

# Strengthening School Cooperative Governance at SMP Negeri 4 Through Simple Administrative and Bookkeeping Training in Jayapura City

Meinarni Asnawi\*, Pascalina V.S. Sesa, Klara Wonar, Paulus K. Alloayuk, and Orpa Rahel Momo  
Department of Accounting, Faculty of Economics and Business, Universitas Cendrawasih, Indonesia

\*Correspondence: [meiasnawi91@gmail.com](mailto:meiasnawi91@gmail.com)

## ABSTRACT

**Purposes:** This Community Service Activity aims to strengthen the governance of school cooperatives through simple financial recording training for school cooperative administrators. The strengthening of governance is directed so that cooperatives can be managed in a more orderly, transparent, accountable, and sustainable manner, as well as becoming an entrepreneurial learning medium for students. The problems faced by school cooperatives are generally related to the systematic recording of transactions, poorly documented administration, and the lack of standard work procedures, making it difficult to evaluate and control cooperative management.

**Design/Methodology/Approach:** The activity was carried out through a face-to-face method that included material delivery, interactive discussions, and simple direct financial recording practices. The participants of the activity consisted of eight cooperative administrators of SMP Negeri 4 Abepantai. To measure the effectiveness of the training, an evaluation was carried out using pre-test and post-test instruments given before and after the delivery of the material as well as simple bookkeeping practices.

**Findings:** The results of the evaluation showed an increase in participants' understanding after participating in the training. The Shapiro-Wilk normality test shows that the data between the difference in pre-test and post-test values is distributed normally, so that it meets the assumptions for the Paired Samples t-Test test. The test results showed a significance value of 0.000 ( $<0.05$ ), which indicated a significant difference between the before and after training values. These findings prove that training is effective in improving participants' ability to record transactions, manage cash books, and prepare simple financial statements for school cooperatives.

**Originality/Value:** This activity offers a contextual learning approach through a combination of participatory methods and hands-on practice in the preparation of school cooperative bookkeeping. This approach provides an applicable learning experience and contributes to increasing the capacity of school cooperative administrators in realizing professional, orderly administrative, and accountable cooperative management.

**Keywords:** Governance; Simple Financial Bookkeeping; School Cooperatives

## History

Submitted:  
June 22, 2026

Accepted:  
June 30, 2026

DOI: on progress



This work is licensed under a  
Creative Commons  
Attribution 4.0 International  
License

Citation: Asnawi, M., Sesa, P. V. S., Wonar, K., Alloayuk, P. K., & Momo, O. P. (2026). Strengthening School Cooperative Governance at SMP Negeri 4 Through Simple Administrative and Bookkeeping Training in Jayapura City. *APSSAI Community Service Journal*, 1(2), 75-82.

## Introduction

The people's economy is a system that is elastic and resilient to the impact of a crisis. However, this presence never received serious attention. In fact, the nature of the people's economy—if really considered—can lead Indonesian economy to be better. In order to achieve the goal, there needs to be an institution that can accommodate those who need funds and those who have funds. These funds or capital are used to intensify the real sector or the people's economy (Sari et al., 2022).

Cooperatives in Indonesia are contained in the Indonesian Law Number 17 of 2012 concerning Cooperatives Article 1 paragraph (1), stating that the definition of cooperative is "*a legal entity established by an individual*

*or a cooperative legal entity, with the separation of the assets of the members as capital to run a business, which meets the common aspirations and needs in the economic, social, and cultural fields" (Sari et al., 2022).*

Cooperatives were introduced in Indonesia by R. Aria Wiriatmadja in Purwokerto, Central Java in 1986. The cooperative movement in Indonesia held the first cooperative congress in Tasikmalaya. On June 12, 1947, it was then designated as Indonesian Cooperative Day. Since 1975, a joint decree has been issued by the Minister of Trade and Cooperatives and the Minister of Education and Culture Number 719/Kpb/XII/79 and Number 282a/P/1979 concerning the establishment of cooperatives of schools, universities and other educational institutions within the Ministry of Education and Culture (Suyati, 2016).

Economy-centered education requires a forum and support from teachers and all education stakeholders. One of the forums that can contribute to the economy in schools is school cooperatives. School cooperatives are a forum that can provide real lessons that are not in the classroom. School cooperatives are able to bring students to become entrepreneurs (Nuriyanti et al., 2023).

A school cooperative or student cooperative is a cooperative whose members are students or students from a school that functions as a forum to educate the growth of cooperative awareness among students, cooperatives, on the institutional side, cannot be said to be true cooperatives. The provisions of the cooperative, such as cooperative members, are able to take legal action. Of course, it cannot be fulfilled by the students. They are generally young, with an age between 6-18 years. Therefore, school cooperatives cannot be issued as a cooperative legal entity (Suyati, 2016).

The current condition is that the student cooperative does not function as it should, namely as a cooperative where the members are school students. On the other hand, in the management of the organization, the members consist of teachers as managers without involving the students as members. That is the current condition of school cooperatives that cannot function as they should, namely a learning forum as an application of subjects about cooperatives that they have obtained that contain social and economic values. School cooperatives are economic organizations formed in an educational environment that have a dual role as a means of serving student needs as well as a vehicle for learning cooperative and entrepreneurial practices for students. In its operations, school cooperatives not only meet the economic needs of members, but also provide first-hand experience regarding resource management, income and expenditure, relationships between members and administrators, and accountability for funds managed. School cooperatives that are orderly in administration and finance will ensure business sustainability, accountability to members and schools, and increase public trust in the management of cooperative resources (Elkopra, 2025).

Every organization needs good and neat governance to run as expected in order to achieve its goals. Thus, cooperative management/management is related to how the business/cooperative is carried out in achieving goals by utilizing all existing potentials and carried out by all cooperative administrators through planning, organizing, directing, coordinating, and evaluating the cooperative management concerned (Suyati, 2016). Strengthening school cooperative governance basically aims to make cooperatives manage in a more orderly, transparent, accountable, and sustainable manner, as well as functioning as a means of entrepreneurial learning for students. In practice, many school cooperatives are still managed in a simple and habit-based manner, for example, financial records that are not neat, administration that is not well documented, and there is no clear standard work procedure. This condition makes it difficult for cooperatives to evaluate their performance and prone to mismanagement (Sari et al., 2022).

Orderly administration and a good financial recording system are important because they are the foundation of effective management in school cooperatives. Systematic administration includes complete transaction recording, archiving transaction proofs, and regular updating of documents. This allows the management to know the financial condition in real-time and prepare transparent financial reports. A study of financial administration training in school cooperatives shows that without a standardized recording and reporting

system, financial management often experiences obstacles and recording errors that have an impact on the lack of information disclosure to members (Majid & Surahman, 2020). Thus, the management must conduct data-based evaluations and decision-making and meet the principles of transparency and accountability in the management of cooperative funds.

In addition to the recording function, administrative and financial order also contribute directly to the quality of school cooperative services to its members and support the student learning process. Orderly financial management helps in preparing operational budgets, avoiding inefficiencies in the use of operational funds, and improving the cooperative's ability to meet service needs consistently. This systematic and accurate recording activity also forms a culture of discipline and professionalism among the management and members, so that the school cooperative can function optimally as a real economic laboratory that educates students to understand the principles of financial management in a practical way (Majid & Surahman, 2020).

Through administrative training, cooperative administrators (teachers and students) are equipped with an understanding of good cooperative governance, such as organizational structure, division of tasks, document management, membership recording, filing letters, to the preparation of activity reports and accountability reports. With orderly administration, cooperative activities become more organized, easy to supervise, and accountable to the school and members.

Meanwhile, simple bookkeeping training is focused on practical skills in systematically recording cooperative financial transactions. Administrators are trained to make incoming and outgoing cash books, auxiliary books, and prepare simple financial statements such as income statements and financial positions. Although simple, this bookkeeping is enough to show the financial condition of the cooperative, help decision-making, and increase transparency among members.

The community service program that will be implemented has the aim of encouraging the strengthening of school cooperative governance through administrative and financial order at SMP Negeri 4 in Jayapura City, so that one of these school economic institutions can manage its business well so that it can support the sustainability of school cooperatives which is also a means of student learning related to economics and entrepreneurship in Jayapura City.

## Method

This training activity was carried out with a participatory learning approach, with school cooperative administrators at SMP Negeri 4 Abepantai as the main participants. This approach aims to ensure that participants will be actively involved in the learning process and stimulate the development of understanding and knowledge related to simple financial recording for the management of school cooperatives.

This community service activity began with an initial observation activity at the school a week before the activity, where the service team mapped the real condition of the governance and bookkeeping of the school cooperative. From the results of initial observations, several things were found that are obstacles in the management of school cooperatives as presented in Table 1. From the initial findings regarding problems in the management of school cooperatives, then the service team compiled training modules and administrative templates in the financial management of school cooperatives.

The main service activities that are focused on simple financial bookkeeping for cooperatives as a basic document in organizing school cooperative administration, namely in records such as general cash books, simple financial statement formats such as cash flow statements, business results calculation reports, inventory reports, and balance sheets. Before the activity started, the dissemination of pre-test questions was carried out first and after the session of providing material and financial recording practices, post-test questions were given again as a form of evaluation of the learning process by seeing if there was an improvement in the participants' understanding and knowledge of the school cooperative concept material,

and school cooperative financial management before and after the provision of training materials and simple financial recording practices with transaction approach in school cooperatives. This activity involved 8 participants who were teachers who were also school cooperative administrators at SMP Negeri 4 Abepantai, Jayapura City

**Table 1** Initial Assessment Results

Problem	Description
Lack of knowledge of cooperative administration and governance	Lacks understanding of administrative procedures, basic bookkeeping, cooperative regulations and the role of member meetings
Bookkeeping standardization	Bookkeeping is not neat/there is no standard recording, where most school cooperatives only record cash in/out simply or not at all so that they cannot produce a simple profit and loss report or balance sheet
Internal control and transparency weaknesses	No separation of duties, incomplete proof of transactions, and lack of reporting to members

## Results and Discussions

### Results

Participants in this activity were teachers who were also school cooperative administrators at SMP Negeri 4 Abepantai, Jayapura City, which was recorded as many as 20 people, but there were 8 people who attended. This is because the time for the implementation of the activity is during the school exam period and most teachers are carrying out their duties as school exam supervisors so they cannot attend. Participants in this community service are the school principal who is also a member of the cooperative, the school vice principal who is also the head of the school cooperative, the secretary of the school cooperative, two school cooperative supervisors, and three other teachers who are also members of the school cooperative.

However, the activity continues because the purpose of this activity is to assist SMP Negeri 4 Abepantai in managing school cooperatives properly, producing accurate financial documents as a basis for reporting on the management of school cooperatives and building awareness and responsibility of all school residents on the importance of the role of school cooperatives (Figure 1). The following are details of the characteristics of the participants of the initiative as presented in Figure 2, where the participants dominated by women participants (75%).

The implementation of this activity to strengthen school cooperative governance is carried out in two stages, namely the provision of brief material about the importance of school cooperatives, the problems faced and simple financial recording materials through general cash books. Furthermore, the practice of simple financial recording for school cooperatives is carried out in the general cash book by making simple records related to transactions that occur in school cooperatives which is then continued with the preparation of simple financial statements for school cooperatives which begins with cash flow statements, business results calculation reports, goods inventory reports and cooperative balance sheets.

To evaluate the effectiveness of this activity, pre-tests and post-tests were given before and after the provision of materials and activities on simple financial recording practices to the participants to measure whether there was an increase in the participants' understanding and knowledge of the learning process related to the concept of school cooperatives and school cooperative financial management. The data from the evaluation through pre-test and post-test are presented in Table 2.

The normality test is carried out to find out whether the data between the difference in pre-test and post-test values is distributed normally or not. In research or service activities with a small number of samples



Figure 1 Activities Documentation

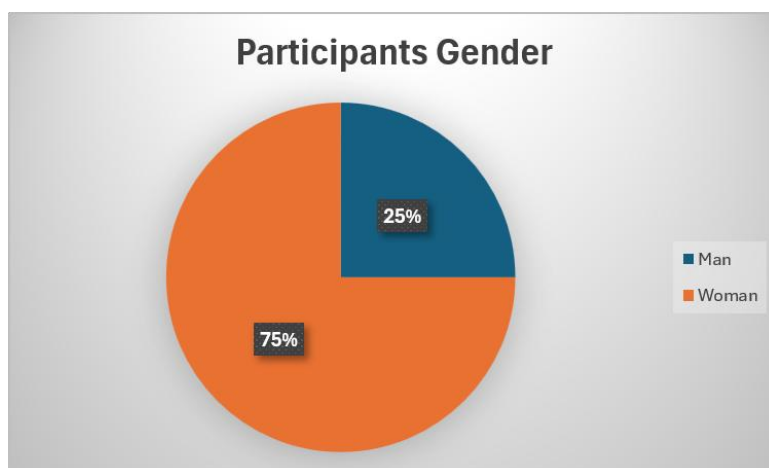


Figure 2 Participant Gender Demography

(n less than 50), the Shapiro-Wilk test is the recommended method. With the decision-making criterion, namely if the Sig. value more than 0.05, then  $H_0$  is accepted (normal data distribution). Conversely, if the Sig. value less than 0.05, then  $H_0$  is rejected (the data is not normally distributed).

**Table 2** Shapiro-Wilk Tests of Normality of Pre-Test and Post-Test Results

	Statistic	df	Sig.
Difference	0.925	8	0.473

**Table 3** Paired Samples Test Result of Pre-Test and Post-Test

	Mean	Std.Dev	Std.Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
				Lower	Upper			
Pair 1 <sup>a</sup>	-41.625	6.567	2.322	-47.115	-36.135	-17.928	7	0.000

Note: a = Pre-Test – Post-Test

The results of the normality Table 2 show a significance value of 0.473, meaning that the data on the difference between pre-test and post-test values is declared to be normally distributed. These results show that the assumption of normality has been met, so testing of the difference in mean values before and after training can be performed using the Paired Sample t-test. With the fulfillment of the assumption of normality, the results of the t-test can later be used to assess the effectiveness of community service activities in increasing participants' understanding of school cooperative governance and simple financial records.

The Paired Samples T-Test is used to find out if there is a significant difference between the pre-test and post-test scores of participants before and after taking a simple financial recording training. Based on Table 3, a mean difference value of -41.625 was obtained. A negative score indicates that the average post-test score is higher than the pre-test score. Thus, after participating in the training, participants experienced an increase in average scores of 41,625 points. A t-count value of -17.928 indicates a very strong difference between the before and after-training values. In addition, the Sig. (2-tailed) value is 0.000, which is smaller than 0.05 ( $0.000 < 0.05$ ). Therefore,  $H_0$  was rejected, so it can be concluded that there is a significant difference between the participants' pre-test and post-test scores. The 95% Confidence Interval range is between -47.115 to -36.135. Since the entire range of intervals does not pass zero, the difference that occurs can be believed to be statistically significant.

## Discussion

The results of the Paired Samples t-Test show that simple financial recording training has a significant influence on improving participants' understanding of school cooperative governance. The average score of participants after training increased significantly compared to before training. Thus, the community service activities carried out have proven to be effective in improving participants' knowledge and skills related to transaction recording, cash book management, and the preparation of simple financial statements of school cooperatives, as well as providing added value in strengthening the capacity of school cooperative managers through improving financial recording competencies that are more orderly, accurate, and accountable.

The implementation of simple but orderly administration and bookkeeping provides great benefits for the sustainability of the cooperative, including making it easier to make decisions, improving internal control, and maintaining members' trust in the cooperative's financial management. With a clear bookkeeping record, the management can not only evaluate business performance periodically, but also more easily explain financial conditions to members in the annual member meeting forum or other meetings. This condition encourages cooperatives to become more professional in organizational and financial management even though the bookkeeping is simple, so that the operational foundation of the cooperative becomes stronger (Jumaidi, 2023).

The results of the service activities carried out by Mulyati et al., (2024) It was also found that simple financial recording training was able to improve the competence of cooperative administrators in the preparation of financial statements and cooperative governance. The pre-test and post-test evaluations showed a significant increase in participants' understanding of the basics of cooperative accounting. Participants experienced increased abilities in the preparation of financial statements and the management of cooperative administration. The training program is considered effective in improving better cooperative financial

management practices. The results of other community service activities carried out by Pebriani et al., (2024) demonstrate an increase in the knowledge, skills, and ability of cooperative management in compiling financial statements effectively and accountably. With this understanding, cooperatives are expected to be better able to present financial information that supports appropriate decision-making and increases the trust of related parties.

Administration and bookkeeping in cooperatives are basic components that determine the orderly management of cooperative organizations and finances. Cooperative administration includes recording of member data, operational documents, planning activities, and systematic storage of transaction evidence, all of which support organizational transparency and accountability. Cooperatives that have an orderly administration can plan and control business activities more effectively because every activity is recorded, documented, and can be traced back if needed. This is also in line with the principle of cooperatives which emphasizes active participation of members and openness of management to all stakeholders (Herlinawati, 2020).

Furthermore, the implementation of good governance has been proven to affect the success of cooperatives in achieving their long-term goals, namely improving the welfare of members and the sustainability of cooperative businesses. Good governance encourages active participation of members, information disclosure, and accountability in every aspect of cooperative management, ranging from financial, operational, to reporting to members. Thus, good governance practices not only increase members' trust in cooperatives but also increase the competitiveness of cooperatives in a dynamic economic environment (Setyabudi, 2026).

## Conclusion

Community service activities in the form of strengthening school cooperative governance through simple financial recording training have succeeded in improving participants' understanding and skills in managing school cooperative administration and finance. The results of the evaluation through pre-test and post-test showed an increase in participants' scores after participating in the training. Based on the Shapiro-Wilk normality test, the data on the difference between pre-test and post-test values is normally distributed so that it is eligible for the Paired Samples t-Test test. The results of the Paired Samples t-Test showed a significance value of 0.000, which means that there is a significant difference between the pre-test and post-test scores of participants.

The findings prove that simple financial recording training is effective in increasing participants' knowledge about school cooperative governance, especially in recording transactions, managing cash books, and preparing simple financial statements. Thus, this community service activity makes a positive contribution in strengthening the capacity of school cooperative managers to support the sustainability and professionalism of cooperative management in the school environment.

The advice that can be given to school cooperative managers is that school cooperative managers are expected to be able to consistently apply the material that has been obtained during the training, especially in recording daily transactions, managing cash books, and preparing simple financial statements in order to create a more orderly and accountable financial administration system. Schools need to provide continuous support for the management of school cooperatives through mentoring, monitoring, and the provision of facilities and infrastructure that support the cooperative's financial administration and financial recording process.

## References

- Elkopra. (2025). *Mengenal Koperasi Sekolah, dari Pengertian hingga Unit Usahanya*. Elkopra. <https://elkopra.com/koperasi-sekolah/?utm>

- Herlinawati, Y. (2020). Modul Pembelajaran SMA: Ekonomi Kelas X. [https://repositori.kemendikdasmen.go.id/19924/1/Kelas%20X\\_Ekonomi\\_KD%203.8.pdf](https://repositori.kemendikdasmen.go.id/19924/1/Kelas%20X_Ekonomi_KD%203.8.pdf)
- Jumaidi, T. (2021). Akuntansi Koperasi: Mengelola Keuangan dengan Efektif dan Transparan. *Akuntansi Koperasi*. Peneleh.
- Majid, N., & Surahman, S. (2020). Pelatihan Sistem Adminstrasi Keuangan Sekolah dengan Software SAK di Jaringan Sekolah Muhammadiyah Se-Kabupaten Boyolali. *Jurnal Abdidas: Community Development Service on Educational and Health Sciences*, 1(5), 379–384.
- Mulyati, S., Nursely, D., Aliya, E.R., Kartika, I., Nuroktaviani, R., Patonah, S.F., dan Agisna, Y. (2024). Pelatihan Akuntansi Koperasi bagi Koperasi Simpan Pinjam di Kabupaten Subang. *Jurnal Penelitian Dan Pengabdian Masyarakat-Yayasan Pondok Pesantren Sunan Bonang Tuban*, 2(3). <https://doi.org/10.61231/jp2m.v2i3.282>
- Nuriyanti, W., Nurisman, H., Widiarto, T., Sutina, S., Zeinora, Z., Kusuma, A. M., Widiyarto, S., & Sartono, L. N. (2023). Peran Koperasi Sekolah dalam Menumbuhkan Jiwa Kewirausahaan pada Siswa SMP. *Journal on Education*, 06(01), 1425–1429. <https://jonedu.org/index.php/joe/article/view/2045>
- Pebriani, R. A., Yustini, T., Sari, R., & Kholis, N. (2024). Pelatihan untuk Meningkatkan Efektivitas dan Akuntabilitas Pelaporan Keuangan Koperasi Penulis. *Indonesia Community Journal (I-Com)*, 4(4). <https://doi.org/10.70609/icom.v4i4.5773>
- Sari, B. P., Hodsay, Z., & Gunawan, H. (2022). Analisis Pengelolaan Koperasi Sekolah Melalui Rasio Laporan Keuangan di Sekolah Menengah Atas. *Edukatif : Jurnal Ilmu Pendidikan*, 4(1), 1094–1110. <https://doi.org/10.31004/edukatif.v4i1.1993>
- Setyabudi, R. A. (2026). Implementasi Prinsip-prinsip Good Cooperative Governance Dalam Penyelesaian Konflik Koperasi Merah Putih. *Jurnal Ilmu Multidisiplin*, 4(5). <https://doi.org/10.38035/jim.v4i5.1477>
- Suyati, E. S. (2016). Pengelolaan Manajemen Koperasi Sekolah. *Pedagogik Jurnal Pendidikan*, 11(2), 88–96. <https://journal.umpr.ac.id/index.php/pedagogik/article/view/566>

#### Conflict of interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.