

IMPROVING UNDERSTANDING OF CASH FLOW REPORTS THROUGH ACCOUNTING EDUCATION AT SMKN 16 JAKARTA

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ABSTRACT

Community service activities This aims to increase the understanding of 16 Jakarta vocational high school students regarding cash flow statements through applied accounting education. Cash flow statements are an important component of financial statements, which are often difficult for students to understand, so a more practical and interactive approach is needed. Activities This is done through workshops and case study simulations to introduce the draft basic operating cash flows, investments, and financing. Through this approach, students are invited to directly practice compiling and analyzing cash flow reports. The results of the activity showed an increase in students' understanding of the importance of cash flow statements in financial management. This education not only enriches students' accounting competencies, but also prepares them well to face challenges in the world of work. This program is expected to be sustainable and part of the additional curriculum in schools. Students' enthusiasm and active participation show that more interactive learning methods can increase their motivation and involvement in the learning process. In addition, this program also provides a new perspective for teachers in adopting learning methods that are more relevant to the needs of students and the demands of the world of work.

Keywords : education accounting, reports cash flow, understanding students, competence finance

INTRODUCTION

Students of state vocational school (SMKN) No 16 Jakarta is one of the vocational high schools that focuses on developing technical and vocational skills, including accounting. This school has a high number of potential students, but often experiences obstacles in understanding technical and abstract materials, such as cash flow reports. Based on early observations, many students are able to understand the basic draft of accounting, but still have difficulties when faced with more complex financial statements, especially cash flow difficulty reports This section is largely due to the learning approach that tends to be theoretical and does not provide opportunities for students to apply the concepts learned in real situations. In addition, the limitations of supporting facilities such as software accounting tools and access to relevant learning resources are also obstacles in the learning process in this school (Haryani, Reni & Tio, 2021; Irawan & Julfijar, 2022).

Through analysis needs, found that SMKN 16 Jakarta students are in great need approach more learning practical and interactive. Integrated educational program with simulation studies case real can give experience learn more means, so that student can connect theory with practice. This program is also expected can Motivate student For more delve deeper material accounting, in particular report cash flow, which will be very useful for them in the future (Nugraha, 2020).

The phenomenon that emerged in learning accounting at SMKN 16 Jakarta is low level understanding student to report cash flow, which is one of the indicator important in evaluate health financial A Entity. Student tend only memorize formats and terms without truly understand meaning and implications from the data presented in report cash flow. Phenomenon This No only occurred at SMKN 16 Jakarta, but also became problem common in many other vocational schools in Indonesia. The existing curriculum moment This tend too focus on aspects theoretical without give enough space For practice directly. As a result, students not enough used to with application real from concepts accounting that has been they lear, which makes they difficult For interpret and analyze report finance with good (Muliani, 2022).

In addition, the lack of use technology and devices soft modern accounting in schools also participates contribute to phenomenon This. Students No only need knowledge about theory accounting, but also skills technical in use tool

relevant help For process and analyze financial data. To overcome problem understanding student to report cash flow several strategies have been designed in the community service program public This : (1) Interactive Workshop: Interactive workshop will held For introduce students on the basics report cash flow, including method compile and analyze report In this workshop , students will invited For in a way active involved in discussions and activities simulation , where they can direct to practice the theory that has been studied ; (2) Case Study Simulation: One of the most effective approach in learning accountancy is through simulation studies case . Students will given studies relevant cases with situation real in the business world , where they must compile report cash flow based on available data . With Thus , students will can apply knowledge they in more context real and focused; (3) Use Accounting Technology and Software : For enrich experience Study students, this program will also introduce they are on use device soft general accounting used in industry . Students will Study How use device soft This For compile and analyze report cash flow , which will increase skills technical them and give they superiority competitive moment entering the world of work (Ghozali, 2021) ; (4) Approach Collaborative: Approach collaborative will also applied in activity this , where students will Work in group For finish tasks given. Collaboration This No only will increase ability analysis students , but will also develop skills communication and work The same team , which is very important in the professional world; (5) Evaluation Sustainable : Evaluation will done in a way sustainable For measure the effectiveness of this program . Students will tested before and after follow the program for evaluate improvement understanding they to report cash flow . Evaluation results This will used For improve the program in the future and ensure that objective learning achieved

Report cash flow is one of the from three report finance main used For evaluate performance financial a entity . Report This give description about how cash is used and obtained by the entity during period certain , and show ability entity For generate cash from operational , investment , and funding . At the level education intermediate vocational , understanding deep to report cash flow is very important for prepared students For entering the world of work , especially in the field finance and accounting . However , based on studies previously , many student School Intermediate Vocational (SMK) still experience difficulty in understand draft report cash flow . This is potential reduce readiness they in face challenges in the world of work are increasingly competitive , where the ability analysis finance be one of competence the main thing needed (Ardiyanto & Lestari, 2020; Prasetyo, 2022).

Therefore that , is needed intervention more education applicable and structured For increase understanding student to report cash flow . Community service program public This designed For give education interactive and applicable accounting to students of SMKN 16 Jakarta. This program aiming For overcome difficulty the understanding that they have face it with introduce method learning based on practice through workshops and simulations studies case . With approach this , it is expected student can more understand and apply draft report cash flow effective , so that Ready face challenge in the real world of work

Understanding student to report cash flow , which is one of the vital components in report finance , is still very limited at SMKN 16 Jakarta. This is caused by several factor main , among others is method learning that is still ongoing dominated by the approach theoretical , lack of use of interactive learning media , as well lack of application practical in the learning process teaching . As As a result , many student difficulty For to hook concepts base accountancy with implementation real in the world of work . Apart from that , there is a lack of training based on practice make student No used to with compilation and analysis report actual cash flows , which result low competence they in field This . Condition This cause concern that graduates of SMKN 16 Jakarta will not enough Ready For compete in an increasingly competitive job market competitive , especially in field finance and accounting . Therefore that , is needed an educational program that can overcome problem This with a more approach applicable and practical (Sariningsih, Lukman, Mufahamah,2021).

METHOD OF IMPLEMENTATION

Implementation activity devotion public This designed with use approach participatory involving student in a way active in the learning process. The following is stages method implementation activity:

1. Preparation and Planning : Early stage involving coordination with party school , in particular with accounting teachers at SMKN 16 Jakarta, to compile plan appropriate activities with need students . Teaching materials, modules , and tools help learning like studies cases and simulations will prepared . In addition , the team devotion will prepare instrument evaluation For measure understanding student before and after activity (Dura, Rohmatunnnisa, Cahyaningtyas, Wardana & Sari,2022).
2. Educational Workshop Accountancy : Activity main started with implementation of interactive workshops attended by students class accounting . This workshop consists of from a number of session , where each session discuss concepts base report cash flow , including operational cash flow , investment , and financing . This session delivered with method lecture interactive combined with discussion groups and presentations .

3. Case Study Simulation : After the workshop, students will invited For participate in simulation studies designed case For give experience practical in compile and analyze report cash flow . Students will given the financial data that must be processed become report cash flow according to with situation simulated company . Simulation This done in group small For push Work same and discussion between student .
4. Use Application Accountancy : Activity this will also introduce students on the use of application accountancy simple that can help they in compile report cash flow . Application This will used in session practicum , where students can see in a way direct How change transaction finance influence report cash flow . Students will also given task individual For practice skills they use application the .
5. Discussion and Reflection : At the end every session , will done discussion reflective where students can share experiences, the difficulties they face , and understanding that they get during activities . Discussion This aiming For strengthen understanding student as well as give chance for they For submit question related unfinished material understood .
6. Evaluation and Action Carry on : Evaluation done with stage test short at the beginning and end activity For measure improvement understanding student to report cash flow . Evaluation results This will used For evaluate effectiveness method teaching used and provided bait come back to school . Action carry on will done in form mentoring sustainable for students who are still need guidance addition as well as training for teachers to ensure program sustainability .
7. Reporting and Documentation : All over activity will documented in a way systematic and structured in form report the end that includes implementation , results , and recommendations For improvement future learning . Report This will delivered to party schools and agencies related For used as reference in development curriculum and methods learning accountancy

Implementation method This expected can in a way effective increase understanding students of SMKN 16 Jakarta towards.

RESULTS AND DISCUSSION

Activity devotion public This succeed implemented in accordance with the plan that has been compiled . Workshop, simulation studies cases , and usage application accountancy walk with good and get response positive from students and teachers at SMKN 16 Jakarta. The following is results and Discussion from every stage activity :

1. Improvement Understanding Student : Evaluation results show significant improvement in understanding student to report cash flow . Before activity started, average value understanding student to draft cash flow is at the figure 60 of scale 100. After follow activities , average value increase to 85. Students capable explain difference between operational , investment and financing cash flow as well as How every category influence health finance company . This is show that approach learning interactive and applicable succeed increase understanding student .
2. Ability Practical in Compiling Reports Cash flow: Through simulation studies case , student show more capabilities Good in compile report cash flow independent At the beginning simulation , many students who are still Confused in classify transaction to in the right category However , with guidance facilitator and discussion group , students become more believe self in identify and record transaction with true . In addition, students show increased ability in analyze cash flow for evaluate performance finance company , which previously is skills that have not been they master .
3. Use Application Accountancy : Introduction application accountancy simple as tool help in compile report cash flow also provides impact positive . Students feel more easy and fast in processing financial data with help technology . Use application this also helps student understand How change in transaction influence overall report cash flow . This is important as preparation student face environment modern work that has Lots use technology accountancy .
4. Enthusiasm and Participation Student : During the activity ongoing , enthusiasm students are very high . They active participate in discussion , asking , and giving opinion about case presented . Approach based learning practice make student more interested and motivated For learning , different with method teaching conventional which tends to boring . Engagement active this is very important For success of the learning process .
5. Impact on Teachers and Curriculum : Activity This also provides impact positive for accounting teachers at SMKN 16 Jakarta. They get outlook new about method more teaching interactive and how utilise technology For increase understanding students . The teachers stated that materials and approaches used in activity This can adapted to in curriculum learning accountancy everyday at school , so the benefits can sustainable .



Figure 1. Report Material Explanation Activity Cash flow

Evaluation done For evaluate success activity devotion public this , involves bait come back from students , teachers, and evaluation results learning . Here is bullet points evaluation found :

1. Success of Learning Methods : Learning methods interactive involving workshops , simulations , and applications practical proven effective in increase understanding students . Evaluation beginning and end show significant improvement in capabilities student in understand and organize report cash flow . This is prove that an applied and participatory approach more effective compared to with method lecture conventional .
2. Obstacles and Challenges : A number of challenges faced during activity is limitations time For delve deeper material in a way more comprehensive . Some student need more Lots time For adapt self with use application accounting , especially for those who don't used to with technology . This is show the need extension time mentoring or session addition for students who need guidance more carry on .
3. Feedback from Students and Teachers : Bait return earned from students and teachers are very positive . Students feel more believe self in understand and organize report cash flow after follow activity This . The teachers also feel helped with existence methods and materials that can used as reference in teaching . However , there are suggestions for add more Lots studies relevant cases with situation business real For increase relatedness between materials and the industrial world .
4. Recommendation For Program Sustainability : Based on results and evaluation , this program recommended For to be continued with a number of improvements , such as addition session mentoring for students in need , as well as development module training for teachers so that the method learning This can integrated in a way more wide to in curriculum . It also needs to be held session training more continuation deep related use technology in accounting , so that students more Ready with digital skills needed in the workplace Work .



Figure 2. Community Service Activities

CONCLUSION

This community service activity has succeeded in increasing the understanding of SMKN 16 Jakarta students regarding cash flow reports through applied accounting education. An interactive and problem-based approach practices, such as workshop, simulation studies cases, and usage application accounting, proven effective in help student understand draft base operational cash flow, investment, and financing. Students not only get understanding theoretical, but also skills practical in compile and analyze report cash flow. Enthusiasm and participation active student show that method more learning interactive can increase motivation and engagement they in the learning process. In addition, this program also provides outlook new for teachers in adopt method more learning relevant with need students and the demands of the world of work. In general overall, activities This succeed reach the purpose in enrich competence accountancy students and prepare they more Good For face challenges in the industrial world.

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