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Implementation of Practical Accounting Through Daily Journal Recording by Students at Sangkhom Islam Wittaya School, Thailand

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ABSTRACT

This Community Service Program aims to improve students' accounting literacy through the activity "Implementation of Practical Accounting Through Daily Journal Recording" at Sangkhom Islam Wittaya School, Thailand. The background of this activity is the low level of students' understanding of accounting, which is considered difficult and abstract, so a simple, fun, and applicable learning method is needed. The learning by doing approach is used so that students can directly practice recording simple transactions based on their daily activities, such as receiving pocket money, buying necessities, or borrowing items. The activity was carried out in stages: pre-activity (needs analysis, material preparation, and coordination with the school), core activity (introduction to accounting concepts and daily journal entry practice), and post-activity (evaluation through pre-tests and post-tests). The results of the activity showed a significant improvement in student understanding, as seen from the increase in the average scores on five assessment indicators, namely understanding of basic accounting concepts, identification of simple transactions, journal entry skills, recording discipline, and summary writing skills. In addition to improving cognitive aspects, this activity also fostered discipline, responsibility, and accuracy in students' daily financial management. With teacher involvement, this program has the potential to be sustainable and can be used as a model for basic accounting learning in other schools.

Contribution to Sustainable Development Goals (SDGs):

SDG 4: Quality Education

SDG 8: Decent Work and Economic Growth

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

1. INTRODUCTION

1.1. Research Background

Accounting is a field of study that plays an important role in life, whether at the individual, organizational, or corporate level. The proper application of accounting is not only important for

complying with laws and regulations but also serves as the basis for smart and strategic decision-making. [1]. Accounting is known as the language of business used to record, classify, and report every financial activity. The ability to manage finances effectively is essential for individuals and organizations to face economic challenges. [2]

However, among students, accounting is often viewed as a difficult subject, full of numbers, and far removed from real life.



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Therefore, accounting education should utilize technology. The development of technological systems in the field of accounting not only offers accounting computer applications or software, but also simple Android-based recording systems [3]. The rapid development of technology today greatly helps and brings changes for accounting users, making accounting easier and more practical [4]. This often makes students less motivated to learn accounting from an early age.

This community service program is important not only in its efforts to teach accounting easily and practically to students, but also in its efforts and commitment to contribute to achieving the Sustainable Development Goals (SDGs). Community empowerment, especially for high school students, is an effort to improve and ensure that schools are not only a place of learning but also facilitate their students in basic financial management knowledge (SDG 4: Quality Education). This program also seeks to ensure that school graduates can compete in the world of work (SDG 8: Decent Work and Economic Growth). In this program, students are also taught to utilize available technology and the green economy that supports sustainable development (SDG 11: Sustainable Cities and Communities), while one of the objectives of this program is for students to be responsible in managing their own income and expenses (SDG 12: Responsible Consumption and Production).

Through the habit of keeping daily journals, students are not only trained to master technical accounting skills but also instilled with discipline, accuracy, and responsibility in managing financial information from an early age. Thus, this program is concrete proof that the implementation of practical accounting education in schools can have a significant impact on improving financial literacy, strengthening the quality of education, and preparing a young generation with character, financial literacy, and the ability to compete in the global era, in line with the sustainable development agenda that emphasizes the importance of improving the quality of human resources and international cooperation.

The Practical Accounting Implementation Program through Daily Journal Recording by Students at Sangkhom Islam Wittaya School, Thailand, not only demonstrates high responsiveness to students' needs in understanding accounting concepts in an applied manner, but also has broader strategic value because it tangibly supports the achievement of the Sustainable Development Goals (SDGs).

1.2. Literature Review

The importance of accounting can actually be introduced through simple activities in everyday life. Every student, for example, makes small transactions such as buying food in the cafeteria, paying class fees, or managing their daily allowance. Simple accounting is an easy and uncomplicated system of recording and managing finances, suitable for personal and small business needs. [5]. If these activities are documented systematically, then indirectly, students will begin to understand the basic principles of accounting. Therefore, learning accounting based on daily practices can be an effective strategy to foster a deep and enjoyable understanding. Financial management skills are very important, both for everyday life and for dealing with crises that can occur at any time. [6].

One relevant method for introducing practical accounting to students is through daily journal entries. Daily journals not only record academic activities, but can also be modified to record

expenses, income, and other small transactions. In this way, students become accustomed to writing down their financial activities systematically, making it easier for them to understand the concepts of debits, credits, and financial balance. In conducting such accounting records, a framework is needed to organize financial data, known as an accounting information system. An accounting information system is defined as a system that processes data and transactions, intending to produce information that is useful for business planning, control, and operations. [7]. In practice, students are taught to manage their finances simply and systematically.

One of the challenges students face in learning accounting is the perception that this subject is difficult and uninteresting. Accounting is often considered a complicated subject because it involves many numbers and detailed calculations. [8]. The implementation of practical accounting through daily journal entries provides students with real-world experience in applying the theories they have learned. This is in line with the learning by doing approach, which emphasizes hands-on practice so that students can more easily understand abstract concepts. Through this method, students will realize that accounting is not just theory in the classroom, but a skill that is closely related to their daily lives.

In addition, this program also aims to build important character values. The goal of national education is to shape an intelligent young generation that has good character and possesses skills. [9]. These skills are very important, not only when they work in the financial sector, but accounting lessons are also very useful for everyday life, regardless of their future profession. [10]. By getting used to keeping a daily journal, students are trained to be more disciplined, honest, and responsible for every financial activity. These values are an important part of character education that is in line with the goals of 21st-century education, which is to produce a generation that is not only academically intelligent but also has integrity and is able to manage life wisely.

Financial standards are essentially used as guidelines for preparing accounting records. Therefore, many accounting training programs are conducted for organizations, agencies, and so on, such as simple accounting in educational institutions, for example, a madrasah. [11]. Therefore, this activity was chosen to be carried out in one of the schools in Thailand. This activity is very relevant for students at Sangkhom Islam Wittaya School, Thailand, who live in a multicultural school environment with a spirit of interdisciplinary learning. The implementation of practical accounting can enrich their learning experience while improving their financial literacy from an early age. Thus, students can be better prepared to face global challenges, especially in managing personal finances and small organizations in the future.

Based on the above description, the Practical Accounting Implementation through the Daily Journal Recording program is expected to not only improve students' understanding of basic accounting concepts but also create an interactive, enjoyable, and meaningful learning environment. In addition, it contributes to efforts to achieve the SDGs, focusing on four SDG areas, namely SDG 4 Quality Education, SDG 8 Decent Work and Economic Growth, SDG 11 Sustainable Cities and Communities, and SDG 12 Responsible Consumption and Production. Through this activity, students will realize the importance of accounting in everyday life and be able to internalize the values of discipline

and responsibility that are beneficial for the personal development of students at Sangkhom Islam Wittaya School, Thailand.

1.3. Research Objective

This community service program aims to provide innovative solutions to the challenges of learning accounting, which is often considered difficult, abstract, and impractical by students, especially at Sangkhom Islam Wittaya School, Thailand. The main objective of this activity is to demonstrate that accounting can be learned practically through the application of daily journal entries, so that students can more easily understand basic accounting concepts and apply them in their daily lives. More specifically, the objectives of this program are to:

- [1] Analyzing students' increased understanding of basic accounting concepts in line with SDG 4 (Quality Education), as this activity focuses on improving the quality of learning that is practical and easy to understand.
- [2] Evaluating students' ability to identify simple financial transactions in support of SDG 8 (Decent Work and Economic Growth), by equipping the younger generation with basic financial management skills relevant to future economic independence.
- [3] Assess students' skills in systematically recording transactions in a daily journal in line with SDG 12 (Responsible Consumption and Production), as it trains students to record, manage, and account for every use of financial resources with discipline and responsibility.
- [4] Measuring the extent to which this activity can foster student discipline in consistent financial recording supports SDG 11 (Sustainable Cities and Communities), because discipline and financial literacy contribute to the formation of a more orderly, educated, and sustainable community.
- [5] Identifying students' ability to compile simple financial records reinforces SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth), by preparing students with practical skills that can support the improvement of the quality of education as well as their economic competitiveness in the future.

With the achievement of these objectives, this community service program is expected to become a model for community empowerment, particularly in schools, through practical accounting lessons to support Quality Education, Decent Work and Economic Growth, Sustainable Cities and Communities, and Responsible Consumption and Production.

2. MATERIALS AND METHOD

2.1. Location and Time Activities

This community service program will be implemented in 2025 at Sangkhom Islam Wittaya School, located at 93/2 Moo 1, Tambon Sumnuktaew, Sadao, Thailand. This location was chosen as the site for international community service because the school has a good reputation in southern Thailand, but needs to provide accounting education, as it is a religious-based public school, not a vocational school.

2.2. Target Participants

The target participants were 50 people, consisting of students and teachers from Sangkhom Islam Wittaya School, Thailand. The

students were high school students who were selected because they already managed their own pocket money, making them the target participants. In addition, high school students were considered to be continuing their studies or working after graduating from school, and needed financial management knowledge regardless of their future profession.

2.3. Implementation Stages

2.3.1. Pre Activities

Before the Practical Accounting Implementation Through Daily Journal Recording program is carried out, pre-activities are required as a foundation for effective implementation in accordance with student needs. This stage includes a series of preparations covering needs analysis, material preparation, coordination with the school, and preparation of learning media. With these pre-activities, it is hoped that the program implementation will be focused, systematic, and provide optimal benefits for students at Sangkhom Wittaya School, Thailand.

1. Needs Analysis

The initial stage involves analyzing students' needs in terms of basic accounting understanding. The PKM team and teachers conduct observations and simple interviews to determine the extent to which students are familiar with financial recording concepts. The purpose of this analysis is to ensure that the material developed is truly in line with their level of understanding and needs. Effective accounting practice is through integrated case studies, where students are directly involved in the process of recording transactions and compiling simple financial reports (Artika).

2. Material and Module Development

Once the needs were identified, the team developed a simple accounting learning module. These modules contained an introduction to basic accounting, the benefits of daily journal entries, and examples of formats for recording daily transactions. The materials were written in easy-to-understand language, accompanied by illustrations and concrete examples from student activities at school to make them more interesting.

3. Coordination with School Partners

Pre-activities also involved coordination with Sangkhom Wittaya School to determine the implementation time, required facilities, and division of roles between the PKM team and accompanying teachers. This coordination was important to ensure that activities ran smoothly, effectively, and in accordance with the students' learning schedule.

4. Preparation of Equipment and Media

In addition to the modules, the team also prepared supporting equipment such as simple journals, exercise sheets, stationery, and visual media for presentations. The learning media were designed to be interactive so that students could more easily understand the concepts explained.

5. Initial Socialization with Students

As part of the pre-activity, a brief socialization was conducted to introduce the objectives and benefits of the program. This initial socialization was carried out with the school through teachers and school leaders so that students could learn about the planned activities in advance.

2.3.2. Activities

The program was carried out through several integrated stages: The implementation of the activity “Practical Accounting Implementation Through Daily Journal Recording by Students of Sangkhom Islam Wittaya School, Thailand” began with the official opening of the event through a speech by the Director of Sangkhom Islam Wittaya School. This stage served as an opportunity to provide an overview of the program's objectives and benefits for students.

1. Next, the activity continued with an introduction to the material, which included an introduction to basic accounting and interactive discussions about students' daily financial activities. This stage aimed to provide an initial understanding of simple accounting concepts and how they relate to their real lives.
2. The next stage was journal training, where students were introduced to the daily journal format and given exercises in recording simple transactions. Through this activity, students are expected to be able to compile financial transaction records in accordance with the correct journal format.
3. To reinforce these skills, assistance is provided in the form of hands-on practice in recording daily journals by students, guidance from the PKM team and teachers, and discussions on the results of the records. This stage is expected to foster a habit among students of independently recording daily transactions.
4. The next stage is evaluation and reflection, through assessment of students' journals, discussion of the challenges and benefits of the activity, and feedback. This process aims to help students understand the importance of financial record-keeping and motivate them to continue the practice consistently.
5. The activity concludes with a closing ceremony, which includes a presentation of the best results, recognition for students, and a summary of the entire program. At this final stage, it is hoped that students will be even more motivated and develop a disciplined, honest, and responsible attitude in managing their financial records.

2.4. Methodological Approach

The methodological approach used in this activity is Participatory Action Research (PAR), in which students are not only positioned as beneficiaries but also as key actors in the practical accounting learning process. Through a participatory approach, students are actively involved in every stage of the activity, from the introduction of basic accounting concepts, the practice of recording simple transactions in the form of daily journals, to reflecting on the results of their recordings.

3. RESULT AND DISCUSSION

The implementation of this community service activity received a positive response from students at Sangkhom Wittaya School, Thailand. In the initial stage, students showed curiosity and enthusiasm when introduced to basic accounting concepts through a simple and fun approach. They felt that accounting was no longer something difficult and boring, but could be practiced in real life.

During the learning process, students were allowed to record their daily activities in a simple journal. The results showed that students were able to understand how every small financial transaction or activity they did, such as buying food, borrowing stationery, or receiving pocket money, could be recorded using basic accounting formats. This proves that practice-based learning is more effective than theory alone.



Figure 1. Presentation of Material by the Community Service Team

The daily journal recording activity also improved students' skills in terms of neatness, discipline, and accuracy. From the observations, most students began to get used to recording regularly, although there were still some who needed more intensive assistance. However, in general, students successfully understood the flow of simple transactions into coherent financial records.

In terms of conceptual understanding, there has been a significant improvement in basic accounting literacy. Based on evaluations conducted through simple quizzes before and after the activity, there has been an increase in the average score of student understanding. This shows that the learning by doing method through daily journals is effective in fostering an early understanding of accounting.

In addition to improving academic understanding, this activity also had an impact on shaping students' character. They became more disciplined, responsible, and learned to appreciate

the value of money and the importance of financial record-keeping. Teachers at the school also said that this habit could be used as a sustainable program to support character education based on practical accounting.

Teacher involvement in the activity also yielded positive results. Teachers gained additional insight into innovative and practical accounting teaching methods. Thus, teachers were able to integrate this daily journaling activity into their daily teaching so that students continued to apply it consistently even after the community service program had ended.

Overall, the results of this activity prove that the implementation of practical accounting through daily journaling can be a fun, applicable, and impactful learning medium. This program not only improves students' understanding of accounting concepts but also builds important life skills such as discipline, responsibility, and financial literacy from an early age. Thus, this activity can be used as a model to be implemented in other schools with similar needs.



Figure 2. Group photo with members of the Community Service team and students

Overall, this activity successfully achieved its objectives, namely to equip students at Sangkhom Wittaya School, Thailand, with a basic understanding of accounting, practical skills in recording daily transactions, and the development of discipline and responsibility through the habit of journaling. In addition, this activity also produced outputs in the form of practical accounting learning modules, examples of student daily journals, and documentation of activities as evidence of the program's success. The results of the comparison between the pre-test and post-test average scores are presented in the following diagram to provide a clearer picture of the improvement in students' understanding of accounting after participating in the activity.

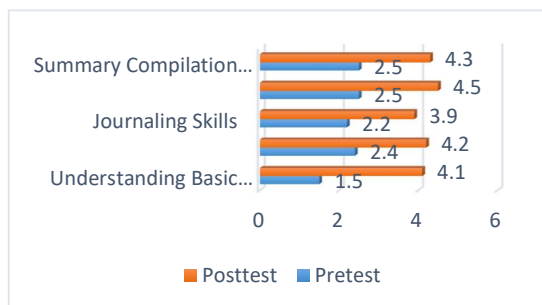


Figure 3. Pretest and Posttest Results

The pre-test and post-test results show a significant increase in students' abilities after participating in the Practical Accounting Implementation Through Daily Journal Recording activity. In terms of understanding basic accounting concepts, the average score of students increased from 1.5 in the pre-test to 4.1 in the post-test. This shows that the community service activity successfully introduced accounting in a more understandable way, enabling students to master fundamental accounting concepts better.

The indicator of the ability to identify simple transactions also increased from 2.4 on the pre-test to 4.2 on the post-test. This increase shows that students are becoming more skilled at recognizing daily activities that can be recorded as financial transactions, such as receiving pocket money, buying food, or borrowing items. This proves the effectiveness of practice-based learning methods in connecting theory with the reality of students' lives.

In the indicator of journaling skills, there was an increase in scores from 2.2 on the pre-test to 3.9 on the post-test. These results show that although there are still challenges in writing the journal format correctly, most students have been able to record simple transactions more systematically and regularly than before.

Furthermore, the discipline indicator in record-keeping also showed a significant increase, from 2.5 in the pre-test to 4.5 in the post-test. This confirms that this activity not only improved students' academic understanding but also fostered discipline and good habits in consistently recording financial activities.

Finally, on the indicator of the ability to compile summary records, students' scores increased from 2.5 to 4.3. This increase shows that students are able to develop daily transaction records into simple summaries, such as income and expenditure reports, which can help them understand their financial condition more comprehensively.

Overall, the increase in the average score on the five indicators shows that the learning by doing method through daily journaling is very effective in improving students' accounting literacy. This activity not only provides theoretical understanding but also practical skills that can be applied in everyday life. Thus, this program has succeeded in having a real positive impact on students' knowledge, skills, and character building.

4. CONCLUSION

Based on the implementation and results obtained, this community service activity can be concluded to have successfully achieved its main objective, which is to improve students' understanding of basic accounting while equipping them with practical skills in recording simple transactions through daily journals. The learning by doing method proved to be effective because it was able to connect theory with students' daily activities, making accounting easier to understand, enjoyable, and applicable. The pre-test and post-test results showed a significant improvement in all assessment indicators, including understanding of basic accounting concepts, the ability to identify simple transactions, skills in recording in the form of daily journals, discipline in recording, and the ability to compile recording summaries. This improvement confirms that a practical approach to learning can have a real impact on students' cognitive development.

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