

Strengthening accounting literacy for teachers and students in Lokpaikat Tapin

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Abstract

This community service article presents an accounting literacy outreach program for teachers and students in Lokpaikat, Tapin Regency. The program responded to a recurring learning issue: accounting is often viewed as difficult, procedural, and distant from students' everyday lives, although it is essential for personal finance, entrepreneurship, accountability, and career preparation. The activity aimed to strengthen basic accounting awareness, demonstrate the practical value of accounting, and introduce accounting-related professions. A qualitative descriptive design was used through preliminary coordination, handout preparation, lecture-based outreach, interactive discussion, consultation, and participant feedback. The results show that contextual outreach helped participants reinterpret accounting as practical literacy rather than merely a classroom subject. Participants gained clearer awareness of transaction recording, the role of accounting in small business activities, and the relevance of accounting for future career pathways. The discussion further revealed interest in advanced topics such as tax accounting, government accounting, management accounting, hotel accounting, and environmental accounting. The article concludes that school-based accounting literacy outreach can improve learning relevance, motivation, and career awareness. Future programs should move beyond awareness building by incorporating practical worksheets, simple financial statement simulations, and case-based mentoring.

Keywords: accounting literacy, educational outreach, vocational students, learning motivation, career awareness

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1. Introduction

Accounting literacy is a strategic competence in contemporary education because it connects academic learning with practical economic behavior. At the secondary school level, accounting helps students understand how financial transactions are documented, how resources are managed, and how information is used for accountability and decision-making. This competence is valuable not only for students who intend to pursue accounting studies, but also for those who will enter work, run small businesses, or manage personal finances.

Despite this practical value, accounting is frequently perceived as a difficult subject. Students often associate accounting with calculations, debit-credit procedures, and formal reports. This perception can narrow their motivation and obscure the wider function of accounting as a language of financial information. Teachers also face the challenge of making accounting lessons more contextual, especially when students have not yet connected accounting concepts with daily financial activities, entrepreneurship, and career opportunities.

The community service context in Lokpaikat, Tapin Regency, illustrates the need to strengthen

accounting literacy through educational outreach. The original community service activity involved teachers and SMA/SMK students and focused on basic accounting understanding, the usefulness of accounting, and career prospects in the accounting profession. The program used handouts, lectures, discussions, and consultation to help participants view accounting as relevant and applicable.

This article develops that community service context into a journal-style analysis by positioning accounting literacy as an educational outreach agenda. Accounting literacy in this article refers to the ability to understand the basic purpose of financial recording, recognize the usefulness of accounting information, and connect accounting learning with personal finance, entrepreneurship, institutional accountability, and career planning. This perspective is important because accounting literacy can support vocational learning quality and students' readiness for future economic participation.

Recent global discussions on financial literacy show that young people need competencies that prepare them to make informed financial decisions. OECD reports on student financial literacy emphasize the importance of providing financial education to students, particularly because many young people already engage in financial activities. Although accounting literacy has a more specific focus than general financial literacy, both are connected through the ability to record, interpret, and use financial information responsibly.

The purpose of this article is to analyze how accounting literacy outreach can strengthen teachers' and students' understanding of accounting in Lokpaikat Tapin. The article discusses the program design, implementation process, participant responses, and educational implications. It also offers recommendations for follow-up programs that move from awareness building toward applied practice through transaction recording, simple financial statements, and career-oriented accounting workshops.

2. Research Design and Method

This community service article used a qualitative descriptive design because the program focused on educational outreach, participant engagement, and the interpretation of learning responses rather than statistical testing. The service activity was implemented through a structured outreach model consisting of preliminary coordination, material preparation, socialization, discussion, consultation, and feedback collection. This design was considered appropriate because the main objective was to strengthen awareness and understanding among teachers and students, not to measure a causal relationship between variables.

The participants were teachers and senior high school or vocational school students in Lokpaikat, Tapin Regency, particularly those related to accounting learning. The target group was selected because teachers influence the learning climate, while students are the primary beneficiaries of improved accounting literacy. The outreach activity positioned teachers and students as active participants. They were not only listeners but also contributors who shared perceptions, asked questions, and expressed expectations for future learning topics.

Data for this article were developed from the community service context, activity documentation, participant responses, and thematic reflection on the implementation process. The analysis was conducted by identifying the main problems faced by the participants, linking those problems with the intervention design, and interpreting the outputs of the activity in relation to accounting literacy development. The analysis emphasized the relationship between outreach activities and participant understanding, motivation, and career awareness.

The activity process consisted of six main stages. First, the team conducted initial coordination with the school to identify the needs of teachers and students. Second, the team prepared handouts and presentation materials that explained basic accounting, accounting benefits, and career prospects. Third, the team delivered a socialization session using accessible language and examples from daily life. Fourth,

participants joined an interactive discussion to explore topics they considered difficult or interesting. Fifth, consultation was provided to participants who wanted further explanation. Sixth, the team collected feedback to identify the perceived usefulness of the activity and future material needs.

The educational content covered four key themes: basic accounting awareness, the usefulness of accounting in personal and entrepreneurial contexts, the role of accounting in the world of work, and examples of accounting professions. The outreach also emphasized that accounting is not only a school subject but also a practical competence that can support financial discipline, business planning, and accountability.

Table 1. Problems, Program Responses, and Outputs

Problem Area	Observed Need	Program Response	Output	Problem Area
Learning perception	Accounting was seen as technical and difficult.	Contextual explanation using daily financial examples.	Improved awareness of accounting usefulness.	Learning perception
Learning relevance	Students had limited understanding of accounting benefits.	Socialization about accounting for personal finance, business, and institutions.	Broader recognition of accounting applications.	Learning relevance
Career knowledge	Students had limited information about accounting professions.	Introduction to accounting-related career pathways.	Improved career awareness.	Career knowledge
Learning continuity	Participants expected more applied accounting topics.	Discussion and consultation to identify future needs.	Recommendations for follow-up activities.	Learning continuity

Table 2. Activity Stages

Stage	Main Activity	Purpose	Evidence of Output
Preparation	Coordination with school and material design	Identify participant needs and prepare outreach tools	Learning handouts and session plan
Socialization	Lecture and explanation	Introduce accounting literacy in accessible language	Participant exposure to basic concepts
Interaction	Discussion and question-answer session	Explore participant interests and learning problems	Questions on advanced accounting topics
Consultation	Follow-up explanation	Clarify difficult concepts and professional pathways	Additional participant understanding
Evaluation	Feedback and reflection	Identify usefulness and future material needs	Recommendation for sustainable outreach

3. Results and Discussion

Strengthening Basic Accounting Awareness

The outreach activity strengthened participants' awareness of accounting by presenting it as a practical process for recording, classifying, summarizing, and communicating financial information. This basic understanding is important because students often learn accounting through mechanical exercises without fully understanding the purpose of the process. The activity helped participants recognize that every financial record has a role in explaining economic events and supporting decision-making.

Connecting Accounting with Daily Life and Entrepreneurship

Participants were encouraged to connect accounting with personal financial management, household budgeting, school organization funds, and small business activities. This connection made the subject more accessible. It also showed that accounting is not only needed by large companies but also by individuals, entrepreneurs, community organizations, and public institutions. Such contextualization is essential for increasing learning motivation because students can see how accounting concepts may be used beyond the

classroom.

Building Career Awareness

The activity introduced participants to several accounting-related professions, including public accountant, corporate accountant, government accountant, auditor, tax consultant, financial administrator, and entrepreneur. This component was important because career awareness can influence students' learning motivation. When students understand that accounting knowledge opens pathways to different careers, they are more likely to view accounting as a meaningful subject rather than an isolated academic requirement.

Participant Response and Future Learning Needs

Participant engagement was reflected in the discussion session. Questions and feedback indicated interest in tax accounting, government accounting, management accounting, hotel accounting, and environmental accounting. These interests show that the outreach did more than transmit information; it stimulated curiosity. The responses also provide a useful basis for designing future service programs that are more practice-oriented and aligned with students' learning needs.

Table 3. Activity Achievement Summary

Outcome Area	Achievement	Educational Meaning
Accounting awareness	Participants understood accounting as a process of producing financial information.	Accounting was reframed as practical literacy.
Learning relevance	Participants linked accounting to daily life and entrepreneurship.	Accounting became more meaningful and contextual.
Career awareness	Participants learned about professional pathways in accounting.	The activity supported career orientation.
Future needs	Participants requested advanced and applied topics.	There is potential for sustainable follow-up programs.

Discussion

The findings of this community service activity are consistent with the wider view that financial and accounting-related literacy should be introduced early and linked to real-life contexts. Students who learn accounting only through abstract procedures may find the subject difficult. However, when accounting is explained through personal finance, business activities, and career opportunities, the subject becomes more meaningful. This shift from procedural learning to contextual understanding is central to accounting literacy development.

Accounting literacy also supports vocational education development. Vocational students need not only technical competencies but also the ability to understand workplace processes, documentation, accountability, and financial information. Accounting knowledge provides a foundation for these competencies. Therefore, outreach activities that connect accounting with real professions can help students understand the link between school learning and future work.

The role of teachers is equally important. Teachers are not merely transmitters of accounting material; they also shape students' perceptions of the subject. If teachers can present accounting through examples that are close to students' lives, students may become more motivated to learn. The outreach activity therefore had dual value: it supported students' accounting awareness and also provided teachers with an additional perspective on how accounting can be communicated more attractively.

The activity also highlights the need for sustainable intervention. One-time socialization is useful for raising awareness, but deeper competence requires follow-up activities such as transaction recording practice, simple financial statement simulation, tax introduction, and case-based accounting learning. The participants' interest in advanced topics shows that there is potential for a more structured

accounting literacy program in the future.

In addition, the community service program contributes to higher education engagement with schools. Universities can play a strategic role in strengthening school-based literacy by providing academic resources, practical modules, mentoring, and periodic consultation. In this case, the involvement of STIE Pancasetia in accounting outreach reflects how higher education can contribute directly to improving learning quality and career readiness at the school level.

4. Conclusions

The community service activity titled Strengthening Accounting Literacy for Teachers and Students in Lokpaikat Tapin shows that accounting outreach can improve participants' awareness of basic accounting, the practical benefits of accounting, and career opportunities in the accounting field. By using socialization, discussion, handout distribution, and consultation, the program was able to present accounting as a relevant competence for education, daily life, entrepreneurship, and future work.

The activity also demonstrated that participants responded positively when accounting was explained through contextual and applicable examples. Teachers and students showed interest in continuing similar programs with more advanced and practical topics, such as simple transaction recording, financial statement simulation, tax accounting, management accounting, government accounting, hotel accounting, and environmental accounting. These findings indicate that accounting literacy development should be continued through more practice-based and sustainable programs.

For future community service, it is recommended that the program include pre- and post-activity assessment, practical worksheets, simple case studies, and follow-up mentoring. Such improvements would strengthen the evidence of program impact and help participants move from awareness to applied competence.

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