

Improving Accounting Literacy Through Practice-Based Training in Accounting Vocational Education

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ABSTRACT

This study aims to enhance the basic accounting literacy of tenth-grade students at SMKN 3 Padang. The Practice-Based Training (PBT) method, a pedagogical approach that emphasises experiential and iterative learning, was used to achieve objectives of the study. Conducted over two structured sessions, the training integrated concept briefing, guided practice, independent exercises, and performance review of simple transaction recording. Quantitative results from pre- and post-tests involving 35 students revealed substantial improvements across all measured dimensions. Qualitative observations further indicated increased student engagement, improved communication with facilitators, and greater persistence during practice tasks. These findings demonstrate that PBT effectively bridges the gap between theoretical instruction and practical application in vocational accounting education. While the study was limited by its short intervention period and single-site implementation, it provides meaningful contributions to the development of practice-centered instructional models that support workforce readiness.

Keywords: accounting literacy, practice-based training, transaction recording, vocational education

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INTRODUCTION

SMK Negeri 3 Padang, which was previously established as SMEA Negeri 2 Padang in 1969 and is now located on Jalan Jenderal Sudirman, is a vocational education institution that offers seven expertise programs, including accounting, office management, marketing, computer networking and telecommunications, tourism, hospitality, and culinary arts. Vocational education in Indonesia is regulated by Government Regulation (PP) No. 29 of 1990 which prioritizes the preparation of the workforce and the development of professional attitudes, while the Regulation of the Minister of National Education (Permendiknas) No. 22 of 2006 emphasizes the development of knowledge, character, and practical skills for independent life and further education ([Hidayatulloh, 2022](#)). Graduates of SMK Negeri 3 Padang are expected to enter the labor market or develop entrepreneurial paths that are in line with regional economic potential ([Mayasari et al., 2025](#); [Nadeak, 2022](#)). However, national labor statistics data from BPS (2022) shows that vocational school graduates have the highest open unemployment rate in Indonesia, reaching 9.42 percent, a trend that is also emphasized in recent studies analyzing structural challenges in vocational education ([Permatasari et al., 2024](#)). This suggests a persistent gap between vocational education outcomes and industry requirements, implying that existing teaching practices may not adequately improve students' employability competencies, especially in contexts where the relationship between schools and industry is still weak ([Tanjung et al., 2025](#)). As a result, there is a recognized need to strengthen vocational learning approaches that improve practical mastery, professional readiness, and alignment with labor market demands, including through innovations such as learning factory models and enhanced entrepreneurship training ([Rahayu et al., 2025](#)).

Although accounting has become a core component in vocational education, many students at SMKN 3 Padang still show limited basic literacy in basic accounting concepts ([Sugiarta et al., 2023](#)). Students have difficulty understanding essential principles such as normal account balances, basic accounting equations, and journal-keeping procedures, suggesting that their conceptual foundations are not yet sufficiently developed to support advanced skills. This weakness is also seen in procedural competence, where students often have difficulty in analyzing transactions, preparing adjustment entries, filling out worksheets, and compiling basic financial statements, reflecting the ongoing mismatch between pedagogical practice and the actual demands of accounting. These repeated errors indicate that existing instructional approaches have not been effective in bridging the transition from theoretical knowledge to practical application, which is in line with concerns about inadequate pedagogical relevance in vocational accounting education ([Tyurina et al., 2022](#)). In addition, low motivation to learn and limited self-confidence—triggered by internal factors such as lack of interest and external factors such as unattractive teaching methods and an unsupportive learning environment—further hinder students' ability to achieve competencies ([Widodo et al., 2023](#)). The persistent gap between the theory taught in the classroom and its application in authentic accounting tasks reveals a critical mismatch between pedagogical practice and student learning needs, highlighting the need for more engaging and adaptive teaching strategies. Overall, these issues highlight a significant research gap: the absence of instructional approaches that simultaneously strengthen conceptual understanding, improve procedural accuracy, and encourage student engagement in vocational accounting education. This gap highlights the need for interventions that integrate active participation, repetitive exercises, and real-time feedback to improve accounting literacy among vocational students ([Li, 2023](#)).

The purpose of this activity is to improve the basic accounting literacy of grade X students of vocational high schools through structured training in simple transaction recording. This initiative aims to strengthen students' conceptual understanding of basic

accounting principles, improve procedural accuracy in journaling and transaction postings, and reduce common errors that often occur during the preparation of worksheets and financial statements.

METHODS

This research uses a Practice-Based Training (PBT) approach, a pedagogical method that emphasizes learning through direct involvement in tasks that reflect real professional activities ([Roemintoyo & Budiarto, 2023](#); [Sudarsono et al., 2022](#)). The PBT program was conducted on December 12, 2025, at SMKN 3 Padang and involved 35 Grade X students. In accounting education, PBT involves guiding students to conduct step-by-step exercises such as recording transactions, preparing journals, filling out worksheets, and compiling basic financial reports, which reflect the practices that have been established in experiential accounting teaching ([Isnaini et al., 2024](#)). The program consisted of two focused training sessions with a total duration of approximately two hours. This approach moves learning from abstract conceptual explanations to practical application, allowing participants to internalize principles through repetitive practice and reflection, a process that has been shown to improve procedural accuracy and conceptual mastery ([Rizka et al., 2025](#)). This integration between practical engagement and reflective learning also supports the development of soft skills required in the accounting profession, in line with findings on the benefits of practice-centered teaching models ([Istigfarin & Andayani, 2023](#)). The training was implemented in the school's accounting laboratory using presentation materials, printed accounting exercises, and practice-based transaction scenarios. The activities followed five sequential stages: concept briefing, directed training, self-paced training, performance evaluation, and application tasks. Throughout these stages, students progressed from receiving brief conceptual explanations and demonstrations to completing accounting exercises independently with real-time guidance and corrective feedback from the facilitators.

The outcomes of the program were evaluated using pre- and post-training assessments supported by structured observation during the training activities. Pre-test was conducted 9 December 2025, and Post-test conducted at 15 December 2025). The assessment instrument consisted of 21 items covering six dimensions: confidence in asking questions (3 items), speed of concept understanding (3 items), ability to identify and correct errors (4 items), learning motivation (3 items), accuracy in recording transactions (4 items), and worksheet preparation and adjustment skills (4 items). General accounting literacy was subsequently represented as a composite measure derived from the assessed accounting competencies rather than as a separate assessment dimension.

A performance-based scoring rubric ranging from 0 to 4 was used to assess each item. A score of 4 indicated that the student could perform the task accurately and independently; 3 indicated correct performance with minor errors or limited assistance; 2 indicated partially correct performance requiring considerable assistance; 1 indicated limited ability to perform the task; and 0 indicated an inability to perform the task or the absence of a correct response. The scores obtained were converted to a 0–100 scale to facilitate interpretation and comparison between the pre- and post-training assessments. The converted score was calculated by dividing the score obtained by the maximum possible score and multiplying the result by 100.

Prior to implementation, the assessment instrument underwent content validation through expert judgment. The instrument was reviewed by two accounting lecturers and one vocational accounting teacher. This procedure was undertaken to ensure that the assessment adequately represented the competencies targeted by the PBT program.

The quantitative data were analyzed descriptively by comparing the pre- and post-training scores for each assessment dimension. The absolute gain score was calculated by subtracting the pre-test score from the corresponding post-test score. The magnitude of change across the assessed dimensions was then interpreted to determine areas in which students demonstrated the greatest improvement. The observational findings were used as complementary evidence to explain changes in students' engagement, confidence, persistence, and performance during the practice-based activities.

The implementation was carried out sequentially and in a structured manner: (1) Concept briefing providing a brief explanation of the main topics; (2) Directional training, in which the instructor demonstrates the procedure using sample transactions; (3) Self-paced training, allowing students to complete training while receiving real-time guidance; (4) Performance evaluation, where errors are analyzed and misunderstandings are explained; and (5) Application assignments, in which students complete new and increasingly complex scenarios. The implementation of activities follows the stages illustrated in [Figure 1](#).

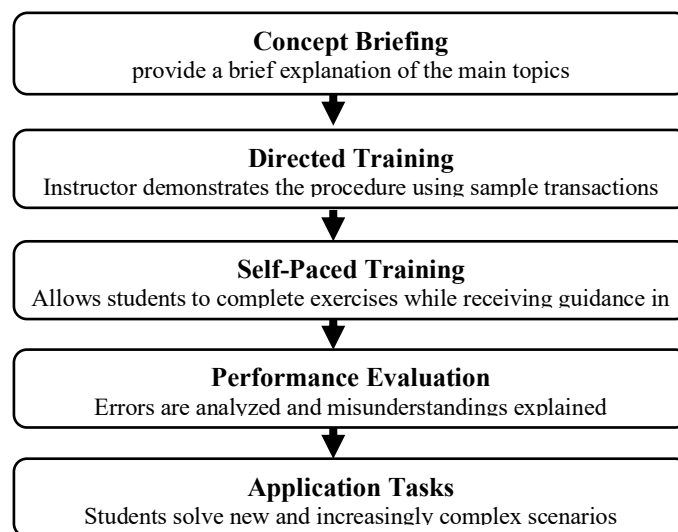


Figure 1. Implementation stage of PBT

RESULT AND DISCUSSION

The implementation of Practice-Based Training (PBT) which was carried out for 2 hours, consisting of two focused sessions at SMKN 3 Padang, directly addressed the core problems identified earlier ([Andriani et al., 2024](#)). During the sessions, which involved 35 students in class X, facilitators created a supportive learning environment that encouraged open communication and active student participation (see [Figure 2](#) and [Figure 3](#)). The training location is an accounting lab equipped with projectors, whiteboards, and printed exercise materials that allow facilitators to demonstrate step-by-step procedures while monitoring individual progress. Early observations show that students who initially lack confidence gradually become more engaged, especially when completing introductory exercises on transaction recording and journal preparation. This change is reflected in an increased willingness to ask questions and seek help during exercise activities (Idroes et al., 2023).

[Table 1](#) display PBT effectiveness measurement results. The results of learning assessments before and after training show significant progress across all dimensions measured. Students' confidence in asking questions increased from a pre-test average of 58 to a post-test average of 82, indicating an increase in scores of 24 that reflected stronger

communication and readiness to interact with facilitators. The speed of concept understanding also increased from 52 to 79, indicating a 27-point increase signaling the effectiveness of the directed training cycle in simplifying complex accounting concepts ([Yudhantaka et al., 2025](#)). The ability to identify and correct errors showed the highest improvement, rising from 49 to 83, which highlighted significant improvements in procedural accuracy during ledger and worksheet assignments. Learning motivation also increased from 61 to 88, indicating that the practical and contextual nature of PBT was successful in increasing student enthusiasm and participation. These results collectively show that PBT directly addresses fundamental barriers in learning that previously hindered student progress.

Students who initially take longer to understand basic accounting concepts benefit greatly from the structured design of PBT ([Wirianata, 2024](#)). Targeted training sessions lasting about 20 minutes per session allow facilitators to switch between small groups and provide explanations in real-time, especially for students who have difficulty with debit and credit classification. The increase in score by 29 in transaction recording accuracy, which rose from 55 to 84, shows how repetitive exercises with facilitator support improve procedural mastery. The highest improvement of 35 was recorded in worksheet and adjustment skills, rising from 46 to 81, indicating that students are making significant progress in completing worksheets and preparing adjustment entries ([Imelda, 2025](#)). These improvements show that PBT helps reduce the learning gaps faced by students who learn later by allowing them to progress at a manageable pace. Positive results from pre- and post-tests prove the effectiveness of this method in strengthening conceptual and procedural understanding.

An equally important outcome of PBT is the facilitator's ability to identify common mistakes students make and provide tailored corrective feedback. During the practice module involving journaling, worksheet preparation, and adjustment entries, the facilitator noted recurring errors such as incorrect account classification, incorrect balancing, and missed adjustment entries. Because students complete assignments individually before comparing the results in small groups, facilitators can easily identify misunderstandings and provide targeted explanations. The decrease in recurring errors was reflected in a 34-point increase in the error identification and correction dimensions, which rose from 49 to 83. Feedback records maintained by facilitators allow for systematic monitoring of student progress throughout the session. This personalized feedback cycle strengthens students' ability to correct and avoid mistakes on subsequent assignments.

Motivation to study accounting also increases significantly thanks to a practice-based training structure. Many students initially view accounting as an abstract and difficult subject, but exposure to real-world-inspired exercises helps them understand the subject's relevance. Context-based scenarios, such as small retail transactions and utility adjustment entries, allow students to experience the practical application of accounting procedures. The increase in the learning motivation score by 27, from 61 to 88, shows the success of PBT in increasing student engagement. Measurements such as reflective questionnaires and attendance records further confirm increased participation and enthusiasm. As motivation increases, students become more persistent when faced with challenges in their practice.



Figure 2. Concept briefing



Figure 3. Performance evaluation

The overall results of PBT show a strong alignment between learning methods and the needs of vocational students who benefit from experiential and competency-based learning. The structured sequence of demonstrations, directed exercises, independent work, and reviews allows students to build confidence, correct misunderstandings, and deepen their conceptual understanding. This is reflected in the overall accounting literacy score, which increased from 53 to 83, resulting in a 30-point improvement that highlights comprehensive improvements across all modules. Observational records, assessment data, and student reflections confirm that PBT is an effective solution to the basic problems previously identified. These findings support the broader application of practice-centered pedagogy in vocational accounting education, especially in contexts where students face persistent gaps between theory and practice.

Table 1. PBT Effectiveness Measurement Results (N = 35 Students)

No.	Dimensions (Variable)	Indicator	Score Pre-Test	Score Post-Test	Gain Score	Description
1	Confidence in asking a question	Willingness to ask questions, clarity of questions, interaction with facilitators	58	82	24	There has been a significant increase in students' confidence and communication skills.
2	Speed of Concept Understanding	Accuracy in identifying accounts, debit–credit classification	52	79	27	Students understand the material faster after going through a guided practice cycle.
3	Ability to Identify and Correct Errors	Ability to detect incorrect posts,	49	83	34	There is a huge decrease in

No.	Dimensions (Variable)	Indicator	Score Pre-Test	Score Post-Test	Gain Score	Description
		correct entries, balance accounts				repetitive errors when working on the ledger and worksheet.
4	Learning Motivation	Attendance, participation, enthusiasm in independent training	61	88	27	Motivation increases with more practice-oriented learning.
5	Accuracy in Recording Transactions	Journaling and posting correctly	55	84	29	Students show better procedural rigor.
6	Worksheet Compilation and Customization Skills	Worksheet completion, customization journaling	46	81	35	Students experience a significant improvement in accounting technical procedures.
7	General Accounting Literacy	Module-wide composite score	53	83	30	General competences increased after the implementation of PBT (Practice-Based Teaching).

The observed improvement in accounting literacy can be explained by the learning mechanism embedded in the PBT approach rather than merely by students' exposure to additional accounting exercises. PBT combines conceptual explanation, demonstration, guided practice, independent task completion, and immediate corrective feedback within a continuous learning cycle. This sequence enables students to translate abstract accounting concepts into observable procedures and to recognize the consequences of errors while completing accounting tasks. Repeated practice also provides opportunities for students to identify misconceptions, revise incorrect procedures, and apply the corrected understanding to subsequent tasks. Therefore, the improvement in transaction recording, error identification, and worksheet preparation suggests that PBT facilitates the transition from conceptual understanding to procedural competence.

The role of immediate and individualized feedback appears particularly important in explaining the effectiveness of the program. Students were not only informed whether their answers were correct or incorrect but were guided to identify the source of errors in account classification, debit-credit determination, journalizing, posting, and adjustment procedures. This mechanism allowed errors to function as part of the learning process rather than simply as indicators of poor performance. The finding is consistent with community service activities conducted by Andriani et al. (2024), who demonstrated the usefulness of accounting technical guidance supported by modules and practice worksheets for vocational teachers and students. Similarly, accounting training reported by Wirianata (2024) and Imelda (2025) indicates that direct practice can facilitate students' understanding of basic accounting procedures. The present program extends these practice-oriented approaches by organizing learning activities into a structured cycle of briefing, guided practice, self-paced practice, performance evaluation, and increasingly complex application tasks.

The improvement in students' confidence and learning motivation can also be interpreted as an outcome of the progressive structure of PBT. Beginning with guided and relatively manageable tasks reduced the immediate cognitive demands placed on students, while subsequent independent exercises provided opportunities to demonstrate mastery. As

students became more capable of completing accounting tasks and correcting their own errors, their willingness to ask questions and persist with more challenging exercises also increased. Thus, the affective improvements observed during the program were closely connected to students' developing procedural competence rather than being separate outcomes of the intervention. This finding reinforces the relevance of practice-centered learning in vocational education, where competency development requires students not only to understand accounting principles but also to apply them accurately and independently.

Taken together, these findings indicate that the effectiveness of PBT lies in the integration of three mutually reinforcing mechanisms: structured progression from explanation to application, repeated engagement with authentic accounting tasks, and timely corrective feedback. These mechanisms are particularly relevant to vocational accounting education because they directly address the theory–practice gap identified at the partner school. Accordingly, the contribution of this community service program is not limited to demonstrating an increase in post-training scores; it also illustrates how a structured practice-based intervention can be operationalized to strengthen conceptual understanding, procedural accuracy, and student engagement within a vocational accounting learning environment.

CONCLUSION

The implementation of Practice-Based Training (PBT) improved the basic accounting literacy of Grade X students at SMKN 3 Padang by strengthening their conceptual understanding and practical ability to perform basic accounting tasks. The structured integration of conceptual briefing, guided practice, independent exercises, and corrective feedback helped students translate accounting concepts into practical procedures more accurately. These outcomes indicate that PBT provides a relevant practice-centered approach for addressing the gap between theoretical understanding and practical competence in vocational accounting education. Nevertheless, the short duration of the program and its implementation at a single vocational school limit the extent to which the outcomes can be generalized. Future community service programs should therefore extend the duration of training and evaluate the sustainability of students' competency development over time. As a follow-up to this program, subsequent activities should focus on sustaining and extending the competencies developed during the initial training. This may include advanced accounting training with progressively more complex transaction scenarios, the provision of structured practice modules that students can use for independent learning, and mentoring for accounting teachers to support the continued implementation of practice-based learning in regular classroom activities. Periodic follow-up assessments should also be conducted to examine whether improvements in students' accounting literacy are sustained over time and to identify competencies that require further reinforcement. These follow-up activities are expected to transform PBT from a short-term training intervention into a more sustainable collaboration between the university and the partner vocational school.

CONFLICTS OF INTEREST

The authors declare that there is no conflict of interest.

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