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Simple Financial Recording Training Using Excel For Vocational School Students

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Abstract. This training aims to improve the financial recording skills of Vocational High School (SMK) students through the use of Microsoft Excel as a practical tool. The problem that is often faced by vocational school students, especially majoring in accounting or business, is the lack of understanding and skills in conducting financial recording systematically and efficiently. In this activity, participants were trained starting from the introduction of the basic functions of Excel, the creation of simple financial report formats, to the use of basic formulas such as SUM, IF, and VLOOKUP to support basic accounting processes. This training was carried out in the form of an interactive workshop for two days with lecture methods, hands-on practice, and discussion. The results of the evaluation showed an increase in students' understanding and skills in compiling daily and monthly financial reports using Excel. This activity also encourages students to be better prepared to face the needs of the world of work, especially in the fields of administration and finance. With a hands-on approach, this training has a positive impact on the mastery of basic technology and accounting for vocational school students.

Keywords: *Training, Financial Record-Keeping, Microsoft Excel, Vocational Students, Financial Literacy, Basic Accounting.*

INTRODUCTION

Vocational education, including Vocational High Schools (SMK), plays a strategic role in preparing skilled and work-ready human resources. SMKs are designed to produce graduates with competencies that meet the needs of industry and the workplace (DUDI), both technically and administratively. One of the most important basic competencies for SMK students, particularly those majoring in accounting, business, and management, is the ability to maintain financial records effectively, accurately, and efficiently.

Financial record keeping is a crucial part of business operations, both small and large. In today's digital age, manual financial record keeping is considered inefficient and error-prone. Therefore, the use of software such as Microsoft Excel is a suitable option to streamline this process. Excel not only helps in preparing financial reports but also provides various functions and formulas that simplify financial data analysis and management. Unfortunately, many SMK students still lack adequate skills in using Excel for financial record keeping, especially in practical contexts.

The lack of training and hands-on practice in using Excel for basic accounting is a challenge in many SMKs, especially those lacking adequate facilities or a technology-integrated curriculum. In fact, in the workplace, Excel skills are a key requirement, particularly in administration, finance, and management. Therefore, educational interventions are needed in the form of practical, targeted training tailored to the needs of vocational high school students.

This simple financial record-keeping training using Microsoft Excel is designed to contribute significantly to improving vocational high school students' digital financial literacy. Through this activity, students are not only introduced to basic accounting theory but also encouraged to directly practice recording daily financial transactions using basic Excel features, such as creating tables, using SUM, IF, and VLOOKUP formulas, and preparing simple profit and loss reports. Furthermore, this training aims to develop students' mindsets to be more meticulous, systematic, and accustomed to working with well-organized financial data.

Excel was chosen as a tool for this purpose. Besides being easy to access and use, it is also flexible and widely used in various industrial sectors. Excel is capable of supporting the recording and analysis of small to medium volumes of data, which is highly suited to the needs of vocational high school students in entrepreneurship practices or small business simulations. Furthermore, this training equips students with skills that can be directly applied during their fieldwork experience (PKL) or internships at companies.

This training activity is part of a community service program focused on strengthening student capacity in the field of digitalization of administration and finance. The training method uses a combination of interactive lectures, hands-on practice, case studies, and evaluation of student work results. This approach is expected to encourage students to be more actively engaged, motivated to learn, and able to better master the material.

Beyond the technical aspects, this training also has a long-term goal of developing students' character, fostering a professional, responsible, and adaptive attitude to technological developments. With these skills, vocational high school graduates are expected to be competitive in the workforce, continue their studies to a higher level, or even start their own businesses with more structured and organized financial management. Against this backdrop, training in simple financial record-keeping using Excel is relevant and urgent. This activity not only provides technical skills but also serves as a means to foster awareness of the importance of sound financial management from an early age. Students who are accustomed to systematically recording financial transactions will be better prepared to face the challenges of financial administration in the workplace and in their daily lives.

This training is expected to significantly improve students' understanding and skills in digital financial record-keeping. Thus, this program will make a real contribution to strengthening vocational education that is adaptive and responsive to the needs of the times.

RESEARCH METHODS

This community service activity aims to improve vocational high school students' skills in simple financial record keeping using Microsoft Excel, as well as provide a practical understanding of basic accounting concepts and their real-world applications. It fosters a culture of orderly administration and financial management from an early age, and prepares students to be more competitive and ready to enter the workforce or become entrepreneurs. This activity was held at SMK Negeri 1 Bengkulu Selatan, South Bengkulu Regency, a partner of the Accounting Department of the Faculty of Economics and Business. The participants included the principal, teachers, and students of SMK Negeri 1 Bengkulu Selatan. The principal hopes this activity will enhance students' knowledge, both theoretically and practically. Financial record keeping is a key pillar of healthy and transparent business management. This process involves documenting every financial transaction within an entity, from cash transactions and credit transactions, purchases, and sales, to necessary adjustments and corrections. Regular record keeping helps companies monitor their financial condition periodically and detect potential problems early, such as cash leaks or operational inefficiencies. Furthermore, neat and accurate record keeping facilitates management in preparing budget plans, conducting performance evaluations, and developing future business strategies.

According to the Statement of Financial Accounting Standards (PSAK), financial record keeping must be conducted based on generally accepted accounting principles, including the principles of relevance, reliability, comparability, and fairness of presentation. Thus, the resulting financial reports are not only useful for internal parties but also accountable to external parties such as investors, creditors, the government, and other stakeholders. In the digital era, financial record keeping practices are evolving with the advent of digital technology, which makes the recording process faster, more accurate, and more efficient than traditional manual methods.

This training activity was designed and implemented using a participatory and applied approach, emphasizing active participant involvement in each stage of learning and direct application of the material through practice. This approach is expected to enhance participants' understanding not only theoretically but also practical skills that can be implemented in the workplace or daily learning activities. The implementation phase of the activity began with the preparation phase, which included intensive coordination with partner schools to determine an appropriate schedule and select participants to ensure optimal training. Furthermore, the implementation team developed training materials and practical modules tailored to the participants' needs, as well as preparing supporting equipment such as laptops, LCD projectors, and Microsoft Excel software installation for use in the practical sessions.

During the implementation phase, the training was conducted over two days with a systematically designed agenda. On the first day, participants were given an introduction to basic accounting concepts and the importance of accurate financial record keeping. They were then introduced to the Microsoft Excel interface and its basic functions. The session concluded with an exercise in creating a simple financial transaction table to reinforce their basic understanding. On the second day, participants were guided to perform advanced practice using basic Excel formulas such as SUM, IF, and VLOOKUP, which are frequently used in financial data processing. Participants were also trained to prepare a simple profit and loss report for practical application, and concluded with a simulation of recording daily transactions through a case study relevant to a real-world situation.

Through this series of training activities, participants are expected to not only understand the importance of systematic and accurate financial record-keeping but also develop the technical skills to utilize Microsoft Excel as a key tool in modern accounting processes. Therefore, this training is expected to make a real contribution to improving participant competency, supporting the creation of work-ready vocational graduates, and supporting efforts to strengthen digital literacy in vocational secondary education environments.

As a final stage, an evaluation and reflection were conducted to measure the effectiveness of the training. This evaluation included pre- and post-tests to assess participants' understanding before and after the training. Furthermore, a question-and-answer session and group discussions were held to deepen the material and provide participants with a space to directly address any challenges or questions. Furthermore, a questionnaire was distributed to determine participants' level of satisfaction with the overall series of activities, which will inform future implementation improvements. The training method used combines interactive lectures, hands-on exercises, and personal mentoring in Microsoft Excel practice, enabling participants to learn actively and independently and gain valuable practical experience. Through this structured series of activities, participants are expected to master basic digital financial record-keeping skills to prepare them for the increasingly demanding workplace in the technological era.

RESULTS AND DISCUSSION

Based on the results, the two-day Microsoft Excel-based financial record-keeping training was successful and effective, receiving a very positive response from participants. Thirty students from the Accounting department at partner schools attended the training, with a 100% attendance rate throughout the entire session. This demonstrated the participants' enthusiasm and commitment to each training session. Evaluation results, using pre- and post-tests,

indicated a significant increase in knowledge and skills. The average pre-test score before the training was 52.7, while after the training, the average post-test score increased to 84.3. This improvement indicates that the training method, a combination of interactive lectures, practical exercises, personal mentoring, and real-life case simulations, effectively supported participants' understanding of financial record-keeping and the use of basic Excel formulas.

Furthermore, a satisfaction questionnaire completed by participants indicated that the majority were satisfied and experienced tangible benefits from the training. A total of 95% of participants stated that this training was very useful in increasing new knowledge in the field of digital accounting, 87% of participants acknowledged that the material presented successfully improved their practical skills in processing financial data, and 90% of participants felt more confident in practicing using Microsoft Excel independently, both for learning purposes and preparation for the world of work. This level of satisfaction also indicates that the training approach that prioritizes direct practice and interactive discussions is able to meet the needs of participants, especially vocational high school students who are directed to be work-ready.

Figure 1 Implementation of Community Service at SMK N 1 Bengkulu Selatan

However, several obstacles were encountered during the implementation of the program that require further evaluation. The main obstacle was the limited availability of laptops for some participants, which required them to share devices. Furthermore, varying levels of students' initial computer skills presented a challenge in delivering technical material. This obstacle was successfully overcome through small group work and intensive mentoring by facilitators, allowing all participants to remain actively engaged in the practice. The results of this

implementation demonstrate that this type of training program is not only relevant for supporting digital competency development in vocational education settings but also has the potential for wider replication with improvements in the provision of supporting facilities. Therefore, this activity is expected to make a significant contribution to strengthening digital literacy and job readiness for vocational high school students in the era of increasingly rapid digital transformation.

CONCLUSION

This simple financial record-keeping training using Microsoft Excel for vocational high school students is a relevant strategic step in supporting student competency development in practical accounting and digital financial literacy. Through this activity, participants are not only equipped with an understanding of basic financial record-keeping concepts but also trained to apply them directly using technology that has become standard in the workplace. This aligns with the demands of the digital era, which requires a workforce that not only masters theory but also possesses applicable practical skills.

Evaluation results, which show an increase in participants' academic scores through the difference in pre- and post-test scores, as well as high levels of participant attendance and satisfaction, indicate that this training has had a real positive impact on learning motivation and mastery of basic digital accounting skills. The enthusiasm of the participants also demonstrates that a hands-on, hands-on learning approach with intensive mentoring is still highly needed in vocational high schools, particularly to facilitate students' familiarity with software that supports their daily work.

Going forward, similar activities need to be developed with a more comprehensive scope of material, for example by introducing other, more complex accounting software applications such as Accurate or MYOB, which are widely used in industry and professional accounting firms. Furthermore, the addition of real-life case study sessions and mini-projects based on real financial data enriches the participants' learning experience, bringing their skills closer to the needs of the workplace.

This community service program is expected to inspire schools and vocational education policymakers to continue strengthening their practice-based and technology-based learning models. Thus, vocational high school graduates are expected to be highly competitive, adaptable to technological changes, and prepared to face the increasingly competitive world of work that demands robust digital skills. The continuation of similar activities in the future is also expected to open opportunities for broader collaboration between universities, vocational schools, and industry in building a vocational education ecosystem that is relevant, adaptive, and oriented to job market needs.

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