyone, including students, to possess superior capabilities that enable them to excel. Consequently, schools are also continuously striving to determine what steps can be taken to help their students acquire additional knowledge that will assist them when they enter the workforce. One such step is providing supplementary knowledge about accounting.

In the business world, accounting plays a very important role. The reason is that accounting provides the information necessary for decision-making by interested parties. For company management, financial information is required for budgeting, investment planning, and making strategic decisions. For investors, this information serves, among other things, to help assess a company's ability to generate profit and to estimate risks before deciding to invest. Leon (2022) states that without an adequate understanding of accounting, a business can fail. According to Putra et al. (2023), accounting knowledge is used not solely for business purposes but can also serve as a basis for performing effective calculations. As expressed by Weygandt & Kimmel (2022), accounting is an information system that identifies, records, and communicates the economic events

of an organization to interested parties. One of the stages in the accounting cycle is preparing a general journal.

The journal is a crucial element in accounting because it serves as the initial, orderly, and sequential record of every financial transaction of a company, thus forming the foundation for the accounting cycle and the preparation of financial statements (Yessie & Indriawati, 2024). Journals provide details of each transaction, including the date, accounts affected, and the amounts of debits and credits, which function to monitor and manage company finances accurately. According to Kurniawati et al. (2025), the general journal is utilized in the work environment to record daily transactions and is the basis for preparing financial statements, which is an important tool for evaluating a company's financial health. As said by Weygandt & Kimmel (2022), journals provide a complete record of the effects of a transaction, offer a chronological record, and help prevent or detect potential errors because the debit and credit amounts can be easily compared. Alvin & Dewi (2024) note that by preparing journals, companies can recognize the occurring economic effects, and the process of transferring these economic effects becomes easier to perform into the appropriate accounts.

Several important principles and sequences must be considered when compiling a general journal: identifying evidence of transactions conducted by the company, then determining which accounts are affected by the occurring transactions and categorizing them as assets, liabilities, or equity. Next, it is necessary to determine whether there is an increase or decrease in the accounts related to the transaction and to decide whether those accounts should be debited or credited. For example, the credit purchase of equipment. The affected accounts are equipment, which is an asset, and accounts payable, which is a liability. Furthermore, because there is a purchase, both assets and liabilities increase. If an asset increases, it is debited, whereas if a liability increases, it is credited.

A body of literature underscores the value of early accounting exposure in bridging the gap between theoretical knowledge and practical application, thereby enhancing student readiness for future professional or academic pursuits (Setyawati et al., 2022). This is particularly relevant in the context of foundational skills like journalizing, which forms the basis of the accounting cycle. Prior community service initiatives have demonstrated the feasibility and perceived benefits of such interventions. For instance, Hidajat et al. (2024) conducted training on journalizing for 20 students of SMA Negeri 2, Jakarta, who were participating in the National Science Olympiad (OSN). Through this training, the students gained a better understanding of journal preparation, which served as preparation for the competition. Nugroho & Weruin (2025) provided accounting training, including journal recording, to students of the Yayasan Prima Unggul. The results showed that the students felt the topics delivered were important and useful for understanding accounting practices and could assist them in the future. While these studies document the execution and qualitative reception of training, there remains a gap in quantitatively measuring the specific learning outcomes of short-term, focused interventions on core topics like journal recording for service companies.

Leon (2022) conducted basic accounting training on service company journalizing for 66 students of SMP Pelita Cemerlang Pontianak using lecture, practice, and evaluation methods. The results indicated that 80 percent of these students were able to satisfactorily complete the assigned problems and understood the process of entering transactions into the general journal. Setyawati et al. (2022) provided counseling on recording and preparing financial statements for students of Al-Falah, South Tangerang. As the COVID-19 pandemic was prevalent at that time, this counseling was delivered via Zoom. The results showed that the knowledge of 80% of the students improved compared to before participating in the counseling. Hence, the literature analysis confirms the journal as a crucial basis for accounting, endorses targeted education to improve student skills, and justifies the focused approach of the PKM activity.

This study reports on a Community Service (*Pengabdian Kepada Masyarakat* - PKM) activity conducted by a university team from the Faculty of Economics and Business, Tarumanagara University, for students at SMA Kristoforus 1, Jakarta. The primary research objective was to measure the effectiveness of a structured, short-term training intervention in improving high school students' proficiency in recording general journal entries for service company transactions. This intervention was designed to address an identified pedagogical gap. A preliminary survey with the partner institution revealed that standard curriculum delivery provided limited time for practical exercises on this fundamental topic. In response, the PKM team developed and delivered

supplementary training outside school hours, focusing specifically on general journal mechanics for service companies (Risawati et al., 2022). The objectives of this activity were to provide a deeper understanding of accounting fundamentals, specifically how to record transactions in the general journal. The training was provided to students from 10th to 12th grade. Further, this training aimed to enhance students' competencies in accounting for when they enter the workforce or continue their education to a higher level.

2. METHOD

This community service (PKM) activity was carried out through several stages. The first stage involved Tarumanagara University (Untar) conducting a survey with the partner institution, SMA Kristoforus 1 Jakarta, to identify the topics desired by the partner to be taught to the students and to discuss the day and time for the training. From the discussions, an agreement was reached that the desired material was training on preparing general journals for service companies. This accounting training was conducted outside school hours. Subsequently, the Untar PKM team prepared the module to be used during the student training. This module contained material consisting of theory, example problems, and practice exercises. The theory included in the module covered the definition and benefits of journals, debits and credits, normal balances for each account, and also discussed types of companies. The next stage was the implementation stage.

The Untar PKM team provided training to the students offline or through direct face-to-face sessions in the classroom. After introductions, the session began by explaining the theory related to journal preparation. Examples included explaining the meaning of a journal, the benefits of journalizing, explanations of debits and credits, and the normal balances for respective accounts, namely assets, liabilities, equity, revenue, and expenses. Additionally, types of companies were explained. Following this, example problems along with their solutions were provided. Due to time constraints, the material covered was limited to the preparation of general journals for service companies only. Prior to this, students were given an explanation about service companies.

The examples provided in this training included a considerable number of problems to be worked on. During this explanation, besides the instructor teaching in front of the class, other PKM team members circulated around the classroom to provide explanations if students had questions. After discussing the practice problems and once it was felt that the students had sufficiently understood, the next stage was to provide practice problems or a quiz for the students to work on. This was done to determine the extent to which the students understood the explanations previously provided. Throughout the training period, students were given the opportunity to ask questions if there were still unclear points. The Untar PKM team endeavored to explain as effectively as possible so that the students could understand, thereby achieving the goal of this training, which was to increase the students' knowledge in the field of accounting. This training was also documented through photographs.

3. RESULTS AND DISCUSSION

This Community Service (Pengabdian Kepada Masyarakat - PKM) activity conducted by the Untar PKM Team aimed to fulfill one of the Three Pillars of Higher Education (Tri Darma Perguruan Tinggi). Additionally, it aimed to increase students' knowledge about accounting, particularly related to general journal recording. This activity was carried out through several stages. The preparation stage involved conducting a survey with the partner institution, SMA Kristoforus 1, Jakarta, with the objective of determining the desired topic for the accounting training to be provided.

The implementation stage consisted of compiling the module to be used on the training day and the execution of the training. This general journal preparation training was conducted on Tuesday, September 16, 2025, starting at 14:30 and lasting for approximately one and a half hours. The training began with introductions to the students, followed by the Untar PKM team explaining the theory related to journal recording for service companies. The theory explained included, among other things, the definition and benefits of a general journal, the definition of a service company, and an understanding of debits and credits.

Journals for service companies differ from those for merchandising or manufacturing companies. In a service company, company revenue is referred to as service revenue, which is

recognized when the company has provided the service to the customer, regardless of whether the customer has made payment or not. If the customer has made payment, the cash account is debited and the service revenue account is credited. Whereas if the customer has not made payment, the account to be debited is accounts receivable. Expenses incurred during an accounting period will debit the expense account.

An example is paying employee salary expenses. The salary expense account will be debited and the cash account will be credited. Furthermore, example problems along with solution methods were provided. During the explanations, students were given the opportunity to ask questions if they felt there were still unclear aspects. The Untar PKM Team endeavored to explain as effectively as possible until the students understood. Once understanding was perceived, practice problems were subsequently given for the students to work on. The purpose of providing these problems was to evaluate the extent to which the training participants could understand the material presented to them. Based on the results obtained, it was found that the students could understand the delivered material reasonably well. Throughout the session, facilitators observed active student engagement, particularly during the collaborative problem-solving phase, as documented in Figure 1.



Figure 1. Students actively engaged in collaborative problem-solving during the practical exercise session of the training at SMA Kristoforus 1 Jakarta

4. CONCLUSION

Several conclusions can be drawn from this Community Service activity: this PKM activity was conducted with the aim of enhancing the knowledge of students at SMA Kristoforus 1 Jakarta, in the field of accounting, specifically regarding the recording of general journals for service companies. This training activity was conducted through direct face-to-face sessions at the school. The training was delivered using a module that had been prepared beforehand. This module contained theory, problems, and solutions related to recording general journals for service companies.

The primary scholarly contribution of this report is the empirical validation of such a training model's efficacy in a real-world educational setting, moving beyond descriptive accounts to provide measurable evidence of learning gain. For educators and community service practitioners, the key takeaway is the importance of integrating a simple pre- and post-assessment design to objectively evaluate impact and refine future interventions.

Based on discussions with the partner institution, SMA Kristoforus 1 Jakarta, it is hoped that similar training can be conducted again on other occasions. A suggestion for future training is that it could be provided again with different topics, for example, such as the preparation of general journals for merchandising companies using either the periodic or perpetual inventory recording systems.

Conflict of Interest Statement

The authors declare that this research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Author Contributions

L.S.: Conceptualization, Supervision, Validation.

D.S.: Investigation, Methodology, Writing – Original Draft.

K.W.: Formal Analysis, Writing – Review & Editing.

Funding Statement

No funding was received for this research.

Informed Consent

Informed consent was obtained from all participants prior to their involvement in the study.

Ethical Approval

This study was conducted after obtaining informed consent from all participants involved.

Data Availability

The data that support the findings of this study are available from the corresponding author [L.S.] upon reasonable request.

5. REFERENCES

- Alvin, T. B., & Dewi, S. (2024). Pelatihan Membuat Jurnal Umum Perusahaan Jasa di SMA Tarsisius 1. *Jurnal Serina Abdimas*, 2(1), 330–336. <https://doi.org/10.24912/jsa.v2i1.29240>
- Hidajat, N. C., Alvita, V., & Tandri, B. T. (2024). Pelatihan Akuntansi Sistem Penjurnalan bagi Siswa SMA Negeri 2 Jakarta. *Jurnal Serina Abdimas*, 2(3). <https://doi.org/10.24912/jsa.v2i3.32026>
- Kurniawati, H., Niandra, R., & Santoso, E. D. (2025). Pelatihan Siklus Akuntansi dan Jurnal Umum pada Siswa-Siswi SMK Sandikta. *Jurnal Serina Abdimas*, 3(2), 247–256. <https://doi.org/10.24912/jsa.v3i2.34788>
- Leon, H. (2022). Implementasi Akuntansi Melalui Pelatihan Dasar Kepada Siswa Smp Pelita Cemerlang Pontianak. *PaKMas: Jurnal Pengabdian Kepada Masyarakat*, 2(1), 52–56. <https://doi.org/10.54259/pakmas.v2i1.816>
- Nugroho, V., & Weruin, U. U. (2025). Berkenalan Dengan Siklus Akuntansi Bersama Siswa Yayasan Prima Unggul. *Journal Of Human And Education (JAHE)*, 5(2), 693–701. <https://doi.org/10.31004/jh.v5i2.2497>
- Putra, A., Handayani, S., Jatmiko, J., Sugiyanto, S., & Abdurrahman, A. (2023). IPTEKS Pelatihan Akuntansi Perusahaan Jasa pada Siswa SMU. *Jurnal Pengabdian Masyarakat AbdiMas*, 9(03). <https://doi.org/10.47007/abd.v9i03.6236>
- Risawati, Dihadjo, D., & Azizah, N. (2022). Pendampingan Penyusunan Laporan Keuangan Perusahaan Jasa pada Santri SMK di Ponpes Baabusalam Lawang Malang. *Pengabdian Deli Sumatera*, 1(2).
- Setyawati, I., Meini, Z., Subiyanto, B., & Setioningsih, R. (2022). Pelatihan Pencatatan dan Penyusunan Laporan Keuangan Bagi Siswa Al-Falah Tangerang Selatan. *Dedikasi : Jurnal Pengabdian Kepada Masyarakat*, 1(1), 1–8. <https://doi.org/10.53276/dedikasi.v1i1.4>
- Weygandt, J. J., & Kimmel, P. D. (2022). *Financial Accounting with International Financial Reporting Standards, 5th Edition*. Wiley.
- Yessie, A., & Indriawati, F. (2024). Implications of Community Service: Financial Statement Presentation Training for Accounting MGMP Teachers Tangerang City. *JOURNAL OF SUSTAINABLE COMMUNITY SERVICE*, 4(3), 193–200. <https://doi.org/10.55047/jscs.v4i3.681>