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BASIC INTRODUCTORY ACCOUNTING TRAINING FOR PT. INDODACIN PRESISI UTAMA EMPLOYEES TO IMPROVE THEIR UNDERSTANDING OF FINANCIAL RECORDING AND REPORTING

[1]Wie Shi Wudjud
[2]Pius Deski Manalu
[3]Syawaluddin
[123] STIE Professional Manajemen College Indonesia
Email: wieshiwudjud12@gmail.com

Abstract

This Community Service (PkM) activity was carried out in the form of Introductory Accounting training for employees of PT. Indodacin Presisi Utama, which is engaged in manufacturing and providing industrial weighing systems. This company has been operating since 1985 and has a variety of mechanical and digital weighing products for industrial needs. The purpose of this activity is to improve participants' understanding of basic accounting concepts, accounting cycles, transaction recording, preparation of general journals, ledgers, trial balances, and simple financial reports. The methods used included lectures, discussions, journal preparation practices, and evaluation of training results. The activity was carried out for one day and involved employees from the company's administration and finance departments. The results showed an increase in participants' understanding of the process of recording transactions and preparing financial reports. Participants were able to identify economic transactions, record them in general journals, and prepare simple financial reports independently. Thus, Introductory Accounting training can improve human resource competencies in supporting the effectiveness of company financial management.

Keywords: Introduction to Accounting, Training, Financial Recording, Financial Reports, Community Service.

1. Introduction

Accounting is an information system that identifies, records, classifies, and reports financial transactions so they can be used as a basis for decision-making. A sound understanding of accounting is essential in the business world to support effective and efficient financial management.

PT. Indodacin Presisi Utama is a company engaged in the manufacture and distribution of industrial weighing systems, digital scales, mechanical scales, and various other industrial support devices. Headquartered in Medan, the company serves various industrial sectors in Indonesia. In carrying out its operational activities, the company generates various economic transactions that require systematic financial recording and reporting.

Based on initial observations, it was found that some administrative and support staff lacked a sufficient understanding of accounting fundamentals, particularly in recording transactions and preparing simple financial reports. This can lead to recording errors that impact the quality of the company's financial information.

Therefore, Community Service activities are needed in the form of Introductory Accounting training which aims to improve employee knowledge and skills in managing financial transactions according to applicable accounting principles.

2. Activity Objectives

The objectives of implementing this Community Service activity are:

1. Provides an understanding of basic accounting concepts.
2. Improve participants' ability to identify financial transactions.
3. Train participants in recording transactions using a general journal.
4. Improve participants' ability to prepare ledgers and trial balances.
5. Helping participants understand the preparation of simple financial reports.
6. Supporting the improvement of the quality of company financial administration management.

3. Implementation of Activities

3.1 Time and Place

Community Service activities were carried out at PT. Indodacin Presisi Utama, located at Jalan Glugur No. 18-D, Medan, North Sumatra.

3.2 Participants

The activity participants consist of:

- Administrative staff
- Financial staff
- Operational employees
- Employees involved in the transaction recording process

3.3 Implementation Method

The methods used in this activity include:

1. **Lecture**
   - Delivery of basic accounting material.
2. **Discussion**
   - Questions and answers regarding transaction recording issues.
3. **Practice**
   - Preparation of general journal.
   - Post to the ledger.
   - Preparation of the trial balance.
   - Preparation of simple income statements and balance sheets.
4. **Evaluation**
   - Providing practice questions and case studies.

4. Training Materials

The training materials provided in this Community Service activity are systematically structured to provide participants with a comprehensive understanding of basic accounting concepts and the preparation of simple financial reports. The materials are delivered through lectures, discussions, and hands-on practice using examples of transactions frequently encountered in company operations.

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4.1 Basic Accounting Concepts

Accounting is a process that involves identifying, recording, classifying, summarizing, and reporting an organization's financial transactions to stakeholders. The information generated from the accounting process is used as a basis for economic decision-making by management, investors, creditors, and other parties.

In this session, participants are given an understanding of the accounting functions in a company, including:

1. As a tool for controlling company finances.
2. As a source of information for decision making.
3. As a management accountability tool.
4. As a basis for preparing tax reports.
5. As a means of evaluating company performance.

In addition, participants also learn various types of accounts in accounting, which consist of:

A. Assets

Assets are resources owned by a company and have future economic benefits.

Examples of assets:

- Cash
- Accounts receivable
- Inventory
- Equipment
- Vehicle
- Building

B. Liabilities (Debt)

Liabilities are a company's obligations to other parties that must be paid in the future.

Example:

- Accounts payable
- Bank debt
- Salary debt
- Tax debt

C. Equity (Capital)

Capital is the owner's right to company assets after deducting all liabilities.

D. Income

Revenue is the increase in economic benefits obtained by a company from its operational activities.

E. Burden

Expenses are economic sacrifices made by a company to earn revenue.

Participants are also given an understanding of the basic accounting equation:

Assets = Liabilities + Equity

This equation is the basis for the entire process of recording financial transactions.

4.2 Accounting Cycle

The accounting cycle is a stage that is carried out repeatedly in the process of recording transactions to preparing financial reports.

The stages of the accounting cycle explained to participants include:

1. Transaction Identification

At this stage, participants learn to recognize transactions that affect the company's financial condition.

Transaction example:

- Cash purchase of equipment.
- Sale of goods on credit.
- Employee salary payments.
- Cash receipts from customers.

2. Recording in the General Journal

Every transaction is recorded based on the principle of debit and credit.

Example:

The company received cash capital of Rp. 50,000,000.

Date	Account	Debit	Credit
01/08/2026	Cash	50,000,000	
	Capital		50,000,000

3. Post to the General Ledger

Data from the general journal is transferred to each account in the general ledger to determine the balance of each account.

4. Preparation of Trial Balance

The trial balance is used to check the balance between debit and credit amounts.

5. Preparation of Adjustment Journal

Adjustments are made to record transactions that have not been recorded or do not correspond to actual conditions.

Example:

- Depreciation of equipment
- Prepaid expenses
- Income still to be received

6. Preparation of Financial Reports

Financial reports are prepared based on the ending balance after adjustments have been made.

4.3 Practice of Preparing General Journals

In the practical session, participants were given various case studies of transactions that frequently occur in companies.

Transaction example:

1. The owner deposited capital of IDR 100,000,000.
2. Purchased office supplies for cash Rp. 5,000,000.
3. Pay building rent of Rp. 10,000,000.
4. Received service income of Rp. 15,000,000.
5. Pay employee salaries of Rp. 7,000,000.

Participants are asked to make the following notes:

Date	Information	Debit	Credit
01/08/2026	Cash	100,000,000	
	Capital		100,000,000
Date	**Information**	**Debit**	**Credit**
02/08/2026	Equipment	5,000,000	
	Cash		5,000,000

Through this exercise, participants understand how a transaction affects a company's financial position.

4.4 Preparation of Financial Reports

Participants then learn the stages of preparing simple financial reports which consist of:

A. Profit and Loss Report

The income statement shows revenues and expenses during a specific period.

Example:

Information	Amount
Services revenue	Rp. 15,000,000
Salary expense	Rp. 7,000,000
Rental expenses	Rp2,000,000
Net profit	Rp. 6,000,000

B. Statement of Changes in Equity

This report shows changes in capital during a period.

C. Balance Sheet

The balance sheet shows the financial position of a company on a specific date.

Through the exercises provided, participants can understand the relationship between the general journal, ledger, trial balance, and financial statements so that they are able to see the complete flow of the accounting process in the company.

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5. Discussion

The Community Service program held at PT. Indodacin Presisi Utama aims to improve employee competency in understanding accounting fundamentals and their application in company administration. The program was interactive and received a very positive response from participants.

Prior to the training, the implementation team conducted observations and brief interviews with several employees. The observations revealed that some participants were familiar with accounting terms, but lacked a deep understanding of the process of recording transactions and preparing financial reports. Most participants focused solely on administrative tasks without understanding how these transactions impact the company's overall financial statements.

In the initial stage of the training, participants were given material on basic accounting concepts and the basic accounting equation. This material serves as a crucial foundation because the entire transaction recording process is based on the principle that every transaction affects at least two accounts. During this session, it was apparent that some participants still had difficulty distinguishing between asset, liability, equity, revenue, and expense accounts.

By providing examples of transactions relevant to a company's operational activities, participants began to understand how transactions are recorded and classified into the appropriate accounts. The ensuing discussions demonstrated participants' enthusiasm for connecting accounting theory to daily work activities.

Next, participants participated in a practical session on preparing general journal entries. At this stage, participants were divided into groups and given case studies of company transactions. Observations showed that most participants were able to correctly record simple transactions after receiving adequate explanations and examples.

The most common error was in determining debit and credit positions. However, after repeated practice and guidance from the implementation team, participants were able to understand that asset and expense accounts increase on the debit side, while liability, equity, and revenue accounts increase on the credit side.

In the next session, participants learned about the process of posting to the general ledger and preparing a trial balance. This material was relatively new to most participants. Initially, they assumed the general journal was the final stage in recording transactions. However, after being explained the functions of the general ledger and trial balance, they understood that the accounting process is a series of interrelated activities.

The practical implementation of financial statement preparation was the most engaging session for participants. In this session, participants were able to see the final results of the entire recording process they had completed previously. Participants learned to prepare an income statement, a statement of changes in equity, and a simple balance sheet based on available transaction data.

Evaluation results showed an improvement in participants' understanding of basic accounting concepts. Based on the results of pre- and post-tests conducted during the training, the average level of understanding of participants increased significantly. Before the training, many participants did not understand the function of the general journal and financial statements. After the training, most participants were able to explain the accounting cycle and independently prepare simple financial statements.

In addition to increasing knowledge, this activity also provides practical benefits for the company. By improving employees' ability to correctly record transactions, the company can obtain more accurate and timely financial information. This information is crucial for management decision-making, cost control, and business planning.

From a human resources perspective, this training contributes to improving employee competency. The accounting competencies acquired are not only beneficial for current jobs but also support participants' future career development. Participants reported that the material was easy to understand because it included case studies relevant to their company's situation.

Overall, this Community Service activity successfully achieved its stated objectives. Employees gained a better understanding of accounting fundamentals, were able to correctly record transactions, and understood the process of preparing simple financial reports. The success of this activity demonstrates that needs-based training is an effective strategy for improving human resource quality and supporting better corporate financial management.

To ensure the program's sustainability, companies are advised to provide advanced training in computer accounting applications, accounting information systems, and financial reporting based on the latest accounting standards. This way, employee competencies can continue to develop in line with business needs and advances in information technology.

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6. Conclusion

Based on the implementation of Community Service activities that have been carried out, it can be concluded that:

1. The Introductory Accounting Training successfully increased participants' understanding of basic accounting concepts.
2. Participants are able to identify and record financial transactions according to accounting principles.
3. Participants gain skills in preparing general journals, ledgers, trial balances, and simple financial reports.
4. This activity makes a positive contribution to improving the competence of human resources in the company environment.
5. Further training is required on computer accounting and accounting information system applications to improve the effectiveness of company financial management.

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