SOCIETY: Journal of Community Service,
Vol. 5, No. 1 (2026): January, pp. 143-152
E-ISSN: 2827-878X (Online - Electronic)

Assistance in Accounting Software Training at the Saraswati Telkom Corpu Gegerkalong Bandung Cooperative

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ARTICLE INFO

Article history
Received : 16-12-2025
Revised : 26-1-2026
Accepted : 30-1-2026

Keywords

Cooperative,
Accounting Software,
Financial Reporting,
Digitalisation

ABSTRACT

The Saraswati Cooperative, located at Telkom Corporate University Gegerkalong, Bandung, faces challenges in managing its financial administration, particularly in recording and reporting, which still uses a manual system. This system leads to data inaccuracies, delays in reconciliation, and difficulties in producing timely and accurate financial reports. Therefore, this community service activity aims to improve the efficiency and accuracy of the cooperative's financial management by providing training and mentoring in the use of cloud-based accounting software, Accurate Online. The method used is a learning-by-doing approach, where participants are directly involved in using the software through transaction simulations relevant to the cooperative's operations. Evaluation results showed significant improvements in three main indicators: basic accounting understanding (60%), mastery of software features (183%), and report analysis skills (87.5%). Although the training went well, there were obstacles such as resistance to technological change from senior staff and inadequate hardware specifications. The implemented solutions included a personal approach to overcome resistance and recommendations for hardware upgrades. The success of this training demonstrates that the use of Accurate Online can accelerate the process of recording and reporting financial data in real time, improve operational efficiency, and support faster and more accurate decision-making at the Saraswati Cooperative. It is recommended that cooperatives conduct regular data maintenance and annual training refreshes to ensure the sustainability and reliability of the new system.

A. INTRODUCTION

A cooperative is an economic organisation consisting of individuals or legal entities that work collectively to fulfil the economic and social needs of their members. In practice,

however, many cooperatives—particularly at the community level—still rely on manual management systems for administrative, financial, and membership activities. This condition creates various operational challenges for cooperative partners, including inefficiencies in data management, limited transparency, and a high risk of human error. Although the cooperative movement has historically been rooted in principles of mutual assistance since its early development in 19th-century Europe by pioneers such as Robert Owen and Friedrich Wilhelm Raiffeisen, the sustainability of cooperatives in the contemporary era increasingly depends on their ability to overcome internal managerial issues, especially the continued use of manual systems.

In 1844, a group of workers in Rochdale, England, formed the Rochdale Society of Equitable Pioneers, which became the forerunner of modern cooperatives. They developed cooperative principles that are still relevant today, such as open membership, democratic control, and profit distribution based on member transactions, not on capital contributions (Jones, 2019). The cooperative movement then spread throughout the world and developed in accordance with the social, economic, and cultural conditions of each country. In Indonesia, cooperatives became known after independence and became an important part of the country's economy, which is oriented towards social welfare and based on the principle of mutual cooperation that exists in Indonesian culture (Kuncoro, 2018).

The Saraswati Cooperative, located in the Telkom Corporate University (CorpU) environment in Gegerkalong, Bandung, plays an important role in improving the welfare of its members, most of whom are Telkom employees and their families. This cooperative promotes cooperative principles in supporting the economic needs of its members, such as savings and loans, as well as providing other services that support joint welfare activities. However, in its operational implementation, the Saraswati Cooperative still faces a number of challenges related to financial administration management, particularly in terms of financial recording and reporting.

One of the main problems faced by this cooperative is the continued use of manual systems for recording financial transactions, such as ledgers and the use of Microsoft Excel, which are not integrated. This system causes several obstacles, such as a high risk of errors in recording (human error), delays in the data reconciliation process, and difficulties in producing timely and accurate financial reports. In an increasingly digitalised world, manual systems clearly hinder improvements in operational efficiency and the quality of services provided by cooperatives to their members (Wahyuni, 2021).

In addition, the limited understanding of cooperative staff regarding the use of information technology-based accounting applications is also a factor hindering the implementation of a more efficient accounting system. Many staff members lack the skills to use integrated accounting software, making it difficult for them to properly manage the cooperative's financial data. This has the potential to cause inaccuracies in financial reports, which are very important for strategic decision-making (Haryanto & Supriyadi, 2019).

Another challenge faced is the lack of standard operating procedures (SOPs) based on information systems for recording financial transactions. Without clear SOPs and information technology- , cooperative financial management becomes less structured and prone to errors.

Therefore, intensive training is needed to improve staff understanding and skills in using integrated accounting software.

The use of manual systems in recording financial transactions increases the risk of human error, which can have a significant impact on the accuracy of cooperative financial reports. Recording using ledgers or Excel spreadsheets that are not integrated can lead to errors in data entry, inaccurate calculations, and difficulties in tracking transactions in real time. Wahyuni (2021) states that manual systems are highly prone to human error, which can result in errors in data reconciliation and inaccurate financial reports. This will hinder the cooperative management's ability to make quick and accurate decisions, especially when the required financial information cannot be obtained in a timely manner or does not reflect the actual financial condition. In the long term, this inaccuracy can affect members' trust in the cooperative's management, which ultimately reduces the cooperative's effectiveness in achieving its goals.

Therefore, training and assistance in the use of integrated accounting software is a highly relevant solution. By using accounting software such as Accurate, which is user-friendly, integrated with existing systems, and complies with accounting standards applicable in Indonesia, cooperatives can improve the efficiency and accuracy of financial management. Accurate also enables faster and more accurate recording and reporting processes, which in turn supports better decision-making by cooperative administrators (Pertiwi & Indra, 2020).

B. METHODS

The research methodology employed in this PKM journal is a qualitative descriptive method using a field intervention approach. This study aims to analyse the role of partners, particularly the management and members of the Saraswati Cooperative, in the implementation of accounting software training, as well as to assess the success of the programme based on predetermined indicators. A qualitative approach was selected to obtain an in-depth understanding of partner involvement throughout the programme, including their participation during training sessions, responsiveness to mentoring activities, and commitment to applying the software in daily financial management practices. Data were collected through direct observation, semi-structured interviews, and pre-test and post-test evaluations. Observations were conducted during training and mentoring activities to document partner roles in the learning process, levels of engagement, and collaboration with the PKM team. Interviews were used to explore partners' perceptions of the programme's benefits and challenges, while pre-test and post-test results served as success indicators to measure improvements in partners' understanding and skills in managing cooperative financial records using accounting software. Interviews were conducted with cooperative administrators and training participants to gain insight into their perceptions of the training's effectiveness. Pre-test and post-test evaluations were used to measure changes in participants' knowledge and skills before and after the training. The results of these evaluations were then analysed using thematic analysis to identify the main patterns that emerged in the application of accounting software and its impact on the efficiency of cooperative financial management (Sugiyono, 2017). This method allows researchers to obtain a clear picture of technology implementation in the context of smaller cooperatives and assess the extent to which this intervention has succeeded in improving the overall operations of cooperatives.

This community service activity was carried out at the Saraswati Cooperative, Gegerkalong, Bandung on 21 November 2025, involving core administrators and finance department staff as target partners. The method of implementation was systematically designed based on the *Participatory Action Research* (PAR) approach. This approach was chosen because it emphasises the active participation of partners in solving problems through concrete actions and reflection (Muntoha, 2020). The implementation of the activity was divided into three main stages, namely the preparation stage (*need assessment*), the training implementation stage (*workshop*), and the mentoring and evaluation stage (*monitoring*).

Stage 1: Preparation and Needs Mapping The initial stage began with a preliminary survey and in-depth interviews with the manager of the Saraswati Cooperative to conduct *a needs* assessment. This step was crucial to map the existing *business processes* and identify weaknesses in the manual recording system that had been used. Based on the training theory proposed by Noe (2017), needs assessment is a fundamental step to ensure that the training material is relevant to the existing competency gaps. At this stage, the community service team also adjusted the training modules to be compatible with the accounting standards applicable to cooperatives and the computer specifications available at the partner's location.

Stage 2: Training Implementation (Workshop) The core stage of the activity was carried out through lectures, demonstrations, and hands-on practice. An *andragogical* (adult learning) approach was applied with an emphasis on *learning by doing*, where participants directly practised the material on accounting software. This method of demonstration and structured practice has proven effective in improving technical skills in the use of information technology (Sari & Uswati, 2019). The training material is divided into three main sessions:

1. Data Setup Session: Participants are guided through the installation and initial setup of company data, including the preparation of *a Chart of Accounts* tailored to the Saraswati Cooperative business unit.
2. Transaction Input Session: Focuses on simulating daily transaction inputs, including cash inflows, cash outflows, member deposit transfers, and loan realisations.
3. Reporting Session: Participants are trained on how to generate automatic financial reports (Balance Sheet, Profit and Loss, and Cash Flow) and how to read these reports for decision making.

Stage 3: Mentoring and Evaluation After the training, the activity continued with an intensive mentoring stage for 1 week. This mentoring aimed to minimise *knowledge decay* and help partners overcome technical obstacles when inputting real data into the system. According to Kirkpatrick in Sudaryono (2018), the effectiveness of training must be measured through comprehensive evaluation. Therefore, evaluation is carried out using *pre-test* and *post-test* instruments to measure participants' cognitive and skill improvements (*learning level*). The indicator of success is measured by the participants' ability to present accurate financial reports without the help of instructors at the end of the mentoring period.

C. RESULTS AND DISCUSSION

The training activity on the use of accounting software at the Saraswati Cooperative was attended by 10 participants consisting of core administrators and financial staff who are directly responsible for financial administration. The participants demonstrated a high level of engagement during the training, particularly in the question-and-answer sessions, where they actively sought clarification on handling member credit transactions, one of the key features of the accounting software. This active participation reflects the relevance of the

training material to the partners' operational needs and aligns with adult learning theory, which emphasises that learning effectiveness increases when participants are directly involved and when the material addresses real work-related problems. Furthermore, the participants' interest in understanding the management of member loans and deposits supports findings from previous studies that highlight the role of accounting information systems in improving accuracy, efficiency, and transparency in cooperative financial management. Similar to earlier PKM-based studies, the use of accounting software in this programme contributed to a better understanding of systematic transaction recording, particularly in credit and savings management, which is often a critical issue in cooperatives operating with manual systems.

The activity was carried out in several sessions, beginning with an explanation of the basic theory of cooperative accounting and continuing with hands-on practice using the software. The training process was carried out systematically with a learning by doing approach, which allowed participants to be directly involved in using the software. This method proved to be effective, as participants were able to immediately apply the material taught to real cooperative data. During the activity, there was active interaction between participants and facilitators, demonstrating that this training method is well-suited to the needs of cooperatives seeking to improve the efficiency of their financial management.

Accurate Online is cloud-based accounting and business management software from Indonesia designed to help companies, including cooperatives, manage their finances, inventory, sales, purchases, and taxes automatically and in an integrated manner. This software can be accessed anytime and anywhere via a browser or mobile application, enabling flexible and efficient management of cooperative finances. Accurate Online is suitable for various types of businesses, from MSMEs to manufacturing, due to its ability to generate real-time financial reports, such as profit and loss statements, balance sheets, and cash flow statements, which are very useful for making more accurate and faster decisions.

During the implementation phase, the volunteer team conducted a socialisation session on the use of Accurate Online for the management and staff of the Saraswati Cooperative. This socialisation activity aimed to provide an in-depth understanding of how to manage cooperative finances using this software, with a focus on the main features provided by Accurate Online. Although the volunteer team did not install the software directly, they provided guidance on how Accurate Online can be used to facilitate financial transaction recording, report generation, and integrated inventory and tax management.

The socialisation was carried out through training sessions that allowed participants to follow the material flexibly and according to their schedules. The volunteer team taught the basics of using the software, such as creating accounts and managing opening balances, as well as how to enter daily transactions such as cash inflows, cash outflows, deposits, and loans. In addition, the volunteer team also explained how Accurate Online can generate financial reports automatically and in real-time, which is very important for cooperative in managing and monitoring financial health on an ongoing basis. This process gave participants the opportunity to immediately practise using the software through transaction simulations relevant to cooperative operations.

During the socialisation, participants were given the opportunity to monitor and try out the features available in Accurate Online, allowing them to identify and address any difficulties or questions that arose. This also helped participants to better understand how the software works, as well as how to transition from the previously used manual system to a more integrated and automated system. Figure 1 shows the Accurate Online software display

filled with data from the Saraswati Cooperative, illustrating the accounting structure that has been tailored to the cooperative's needs, as well as the ease of generating financial reports automatically.

With Accurate Online, cooperatives can optimise their financial management, speed up the reporting process, and improve the transparency and accuracy of financial data. In addition, the use of Accurate Online also helps reduce dependence on manual recording, which is prone to errors, so that cooperatives can operate more efficiently and effectively.

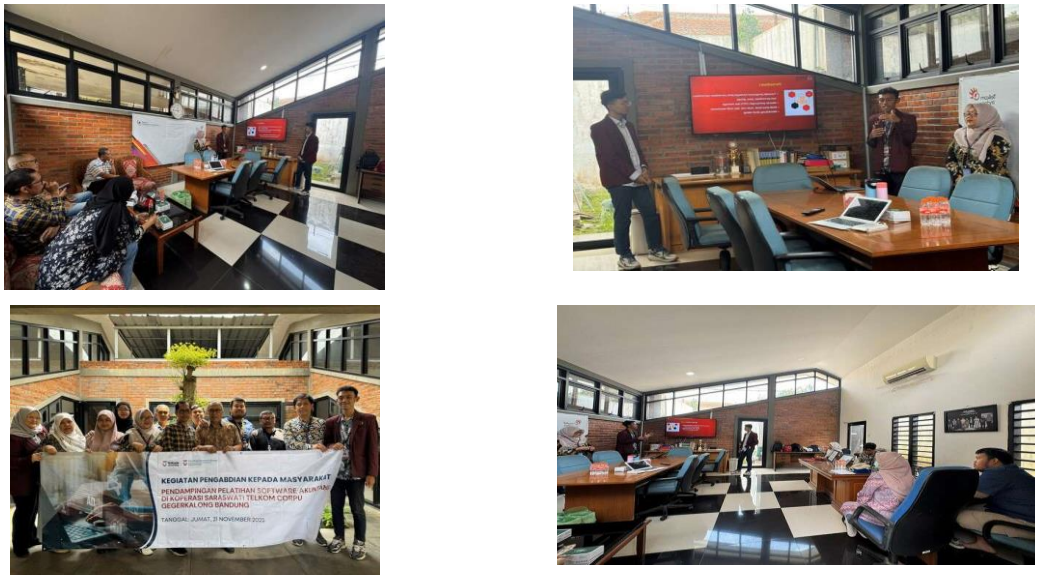

Figure 1. Community Service Activities

Based on questionnaires and tests given to participants, there was a significant increase in understanding after training on the use of Accurate Online at the Saraswati Cooperative. The evaluation was conducted using a pre-test before training and a post-test after training to measure changes in participants' competencies. The evaluation results showed a significant increase in three main indicators: basic understanding of accounting, mastery of software features, and report analysis skills.

On the basic accounting comprehension indicator, the average pre-test score of participants was 50, which then increased to 80 on the post-test, showing an increase of 60%. This indicates that participants successfully understood the basic principles of accounting, which are very important in cooperative financial management. Furthermore, on the software feature mastery indicator, the average pre-test score was only 30, but it increased rapidly to 85 on the post-test, recording an extraordinary increase of 183%. This very significant increase shows that the training method with a learning by doing approach is very effective in helping participants to master the use of Accurate Online software directly. Finally, in terms of report analysis skills, participants also showed a significant improvement, with a pre-test score of 40 and a post-test score of 75, representing an increase of 87.5%. This shows that participants are increasingly capable of analysing financial reports generated by Accurate Online software, an important skill in cooperative financial management.

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Table 1. Comparison of Partners' Skills Before and After Training

Assessment Indicators	Average Pre-Test Score	Average Post-Test Score	Increase (%)
Basic Accounting Understanding	50	80	60
Software Feature Mastery	30	85	183
Report Analysis Skills	40	75	87.5

The dramatic improvement in software feature mastery shows that the direct mentoring method (learning by doing) is very effective when applied to Saraswati Cooperative staff. With this approach, staff not only learn theory, but are also directly involved in using the actual system, which allows them to more quickly master the application in the context of the cooperative's daily operations.

Although training in the use of Accurate Online software at the Saraswati Cooperative went smoothly, several significant obstacles arose during the mentoring process. One of the main challenges faced was initial resistance from some senior staff who were accustomed to manual systems for financial recording. For them, the transition to a more complex digital system could feel intimidating and difficult to accept. These staff members felt that the manual system, although slower, was easier to master because they had been accustomed to it for years. Murphy & Edwards (2018) in their research on technological change in organisations stated that resistance to technological change often occurs, especially among individuals who are accustomed to the old system. To overcome this, the team took a personalised approach to senior staff, giving them extra time to adapt and providing more in-depth explanations of the benefits of using software that could improve their work efficiency.

This personalised approach involved more intensive question and answer sessions, discussions about the advantages of digitisation, and live demonstrations of how this software could simplify their daily work. Hussain et al. (2020) also emphasised the importance of providing more personalised and needs-based training, especially for those who had difficulty adapting to new technologies. The outreach team also provided additional, simpler training materials to help staff gradually understand the basics of using the software. This helped reduce resistance, and senior staff began to see the added value of using a more integrated digital system.

In addition to resistance to change, inadequate computer specifications also became an obstacle in the implementation process. Some of the computers used by the cooperative did not have sufficient performance to run Accurate Online software optimally. This problem caused the software to run slowly, thereby reducing its effectiveness and slowing down work processes. This is in line with the findings in a study by Parsons (2019), which states that inadequate hardware infrastructure can hinder the effectiveness of new technology implementation in organisations. As a solution to this problem, the community service team recommended that the cooperative management improve the specifications of the hardware used, such as increasing RAM capacity and updating the operating system to suit the software requirements.

In addition, the service team also provided training on hardware optimisation to ensure that computers could run the software more smoothly. For example, the team provided explanations on system settings and routine maintenance to avoid slow performance. This training aimed to maximise the utilisation of existing devices without having to replace all

hardware. With this approach, the cooperative could reduce the additional costs required for hardware upgrades. Pertiwi & Indra (2020) in their study show that technical training related to device maintenance is also very important in ensuring that technology can run well without adding unnecessary costs. With the implementation of this solution, obstacles related to hardware specifications can be overcome, and the software implementation process runs more effectively and efficiently.

D. CONCLUSION

The Accurate Online accounting software training assistance activity at the Saraswati Telkom CorpU Gegerkalong Cooperative has been carried out successfully and has had a positive impact on the cooperative's financial management. Before the training, the cooperative was still using a manual system that was prone to errors, time-consuming, and inefficient in producing accurate financial reports. With the implementation of Accurate Online, the cooperative now has a computerised recording system that not only speeds up the transaction recording process but also generates real-time financial reports, such as profit and loss statements, balance sheets, and cash flow statements that can be accessed anytime and anywhere. Through this training, cooperative staff not only gained a basic understanding of cooperative accounting but also mastered the key features of Accurate Online that are very helpful in financial management. The significant improvement in software feature mastery and report analysis skills shows that the learning by doing method applied in this training is very effective. The training participants, especially staff who were previously accustomed to manual systems, now have adequate skills to operate the software and manage financial data more efficiently. This is a big step for the Saraswati Cooperative in improving its financial management and supporting more accurate and faster decision-making by the management.

However, although the software implementation has been running well, several obstacles such as resistance to technological change from senior staff and inadequate hardware specifications still need to be addressed. To overcome these problems, the service team took a personal approach to staff who were experiencing difficulties and provided solutions related to hardware upgrades to ensure that the software could run optimally. With these solutions, the existing obstacles were successfully overcome, and the software implementation process ran more smoothly. To ensure the sustainability and reliability of the new system, it is recommended that the Saraswati Cooperative perform regular data maintenance (backups) to avoid losing important data and keep the system secure. In addition, annual refresher training is also recommended so that staff remain up to date with the latest features of Accurate Online and can overcome problems that may arise over time. With good maintenance and ongoing training, the cooperative can continue to optimise the use of accounting software to improve operational efficiency and financial reporting accuracy, as well as improve the overall quality of cooperative management. Thus, the success of this training is an important step towards digital transformation at Saraswati Cooperative, which is expected to improve the cooperative's performance, provide greater benefits to members, and support the achievement of the cooperative's long-term goals.

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