

Community Service in an Effort to Introduce Indonesian Accounting System to Thai Students

Acep Komara¹, Moh. Yudi Mahadianto², Agung Yulianto³, Siti Nur Hadiyati⁴, Siska Ernawati Fatimah^{5*}, Prattana Srisuk⁶, Marlon Rael Astillero⁷

¹⁻⁵Universitas Swadaya Gunung Jati, Cirebon, Indonesia

^{6,7}Thai Global Business Administration Technological College, Bang Mueng sub-district, Samut Prakarn City, Samut Prakarn Province, Thailand

Email: ⁵⁾ siskafatimah12@gmail.com

Received : 30 March - 2025

Accepted : 03 May - 2025

Published online : 05 May - 2025

Abstract

Accounting is a science that has its own unique features, where every country applies accounting principles in accordance with standardized international norms. Accounting plays an important role for countries as it can be considered the language of business, revealing the financial performance of enterprises. The diversity in accounting applications across nations inspired our interest in exploring the differences between Indonesian and Thai accounting practices through community service involving lecturers and students from Thai Global Business Administration Technological College Thailand (TGBC Thailand). This international community service initiative included six lecturers from Indonesia, five lecturers from TGBC, and 15 students, at TGBC. The purpose of this international community service was to educate participants about and introduce accounting practices applied in both Indonesia and Thailand. This activity is expected to provide additional insights and applications of new knowledge in the field of accounting.

Keywords: Indonesian Accounting System, Community Service, Thai Students, Accounting Standards, Accounting Knowledge Transfer.

1. Introduction

The era of globalisation and regional economic integration, especially in the ASEAN region, has intensified interactions between countries, including Indonesia and Thailand (Agatha & Rini, 2024). Increased investment flows, trade, and business co-operation between the two countries demand a deep understanding of each other's business regulations and practices, in which accounting systems play a central role (Gudio, 2024).

The Indonesian Accounting System, which is based on the Financial Accounting Standards (FAS) (Yessie & Indriawati, 2024), has its own characteristics and dynamics that are important to understand in the context of business in Indonesia (Aksan et al., 2019). For Thai students who have an interest in international business, investment in Indonesia, or co-operation with Indonesian entities, a comprehensive understanding of this system is a valuable asset (Maulidina, 2024). However, higher education curricula in Thailand may not have deeply accommodated the specific study of the Indonesian accounting system (Nurdiansyah et al., 2024). Limited access to relevant information sources, language and cultural differences, and lack of opportunities to interact directly with accounting practices in Indonesia may be barriers for Thai students to gain adequate understanding (Nguyen, 2011).



These challenges highlight the need for enhanced academic and practical exposure to the Indonesian Accounting System within Thai higher education. The Financial Accounting Standards (FAS) in Indonesia are developed by the Indonesian Financial Accounting Standards Board (DSAK IAI) (Rustiana, 2011), which aligns its framework closely with International Financial Reporting Standards (IFRS) (Gamayuni, 2009), yet incorporates local regulations and economic conditions. This results in unique interpretations and applications of accounting principles, especially in areas such as taxation, asset valuation, and corporate disclosure (Barth, 2000). For Thai students, gaining insights into these nuances is crucial, especially as ASEAN economic integration continues to grow (Park, 2024). Cross-border investments, joint ventures, and business collaborations between Thailand and Indonesia increasingly require professionals who are well-versed in the legal, cultural, and financial frameworks of both countries (Alina, 2022). Addressing the current gaps in curriculum design, providing bilingual resources, and encouraging exchange programs or internships in Indonesia could significantly improve Thai students' readiness to engage with the Indonesian market.

Hence, community service initiatives that focus on introducing the Indonesian accounting system to Thai students are very relevant. This activity is expected to bridge the knowledge gap, improve cross-cultural understanding in a business context, and open up opportunities for future cooperation (Yusuf et al., 2024).

The problem underlying this community service activity is the difference between the accounting systems applicable in Thailand and Indonesia and the difference in accounting terminology can cause confusion and difficulty in understanding the Indonesian system. Thai students, in general, have a limited understanding of the accounting system applicable in Indonesia, including basic principles, standards (SAK) (Augustin & Kosadi, 2024), and implementation practices, comprehensive and easily accessible information resources regarding the Indonesian accounting system may be limited for students in Thailand.

This community service activity is expected to provide significant benefits for Thai students in increasing knowledge and understanding of the Indonesian accounting system, expanding insights into business practices and financial regulations in Indonesia, building networks with academics and practitioners from Indonesia (Komara et al., 2023), and gaining a cross-cultural perspective in accounting. Meanwhile, educational institutions in Thailand can enrich their curriculum with international accounting perspectives, especially from Indonesia, increase international reputation through cooperation with Indonesian institutions, and build closer academic relationships with Indonesia. For Indonesia, it can promote a better understanding of Indonesian business practices and financial regulations among prospective Thai professionals, support potential economic and investment cooperation between Indonesia and Thailand in the future (Pranata, 2024), and enhance Indonesia's positive image in the international arena through education diplomacy (Wahyuni & Sara, 2020). For service implementers, it can increase competence in knowledge transfer and cross-cultural understanding, expand professional networks with academics and students from Thailand, and provide valuable experience in community service activities at the international level.

This community service activity has the following main objectives: To provide Thai students with a fundamental understanding of the concepts, principles, and regulatory framework of the Indonesian accounting system including the Financial Accounting Standards (SAK) (Augustin & Kosadi, 2024). Illustrate practical application by showing how the Indonesian accounting system is applied in business practices in Indonesia through case studies (Fatin & Hasnawati, 2024). Build potential for future academic and research

collaboration between educational institutions in Indonesia and Thailand in accounting (Fatimah et al., 2024).

With the background, problem identification, clear benefits, measurable objectives, and significant importance, this community service activity has a strong foundation to be implemented and is expected to have a positive impact on all parties involved.

2. Methods

Current activity is one of the international community service activities carried out in collaboration with the Faculty of Economics and Business, University of Swadaya Gunung Jati University, Indonesia, and Thai Global Business Administration Technological College, Thailand (TGBC Thailand). The implementation time is June 30 to July 2, 2024. Six lecturers from Indonesia attended this international community service, five lecturers from TGBC, and 15 TGBC students. This activity was chosen to introduce the Indonesian accounting system to Thai students. Lecturers from FEB UGJ each gave a short presentation to TGBC students about the Indonesian accounting system. After providing an understanding, the activity continued with a discussion with Thai students about the differences between the Indonesian and Thai accounting systems.

3. Results and Discussion

This international community service activity aims to educate and introduce Thai and Indonesian culture to attract tourists to TGBC Thailand. It involved participants consisting of students and lecturers from Thai Global Business Administration Technological College Thailand (TGBC Thailand) and Faculty of Economics and Business, Universitas Swadaya Gunung Jati Cirebon Indonesia, with a total of 26 participants consisting of 6 lecturers from Indonesia, five lecturers from TGBC, and 15 students.



Figure 1. Opening of the International Community Service Event

This activity began with the presentation of activity material, namely exposure from FEB UGJ Lecturers and TGBC Lecturers to introduce the Indonesian accounting system to TGBC students. The activity of introducing the Indonesian accounting system to TGBC students is designed to provide a basic but comprehensive understanding of accounting principles, standards (SAK), and practices applicable in Indonesia. The session will cover the conceptual framework of Indonesian accounting, the elements of financial statements, as well as the fundamental differences with the accounting systems they may have learnt in Thailand and CSR (Fatin, 2024). Through interactive presentations, simple case studies, and question and answer sessions, students will be invited to understand how business transactions are recorded, measured, and reported in accordance with regulations in Indonesia, as well as how accounting information in the digital era is used in decision making (Amin & Sisdianto, 2025).

The main objective of this introduction is to equip TGBC students with relevant prior knowledge should they have an interest in interacting with Indonesian companies. This activity is also expected to foster awareness of the importance of cross-border understanding in accounting practice in the era of globalisation. By doing so, students not only broaden their academic horizons, but also enhance their potential for a career in an increasingly digitalised international business environment.



Figure 2. Presentation Introducing the Indonesian Accounting System

After the presentation of the material, it provided an opportunity for all of us to exchange ideas and deepen our understanding of the Indonesian accounting system. It also encouraged active participation from TGBC students to ask questions, share perspectives, or even relate the material presented to their experience or knowledge of business practices in Thailand. They then proceeded to ask questions about things that were unclear, significant differences

that you encountered with the Thai system, or potential challenges and opportunities that may arise when interacting with business entities in Indonesia.

In addition, the forum discussed the practical implications of Indonesian accounting standards in a global business context, or even exchanged ideas on how this cross-understanding of accounting systems can enrich our competencies in the future.



Figure 3. Submission of Community Service Presenter Certificate

The introduction of the Indonesian accounting system to TGBC students was followed by active participation and great enthusiasm from all participants. As a result, this activity opened up an understanding of the accounting principles, standards (SAK), and practices applicable in Indonesia, as well as understanding the differences and similarities with the accounting system applicable in Thailand.

We hope that the knowledge that has been shared can be a solid foundation for academic and professional development. In an era of globalisation that is increasingly connected through digitalisation, cross-border understanding of business and accounting practices is becoming increasingly crucial (Salamah et al., 2024). The ability to understand the accounting systems of other countries, such as Indonesia which is one of the economic powers in ASEAN, to engage in trade, investment, or business cooperation with Indonesian entities.

4. Conclusion

This community service activity is an effort to introduce the Indonesian accounting system to TGBC students to create a bridge of initial understanding of accounting principles, standards, and practices applicable in Indonesia. Through material presentation and interactive discussions, students have gained a basic overview of the conceptual framework, elements of financial statements, as well as significant differences with the accounting system in Thailand. This activity succeeded in raising awareness of the importance of cross-border understanding in accounting in the era of globalisation, especially in the context of economic relations between Indonesia and Thailand.

The active participation and enthusiasm of TGBC students during the discussion sessions showed a great interest in understanding more about the Indonesian accounting system. The questions asked reflected a desire to relate the newly acquired knowledge

indicating that this activity has successfully stimulated curiosity and opened up opportunities for further learning.

Overall, this community service activity in providing an introduction to the Indonesian accounting system has achieved its goal in providing a useful and relevant knowledge foundation for TGBC students, especially for those who have an interest in international business and potential cooperation with Indonesia. It is also expected to encourage students to continue developing their understanding of the Indonesian accounting system and pave the way for future academic and professional collaboration between Indonesia and Thailand.

5. References

- Agatha, R. K., & Rini, H. P. (2024). Accounting System Implementation Study in CV. Yummys Motherlacto Indonesia Company to Increase Transparency and Accountability: Kajian Implementasi Sistem Akuntansi Pada Perusahaan CV. Yummys Motherlacto Indonesia Untuk Meningkatkan Transparansi Dan Akuntabilitas. *JATI EMAS (Jurnal Aplikasi Teknik Dan Pengabdian Masyarakat)*, 8(4), 129–132.
- Aksan, I., Setiawan, D., & Gantyowati, E. (2019). Research development related to implementation of financial accounting standards in Indonesia. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 3(04).
- Al Amin, W., & Sisdianto, E. (2025). Optimalisasi Akuntansi Lingkungan Dalam Mendukung CSR Dan Akuntansi Pertanggungjawaban Untuk Keberlanjutan Perusahaan. *JURNAL ILMIAH EKONOMI DAN MANAJEMEN*, 3(1), 66–72.
- Alina, B. (2022). Promoting Asian Economic Development by Designing Culturally Conscious Alternative Dispute Resolution (ADR). *Journal of Legal Studies*, 29(43), 125–141.
- Augustin, C. R., & Kosadi, F. (2024). Pengaruh Pemahaman Akuntansi, Sosialisasi SAK EMKM Dan Pemanfaatan Teknologi Informasi Terhadap Penerapan SAK EMKM Pada UMKM Yang Terdaftar Di Kecamatan Lengkong Kota Bandung. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, 10(3), 2154–2164.
- Barth, M. E. (2000). Valuation-based accounting research: Implications for financial reporting and opportunities for future research. *Accounting & Finance*, 40(1), 7–32.
- Fatimah, S. E., Komara, A., Alwi, M., Misbak, M., Srisuk, P., & Irawan, N. (2024). Promotion of the Charm Indonesian-Thai Culture to Attract Tourists. *Path of Science*, 10(7), 10001–10006.
- Fatin, F. S., & Hasnawati, H. (2024). Keterkaitan Marketing CSR, Akuntansi CSR dan Audit CSR Dengan Corporate Social Responsibility. *Jurnal Ilmiah Wahana Pendidikan*, 10(22), 476–489.
- Gamayuni, R. R. (2009). Perkembangan Standar Akuntansi Keuangan Indonesia Menuju International Financial Reporting Standards. *Jurnal Akuntansi Dan Keuangan*, 14(2), 153–166.
- Gudio, H. T. (2024). Perkembangan Standar Akuntansi Di Indonesia. *Jurnal Akuntansi, Keuangan, Perpajakan Dan Tata Kelola Perusahaan*, 1(3), 35–39.
- Komara, A., Fatimah, S. E., Srisuk, P., Saha, S., & Rahmatika, D. N. (2023). Tree Planting to Build Student Character at TGBC Thailand. *Path of Science*, 9(7), 7001–7006.
- Maulidina, C. M. (2024). Penerapan sistem informasi akuntansi, digital marketing dan e-commerce untuk meningkatkan literasi digitalisasi dan kinerja UMKM. *Jurnal Pembelajaran Pemberdayaan Masyarakat (JP2M)*, 5(1), 187–199.
- Nguyen, C. T. (2011). Challenges of Learning English in Australia towards Students Coming from Selected Southeast Asian Countries: Vietnam, Thailand and Indonesia. *International Education Studies*, 4(1), 13–20.
- Nurdiansyah, R., Sulaeman, S., & Nurodin, I. (2024). Implementasi Sistem Informasi Akuntansi Dalam Pengelolaan Keuangan Pada Pelaku Usaha Mikro Kecil Menengah

- (UMKM):(Studi Kasus pada pelaku Usaha Mikro Kecil dan Menengah di Kecamatan Surade Kabupaten Sukabumi). *AKUNTANSI* 45, 5(2), 470–478.
- Park, C. (2024). ASEAN economic integration: Addressing challenges and embracing opportunities. *Asian Economic Policy Review*, 19(2), 172–193.
- Pranata, Y. (2024). Perkembangan Standar Akuntansi Pemerintahan Dan Implementasi Indonesia. *Jurnal Akuntansi, Keuangan, Perpajakan Dan Tata Kelola Perusahaan*, 1(3), 29–34.
- Rustiana, S. H. (2011). The development of syariah accounting in Indonesia. *Indicator*, 2012(2013), 2014–2015.
- Salamah, R., Fikriyah, U., Hidayati, N. R., & Aji, G. (2024). Sejarah Perkembangan Akuntansi di Indonesia. *GEMILANG: Jurnal Manajemen Dan Akuntansi*, 4(3), 1–19.
- Wahyuni, N. M., & Sara, I. M. (2020). The effect of entrepreneurial orientation variables on business performance in the SME industry context. *Journal of Workplace Learning*, 32(1), 35–62. <https://doi.org/10.1108/JWL-03-2019-0033>
- 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>
- Yusuf, M. F. M., Garusu, I. A., & Rauf, D. M. (2024). Sistem Penerapan Artificial Intelligence Dalam Akuntansi: Indonesia. *Jurnal Ilmu Sosial Dan Pendidikan*, 2(2), 1–7.