

## **Enhancing Accounting Proficiency through Community Engagement: Training for Gugah Mandiri Cooperative in Jeneponto, South Sulawesi**

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### **Abstract**

*This article details a community service program aimed at improving the accounting skills of managers, administrative staff, and supervisors at the Gugah Mandiri cooperative in Jeneponto, South Sulawesi. The three-day training course covers essential accounting standards, how to use Accounting Software accurately, and relevant tax regulations. This initiative is designed to improve the financial management of cooperatives, thereby contributing to the overall efficiency and sustainability of cooperatives. Through a combination of lectures, practical exercises, and discussions, participants gained valuable knowledge and skills that are important for effective cooperative management. The training results highlight the importance of targeted educational interventions to support local economic development.*

**Keywords** - Accounting Standards, Accurate Software, Taxation, Cooperative Management, Financial Training, Community Service

### **Abstrak**

*Artikel ini merinci program pengabdian kepada masyarakat yang bertujuan untuk meningkatkan keterampilan akuntansi manajer, staf administrasi, dan pengawas di koperasi Gugah Mandiri di Jeneponto, Sulawesi Selatan. Kursus pelatihan tiga hari ini mencakup standar akuntansi penting, cara menggunakan Perangkat Lunak Akuntansi secara akurat, dan peraturan perpajakan yang relevan. Inisiatif ini dirancang untuk meningkatkan pengelolaan keuangan koperasi, sehingga berkontribusi terhadap efisiensi dan keberlanjutan koperasi secara keseluruhan. Melalui kombinasi ceramah, latihan praktis, dan diskusi, peserta memperoleh pengetahuan dan keterampilan yang penting untuk pengelolaan koperasi yang efektif. Hasil pelatihan menyoroti pentingnya intervensi pendidikan yang ditargetkan untuk mendukung pembangunan ekonomi lokal.*

**Kata Kunci** - Standar Akuntansi, Software Accurate, Perpajakan, Manajemen Koperasi, Pelatihan Keuangan, Pengabdian Kepada Masyarakat

## INTRODUCTION

Gugah Mandiri Cooperative in Jeneponto, South Sulawesi has long been a cornerstone of local economic activity, providing essential services and support to the community. Despite its importance, the cooperative has faced significant challenges in maintaining effective management practices, mainly due to a lack of knowledge and skills among key staff. Comprehensive accounting capabilities (Lanka et al., 2016)(Lehman, 2017). Effective financial management is essential for the sustainability and growth of any cooperative, making it imperative to address these skills gaps through targeted education initiatives. To support the development of the Gugah Mandiri cooperative, an NGO from Korea provided significant support.

This partnership aims to improve community welfare by enhancing the cooperative's operational efficiency and financial management capabilities. This Korean NGO plays a key role in sponsoring and organizing various training programs aimed at equipping cooperative employees with the necessary skills to manage their finances effectively. The community service initiatives detailed in this article are designed to provide Gugah Mandiri Cooperative managers, operations staff, and supervisors with the skills and knowledge necessary for accounting knowledge. The main goal is to equip participants with the necessary tools to keep accurate financial records, comply with tax regulations, and use accounting software effectively.

This training program is an important step in meeting cooperative challenges and improving the cooperative's overall management capabilities. Over three days, the training covers the fundamentals of accounting standards, the practical use of Precision Accounting Software, and the intricacies of state and local tax laws. By promoting a deeper understanding of accounting principles and their practical application, the program aims to enhance the financial knowledge and operational capabilities of cooperative employees.

The first day of training focuses on accounting standards, providing detailed lectures and interactive discussions to clarify concepts and ensure a solid fundamental understanding. The second day is dedicated to hands-on training on Accurate accounting software, allowing participants to gain hands-on experience in managing digital financial transactions. The final day focuses on tax, with in-depth lectures and case studies to help participants understand complex tax regulations and their implications for partnerships. This initiative highlights the importance of such educational interventions to support local economic development.

By improving the financial management skills of key staff, Gugah Mandiri Cooperative is now better positioned to achieve sustainable growth and operational efficiency. The collaboration with the Korean NGO highlights the value of international partnerships to build local capacity and promote community welfare (Ahsan & Rahman, 2017). This community service program has made significant progress in meeting the accounting training needs of the Gugah Mandiri Cooperative. The positive results of the training highlight the potential for future initiatives to support the development of the cooperative further and contribute to the broader economic prosperity of the Jeneponto community.

## METHOD

The training program takes place over 3 days and uses many different teaching methods to ensure comprehensive and effective learning for students. Each day focuses on a different key aspect of financial management and accounting, providing theoretical knowledge and practical skills.

### **Day 1: Accounting Standards (Nurul et al., 2012)(Kothari et al., 2010)**

The first day is devoted to understanding national and international accounting standards, which are fundamental to maintaining accurate and compliant financial records. defense.

Sessions include:

Lecture: Detailed sessions covering various accounting standards, highlighting their importance in financial reporting and compliance. Participants learned about Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS), and other related standards.

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Discussion: Interactive discussions are held to clarify concepts and answer any questions from participants. These sessions provide a deeper understanding of the material and encourage active participation. Specific examples have been used to illustrate how these standards can be applied to collaborative financial management.

#### **Day 2: Precision Accounting Software**

Day 2 focuses on practical skills, including the use of Precision Accounting Software, a widely used tool for managing financial transactions. Activities included:

**Practical Exercises:** Participants participated in hands-on training sessions where they learned how to navigate the Precision software interface. These exercises include entering transactions, creating financial statements, and reconciling accounts, ensuring that participants can directly apply what they have learned to their work in the cooperative.

**Workshops:** scenario-based workshops were conducted to simulate the real-life context in which the software would be used. These workshops allow participants to apply their new skills to real-life situations, improving their problem-solving skills and confidence using the software. For example, participants work on simulated financial reports and budgeting exercises using the software.

#### **Day 3: Taxes The final day**

The training program is devoted to learning the intricacies of state and local tax laws, which are important for legal compliance and planning. financial plan.

Number of sessions included:

**Lectures:** In-depth lectures provide comprehensive knowledge of tax regulations affecting cooperatives. Topics include corporate income tax, value-added tax (VAT), and specific tax incentives for cooperatives. These conferences aim to demystify tax laws and enable participants to fully understand their obligations.

**Case Studies:** Real-world case studies analyzed to illustrate the impact of taxes on collaboration. These case studies helped participants understand the practical aspects of tax planning and compliance. For example, participants reviewed past tax returns of similar cooperatives to identify common errors and best practices. They also discussed strategies to optimize tax obligations and ensure timely compliance. (Patterson et al., 2009)(Hill, 2009)

#### **Material Training**

he training program for the Gugah Mandiri Cooperative encompassed a comprehensive set of materials designed to enhance the participants' understanding and practical skills in accounting standards (Abdallah et al., 2012; Rayegan, 2012), Accurate accounting software, and taxation. The materials were meticulously curated to ensure clarity, relevance, and practical applicability.

#### **Day 1: Accounting Standards**

##### *1. Lectures on National and International Accounting Standards*

- 1) Introduction to Accounting Standards
- 2) Definition and purpose of accounting standards.
- 3) Overview of the regulatory bodies responsible for setting standards.
- 4) Generally Accepted Accounting Principles (GAAP)
- 5) Key principles and concepts under GAAP.
- 6) Application of GAAP in financial reporting.
- 7) International Financial Reporting Standards (IFRS)
- 8) Key differences between IFRS and GAAP.
- 9) Adoption and implementation of IFRS in different countries.
- 10) Case Studies and Examples
- 11) Real-world examples of financial statements prepared under GAAP and IFRS.
- 12) Analysis of differences and implications for cooperatives.

## 2. Interactive Discussions

- 1) Q&A Sessions
- 2) Participants could ask specific questions related to their cooperative's accounting practices.
- 3) Group Discussions
- 4) Discussion of challenges faced in implementing accounting standards.
- 5) Sharing of best practices and solutions among participants.

### **Day 2: Accurate Accounting Software**

#### 1. Practical Exercises on Accurate Software

- a. Software Navigation and Interface
- b. Introduction to the Accurate software interface.
- c. Customizing the software for cooperative needs.
- d. Financial Transactions
- e. Entering and managing daily financial transactions.
- f. Automating transaction entries to improve efficiency.
- g. Financial Reporting
- h. Generating standard financial reports (e.g., income statement, balance sheet).
- i. Customizing reports to meet specific information needs.
- j. Reconciliation and Auditing
- k. Bank reconciliation processes.
- l. Using the software for internal audits and compliance checks.

#### 2. Scenario-Based Workshops

- a. Mock Financial Statements
- b. Preparation of financial statements using dummy data.
- c. Interpretation and analysis of financial statements.
- d. Budgeting and Forecasting
- e. Creating and managing budgets within the software.
- f. Utilizing forecasting tools for financial planning.
- g. Problem Solving Exercises
- h. Case scenarios require participants to solve financial management issues using the software.
- i. Group exercises to foster teamwork and collaborative problem-solving.

### **Day 3: Taxation**

#### 1. In-Depth Lectures on Taxation

- a. Overview of Taxation Laws
- b. Key taxation principles and concepts relevant to cooperatives.
- c. Detailed explanation of local and national tax regulations.
- d. Corporate Income Tax
- e. Tax obligations for cooperatives.
- f. Calculation and payment processes.
- g. Value Added Tax (VAT)
- h. Understanding VAT regulations.
- i. Procedures for VAT collection, reporting, and remittance.
- j. Tax Incentives and Reliefs
- k. Available tax incentives for cooperatives.
- l. Application process for tax reliefs and incentives.

#### 2. Case Studies and Practical Applications

- a. Real Life Tax Filings
- b. Analysis of tax filings from similar cooperatives.
- c. Identification of common errors and compliance issues.

- d. Tax Planning Strategies
- e. Techniques for optimizing tax liabilities.
- f. Strategies for maintaining compliance and avoiding penalties.
- g. Workshops on Tax Documentation
- h. Hands-on sessions for preparing and filing tax documents.
- i. Use of software tools for tax calculations and submissions.

#### Training Materials

The following materials were provided to support the training sessions:

- a. Printed Manuals and Guides
- b. Comprehensive guides on accounting standards, Accurate software usage, and taxation laws.
- c. Step-by-step instructions and examples.
- d. Presentation Slides
- e. Slides used during lectures for reference and review.
- f. Software Access
- g. Trial access to Accurate software for hands-on practice.
- h. Case Study Booklets
- i. Booklets containing detailed case studies and exercises for participants to work on during workshops.
- j. Worksheets and Templates
- k. Financial statement templates, budgeting worksheets, and tax calculation templates for practical exercises.

The training materials were designed to ensure that participants gained a thorough understanding of accounting standards, practical skills in using accounting software, and a clear grasp of taxation regulations. By providing a mix of theoretical knowledge and hands-on practice, the training program aimed to empower the staff of the Gugah Mandiri Cooperative to improve their financial management capabilities, thus contributing to the cooperative's overall efficiency and sustainability.

The structured approach of the training program, which combines theoretical knowledge and practical application, helps participants not only understand the concepts but also implement them effectively in their role in the cooperative. The different teaching methods promoted a collaborative learning environment in which participants could share experiences and learn from each other, thereby enriching the training experience. This comprehensive training course aims to equip Gugah Mandiri Cooperative staff with the essential skills needed to improve their financial management capabilities and support the growth and sustainability of the cooperative.



**Figure 1.**  
Community service [Accounting Training]

## RESULTS AND DISCUSSION

The training program successfully enhanced the accounting proficiency of the cooperative's personnel. Participants demonstrated improved understanding and application of accounting standards, efficient use of Accurate accounting software, and better comprehension of taxation regulations. The interactive nature of the training fostered an engaging learning environment, encouraging active participation and practical problem-solving.

### Improved Accounting Knowledge

- a. Participants reported a significant increase in their understanding of accounting principles and standards.
- b. Practical exercises helped reinforce theoretical knowledge through real-world applications.

### Software Proficiency

- a. The hands-on sessions with Accurate software equipped participants with the necessary skills to manage the cooperative's finances digitally.
- b. Feedback indicated that the software training was particularly beneficial in streamlining financial processes.

### Enhanced Tax Compliance

- a. The taxation module clarified complex tax regulations and their application to cooperative operations.
- b. Case studies provided practical insights into managing tax-related issues effectively.

## CONCLUSIONS

The community service program successfully addressed the accounting training needs of the Gugah Mandiri Cooperative. By enhancing the financial management skills of its key personnel, the cooperative is better positioned to achieve sustainable growth and operational efficiency. Future initiatives should consider continuous training programs to keep the cooperative's staff updated on evolving accounting practices and regulations.

To further support the cooperative's development, it is recommended to: Implement periodic refresher courses on accounting and taxation. Introduce advanced training modules on financial management and strategic planning. Encourage ongoing use of technology to streamline accounting and administrative processes.

## ACKNOWLEDGEMENT

We extend our gratitude to Universitas Atma Jaya Makassar for their support of this training program. Special thanks to the Gugah Mandiri Cooperative for their active participation and commitment to improving their financial management practices.

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