

Capacity building in financial reporting: Training program for financial administrators at CV. Jaya Utama Consultant

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Abstract

This community service initiative aimed to strengthen the capacity of financial administrators at CV. Jaya Utama Consultant in preparing accurate, systematic, and standardized financial statements, addressing the identified gap in their technical skills and knowledge. The primary objective of the program was to close the gap between academic theory and professional practice, thereby equipping participants with the ability to apply accounting principles proficiently within real-world business environments. The training was structured into comprehensive modules delivered through lectures, interactive discussions, and hands-on practice sessions using simulated company data. Participants were guided step-by-step through the entire accounting cycle, from transaction record and journal preparation to ledger posting, trial balance preparation, and the generation of income statements and balance sheets. Data collected from observations, discussions, and participant feedback indicated significant improvement in their technical competence, understanding of accounting concepts, and ability to produce coherent and accurate financial reports. Furthermore, the training fostered a deeper appreciation of financial transparency, accountability, and the role of financial reporting in informed decision-making. These findings suggest that targeted, practice-oriented training programs can have a tangible impact on improving organizational financial governance. In conclusion, the program successfully met its objectives and is recommended to be continued and expanded in scope as a recurring professional development initiative for similar organizations.

Keywords: community service, financial statements, training, accounting

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1. Introduction

Financial management and accurate reporting are critical elements in the sustainability and growth of any organization, particularly in small and medium-sized enterprises and service-based companies. In the current competitive business environment, financial statements serve not only as a compliance tool but also as a foundation for strategic decision-making. Sound financial reporting ensures transparency, facilitates access to financing, and enhances stakeholder confidence, making it an indispensable component of corporate governance (Barker, 2025).

Prior studies have consistently highlighted the challenges faced by non-finance professionals in producing reliable financial reports. The gap between theoretical accounting frameworks taught in academic settings and their application in practice has been widely acknowledged in the literature (Hidayati et al.,

2024). This gap often results in inefficiencies, reduced transparency, and weakened governance structures, especially in organizations without a dedicated accounting department.

Although the principles and benefits of accurate financial reporting are well-documented, there remains a scarcity of practical interventions designed to equip financial administrators with hands-on skills tailored to their specific organizational context. Such interventions are crucial for translating theoretical knowledge into actionable practices that can drive operational efficiency and accountability (Antwi et al., 2024). This study addresses that gap by developing and implementing a structured training program that integrates theoretical knowledge with practical application. The program was designed specifically for financial administrators at CV. Jaya Utama Consultant, aiming to enhance their capacity to prepare accurate and standardized financial statements. By combining lectures, discussions, and hands-on practice using simulated data, the training sought to provide a comprehensive learning experience.

The relevance of this initiative lies in its potential to improve not only technical skills but also managerial awareness of the strategic importance of financial reporting. By grounding the training in established accounting theories while aligning it with the operational realities of the company, this community service project bridges the identified skills gap effectively.

Beyond addressing immediate training needs, this study contributes to the broader academic discourse on effective models of professional skill development within community service programs. The outcomes have implications for both theory and practice, demonstrating how targeted, context-specific interventions can transform organizational practices, strengthen governance, and serve as replicable models for similar sectors seeking sustainable improvements in financial management capacity.

2. Research Design and Method

This study used a qualitative descriptive method within a community service framework to improve the financial reporting skills of administrators at CV. Jaya Utama Consultant. The program took place at the company's office in Pelaihari, South Kalimantan, on April 28, 2025, followed by two weeks of mentoring. Data were collected through observation, interviews, documentation review, and questionnaires, focusing on participants' understanding, accuracy, and confidence before and after training. Five financial administrators were selected purposively, and all instruments were validated by accounting experts for content validity and tested for reliability in a pilot session. The problem-solving steps included identifying bookkeeping weaknesses, developing training modules on the accounting cycle, delivering hands-on instruction using real company data, providing mentoring, and evaluating participants' progress. Data were analyzed descriptively through data reduction, display, and interpretation to assess improvements in accuracy, comprehension, and practical application of financial reporting skills (Bell and Bell, 2020).

Data Collection Procedures

Data were collected through direct observation, interactive discussions, and documentation review during the training sessions. Observations focused on participant engagement, comprehension, and skill application during practical exercises. Discussions allowed the facilitators to clarify concepts, address specific organizational issues, and adapt examples to the operational realities of the company. Participant feedback was gathered through structured questions to capture perceptions of training relevance and effectiveness.

Training Implementation

The training was conducted on April 28, 2025, at the office of CV. Jaya Utama Consultant. It



Figure 1. Training program for financial administrators at CV. Jaya Utama Consultant

was delivered by a team of accounting lecturers, supported by students from the Accounting Study Program at Politeknik Negeri Tanah Laut. The curriculum was divided into modules covering the accounting cycle, which is transaction record, journal entry and ledger posting, trial balance compilation, also preparation of income statements and balance sheets. Each module combined short lectures with guided, hands-on practice using simulated company financial data.

Data Analysis Techniques

Data from observations and feedback forms were analyzed thematically to identify patterns in skill acquisition, conceptual understanding, and application ability. The analysis focused on measurable improvements in participants accuracy and completeness when preparing financial statements, as well as qualitative insights into their confidence and problem-solving skills (Farhan et al., 2024).

Rationale for Method Selection

A qualitative descriptive design was chosen because it allowed for in-depth exploration of participant learning processes in a real-world organizational setting. The combination of qualitative observations with practical exercises ensured that the study did not merely assess theoretical comprehension, but also evaluated the ability to apply accounting principles in context.

3. Results and Discussion

The training program was successfully implemented on April 28, 2025, at the office of CV. Jaya Utama Consultant, involving 20 financial administrators. This study aimed to improve the financial reporting skills of administrators at CV. Jaya Utama Consultant. The training was conducted on April 28, 2025, at the company's office, involving 20 financial administrators, followed by two weeks of mentoring. Data were collected through observation, interviews, documentation review, and questionnaires, using purposive sampling to select participants. All instruments were validated by accounting experts and tested for reliability through a pilot session. The problem-solving process included identifying bookkeeping weaknesses, delivering training on the accounting cycle with hands-on practice using real company data, and providing mentoring with feedback. Data were analyzed descriptively to assess improvements in accuracy, understanding, and application of financial reporting skills. All participants attended the full session and actively engaged in the learning process. The training modules covered the complete accounting cycle, which is transaction record, journal entry and ledger

posting, trial balance compilation, and the preparation of income statements and balance sheet, using simulated company data.

Before the training, financial administrators at CV. Jaya Utama Consultant often made errors in transaction classification, ledger posting, and preparation of financial statements. Many reports were incomplete and inconsistent with accounting standards. The training on April 28, 2025, provided structured instruction on the accounting cycle, covering transaction recording, journalizing, ledger posting, and preparation of financial reports, followed by two weeks of mentoring to reinforce practical skills.

After the program, observation data showed notable improvement in participants' accuracy and efficiency. By the final session, most participants classified transactions correctly and completed postings independently. Review of their work revealed that all participants successfully prepared accurate trial balances, income statements, and balance sheets. Post-training surveys indicated that 90% of participants found the content highly relevant to their job roles, while 85% reported increased confidence in preparing financial statements. Qualitative feedback emphasized that hands-on exercises and clear facilitator guidance significantly enhanced their understanding. Overall, the program effectively improved both the technical and practical competence of participants in financial reporting.

Discussion

The results demonstrate that a structured, practice-oriented training program can effectively bridge the gap between theoretical accounting knowledge and its practical application, as noted in the introduction. The observed reduction in errors and the improvement in task completion speed align with literature suggesting that experiential learning approaches lead to better skill retention and performance in workplace settings.

One notable finding is the significant increase in participants' confidence. This psychological shift is important because self-assurance in technical tasks often translates into greater initiative and accountability in financial reporting. Prior studies have indicated that confidence, combined with technical competence, contributes to more reliable and transparent organizational financial practices.

The decision to use simulated company data proved effective in reinforcing concepts while avoiding the risks associated with handling actual financial records. This approach mirrors best practices in adult learning, where realistic but controlled environments enable learners to experiment, make mistakes, and correct them without real-world consequences.

Furthermore, the interactive training format, which combining lectures, discussions, and immediate practice, enabled facilitators to address company as a specific challenge in real time. This relevance likely contributed to the high satisfaction ratings and engagement levels, supporting theories in adult education that emphasize context-driven learning.

From a broader perspective, the findings suggest that similar capacity-building models could be applied in other small and medium-sized enterprises to enhance financial governance. For academic institutions, this model illustrates how community service activities can simultaneously fulfill societal engagement goals and contribute to professional skill development. Finally, these results open opportunities for further research, particularly into the long-term effects of such training on organizational performance, and whether integrating digital accounting tools into future programs could amplify the observed benefits.

4. Conclusions

This community service initiative successfully enhanced the technical competence and confidence of financial administrators at CV. Jaya Utama Consultant in preparing accurate and standardized financial statements. Through a structured, practice-oriented training approach, participants demonstrated

measurable improvements in their ability to record transactions, prepare journals, post ledgers, compile trial balance and produce complete income statements and balance sheets.

The program effectively bridged the gap between academic accounting theory and workplace practice, addressing a critical need for practical skill development in the financial administration function. The use of simulated company data, interactive discussions, and guided exercises proved to be effective strategies for reinforcing learning while maintaining relevance to the participants organizational context.

Beyond technical skills, the training fostered a heightened awareness of the importance of financial transparency, accountability, and accurate reporting for informed decision-making. These outcomes highlight the significance of tailored capacity-building initiatives as a means to strengthen financial governance in small and medium-sized enterprises. The success of this program suggests that similar models could be adapted and replicated across other organizations seeking to improve financial management practices. Future initiatives may benefit from incorporating digital accounting tools to align with technological advancements and further enhance efficiency.

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