



# The implementation of effective computerized financial reporting procedure at a school foundation in South Jakarta, Indonesia


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ARTICLE INFO	ABSTRACT
<p><b>Article history</b>            Received: 2022-02-03            Revised: 2023-02-06            Accepted: 2023-02-10            Published: 2023-03-01</p> <p><b>Keywords</b>            Standard operating procedure            Financial reporting            Computer            School            Foundation</p>	<p><i>Yayasan Pendidikan Daya Dutika Cenderawasih (YPDDC) is a school foundation in South Jakarta, Indonesia, that oversees six schools including two elementary schools, two junior high schools, and two senior high schools in three different areas, namely Cipete (South Jakarta), Cilandak (South Jakarta), and Pondok Aren (South Tangerang). YPDDC did not have an effective financial reporting. This caused financial managers at the YPDDC to experience difficulties in monitoring and evaluating the schools' financial reports. The objective of this community service was to provide an assistance in computerized financial reporting, which was implemented by making Standard Operating Procedures (SOP) for computerized financial reporting in all YPDDC schools. The benefit of. The method applied in this community service program is assistance which carried out in several stages, including: 1) the interview and observation stage; 2) the implementation stage; 3) the socialization stage; 4) the implementation and evaluation stage. The result of this assistance was there is an improvement at skills of the administrative officers and central financial officer about how to do computerized financial reporting by following the SOP. The results of this assistance program was the creation of SOP for computerized financial reporting which was ready to be implemented.</i></p>
<p><b>Kata Kunci</b>            Standar operasional prosedur            Laporan keuangan            Sekolah            Yayasan</p>	<p><b>Implementasi prosedur pelaporan keuangan terkomputerisasi yang efektif pada yayasan sekolah di Jakarta Selatan, Indonesia.</b> Yayasan Pendidikan Daya Dutika Cenderawasih (YPDDC) adalah sebuah yayasan sekolah di Jakarta Selatan, Indonesia, yang menaungi enam sekolah yang meliputi dua SD, dua SMP, dan dua SMA di tiga wilayah berbeda, yaitu Cipete (Jakarta Selatan), Cilandak (Jakarta Selatan), dan Pondok Aren (Tangerang Selatan). YPDDC tidak memiliki pelaporan keuangan yang efektif. Hal ini menyebabkan pengelola keuangan di YPDDC mengalami kesulitan dalam memantau dan mengevaluasi laporan keuangan sekolah. Pengabdian masyarakat ini bertujuan untuk memberikan pendampingan pelaporan keuangan terkomputerisasi yang dilaksanakan dengan membuat Standar Operasional Prosedur (SOP) pelaporan keuangan terkomputerisasi di seluruh sekolah YPDDC. Metode yang diterapkan dalam program pengabdian masyarakat ini adalah pendampingan yang dilakukan dalam beberapa tahap, antara lain: 1) tahap wawancara dan observasi; 2) tahap implementasi; 3) tahap sosialisasi; 4) tahap implementasi dan evaluasi. Hasil dari pendampingan ini adalah adanya peningkatan keterampilan petugas administrasi dan petugas keuangan pusat tentang bagaimana melakukan komputerisasi pelaporan keuangan dengan mengikuti SOP. Hasil dari program pendampingan ini adalah terciptanya SOP pelaporan keuangan terkomputerisasi yang siap diimplementasikan.</p> <p>Copyright © 2023, Tantri, et al            This is an open access article under the <a href="#">CC-BY-SA</a></p> 

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## INTRODUCTION

Information systems and technology are currently developing very rapidly in all fields, including in the field of education, especially schools. The use of information technology can provide various benefits in school operational and financial activities. In terms of finance, the use of information technology can be realized through financial reporting using a computer, so that financial reporting can be done more quickly and accurately (Nugraha & Setiawan, 2016). This makes the school financial reporting system more up to date, effective and efficient. With effective and efficient financial reporting, the decision-making process can also be carried out more quickly and precisely.

The financial system that is assisted by information technology, especially computers, should have become a system that is commonly implemented by schools at this time, starting from budgeting, financial recording, to reporting. One of the important things in implementing a computer-assisted financial system is data processing (Purnama & Estiyanti, 2021). Data processing in this case includes activities carried out to transform inputs into outputs. These activities must be carried out consistently in order to produce the expected output, so there must be a standard rule to control activities. These standard rules are formulated in the form of a Standard Operating Procedure (SOP). This SOP can be a planning tool, implementation guide, and control of data processing activities (Purnama & Estiyanti, 2021). This is important to keep activities running well and smoothly.

Computer-assisted financial management in schools is important, including in schools under the auspices of the Ministry of Foreign Affairs' Daya Dutika Cenderawasih Education Foundation (YPDDC). Even though schools are non profit-oriented institutions, financial management needs to be carried out properly as a form of accountability for the funds received, both from students' parents and from government grants and donations. Apart from that, funding for school programs also requires funds, which must be managed so that there is no deficit in the end. Financial management activities are also carried out in schools at YPDDC.

YPDDC is a foundation founded by Dharma Wanita Ministry of Foreign Affairs of the Republic of Indonesia. YPDDC houses six schools, including: 1) Cenderawasih I Elementary School located in Iskandarsyah, South Jakarta; 2) Cenderawasih III Elementary School located in Pondok Aren, South Tangerang; 3) Cenderawasih I Junior High School located in Cipete, South Jakarta; 4) Cenderawasih II Junior High School located in Pondok Aren, South Tangerang; 5) Cenderawasih I High School located in Cilandak, South Jakarta; and 6) Cenderawasih II High School which is located in Pondok Aren, South Tangerang.

YPDDC has a vision, namely "To become a school that excels in the formation of young individuals who have noble character, are physically and mentally healthy, excel in the use of information technology, have a national and international perspective, and become a center for the development of various intelligence potentials (multiple intelligence) with creative learning approaches and innovative". As of the change in YPDDC management in 2018, a revolution had been carried out in the financial management of each school. Prior to 2018, the financial reporting system at YPDDC schools was not only done manually, but there were also inconsistencies in the process of financial planning, recording and reporting. This was due to the absence of an effective control system from the center so that the financial reporting system can be carried out more routinely and consistently. Some schools did not even have records of cash income and disbursements because all cash obtained from student school fee payments was managed by the school principals, so the administrative officer of each schools did not know anything about financials and did not keep records.

Previously, the format for recording school finances was also not uniform, making it difficult for YPDDC to obtain periodic school financial reports. This also hindered YPDDC from compiling the foundation's financial statements. In addition, YPDDC also experienced difficulties in making decisions related to school finances. This had created a stigma among foundation administrators and supervisors that the financial reporting system in schools was not transparent and allowed fraud to occur. Beside of that, financial reporting in schools was carried out autonomously in each school so that the foundation could not directly monitor the flow of funds. Moreover, there was one school that did not routinely record inflows and outflows so that when the foundation requests financial reports, it only reported cash balances at the time of reporting.

Several types of funds managed by schools include funds from school fees/tuition fees, School Operational Assistance (Bantuan Operasional Sekolah/BOS) funds, School Committee funds, and grants/donations. With so many types of funds that must be managed, computer-assisted financial management is needed in order to avoid errors and abuse if it is done in a transparent manner. In 2018, a centralized financial management system was implemented by reporting school funds in real time to the foundation. SPP fund receipts from students were directly deposited into the foundation's financial officer to be allocated according to school programs that had been planned and proposed.

However, this had also not been implemented consistently because there was no SOP that had been agreed upon and enforced in YPDDC schools. To address this, YPDDC required standard rules in the form of SOPs for computer-assisted financial management. This SOP previously did not exist because all financial activities at YPDDC had been running without any written guidelines and rules that applied to all financial administration departments at YPDDC schools. Seeing this need, assistance is needed for making SOPs for effective financial reporting. The general objective of this assistance is to create SOPs for financial reporting at YPDDC, and specific objectives include: 1) providing assistance in preparing SOPs and flowcharts for computer-assisted financial management processes at YPDDC; 2) provide assistance in preparing financial

report formats at YPDDC. It is hoped that in the future YPDDC will have good and standard financial management and financial recording procedures, so that YPDDC accountability will also improve.

Assistance programs in school and foundation financial management had been successfully carried out at SMK Yafalah regarding the development of a financial information system (Fauzan, 2019); at the Islamic University in South Kalimantan regarding school financial management (Rinawati, 2021); at Sekolah Dasar (SD) Muhammadiyah 1 Krian, Sidoarjo regarding school financial management and at Taman Pendidikan Quran (TPQ) the Bintaro Jaya Grand Mosque Foundation regarding financial SOPs (Biswan et al., 2018). In addition, financial training has been carried out in terms of financial management and administration at Aisyiyah Kindergarten, South Tangerang (Dewi & Aminah, 2018) while in terms of financial planning, assistance has been carried out in preparing the school budget at the Muhammadiyah School (Indrasari & Putra, 2020; Putra, 2021). In terms of financial reporting, assistance was also carried out at Sekolah Menengah Kejuruan (SMK) Werdhi Sila Kumara Badung, Bali (Purnama & Estiyanti, 2021).

Based on the assistance that has been done before, it can be concluded that in financial management assistance is needed starting from planning, implementing financial management, to reporting. It is also important to be supported by computer-based financial management assistance. The importance of this assistance, one of which aims to increase the accountability of school financial administration (Nazaruddin & Putra, 2021). The objective of this community service program generally is providing an assistance in developing SOP of financial reporting in YPDDC. Specifically, the community service program aimed at giving assistance in arranging SOP of computerized financial reporting based on flow chart of the computer-assisted financial management and providing assistance in preparation of financial reports. Hopefully, after the assistance program, YPDDC have a proper financial management and a formal financial recording, so that YPDDC can improve its public accountability.

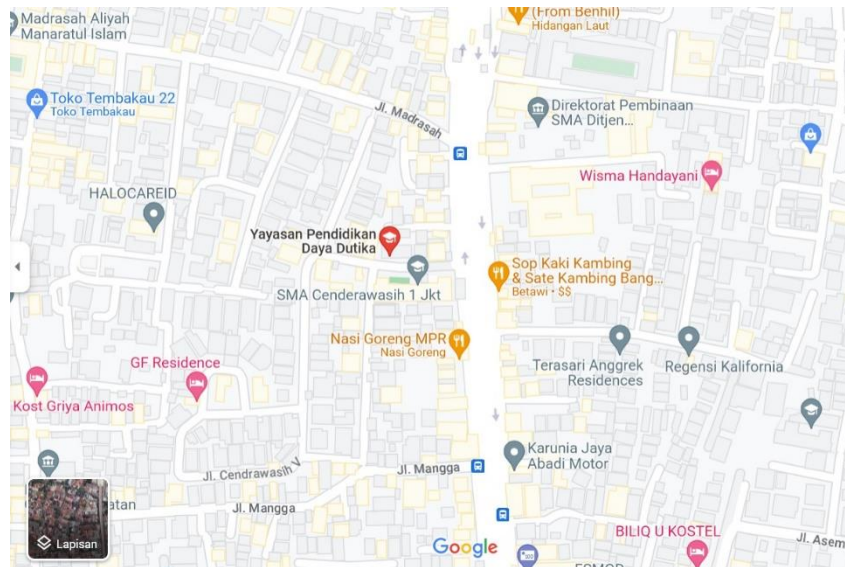
This accountability provided by YPDDC as a nonprofit oriented public organisation can support Sustainable Development Goals (SDGs). The implementation of SDGs nowadays are very important (Agrawal et al., 2022). SDGs was adopted by United Nation in 2015, which oriented in improvement of human lives, environment, and economic welfare simultaneously (Bose & Khan, 2022; Chauhan et al., 2022; Parmentola et al., 2022; Shayan et al., 2022; Voola et al., 2022; Zakari et al., 2022). Olabi et al. (2022) valued the purpose of SDGs implementation, namely providing information to decision makers, increasing and measuring sustainability performance, and improving data management and reporting practices. Meanwhile, previous studies (Aly et al., 2022; Ameli et al., 2023; Tetteh et al., 2022) showed that accountability must be revisited by strengthen the discussion or communication with stakeholders. Therefore, accountability has an important role in SDGs implementation.

According to Lauwo et al. (2022) who conducted a research in Tanzania as a developing country, the SDGs implementation is focused on development plan. Different from Tanzania, this community service program was focused on improving financial accountability through sustainability reporting. Meanwhile, studies regarding the implementation of SDGs in Asia are lack of clarity and the impact on accountability is limited (De Silva et al., 2022). Thus, the team of this community service program provided an assistance to a school foundation's financial reporting, which can contribute to accountability as an effort to improve the implementation of SDGs in Indonesia.

## METHOD

The program was planned through coordination between the community service team and the YPDDC management to discuss the program details and the schedule of the series of activities. The subjects in this program were managers who works at YPDDC located in Cilandak District, South Jakarta (Figure 1). The method applied in this community service program is assistance. This assistance was carried out in several stages, including: 1) the interview and observation stage related to the process of financial management and document observation; 2) the implementation stage of assistance in the preparation of SOPs and financial report formats; 3) SOP and financial report format socialization stage; 4) the implementation and evaluation stage of SOP and financial report format. This assistance program focused on subject involvement in a series of problem mapping processes, formulating solutions, and preparing SOPs.

The partner in this community service program is Yayasan Pendidikan Daya Dutika Cenderawasih (YPDDC), led by Ms. Rikha Indah Sari as the head of the foundation. The headquarter of YPDDC is located at Kompleks Deplu Gandaria Jl. Cendrawasih, Gandaria Selatan, Cilandak District, Jakarta Selatan, Special Region of Jakarta. The assistance program was attended by 7 participants from the headquarter for each stages and 12 participants from the whole schools for each stages. The assistance activity was carried out for 4 months starting from the interview stage to the implementation and evaluation.



Source: Google Map

Figure 1. The Location of Yayasan Pendidikan Daya Dutika Cenderawasih

## RESULTS AND DISCUSSION

The results obtained in this community service activity are in the form of well-executed assistance. Apart from that, in this activity, the community service team also succeeded in creating the participation of YPDDC managers in formulating solutions to the constraints faced in financial management. The activities of assistance in this community service program is described specifically in 4 stages below.

### Stage 1: Interview and observation

The interview phase was conducted with YPDDC employees who were related to the foundation's financial management, payroll processing, receipt of school fees, and financial reporting, especially the YPDDC central financial officer and administrative officer in all YPDDC schools. Based on the interview, there is one general financial management activity, two specific financial activities (payroll management and school fee management), and reporting activities. The general financial management process can be described in Figure 2.

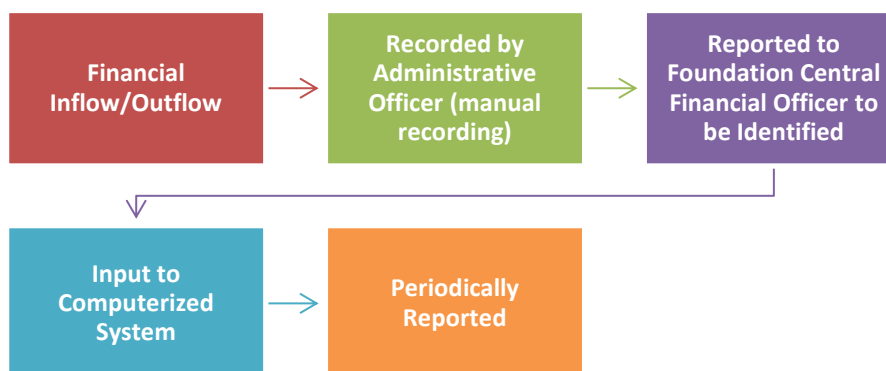


Figure 2. Prior Process of Financial Management

In general, financial inflows and outflows were recorded by the schools' administrative officers manually and then it is reported to the YPDDC central financial officer to be identified and being input to a computerized system for periodic reporting. This system is good if it can be implemented consistently, even though the recording by the school administrative officers was still done manually. However, the problem lied in recording and reporting which were not routinely and consistently carried out by schools. The results of this interview also alluded to the payroll processing and school fees processing which was also done manually by YPDDC schools.

The sources of financial income to YPDDC include deposits from schools originating from school fees paid by students and donations from external parties. As for the schools themselves, there were incoming funds from the government, namely School Operational Assistance/Bantuan Operasional Sekolah (BOS) funds. Meanwhile, the allocation of expenditure from YPDDC is for operational and personnel expenses, while school expenditure is for school operations and activities. Subsequent interviews were conducted to identify the payroll process. In payroll system, the process started with fixing personnel data which is done manually using Microsoft Excel, followed by dividing and distributing salary money in cash using envelopes (not transferred). This manual process raises the potential for calculation errors. For more details, it can be seen in Figure 3.

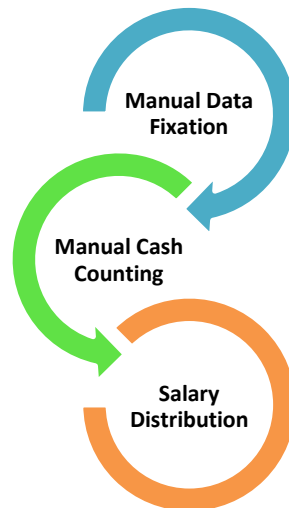


Figure 3. Prior Process of Payroll System

Furthermore, interviews were conducted to get an overview of the process of receiving school fees from students. The process of receiving school fees by each schools in YPDDC was done manually using a book. Students paid the school fee (cash) to the administrative officer and it was recorded using a book manually, including students' name, students' identification number, and the amount of payment. The foundation also allowed students to make payment in installments. The large number of students who made school payments in installments and the manual recording process made administrative officers find it difficult to make a final recap of school fees receipts for reporting to the YPDDC central financial officer. The flows of process in the management of school fees depicted in Figure 4. Cash inflow or outflow from students were recorded by administrative officer manually. Cash was managed by the school and reported to the central financial officer at foundation periodically. The foundation then made a recap of incoming/outgoing cash using MS Access to be processed into financial reports. After that, the financial reports were evaluated by the foundation and the foundation provided feedback to schools for improvement.

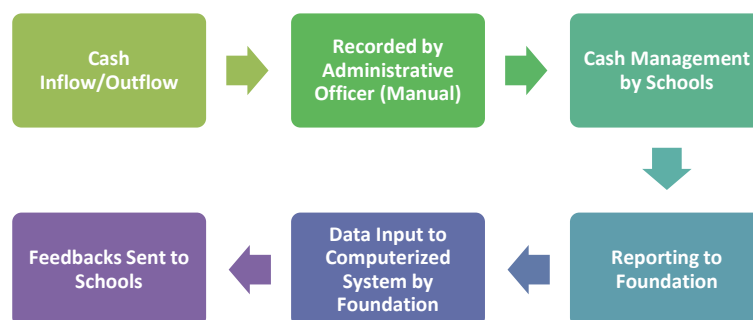


Figure 4. Prior Process of School Fees Management

Finally, interviews were conducted to gather information regarding the financial reporting process at YPDDC. The problem faced in financial reporting is that reporting from schools have not done regularly, so that foundations could not know a clear and up-to-date financial position. Overall, the results of interviews regarding the process of financial management concluded that several problems were identified, including: 1) the process of recording financials was not routine and consistent; 2) financial management used a manual system that has the potential to cause errors; 3) the foundation's lack of ability to exercise financial control in YPDDC schools. The stage after the interview process was

document observation. The documents observed were financial record documents, payroll records, contract documents, and the rules used in carrying out financial management. Based on the results of observations, YPDDC required standard SOPs so that financial management can be carried out properly. The prior process of financial reporting at YPDDC is presented in Figure 5. Then Figure 6 describes the urgency of what matters in the financial management at YPDDC.

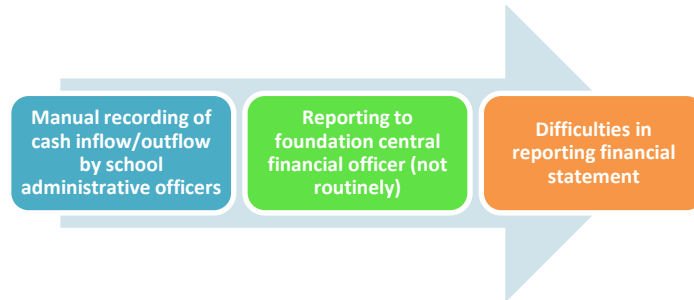


Fig. 5. Prior Reporting Process

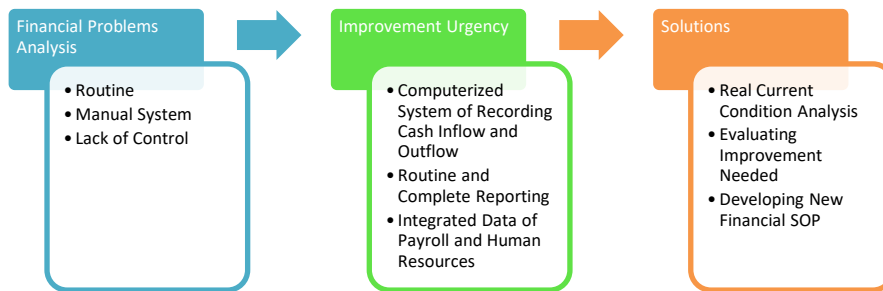


Figure 6. Urgency to Improve Financial Management

### Stage 2: Implementation of mentoring

Assistance was carried out online (via Zoom Meeting), related to assistance in preparing SOPs and preparing standard financial report formats. The implementation of this assistance was attended by the community service team and YPDDC managers, namely the chairman, central financial officer, human resource department, and the facilities/infrastructure department, as well as the foundation supervisor.

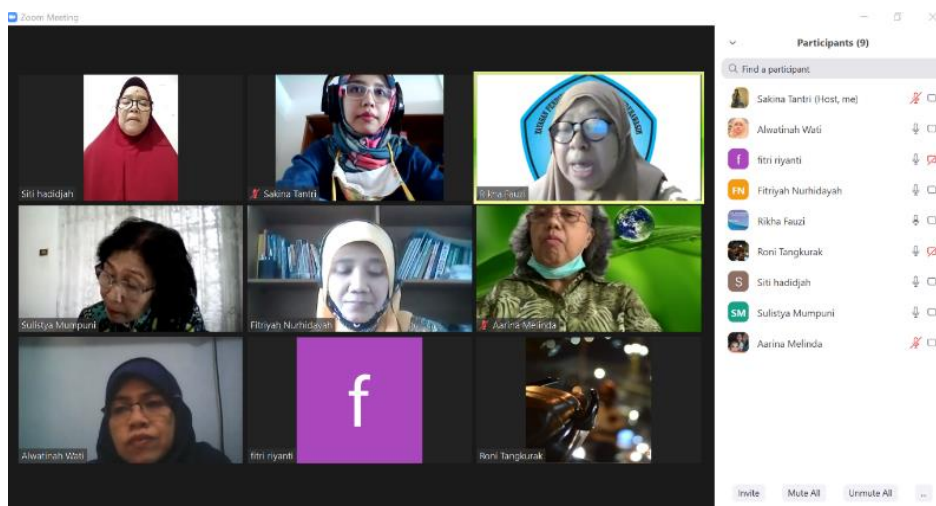


Figure 7. Stage of Implementation of Online Assistance

The assistance was carried out for 5 (five days). The assistance process was carried out by prioritizing the activity of YPDDC managers in expressing ideas and determining what kind of financial management process flow is ideal for implementation at YPDDC, taking into account its applicability. SOP preparation was done by compiling a narrative and drawing a flow chart using MS Visio. Meanwhile, the preparation of financial report formats was carried out using MS Excel which was interconnected between the sheets for being used by school administrative officers. Meanwhile, financial reporting at the YPDDC central level was done using MS Access.



**Stage 3: Socialization of SOP**

The socialization stage was carried out to disseminate SOPs and financial report formats to schools in YPDDC. This socialization stage was carried out for one day. This socialization was attended by all YPDDC managers and the administrative divisions of YPDDC school administration. This event ran smoothly and all participants were able to understand financial management SOPs and were able to practice standard financial report formats. The standard financial report format prepared by YPDDC for school financial reporting consists of: 1) A database of types of incoming and outgoing funds; 2) Daily cash; 3) Monthly and annual financial recap; 4) Monthly and annual ending cash flow reports. All sheets were interconnected using Excel formulas to make it easier to input financial data and avoid errors in data input. The data obtained using MS Excel is reported by the school administrative officer to the YPDDC central financial officer at the end of each month and at the end of the year. The central financial officer inputs MS Excel into MS Access to create year-end consolidated financial reports.



**Fig. 8.** SOP Socialization Stage

**Stage 4: Implementation and Evaluation**

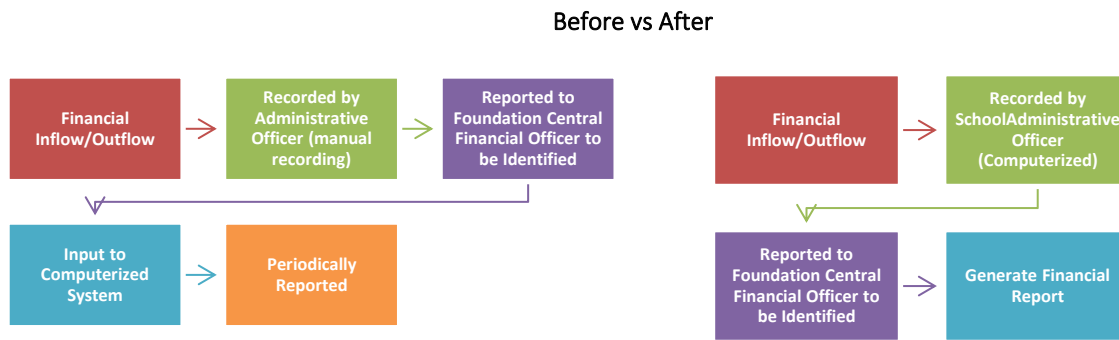
During the implementation and evaluation stage, monitoring and evaluation were carried out for approximately one month to see the implementation of the SOP and the implementation of the standard financial report format. This implementation phase included the following activities. The first activity was inputting all financial transactions in schools into the computer system in real time and synchronizing cash and records no later than once a week. Second, most of the cash in the treasury was deposited into the school's bank account to minimize the risk of cash misuse. The third step was implementation of a centralized financial system at the Foundation using a single account. The last step was changing the manual to automatic payroll system using the transfer method from the YPDDC single account to the personal accounts of employees (teachers and employees). Meanwhile, a centralized financial system was applied among others to: 1) manage tuition fees and other incoming funds from students; 2) manage funds received from the government (eg BOS funds); 3) manage funds received from other parties; 4) manage structured financial records by the Foundation based on reports from the school. After the SOP implementation phase and the standard financial report format have been consistent, an evaluation is carried out to find out the constraints and a solution plan for improvement in the following month. For more details, the mapping of constraints and the solution plan in this stage can be seen in the following table.

**Table 1.** The Implementation and Evaluation of SOP

Activities	Constraint	Follow-Up Plan
Human Resource Data Integration	Employees are reluctant to create personal bank accounts	The process of creating an account was simplified, in which the bank was presented to schools
SOP Implementation	The level of acceptance of SOP is not optimal	Conduct hearings and improvement plans gradually
Preparation for the new school year		Increasing the consistency and commitment of managers in improving and implementing SOPs

Based on the identification of the problems at YPDDC, the ideal financial flow starting from incoming and outgoing cash is to be processed at the school administrative records section using the MS Excel format via a computer. The designed financial flow can be seen in the Figure 9. It can be seen that the process of financial management is generally

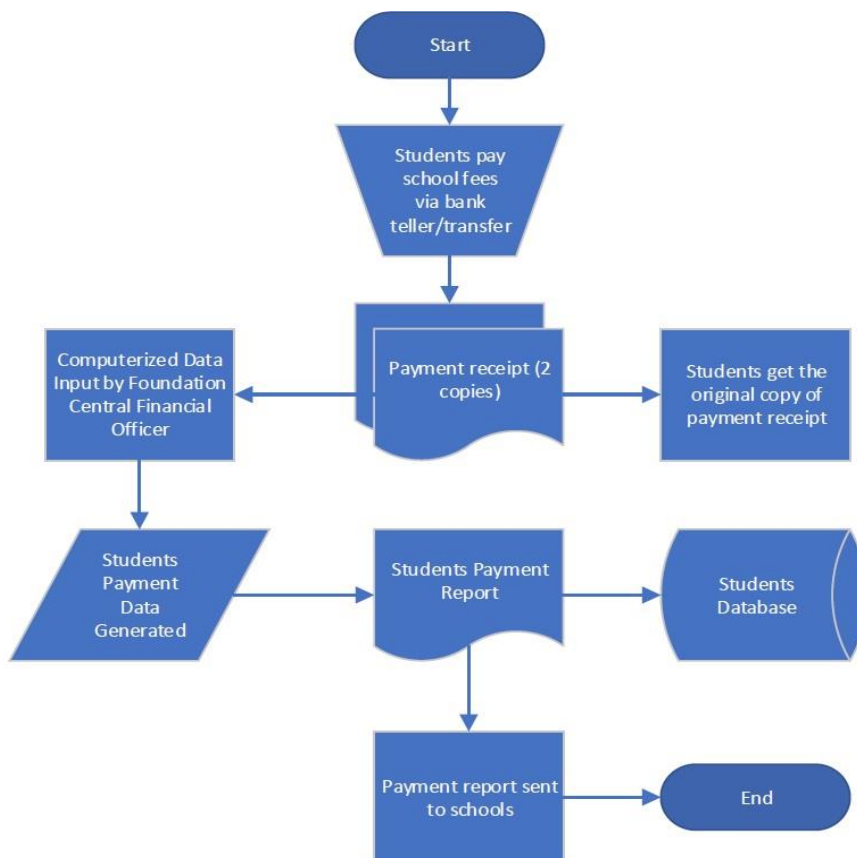
shorter and more effective to be implemented in YPDDC. It can reduce human error and the length of time needed for information update.



**Figure 9.** Prior and Current Design of Financial Management Process

The community service team also assisted YPDDC in developing SOPs regarding the management of school fees. Previously, school fee was given in cash and recorded manually. The assisting team suggested creating a centralized system using single bank accounts, thereby reducing the potential for fraud and errors. Thus, the assisting team recommended the foundation a new SOP which involves four entities, namely Students, Bank, School Administrative Officer, and Foundation. School fees originating from students are directly transferred to a single account owned by the foundation through a bank teller or can also be made via transfers between accounts/between banks. Then, two copies of the payment receipt are received by the students. The copy of payment receipt is submitted to the central financial officer of YPDDC, while the original receipt is saved by the students. YPDDC's central financial officer inputs school fee payments into the computer system using a special format for the tuition book to then generate student payment data. The payment data then being generated to student payment report. The report then is being input to students' database. Meanwhile, the administrative officer of the school gets the report of students' payment generated by central financial officer of YPDDC.

The students' payment report that contains reports to students is used as proof that students have paid their school fees on a certain date and amount. For more details, this series of activities can be seen in Figure 10.



**Figure 10.** Flowchart of School Fees Payment Process



In the payroll system, the assisting team recommended stages which were segmented into four parts, namely schools, foundations, banks, and employees. Schools update data at least once a month and transfer data to the foundation. The foundation makes payroll decisions based on employee data and creates two copies of employee payroll documents. The salary list in the payroll documents contains a set of employee names, grades, years of service, and salary amount. The first copy of payroll document is archived by human resources department, the second copy is transferred to the bank appointed by YPDDC to transfer salaries to employee accounts. Proof of salary transfer in the form of bank transfer receipt from the bank is fully submitted to YPDDC and being processed further. Employees who have received salary transfers through their respective bank accounts receive pay slips sent by YPDDC through the school administrative officers. Figure 11 shows a recommendation for the management of the payroll system at YPDDC.

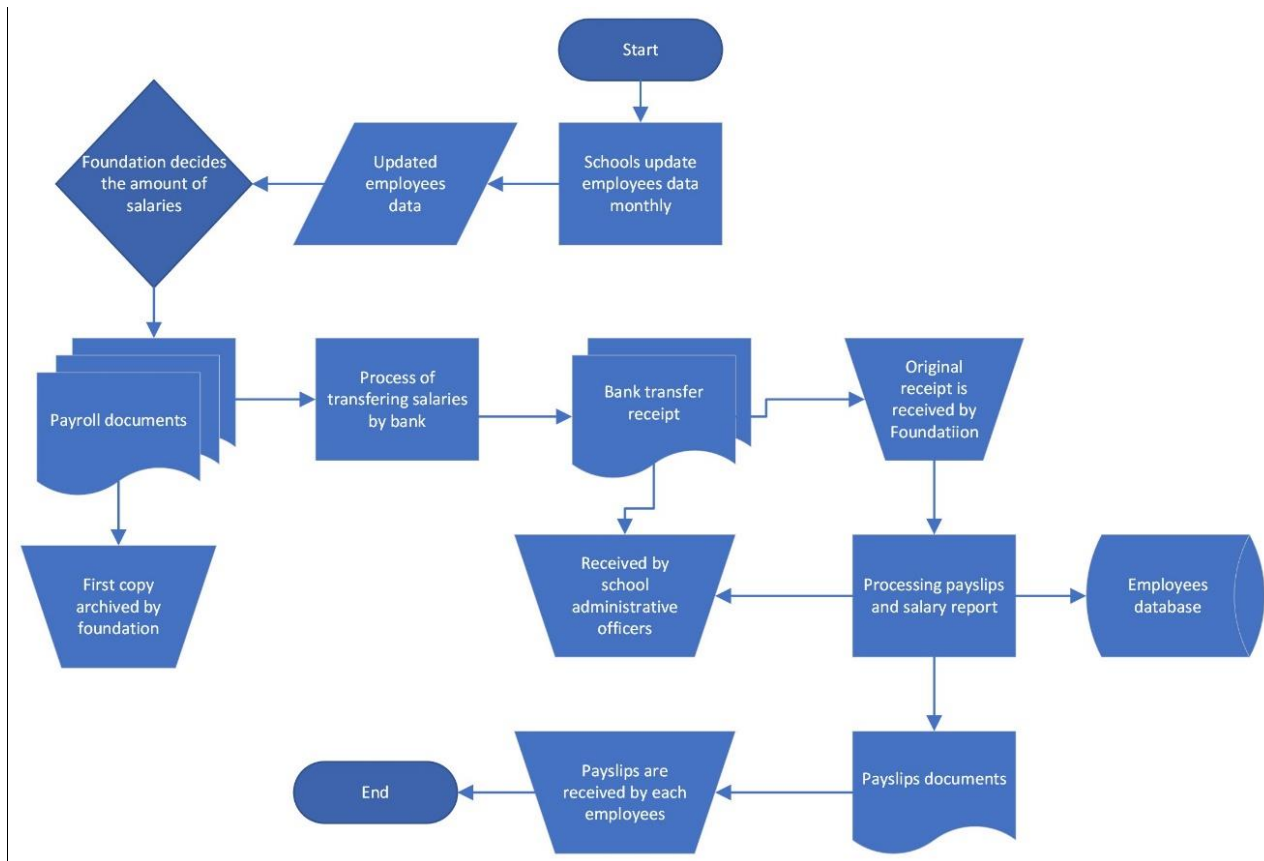
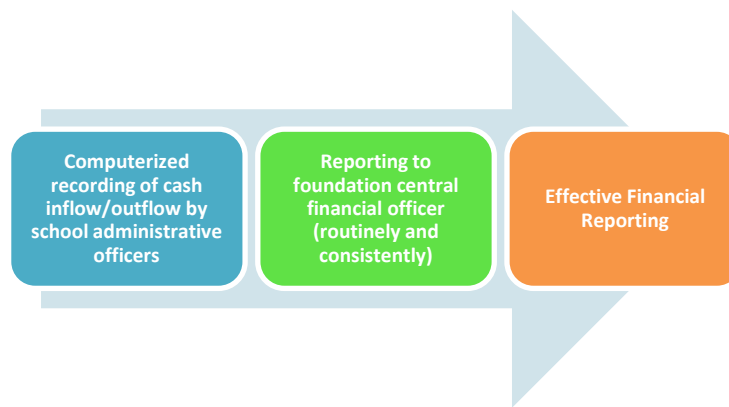


Figure 11. Payroll System Via Bank Account

In general, according to the team, the school financial reporting process at YPDDC was good, but it was not carried out routinely and consistently, causing difficulties for YPDDC leaders and managers in making decisions. The recommended flow of school financial reporting includes several stages, including the school budget planning stage which is sent to the foundation for one year, recording receipts and expenditures, reporting accountability for school activities, and preparing financial reports. YPDDC receives a school budget plan then creates a global plan for the entire school. Furthermore, YPDDC mapped out the allocation of revenue and use of funds.

In the current year and forward, YPDDC must request a school cash report at least once a month, and receive an accountability report on school activities and school financial reports no later than November of the current year so that the foundation's year-end financial statements can be prepared. YPDDC's financial reporting process has been carried out in accordance with the Financial Accounting Standards for non-profit entities. In accordance with the results achieved in the assistance program, the next program is developed into several follow-up steps, namely assistance to develop a timeline of activities that can be carried out together; assistance to carry out the strategies that have been prepared by YPDDC internal parties and support programs to improve the foundation's financial management; and assistance to YPDDC schools in carrying out periodic evaluations of the sustainability of the school financial management program.



**Figure 12.** Effective Financial Reporting

During the implementation and evaluation period, obstacles were found, namely the lack of maximum acceptance of computer-based financial SOPs in general among schools. This can be explained using the theory of technological acceptance. Technology Acceptance Model (TAM) is a model that is widely accepted in various technologies, especially for predicting and explaining behavior (Zahra et al., 2019). Research on TAM found that TAM was able to explain the proportions in interest and behavior to utilize technology. The TAM construction (Venkatesh et al., 2003) shows that individual interest and behavior in using technology is influenced by: 1) perceived usefulness, namely the belief that by using technology, performance will increase; 2) ease of use (perceived ease of use), that is, someone believes that using technology does not require any effort.

TAM also concluded that the effect of external variables (eg system/technology characteristics, development process, training) on intention to use a new technology system is mediated by perceived usefulness and perceived ease of use. According to TAM, perceived usefulness is also influenced by perceived ease of use because the easier a system is to use, the more useful the system will be (Venkatesh, 2000). The TAM theory can be related to the acceptance of SOP in schools that is less than optimal. This can be explained that there is a tendency for employees at school to be comfortable with the existing system, so that when a new system appears, employees are still reluctant to accept it because they have not fully felt the benefits (usefulness) and ease of use (ease of use). Within one month, there is a possibility that employees are still in the process of adapting to the new SOP. It is necessary to carry out further studies related to perceptions of usefulness and perceived convenience according to employees of this new system and SOP.

## CONCLUSION

Based on the process and implementation of community service that has been carried out, namely assistance in the financial reporting system at YPDDC, it can be concluded that the program has been going well according to the plans that have been set. This is evident from the enthusiasm of the participants in participating in the training. The implication of the series of mentoring activities that have been carried out is that not all new things, including new systems and SOPs at YPDDC, immediately receive maximum acceptance at all levels of staff. Even though YPDDC administrators already have a strong commitment and high consistency in the implementation of this new SOP, stronger commitment is still needed from all levels of staff in YPDDC schools so that the SOP can be implemented properly.

YPDDC needs to create a positive atmosphere in the process of adapting new SOPs in schools and communicate intensely regarding the obstacles to implementing this SOP with implementing parties in schools so that there is useful input for evaluation and improvement. Suggestions for improving this program are that the next program will provide more in-depth and comprehensive assistance regarding SOP improvement and the second stage of evaluation. The evaluation process can involve surveys of school and YPDDC employees using the TAM instrument to draw conclusions regarding the usefulness and convenience of the new system and SOP.

## ACKNOWLEDGEMENT

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