

Pelatihan Penyegaran Prinsip Akuntansi untuk Akuntan di PT Anugrah Argon Medica dengan Model GOAD

Principle Accounting Refreshment Training for Accountants in PT Anugrah Argon Medica with GOAD Model

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ABSTRAK. Program pengabdian masyarakat ini bertujuan untuk memberikan penyegaran akuntansi dasar kepada para akuntan di sebuah perusahaan distribusi terkemuka di Indonesia (PT Anugrah Argon Medica) dengan menggunakan model GOAD. Praktik ini bertujuan untuk memperkuat pemahaman komprehensif mereka tentang logika jurnal dan pengaruhnya terhadap laporan keuangan dan interpretasinya. Setiap akuntan harus memiliki pemahaman yang komprehensif tentang prinsip-prinsip akuntansi dasar untuk mempersiapkan jurnal secara akurat dan memahami pengaruh setiap entri jurnal terhadap komponen laporan keuangan, terutama di perusahaan distribusi. Inisiatif pengabdian masyarakat ini ditujukan kepada seluruh personil akuntansi di PT Anugrah Argon Medica. Pengabdian masyarakat ini berlangsung selama tujuh hari, tepatnya dari tanggal 15 Agustus sampai 28 Agustus 2024, di kantor pusat perusahaan. Kegiatan pengabdian masyarakat dimulai dengan pengenalan saldo normal, pembuatan jurnal umum, jurnal penyesuaian, dan penyusunan laporan keuangan. Hasil tes kuantitatif dan kualitatif menunjukkan adanya peningkatan kemampuan akuntansi dasar karyawan setelah mengikuti pelatihan.

Kata kunci: Akuntansi dasar; pelatihan; perusahaan distribusi; pengabdian Masyarakat, model GOAD.

ABSTRACT. *This community service program aims to offer a fundamental accounting refresher to accountants at a prominent distribution company in Indonesia (PT Anugrah Argon Medica) with GOAD model. This practice aims to reinforce their comprehensive understanding of journal logic and its influence on financial accounts and their interpretation. Every accountant must possess a comprehensive understanding of fundamental accounting principles to accurately prepare journals and comprehend the effect of each journal entry on the components of the financial statements, especially in distribution companies. This community service initiative is aimed at all accounting personnel in PT Anugrah Argon Medica. This community service project occurred over seven days, specifically from August 15 to August 28, 2024, at the company's headquarters. Community service activities commenced with an introduction to normal balances, the creation of general journals, the adjustment of journals, and the preparation of financial statements. Quantitative and qualitative test results indicated an enhancement in employees' fundamental accounting skills following the training session.*

Keywords: *principal accounting; training; distribution company; community service; GOAD model*

INTRODUCTION

Accounting is an information system that measures business activities, processes the information into financial reports, and communicates the results to decision makers (Latuconsina & Latuamury, 2021). Accounting is essential for the effective functioning of any firm, including the distribution sector. Efficient accounting processes are crucial for

distribution organizations to manage financial operations effectively, prepare budgets accurately, and make informed decisions that foster corporate growth (Dean & Favazza, 1994)

Distribution corporations facilitate the transfer of commodities from manufacturers to consumers, requiring adept navigation of intricate transportation, logistics, and inventory control systems (Reddy et al., 2020). They are essential in supply chain management by facilitating the effective delivery of goods. These enterprises enable the transportation of commodities across diverse marketplaces, enhancing logistics and ensuring products effectively reach consumers.

There are two kinds of users of accounting. First, accounting is used by internal users (such as managers) to get information for financial planning, budgetary oversight, and resource management (Hlaciuc & Cretu, 2020). This is especially crucial for distribution companies, as expenses related to transportation, warehousing, and customer service can substantially affect profitability (Cristobal et al., 2017). Comprehensive accounting expertise enables distribution firms to comprehend their expenditures, pinpoint optimization opportunities, and guarantee adherence to regulations. Second, accounting is used by external users (such as investors, creditors, etc) to make decisions on the firms. Financial reports provide essential information to stakeholders, reducing uncertainty and enabling investment decisions. Effective financial reporting enhances investor confidence and can lead to improved financial performance and lower capital costs (Rudyanto et al., 2023). Thus, accountants in distribution companies should possess comprehensive understanding of accounting, including accounting journals and the effect of the journals on financial reporting and the interpretation of all financial ratios.

As one of the biggest distribution companies in Indonesia, PT Anugrah Argon Medica (AAM) strives to enhance the expertise of its accountants to ensure accurate reporting of all transactions. AAM is a trusted global distribution company for pharmaceutical products, medical devices and health products with more than 4 decades of experience. AAM is part of PT Medela Potentia which has successfully developed a diverse portfolio of pharmaceutical products, health products, and medical devices in various product categories. AAM is trusted by more than 70 world-class principals with accumulated experience of cooperation of more than 500 years in the healthcare industry in 4 business pillars, namely: Prescription Drugs, Consumer Health, Medical Devices and Specialty. AAM currently has a network throughout the country with 1 national distribution center, 38 branch offices, 33 retail warehouses and supported by 9 representative offices and 60 points of sale. Currently, AAM serves customers in the pharmacy, hospital, drug store, modern outlet and other segment channels (*Anugrah Argon Medica (AAM) Indonesia, 2023*)

AAM's issue is that the accountants lack understanding of the rationale behind each journal entry and its impact on financial statements and ratios. The consequence is the prevalence of numerous misreported transactions, resulting in financial reporting errors. To solve this problem, Research and Community Service Center of Trisakti School of Management (P3M TSM) help AAM to conduct a refresher training for its accountants on principle accounting.

This training is categorized as adult learning as the trainees are practitioners. Previous literature finds that during adult learning, the trainer should employ reflective listening (Ghosh et al., 2012). One intriguing feature of adult education is that participants contribute their own life experiences and viewpoints to the training sessions. In order to have an inclusive stance, a trainer must motivate the students to participate in the class discussions. To promote group participation, the trainer may use "reflective listening." Frequent feedback can also be used to improve trainees' comprehension of the material and concepts and to elucidate and elaborate on trainee contributions. Additionally, a trainer needs to be aware that there is no one correct response to a question and that it is impossible to know the answers to every question. Therefore, in every training program, a trainer must be a learner themselves by remaining receptive to fresh perspectives from students on any subject, occasionally drawn from their own professional experiences. This is the reason of using GOAD model in this training.

GOAD Model training is a very rarely used but effective form of training for practitioners (Andheska et al., 2022). This model can bridge theory with the practical needs of AAM accountants. As the trainers do not know what the accountants in AAM face, GOAD model training enables trainers to update the learning material in the middle of the training.

Thus, evaluation of the training was done on daily basis to grasp the need of the accountants and to get the trust of the accountants. It is hoped that this training model will deepen the accounting knowledge of accountants in AAM and solve the problems of AAM.

This article aims to introduce the details of strategy taken in the refreshment training of AAM with GOAD Model. This article serves as a framework for firms aiming to implement analogous training or quality enhancement initiatives for accountants. This page also assists academics engaged in community engagement inside the company.

METHOD

AAM and P3M TSM agreed to provide refreshment training because the accountants already grasped the fundamentals of accounting. AAM accountants participate in refresher training as a type of off-the-job training.

Off-the-job training is a training that is held separately from the employee's main job (Setiawan et al., 2017). Because it is thought to be less successful and cannot rapidly increase staff productivity and work quality, this strategy is rarely used. Actually, this approach is highly beneficial for a company's human resources in the future since it primarily focuses on the long-term training and development of staff members, particularly when conducted in-person (Smith, 2002)

Off-the-job training should be combined with on-the-job training if you want to take full use of it. Numerous studies have demonstrated that both on-the-job and off-the-job training have a substantial impact on employee performance. According to studies conducted in several different companies, these training methods taken together can explain as much as 53.4% of the difference in employee performance (Rahmi & Suryalena, 2017; Setiawan et al., 2017). Both on-the-job training, which includes coaching and job rotation, and off-the-job training, which includes simulation and information presentation, have a favorable impact on employee performance metrics, such as work quantity, quality, and timeliness (Ragawanti et al., 2014; Rahmi & Suryalena, 2017). Previous research argues that off-the-job training gave the young people's training an additional dimension (Smith, 2002).

Previous research find that reflective listening is crucial in off-the-job training (Ghosh et al., 2012). P3M TSM decides to use GOAD Model. This methodology effectively addresses issues encountered by partners through the implementation of extensive training. Furthermore, this approach will deliver a more authentic and precise experience to the trainees (Andheska et al., 2022). The GOAD training model is described in Figure 1:

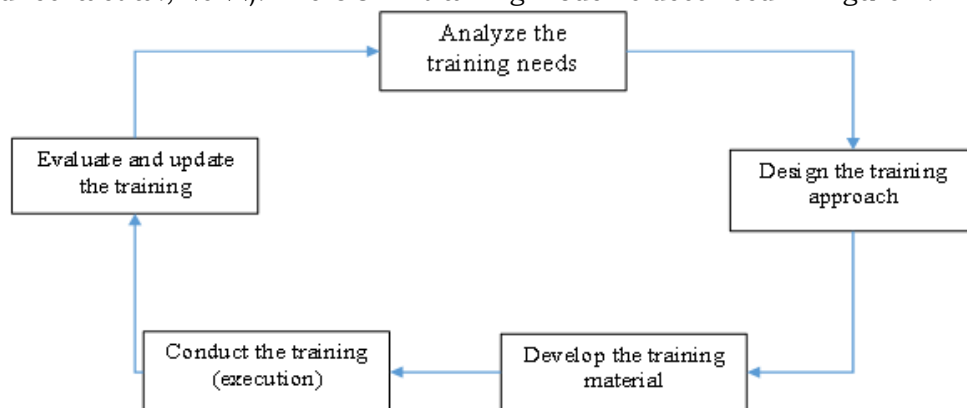


Figure 1. GOAD Training Model

Problem Identification (Analyze the Training Needs and Design the Training Approach)

The manager of finance reached out to the head of P3M TSM to request TSM assistance after seeing that the accountants' comprehension of accounting matters was lacking. In order to understand the issues at AAM, the Head of P3M TSM met with the Chief Financial Officer (CFO) and finance manager of AAM. P3M TSM identifies that the problems in AAM accountants are: (1) lack of accounting understanding, (2) lack of comprehensive understanding of the effect of their job on overall company performance.

As most of the accountants are new accountants, P3M TSM decides to use deductive training model. The deductive training model delineates training requirements in a wide and expansive manner. This method identifies training needs by utilizing participants with similar

features, applying uniform considerations to all individuals involved. The identification results are utilized in the development of comprehensive training materials. This training examines educational background, age, and position. Subsequently, it evolves into a learning process through more specialized training (Lohman, 2001).

P3M TSM did deductive training model by giving a set of pretest questions to gauge the level of accounting knowledge of AAM accountants. The pretest questions involve general entries, adjustments, trial balance and correcting entries, and financial statements.

Following their comprehension of the issue, the CFO of AAM and the Head of P3M TSM created a tentative training schedule. This schedule was done to inform the accountants about this event and to book the meeting room.

Develop the Training Material

An accountant must comprehend basic accounting equations and normal balance in order to comprehend principle accounting. An accountant should study the accounting cycle after mastering the normal balance and the fundamental accounting equation (Sutrisno et al., 2023). Based on Weygandt et al. (2020), the accounting cycle is as follow:

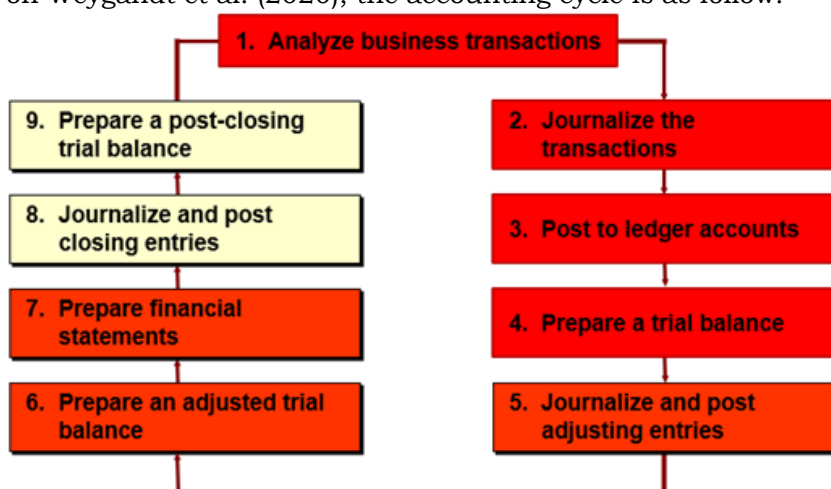


Figure 2. Accounting Cycle

TSM only discusses first until seventh accounting cycle based on the need of AAM. In the preparation, P3M TSM looked for lecturers who are also practitioners to be trainers. After the lecturers agreed to be the trainers and inform the availability date, P3M TSM completed the training schedule and inform to AAM. The schedule of discussion and training is shown in Table 1.

Table 1. Discussion and Training Schedule

Date	Time	Schedule	PIC/Trainer	Place
July 26, 2024	13.00-16.00	Meeting with CFO of AAM	Head of P3M TSM (Astrid Rudyanto)	Titan Center (HQ of AAM)
August 8, 2024	16.30-18.00	Discussion with lecturers	Head of P3M TSM (Astrid Rudyanto)	Teams Meeting (online)
August 15, 2024	14.30 - 16.30	Pretest	Manager of AAM	
August 19, 2024	09.00 - 11.00	<ul style="list-style-type: none"> • Definition of accounting • Basic accounting equation • Stages of the accounting cycle • Normal account balance, debit, credit 	Suryanto Ass. Cleophila	Titan Center (HQ of AAM)

Date	Time	Schedule	PIC/Trainer	Place
August 21, 2024	09.00 - 11.00	General Entries	Kartina Natalilova Astrid Rudyanto Ass. Cleophila	Titan Center (HQ of AAM)
August 22, 2024	09.00 - 11.00	Posting to the ledger Preparation of the Trial Balance	Widyawati Lekok Ass. Cleophila	Titan Center (HQ of AAM)
Date	Time	Schedule	PIC/Trainer	Place
August 23, 2024	09.00 - 11.00	Adjusting Entries	Yohanes Ass. Cleophila	Titan Center (HQ of AAM)
August 26, 2024	09.00 - 11.00	<ul style="list-style-type: none"> • Preparation of Balance Sheet After Adjustment • Types of Financial Statements • Preparation of Financial Statements (statement of comprehensive income and statement of financial position) 	Apit Susanti Ass. Cleophila	Titan Center (HQ of AAM)
August 28, 2024	14.30 - 16.30	Post test	Manager of AAM	

The Head of P3M TSM convened an online meeting with the instructors to organize a productive training. The Head of P3M TSM gave an overview of AAM's history and issues throughout the meeting. The instructors shared their thoughts on how to successfully and efficiently train them. After the online meeting, the instructors prepare the training material.

RESULTS AND ANALYSIS

The Execution and Evaluation & Update The Training Material

For five days, from August 19 to August 26, the training was conducted in a meeting room at AAM's headquarters. The training is started with the lecture and followed by question-and-answer session. 34 individuals in all, ranging from interns to supervisors, were taking part in this training.

Previous research also finds that the effectiveness of off-the-job training depends on trainer-trainee connection, logistics support, knowledge and skill acquisition, and trainee involvement in needs assessment (Akther et al., 2019). This is why each training session features a lecturer joined by an assistant, a TSM student, who has a friend interning in accounting at AAM. The assistant supports the lecturer for five days to address the requirements of AAM accountants and lecturers. Research indicates that training is more successful when there is prior acquaintance between the teacher and the trainee (Ghosh et al., 2012)

The hierarchical four-level model is frequently used to measure a variety of training and transfer outcomes in order to assess the effectiveness of training. These are the levels: 1. Reaction: evaluates the response of training program participants. 2. Learning: evaluates the degree of progress made by participants. 3. Behavior: evaluates the change in the learners' behavior brought about by the training program. 4. Results: Measure the program's success by looking at things like higher sales, better quality, lower costs, fewer accidents, and increased output (Ghosh et al., 2012). Due to the time limitation, this training can only use level 1 and level 2, which is reaction and learning.

Examining the learners' reaction is the first step in determining the success of training outcomes. Due to their unfamiliarity with the instructor and the very theoretical nature of the training materials, the accountants were reluctant to raise questions on the first day. Some of them did, however, speak out right away following the instruction and offered a few useful questions. The trainee who is the friend of the assistant also collects the questions from accountants in AAM and give the questions to the assistant. These questions are used by the lecturers to revise the course materials to meet the needs of accountants. Although their lack

of accounting expertise also plays a part, it turns out that their problem is primarily related to the intricate transactions they handle on a daily basis. The lecturers have decided to allocate more time for question-and-answer sessions in addition to providing updated training materials. These changes make the attendees quite enthusiastic and ask a lot of questions throughout the course. Due to time constraints, TSM lecturers were even forced to halt the questions. The photos of the training are shown in Figure 3.



Figure 3. Photos of the Training from Day 1- Day 5

Post-test Results

The second step of assessing the training effectiveness is learning. P3M TSM devised a series of post-test questions to assess the effectiveness of the training and the accountants' comprehension of accounting principles. The post-test questions involve general entries, adjustments, trial balance and correcting entries, and financial statements. The post-test questions differ from the pre-test questions. The post-test questions are tailored to the daily challenges they encounter and incorporate terminology they utilize, such as 'principal' for an individual who distributes things via AAM. The modification aims to enhance the accountants' familiarity with post-test issues and assess their comprehension of real-life challenges.

This training gives a refreshment of accounting knowledge and answers practical questions that accountants in AAM face. This training, apart from being one of the Tri Dharma

of Higher Education, can also provide beneficial impacts for society. The results of this training can be seen quantitatively and qualitatively.

For the quantitative results, we did a paired sample t-test for all pre-test and post-test questions. Paired sample t-test was done to see whether there was a significant difference in the test results before and after training. The quantitative results of the test can be seen in Table 2.

Table 2. Mean differences of pretest and posttest results in each question

Questions	Pretest	Post test	Sig
General entries	23.1818	34.4839	0.0000
Adjustment	8.8065	11.0909	0.006
Trial balance and correcting entries	10.3636	12.7742	0.0000
Financial statement (Statement of financial position)	15.6061	19	0.0000
Financial statement (Statement of comprehensive income)	5.7879	8.5161	0.0000
Total	61.6342	83.5806	0.0000

Table 2 shows that the accounting knowledge of accountants in AAM has improved a lot in every questions. Significant variations between before and after training are evident in the results of the general entries test, adjustment test, trial balance and correcting entries test, statement of financial situation, and statement of comprehensive test, with a significant level of less than 1%. The mean total score even increases by 20 points (from 61 to 83 points). The results show that the training has successfully increased the accounting knowledge of accountants in AAM. This result confirms the findings of previous studies, which indicate that off-the-job training is beneficial for increasing trainees' understanding (Ragawanti et al., 2014; Smith, 2002). Not all off-the-job training is beneficial. The trainers should get close to the trainees and must comply reflective listening (Akther et al., 2019; Ghosh et al., 2012). This result confirms previous research that the attachment of trainers-trainees and reflective listening is effective for off-the-job training.

In order to obtain qualitative data, lecturers also conduct casual interviews with accountants. They now understand the reasoning behind the journals and how they impact financial ratios and financial statements, according to the accountants' interview. After the training, lecturers inquire about how they handle the transactions because the main issue is the intricacy of AAM transactions. The majority of AAM accountants claim that they are making progress on the issues and that they are addressing them gradually. They can handle the problems with greater assurance once they comprehend the accounting principles and learn some tips from TSM teachers on how to handle the transactions. They also admitted that they could see the impact of their role as accountants on the company's overall decision-making through financial reports and financial ratios.

Not only the accountants are happy but also the CFO. CFOs acknowledge that they are able to compare their own accounting procedures with those of other organizations because they are trained by lecturers who are also practitioners. For the business, this is another type of benchmarking exercise. By speaking with professionals, CFOs can also gain insight into areas such as taxation, law, accounting, and other forms of collaboration that TSM may offer. The CFO personally treats the lecturers at famous restaurants and gives many AAM products to the lecturers. The CFO also wants to hold another training from TSM lecturers since she thinks that the training is benefitted the accountants.

It is clear from the quantitative and qualitative evidence that AAM accountants benefit much from this training. It is hoped that this training will be beneficial to increase the competitiveness of AAM. AAM can gain a significant competitive edge by employing accountants with extensive accounting expertise to ensure regulatory compliance, identify areas for optimization, and produce accurate financial reporting. This training will be continued every year to refresh the accounting knowledge of accountants.

CONCLUSIONS

Lecturers at Trisakti School of Management perform principle accounting training programs with GOAD model for accountants at AAM as a part of community service program.

Five days of training activities and two days of pretest and posttest were conducted between August 15 and August 28, 2024. The CFO and accountants at AAM welcome the training sessions, which proceeded without a hitch. This training exercise improves AAM accountants' foundational accounting knowledge and assists them in resolving challenging accounting issues. Accountants can also perceive the broader impact of their job on overall decision-making through the company's financial statements and ratios.

The recommendations derived from the outcomes of this community service initiative are as follows. Although accountants possess formal education and experience in the field, ongoing accounting training is essential to reinforce fundamental concepts and enhance decision-making capabilities in accounting. Consequently, this community service initiative is anticipated to be implemented in additional enterprises to maximize its utility for a broader range of organizations. Secondly, educational institutions, including Trisakti School of Management, can have a more proactive role in collaborating with the community. With the GOAD model training and good relationship with the trainees, educational institutions can help organizations to increase the quality of their accountants. Through the active involvement of educational institutions, educational institutions are anticipated to furnish firm accountants with enhanced and more cohesive accounting expertise. Enhancing the proficiency of accountants can elevate the company's governance and reporting frameworks, hence augmenting the quality of corporate information. This can enhance corporate rivalry and hence positively influence the national economy.

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