Accounting Information System Training for Mochi Snack Sales Management

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ABSTRACT

Backgrounds: Small-scale businesses commonly record sales manually, document transactions inconsistently, and lack sales reports that can support business decisions. Mochi businesses involve raw material purchases, production, cash and non-cash sales, inventory management, and cash recording.

Objectives: To improve business owners' ability to record, manage, and evaluate sales transactions in a more structured manner through Accounting Information System Training for Mochi Snack Sales Management.

Methodology: This community service activity was conducted through system introduction, needs identification, material preparation, demonstration, hands-on practice, mentoring, and evaluation. The materials focused on sales transaction recording, cash receipts, inventory management, sales recapitulation, and simple internal controls.

Findings: Hands-on practice helped participants understand the relationship between operational transactions and accounting information. The accounting information system helped business owners identify sales volume, cash receipts, inventory changes, and transaction summaries more efficiently.

Conclusions: The activity is expected to provide a foundation for more orderly, accurate, traceable, and sustainable accounting records in mochi businesses.

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1. INTRODUCTION

Snack businesses are a form of economic activity that communities can develop because they have a broad market and can be run with relatively flexible capital (Hertati, Umar, Puspitawati, & Alibi, 2026). Mochi, as a small food product with a variety of fillings and flavors, has opportunities to be marketed directly or through digital media. As shown in Figure 1, each mochi product sold generates transaction data such as product type, quantity, price, and payment method, which makes mochi sales a suitable object for transaction management. Changes in consumer purchasing patterns mean that business owners must not only pay attention to product quality but also manage transactions in an orderly manner so that business conditions can be known periodically (Puspitawati et al., 2026). In small-scale business practice, sales recording is often still done by relying on memory, paper notes, short messages, or simple recaps that are not yet integrated. This condition can make it difficult for business owners to know total daily sales, the amount of cash received, the best-selling products, or raw material procurement needs. When transaction volume increases, the risk of recording errors also becomes greater (Ginting & Laurensius, 2026).

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The accounting information system (AIS) can be used as a framework for turning transaction data into information that is useful for business management (Hertati & Asharie, 2023). In the context of mochi sales, order data, product quantities, prices, payment methods, and transaction dates can be recorded in a system and processed into sales information, cash receipts, inventory, and reports that support decision making (Hertati, Umar, Puspitawati, Yustini, et al., 2026). Training is needed because implementing a system is not enough if only recording formats are provided (Hertati et al., 2025). Business owners need to understand why each piece of data must be recorded, who is authorized to enter or check transactions, how to store transaction evidence, and how to carry out re-checking. Simple internal controls are also important so that errors or irregular transactions can be identified earlier (Qubro et al., 2025).



Figure 1. Mochi products as the object of sales transaction management
Source: Author's documentation

Figure 1 shows mochi products marketed in a variety of shapes, colours and flavours, displayed in transparent containers. These sales activities demonstrate product handling and presentation to consumers as part of sales transaction management. The presence of sales staff in these marketing activities also indicates direct interaction with consumers.

Previous studies have examined AIS in several settings. Hertati, Suharman, Umar, Iskak, et al. (2026) studied AIS in environmental accounting under international accounting standards in South Sumatra, while Hertati and Umar (2024) examined AIS in oil and gas accounting as a means of mitigating illegal oil wells. In the MSME sector, Puspitawati et al. (2026) addressed AIS adoption and internal control quality in relation to MSME financial performance, and Hertati et al. (2026) discussed cloud accounting, artificial intelligence, and machine learning in digital financial applications for MSME accounting information. A survey of small and medium enterprises in Indonesia indicated that the application of AIS in the era of Industry 4.0 is influenced by organizational structure (Hertati, Mustopa, et al., 2021), and earlier work on higher education pointed to the role of top management support in management AIS (Hertati & Fery, 2020).

Community service studies, in contrast, have used training and mentoring to strengthen partner capacity. Mentoring on smartphone-based digital finance for MSMEs in South Sumatra has been reported (Hertati, Umar, Puspitawati, Yustini, et al., 2026). Training has also been used to introduce e-commerce technology for a circular economy based on waste paper (Qubro et al., 2025), to support a herbal coffee business through an e-commerce application (Hertati et al., 2025), to process plastic waste into MSME products (Pratami et al., 2021), and to strengthen village-owned enterprises (Paramita et al., 2021).

However, existing AIS studies mainly examine organizational or institutional settings, whereas training studies focus on e-commerce, waste processing, and local enterprise development. Few studies have examined AIS training that connects sales recording, cash receipts, inventory changes, and simple internal controls in a single transaction flow, particularly for snack businesses such as mochi. This study contributes by applying a participatory training and mentoring approach based on mochi sales transaction examples and by evaluating participants' understanding before and after the training (Hertati & Umar, 2024).

This study aims to improve business owners' ability to record, manage, and evaluate mochi sales transactions in a structured manner through Accounting Information System Training for Mochi Snack Sales Management. The training covers sales recording, cash receipts, inventory management, sales recapitulation, and simple internal controls such as authorization, transaction evidence, reconciliation, and data access restrictions.

2. LITERATURE REVIEW

The Accounting Information System (AIS) is a system used to collect, process, and present transaction data as information that can be used by internal and external users in decision making (Jannah et al., 2024). The application of AIS in MSMEs plays a role in improving the quality of financial information through the use of accounting information technology, the competence of business owners, and an understanding of accounting standards (Rahayuningsih & Utami, 2022), and it can help reduce operational costs and improve the effectiveness of decision making (Burgos et al., 2022) and reduce costs and improve the effectiveness of decision making (Rudiyanto et al., 2022). Thus, AIS functions not only as a means of recording transactions but also as an instrument that supports business management and development.

In MSME operational activities, transaction recording needs to cover all business activities, from raw material purchases, the production process, sales, and payment receipts to inventory management. In food businesses such as mochi, the link between sales recording, cash, and inventory is important to ensure the availability of information about transactions and business conditions. Inventory recording that is not yet structured can lead to inaccuracies in the calculation of cost of goods produced and the determination of selling prices. Therefore, recording needs to be done systematically and in an integrated manner so that the information produced can be used as a basis for operational evaluation.

Transaction recording also needs to accommodate various payment methods, both cash and non-cash, such as QRIS and debit cards. The use of a simple sales recording application can help MSMEs manage transactions, monitor inventory, and prepare sales recapitulation in a more orderly manner. Besides the recording aspect, simple internal controls are also needed to support administrative order, such as checking the consistency of transactions with cash receipts and recording inventory inflows and outflows.

The application of AIS in MSMEs needs to be adjusted to the characteristics of the business and the capabilities of the human resources involved. Therefore, training activities are not enough if they only provide conceptual understanding, but also need to be accompanied by hands-on practice with the system and direct mentoring. Demonstration methods, transaction recording practice, and mentoring can help business owners understand the stages of recording while applying them in their daily operational activities.

Based on this foundation, this community service activity is directed at strengthening the ability to manage accounting information in mochi businesses through training and mentoring in recording sales transactions, cash receipts, inventory management, preparing sales recapitulation, and applying simple internal controls. The scope of the activity integrates several interrelated recording aspects in a single series of business management. Thus, this activity is expected to help MSME business owners build a more structured recording system and provide information that can be used to support business decision making.

3. METHOD

This community service initiative utilised training and mentoring methods to enhance understanding and the implementation of the Accounting Information System (AIS) in the management of mochi snack sales. The stages of the initiative included preparation, identification of the partner's challenges, development of training materials, preparation of trainers and equipment, delivery of training, mentoring, evaluation, data processing, and report preparation. The training material focused on the sales transaction process, covering transaction recording, cash management, stock management, the preparation of sales reports, and the implementation of simple internal controls.

The training was attended by 10 participants who sell mochi in the vicinity of Indo Global Mandiri University (UIGM), Palembang. The session began with an introduction to the Accounting Information System and an explanation of the importance of recording transactions in business management. Subsequently, the implementation team delivered the material through explanations and demonstrations, before guiding the participants to practise recording mochi sales transactions using the prepared recording format. This practical session covered sales recording, cash receipts, stock management and the preparation of sales summaries. Throughout the session, participants received guidance from the organising team to help them understand the recording process and correct any errors identified. An evaluation was carried out via a pre-test before the material was presented and a post-test after the training to assess changes in the participants' understanding of the material covered.

3.1. Stages or Steps of Implementation

3.1.1. Activity Preparation

The activity began with preparing the schedule, dividing team tasks, and preparing the materials, evaluation instruments, transaction examples, and devices used for demonstrations. The materials were made in language that is easy to understand and used mochi sales examples so that participants could directly connect theory with business activities.

3.1.2. Identification of Partner Problems

Identification was carried out through observation, interviews, and examination of sample transaction records. The aspects examined included how orders are received, sales recording, payment receipt, inventory management, storage of transaction evidence, and preparation of sales recaps.

3.1.3. Preparation of Materials and Participants

The team prepared modules, practice sheets, sample receipts, a transaction recap format, sample inventory cards, and a sales report simulation. Participants were given an explanation of the purpose of each document so that they understood not only how to fill it in but also the function of the information.

3.1.4. Determination of Trainers and Preparation of Equipment

The trainers prepared computers or smartphones, spreadsheets or recording applications used for the simulation, and transaction examples. The devices were prepared to demonstrate the flow from input to report.

3.1.5. Activity Implementation Stage

The implementation consisted of an introduction to AIS, recording demonstrations, transaction input practice, inventory management, cash recording, report preparation, and the implementation of internal controls. Figure 2 illustrates how the training was carried out and how participants practiced recording transactions during this stage.

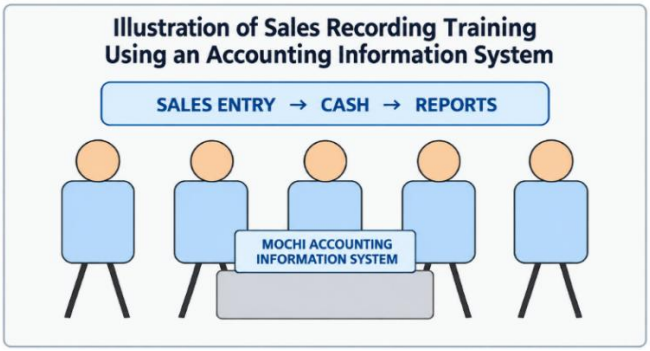

Figure 2. Illustration of training implementation and transaction recording practice
Source: Authors' adaptation, 2026

3.1.6. Mentoring Stage

Mentoring was carried out while participants worked on simulated transactions and when they tried to apply the recording format to their sales activities. The team corrected input errors and explained how to carry out checks. Mentoring was carried out after the delivery of the material and demonstration to help participants understand and practice the procedures for recording sales transactions. The mentoring activities included entering transaction data, recording cash and non-cash payment receipts, updating inventory information, and preparing sales recapitulation. The implementing team provided direction and corrections for recording errors found during practice. Participants were also given the opportunity to share difficulties in understanding the stages of recording and managing transactions. Mentoring was conducted to strengthen participants' understanding and encourage the consistent application of transaction recording in business activities.

3.1.7. Evaluation and Reporting Stage

Evaluation was carried out through question and answer sessions, transaction exercises, and a comparison of understanding before and after the training. The evaluation results were used to determine which materials still needed reinforcement.

3.2. Training Materials

Participants are introduced to the Accounting Information System (AIS) and learn about the relationship between sales activities, transaction documents, data, data processing, and reports. They practice recording sales transactions by entering the transaction date, product name, quantity, price, total amount, payment method, and remarks. Participants also learn to record cash and non-cash payments and verify their consistency with transaction evidence. In inventory management, they learn how sales transactions affect product stock levels and raw material requirements. Furthermore, participants practice preparing daily and periodic sales reports based on recorded transactions. The training also covers basic internal controls, including segregation of duties, authorization, transaction documentation, reconciliation, access restrictions, and data backup.

3.3. Example Format of Sales Transaction Data

Table 1 presents the format of the sales transaction data used in the recording practice. Each row represents one transaction and contains the seven data fields that participants entered, namely date, product, quantity, price, total, payment method, and remarks. The examples cover three mochi products (chocolate, strawberry, and matcha), two payment methods (cash and QR/transfer), and three transaction types (direct sale, customer order, and online order) recorded on two dates. The total in each row is the quantity multiplied by the price, which allowed participants to practice checking the consistency of the recorded data.

Table 1. Example Format of Sales Transaction Data for Mochi Snack Sales

Date	Product	Quantity	Price	Total	Payment	Remarks
01/09/2026	Chocolate Mochi	20	5,000	100,000	Cash	Direct sale
01/09/2026	Strawberry Mochi	15	6,000	90,000	QR/Transfer	Customer order
02/09/2026	Matcha Mochi	18	6,000	108,000	Cash	Direct sale
02/09/2026	Chocolate Mochi	25	5,000	125,000	QR/Transfer	Online order

Source: Processed by the authors, 2026

Table 1 presents an example format for recording sales transactions of Mochi Snack products, which is designed to help MSME partners manage sales administration in a more systematic manner. The recording format includes the transaction date, product type, quantity of products sold, unit price, total sales, payment method, and transaction remarks. Based on the data presented, there were four transactions during the period of 1 to 2 September 2026, with total sales of 78 units and a transaction value of Rp423,000. The data also show the use of cash and QR/Transfer payment methods as well as variation in sales channels, including direct sales, customer orders, and online orders. The application of this recording format is one effort to improve the partners' administrative capacity in

documenting sales activities in a structured manner. Through this recording, partners can monitor the quantity of products sold, identify the payment methods used, and evaluate sales development based on a certain period. Thus, this mentoring not only supports the marketing aspect but also encourages the strengthening of business governance through more orderly administrative and transaction recording practices.

4. RESULTS AND DISCUSSION

4.1. Research Results

The results of the activity show that AIS material is easier to understand when delivered through a real transaction flow. Participants were first given an example of a mochi order and then asked to determine the data that must be recorded. From this process, it was introduced that a single transaction does not stop at recording the sales amount but can produce information about cash, inventory, and reports. In the practice stage, participants carried out transaction simulations with several variations of products and payment methods. Figure 3 shows an example display of how a mochi sales transaction was recorded during this practice. After all transactions were recorded, the data were used to prepare a sales recap. This process helped participants understand the importance of consistent data entry so that reports can be prepared correctly.

Example of Mochi Sales Recording

Date	Product	Quantity	Price	Total
01/09/26	Mochi Cokelat	20	5.000	100.000
01/09/26	Mochi Stroberi	15	6.000	90.000
02/09/26	Mochi Matcha	18	6.000	108.000
02/09/26	Mochi Cokelat	25	5.000	125.000
03/09/26	Mochi Stroberi	22	6.000	132.000

Output: total sales, by product, quantity, stock, and sales report.

Figure 3. Example display of mochi sales transaction recording (illustration)
Source: processed by the authors, 2026

Based on Figure 3, the recording of mochi sales transactions shows information that includes the transaction date, product type, quantity of products sold, unit price, and total sales. These data enable business owners to know the sales quantity of each mochi variant, such as chocolate, strawberry, and matcha, while also monitoring the revenue earned. The recording results can also be used to prepare sales recapitulation by product and quantity and to support inventory monitoring. Each sales transaction reduces the quantity of available products, so routine recording is needed to avoid discrepancies between physical stock and sales records. Thus, the application of the accounting information system helps integrate sales recording and inventory management, while also providing more structured information as a basis for production requirements planning and business decision making.

4.1.1. Implementation of the Sales Accounting Information System Flow

The flow used in the training begins with a customer order. The order is then recorded in the system with product data, quantity, price, and payment method. After payment is confirmed, the transaction is processed as a sale and cash receipt. Sales data are used to update inventory information and subsequently become the source for preparing sales reports. Figure 4 summarizes this sequence as the Accounting Information System flow for mochi sales management, from customer order to sales report.

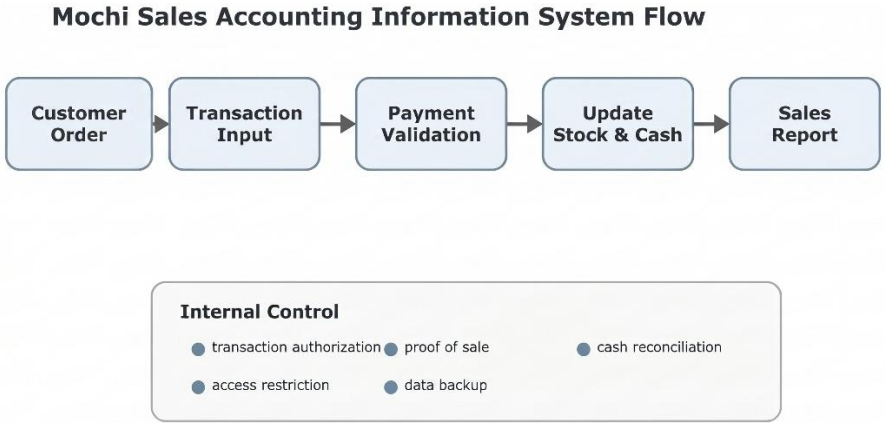

Figure 4. Accounting Information System flow for mochi sales management
Source: processed by the authors, 2026

Based on Figure 4, the accounting information system flow for mochi sales begins with receiving the customer order (customer order), followed by transaction input (transaction input), payment validation (payment validation), updating inventory and cash data (update stock & cash), and finally the preparation of the sales report (sales report). Each stage is interrelated in ensuring that transactions are recorded systematically and produce accurate sales information. Figure 4 also shows the application of internal control (internal control), which includes transaction authorization, sales evidence, cash reconciliation, access restrictions, and data backup. These controls play a role in minimizing recording errors, maintaining information security, and ensuring consistency among transactions, inventory, and cash receipts. Thus, the accuracy of transaction input is an important aspect because errors in recording the product name, quantity, price, or payment method can affect the quality of the sales reports produced.

4.1.2. Cash Management and Transaction Evidence

Cash management is one of the important aspects of applying the accounting information system in the Mochi Snack business. During the training activities, participants were given an understanding of the difference between cash and non-cash transactions and the importance of documenting every payment receipt based on the transactions that occurred. Each payment needs to be recorded according to the method used, whether through cash receipts or QR/transfer payments, accompanied by transaction evidence as a basis for verification. As shown in Table 1, recording the payment method enables partners to identify the source of receipts from each sales transaction. In addition, participants were trained to check the consistency among the total receipts based on transaction records, the amount of cash available, and the evidence of non-cash payments at the end of the period. This checking process is a form of simple reconciliation that aims to identify possible differences between the records and actual receipts. Through this practice, participants are expected to be able to apply cash receipt recording in a more orderly manner, improve accuracy in documenting transactions, and minimize the risk of recording errors in managing business finances.

4.1.3. Inventory Management

Inventory in a mochi business can consist of raw materials and finished products. Raw materials include flour, fillings, sugar, additional ingredients, and packaging materials, while finished products are mochi that are ready for sale. The training emphasized that inventory recording needs to be done consistently so that business owners know the stock position and can determine when to procure materials.

4.1.4. Sales Report Preparation

Sales reports are prepared from transaction data that have been recorded. In a simple form, a report can include the total number of products sold, total sales value, payment methods, and a summary by period. This information can be used to evaluate best-selling products, determine production needs, and support business planning.

4.1.5. Simple Internal Control

Internal control in a small business does not have to be complicated. Control can be carried out by ensuring that every transaction has evidence, certain transactions receive authorization, data cannot be changed by all users, and cash and inventory are checked. Data backup is also needed so that transaction information is not lost when a device is damaged.

In the training practice, control was applied through several habits. Participants were directed to keep transaction evidence, give a number or identity to each transaction, re-check before saving data, and make copies of data periodically. If a business has more than one manager, the tasks of receiving payments, recording, and checking can be separated according to the ability and condition of the business.

4.1.6. Mentoring

Mentoring was carried out after the demonstration so that participants could repeat the process independently. The team provided several simulated transactions and asked participants to enter data, calculate totals, record payments, update stock, and prepare a summary. Errors that were found were used as learning material. Mentoring also gave participants room to express difficulties that arose when using the system.

4.1.7. Activity Evaluation

Evaluation was carried out to see changes in participants' understanding of sales recording, inventory, reports, and internal control. The evaluation can use a pre-test and post-test as well as practice assignments. Figure 5 presents an illustration of the evaluation results of participants' understanding before and after the training. The values in this figure are an illustration of the evaluation format and are not actual field research results. The individual scores of the 10 participants are reported in Table 2.

Table 2. Pre-test and post-test results of training participants

No.	Participant	Pre-Test Result	Post-Test Result
1.	Participant 1	55	85
2.	Participant 2	60	90
3.	Participant 3	50	80
4.	Participant 4	65	90
5.	Participant 5	55	85
6.	Participant 6	60	85
7.	Participant 7	50	80
8.	Participant 8	55	90
9.	Participant 9	60	85
10.	Participant 10	50	80
Average		56.0	85.0

Source: processed by the authors, 2026

Based on Table 2, the pre-test and post-test results of the 10 participants show an improvement in understanding after attending the Accounting Information System training for mochi snack sales management. The participants' pre-test scores ranged from 50 to 65 with an average of 56.0. After the delivery of the material, demonstration, and practice, the post-test scores increased to a range of 80 to 90 with an average of 85.0. Thus, there was an average increase of 29 points, or approximately 51.79% compared with the average score before the training. The score increase occurred in all participants. The highest increase was obtained by Participant 8, from a score of 55 to 90. Meanwhile, Participants 4, 6, and 9 each experienced an increase of 25 points. These results show an improvement in participants' understanding of recording sales transactions, cash receipts, inventory management, and preparing sales information in a more systematic manner. Overall, the evaluation results indicate that the training activity contributed to improving participants' understanding of the application of the Accounting Information System in mochi sales management.

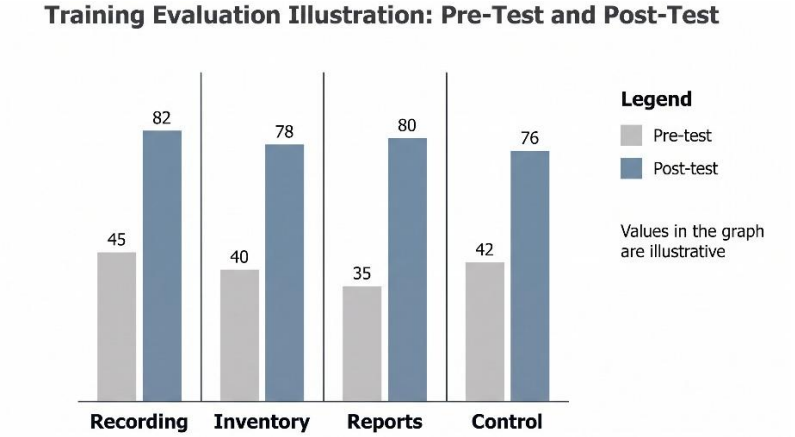

Figure 5. Illustration of evaluation results of participants' understanding before and after the training

Source: processed by the authors, 2026

Based on Figure 5, the illustrated training evaluation results show an improvement in participants' understanding after attending the training activity in all evaluated aspects, namely recording, inventory, reports, and control. In the recording aspect, the score increased from 45 in the pre-test to 82 in the post-test. The inventory aspect increased from 40 to 78, while the reports aspect increased from 35 to 80. Meanwhile, the control aspect showed an increase from 42 to 76. The largest increase was seen in the reports aspect, with a difference of 45 points between the pre-test and post-test results.

Overall, this comparison illustrates that the training has the potential to improve participants' understanding, particularly in the aspects of report preparation (reports) and recording (recording). The improvement in each aspect also indicates that the training material covers several interrelated knowledge components, ranging from recording, inventory management, and report preparation to control. Thus, the pre-test and post-test evaluation can be used to describe changes in participants' understanding after the training activity.

Practical evaluation is important because the ability to operate recording cannot be measured only through theoretical questions. Participants who were able to complete simulated transactions until a report was produced showed that the material had been understood at the application level. For follow-up activities, evaluation can be carried out after participants use the system in actual business activities over a certain period.

4.1.8. Impact and Sustainability of the Activity

The application of the Accounting Information System through the training activity introduced participants to the procedures for recording sales transactions, cash receipts, and inventory management in a more systematic manner. Well-documented transaction information can help business owners compare sales across periods and identify raw material procurement needs (Widiya et al., 2021). However, these benefits depend greatly on the consistency of system use and discipline in recording transactions (Hertati, Asmawati, et al., 2021).

The sustainability of the activity can be supported through periodic mentoring, refinement of the sales report format, and the development of recording that is adjusted to business needs. In addition, customer data management and the integration of transaction information with sales activities through digital media can be the next direction of development. System development needs to be carried out gradually, taking into account the needs and capabilities of business managers so as not to create an excessive administrative burden (Paramita et al., 2021). Thus, the sustainability of the program depends not only on the implementation of the training but also on the consistency of participants in applying recording procedures and managing transaction information in their daily business activities.

4.2. Discussion

AIS in a mochi business can be viewed as a series of activities that turn transaction data into information (Hertati, Mustopa, et al., 2021). Input comes from orders and payments, the process consists of recording and data processing, and the output is information on sales, cash, inventory, and reports (Hertati & Fery, 2020). This relationship shows that sales management and accounting cannot be separated when business owners need information that can be used to control activities. In terms of decision making, sales information can help business owners determine which products need to be produced in larger or smaller amounts, estimate material needs, and assess transaction development. In terms of control, transaction records provide a basis for comparing recorded sales with cash receipts (Safkaur et al., 2020). In terms of administration, transaction evidence and reports can be stored systematically.

The training did not only provide an understanding of how to use transaction recording tools but also built participants' awareness that every transaction needs to be supported by clear data that can be checked and processed into information useful for business management. This approach is in line with the purpose of the Accounting Information System (AIS), which is to support the processes of collecting, processing, storing, and presenting information to meet organizational management needs (Pratami et al., 2021). Through demonstrations and hands-on practice, participants gained an understanding of the importance of recording transactions systematically as a basis for preparing business financial information.

5. CONCLUSION

The Accounting Information System Training for Mochi Snack Sales Management is a community service activity that aims to improve the knowledge and skills of business owners in understanding and applying transaction recording in a more structured manner. The training materials covered sales recording, cash receipts, inventory management, sales report preparation, and simple internal controls. Demonstration and hands-on practice methods were used to give participants an understanding of the relationship between business operational activities and the accounting information produced.

Through this activity, participants gained an understanding of the stages of transaction recording, management of transaction evidence, inventory monitoring, and the importance of preparing simple financial statements. The application of the Accounting Information System is expected to become a foundation for business owners in managing sales information, cash receipts, and inventory in a more systematic manner. However, this activity has not evaluated changes in financial performance or sales development after the training. Therefore, the improvement in participants' knowledge and skills cannot yet be interpreted as an improvement in the overall effectiveness of business management.

As a follow-up, business owners are advised to apply transaction recording routinely, store transaction evidence properly, back up data periodically, and check the consistency of cash and inventory records. The next training can be directed at practicing the calculation of cost of goods produced per portion, determining selling prices, and preparing an income statement, a cash flow statement, and a simple balance sheet. Further evaluation is also needed to determine the consistency of the application of the recording system and changes in business conditions one to three months after the training.

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Conflict of Interest Statement

The authors declare that there is no conflict of interest regarding the publication of this paper.

Author Contributions

A.Z.K.: Conceptualization, Methodology, Investigation, Formal Analysis, Visualization, Writing – Original Draft.
L.H.: Supervision, Validation, Methodology, Resources, Writing – Review & Editing.

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No funding was received for this research.

Informed Consent

Informed consent was obtained from all participants.

Ethical Approval

This article does not contain any studies with human participants performed by the authors beyond voluntary training participation; no formal ethical approval was required.

Data Availability

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

Declaration of Generative AI and AI-assisted Technologies

During the preparation of this manuscript, the authors utilized Claude (Anthropic) for language editing and clarity improvement. All outputs generated by the AI tool underwent rigorous critical review and thorough editing by the authors to ensure factual accuracy, enhance clarity of expression, and confirm adherence to established academic standards. The authors assume full responsibility for the integrity and content of this manuscript.

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