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Strengthening Church Financial Recording and Reporting through Spreadsheet-Assisted Training and Mentoring with Reference to ISAK 335

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ABSTRACT
GKMI Migdal Eder Jayapura identified a need for clearer transaction records, more consistent account classification, and better understanding of financial statements for nonprofit entities. This community service program introduced a practical recording workflow through accounting literacy materials, church transaction exercises, and mentoring with SimpleKas, a Google Sheets-based workbook. The activities involved preliminary observations and discussions with church officers, module preparation, face-to-face instruction, supervised data-entry practice, and descriptive evaluation. The module addressed supporting documents, transaction categories, and financial statement components with reference to ISAK 335 (formerly ISAK 35). The documented outputs were the training materials, a spreadsheet recording tool, and officers' participation in guided transaction-entry and summary-review exercises. Feedback indicated that the activities were relevant to the church's administrative needs. However, the available report does not provide participant counts, comparable pretraining and posttraining scores, independently scored practical tasks, or a verified set of completed financial statements. Consequently, no quantitative improvement or causal effect on reporting quality is claimed. The activities established an introductory basis for strengthening recordkeeping; subsequent monitoring should assess transaction accuracy, reconciliation, continued application use, and the completeness of nonprofit financial statements. The experience shows the practical importance of linking accounting concepts, accessible tools, and explicit verification procedures rather than relying on software adoption alone.

Keywords: Church Financial Administration, Nonprofit Accounting, ISAK 335, Spreadsheet Recording, Simplekas.

I. Introduction

Church financial accountability is not limited to showing that cash has been received and spent. Congregations and donors also need to understand which resources are available, how funds designated for particular purposes are used, and whether records can be checked against supporting documents. Regular recording can help church officers plan ministries, monitor expenditure, and explain financial decisions. Irvine (2005) argues that accounting can serve a church's mission when financial information is connected to its activities rather than treated as a separate administrative exercise. This relationship makes recording competence and financial reporting an important part of organizational stewardship. The practical challenge is to establish procedures that officers can follow consistently even when their formal accounting experience is limited. Church governance depends on trust, but trust does not remove the need for documentation and verification. Tjungadi and Rahadian (2020) found weaknesses involving staff competence, segregation of duties, and adherence to financial procedures in a church case study. Recent evidence offers a similar picture.

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Apriliana et al. (2024) reported cash-based single-entry recording and missing asset inventories at HKBP Kutabumi, while Purba and Ndruru (2024) reported that financial information at BNKP Hiliotalua was still presented through income, expenditure, and budget-realization reports rather than a complete nonprofit reporting framework. Purba and Wijayati (2025) also documented gaps between the reporting practices of the Simalungun Protestant Christian Church and ISAK 335. These examples concern different churches and cannot be assumed to describe the present partner, but they show why practical bookkeeping instruction must be connected to reporting requirements and internal review.

In Indonesia, the presentation of financial statements by nonprofit-oriented entities is addressed in ISAK 335, the renumbered designation of ISAK 35 effective from January 1, 2024 (Ikatan Akuntan Indonesia, n.d.). References to ISAK 35 in earlier publications and training materials therefore describe the same guidance under its former numbering. Financial statements encompass more than an income-and-expenditure listing: they include a statement of financial position, comprehensive income, changes in net assets, cash flows, and accompanying notes. Preparing these statements requires reliable transaction records, an appropriate account structure, information about assets and liabilities, and attention to restrictions attached to donations. A spreadsheet can support the first stages of this process without automatically producing a complete or compliant set of financial statements. At GKMI Migdal Eder Jayapura, the preliminary assessment identified an immediate need to organize financial administration. According to observations and discussions reported during the program, officers recorded routine receipts and payments, but the available summaries did not yet provide the wider information expected in nonprofit financial statements. Difficulties were also reported in distinguishing account categories and linking individual transactions to report components. The problem was therefore not simply a lack of software. Officers needed a consistent recording sequence, examples suited to church transactions, and a way to review entries before turning them into information for congregational accountability. These observations guided the selection of training content; they were not collected through an independently audited baseline assessment.

A further practical distinction concerns the type of financial information officers are expected to produce. Routine cash records answer when money entered or left an account; reporting to the congregation may also require information on assets purchased, obligations outstanding, resources held for specified activities, and changes over a reporting period. The training therefore had to explain both the immediate administrative steps and the eventual destination of the information. The current activity did not conduct a document-level compliance audit, so the discussion of reporting deficiencies remains confined to what officers and observers identified at the assessment stage. Accounting literacy helps users recognize why transactions must be supported by evidence, classified correctly, and summarized in ways that serve decisions. Financial education research indicates that instruction can support financial knowledge and behavior, although effects vary by context (Kaiser et al., 2022). The studies by Awaluddin et al. (2025) and Nurani et al. (2025) concern business communities rather than churches, so their relevance here lies in the instructional principles of accessible materials and practical exercises, not in a direct transfer of outcomes. For a church, offerings, purpose-restricted donations, ministry expenditure, and purchases of equipment are more appropriate examples than sales inventory or commercial profit. Attention to such differences helps officers see the significance of the information behind an accounting entry.

Small-scale digital tools are attractive when resources for specialized accounting systems are limited. Evelyn (2025) describes church reporting assistance using Excel templates and continued discussion with the treasurer. Mandagi et al. (2024), in a review of accounting information systems in religious institutions, identify reporting needs, user capability, and organizational arrangements as recurrent concerns. The present program uses SimpleKas, a Google Sheets-based workbook, to introduce structured entries and financial summaries. Its spreadsheet design allows exercises to remain close to everyday administrative tasks. It should, however, be understood as a recording aid rather than as evidence that all reporting requirements have been met. System usability and accounting accountability must be considered together. Cavicchi and Vagnoni (2023) relate nonprofit information-system development to dialogue about accountability requirements, while Saxton and Guo (2011) show that disclosure and the ability to respond to stakeholders are distinct elements of nonprofit accountability. The more recent study by Pontoh et al. (2026) examines financial literacy

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and digital accounting information systems in Catholic parishes and provides further context for the role of information systems in reporting accountability. Its setting and quantitative design differ from the community service activities discussed here. At GKMI Migdal Eder, the immediate question is whether officers can use the selected workbook to connect transactions, categories, and summaries in a traceable manner.

User involvement matters because recording routines cannot be sustained by an external training team alone. Officers must determine which documents are retained, who enters transactions, who checks classifications, and how reports are communicated. Research on nonprofit financial statement quality also links staff capability, internal control, and technology use (Nahumury, 2025). Those elements suggest a complementary approach: training addresses the user's understanding; the workbook provides a consistent structure for entries; and agreed procedures establish the checks needed before information is presented to church members. Without the third element, moving entries from paper to a spreadsheet may change their format without resolving reporting weaknesses. Existing church studies have described incomplete financial statements and proposed reporting formats, including work by Munte et al. (2024), Sir et al. (2025), and Purba and Wijayati (2025). Other community service initiatives have emphasized templates and mentoring. Less clear from this literature is how an introductory recording tool, concrete church transaction exercises, and participant support can be combined at the point where officers are still learning basic account classification. The contribution of this program lies in documenting that early implementation process at a specific partner church in Jayapura. It does not provide a causal test of training effectiveness or independent verification of the church's subsequent financial statements. The value of the account is the relationship it draws between identified needs, instructional choices, application use, and the limitations of the available evaluation evidence.

The program consequently sought to help officers at GKMI Migdal Eder Jayapura understand nonprofit reporting requirements, practice recording church transactions, and begin using SimpleKas as a routine administrative aid. Its activities combined financial literacy materials, transaction exercises, guided application use, and discussion of reporting responsibilities with reference to ISAK 335. The expected practical contribution was a more orderly recording process that could later support the preparation and verification of financial statements. The present article describes the activities and documented outputs while distinguishing them from changes in competency or reporting quality that would require comparable assessment data. In this setting, the choice of a spreadsheet was purposeful rather than a claim that more sophisticated software was unnecessary. Church officers needed a tool that could be introduced while discussing transactions and accounting terms in the same session. The program was structured around that teaching need. A recording workbook is relatively accessible, but its flexibility also creates risks, including inconsistent categories, formula changes, and incomplete disclosure. This tension gives the program a useful boundary: a practical introduction can establish a workflow, while a later verification stage is still needed to assess the quality of the financial information produced.

II. Literature Review and Hypothesis Development

2.1. Accountability in Church Financial Management

Accountability requires financial managers to explain how entrusted resources have been used and to make the explanation open to examination. Bovens (2007) characterizes accountability as an obligation to provide information, justify actions, and be subject to questions or judgment. Irvine (2005) applies the relationship between financial administration and organizational mission to church budgeting. Siregar et al. (2026) also connect community accountability with information openness and managerial capacity, although their review covers a wider range of organizations. In a congregation, accountability therefore concerns not only an accurate balance but also whether members can understand the purpose and authorization of expenditure. A ledger that records every payment yet cannot identify the relevant ministry, supporting evidence, or restriction on funds is of limited use to those seeking an explanation of the church's activities.

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Church studies point to specific weaknesses that can interrupt this accountability chain. Tjungadi and Rahadian (2020) identify staff competence and financial control as practical issues; Purba and Ndruru (2024) describe reporting centered on budget realization; and Purba and Wijayati (2025) identify incomplete presentation under ISAK 335. The studies examine different organizations, but together they distinguish three tasks that are sometimes treated as one: recording transactions, preparing a broader set of statements, and checking or communicating those statements. This distinction is important in the present program because using SimpleKas addresses the recording task first. It may make information easier to organize, but a separate reporting and verification process remains necessary. The empirical studies also differ in their approach to intervention. Some investigate whether existing financial statements follow the applicable standards; others develop a reporting model or offer assistance to financial officers. Evaluating a completed set of statements therefore answers a different question from documenting a training process. This article occupies the second category. It examines the early stages of capacity development and identifies which reporting outcomes remain outside the available documentation. Treating these objectives separately avoids confusing the existence of a training product with an improvement in accountability that church members can already verify.

2.2. Accounting Literacy and Understanding of Financial Management

For officers who do not work professionally as accountants, accounting literacy begins with everyday questions: What document supports an offering or payment? Which account should be used? How can the entry later be checked? Formal knowledge of the required statements becomes useful when it helps answer those questions. Kaiser et al. (2022) report positive average effects of financial education, but their evidence does not establish the outcome of a specific church intervention. The training at GKMI Migdal Eder therefore used accounting concepts as practical guidance for transaction work, with any change in competence requiring separate measurement. A distinction was made between understanding a procedure during discussion, carrying it out in a supported exercise, and performing it independently as part of routine administration. Contextual fit is particularly important when examples are used to teach account classification. Whereas the business-oriented literature discusses commercial transactions and entrepreneurial decisions (Awaluddin et al., 2025; Nurani et al., 2025), church reporting also needs to consider offerings, donations received for specific purposes, and expenditure authorized for ministry activities. Work by Munte et al. (2024) shows how church assets, liabilities, and net assets enter a more complete reporting model. Sir et al. (2025) likewise describe the gap between cash summaries and structured church financial statements. These comparisons support a sequence in which officers first recognize and document transactions, then classify them, and finally examine how those classifications contribute to financial reports.

2.3. Training Transfer and the Development of Officers' Skills

Training transfer concerns the use and retention of knowledge and skills after instruction (Baldwin & Ford, 1988). It provides a suitable explanation for why a lecture on nonprofit reporting alone is unlikely to resolve inconsistent bookkeeping. Officers need to apply procedures to familiar transactions, ask questions when uncertainty arises, and check their own entries. Guided exercises can demonstrate whether a participant can follow a recording sequence during the session, but continued performance at work is a separate outcome. This distinction is central to the interpretation of results in a community service project without a control group or documented longer-term follow-up. Spreadsheet-assisted mentoring has been used in other community accounting projects, including Saffanah and Alkam (2022) for microenterprises and Evelyn (2025) for church reporting. These studies support using familiar software and continued communication with the people who maintain financial records. At GKMI Migdal Eder, the relevant tasks were entering receipts and expenses, choosing categories, and reading dashboard totals. The theoretical connection is that practice enables immediate application of newly introduced procedures, while mentoring gives participants a chance

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to identify and discuss errors. Whether those procedures are retained independently depends on the church's later work routines and cannot be inferred from attendance or favorable comments alone. Training transfer is also affected by opportunities for use after the instructional event. Where financial activities are infrequent or concentrated in a few officers, tasks demonstrated successfully during a workshop may not be repeated often enough to become habitual. Written steps, an accessible workbook, and a designated reviewer can reduce this risk, but they must be adopted as part of normal work. The present account describes the preparation of the first two elements and proposes the third as a follow-up. It does not report whether participants maintained the procedures over later reporting periods.

2.4. Digital Accounting Systems and Financial Statement Quality

An information system should be assessed by the information and work processes it supports, not simply by whether a screen displays figures. DeLone and McLean (2003) distinguish system quality, information quality, and use-related outcomes; Cavicchi and Vagnoni (2023) similarly emphasize the interaction between digital systems and accountability in nonprofit settings. Mandagi et al. (2024) review accounting information systems in religious organizations and note implementation challenges that extend beyond software selection. SimpleKas can help officers organize receipts and expenses through a shared spreadsheet interface. Accuracy still depends on the source documents, account choices, correct formulas, user access, and checking procedures. These conditions should be evaluated separately instead of describing the workbook itself as evidence of high-quality financial reporting.

Under ISAK 335, church financial information should ultimately account for relevant assets, liabilities, net assets, financial performance, cash flows, and disclosures. A cash-oriented dashboard can contribute data to that process but does not replace the required statements. Research by Purba and Wijayati (2025) and Sir et al. (2025) illustrates why this distinction matters in church settings. Nahumury (2025) also highlights the importance of human resource competence and internal control alongside technology use in nonprofit reporting. In this article, the application is evaluated at the level documented by the program: its availability for guided recording, the transaction categories presented, and participant engagement during exercises. No completed set of independently verified ISAK 335 statements is reported as a program outcome.

Taken together, the three perspectives form a sequence rather than competing explanations. Accountability identifies the reason information must be prepared and checked; financial literacy and training transfer explain how officers can learn the necessary tasks; and information-system considerations identify whether the recording tool supports reliable work. The chain from training to accountability is incomplete unless officers maintain correct records and produce statements that can be examined. This integrated framework guides the three descriptive evaluation focuses below and explains why the results do not treat positive reactions as evidence of financial statement quality.

2.5. Analytical Framework and Evaluation Focus

a. Understanding of Nonprofit Financial Reporting

Accounting instruction is expected to improve familiarity with transaction evidence, the purposes of different account categories, and the components of nonprofit financial statements. Financial education provides a general rationale for this expectation (Kaiser et al., 2022), while church reporting studies identify the practical importance of moving beyond cash receipts and expenditures (Purba & Ndruru, 2024; Sir et al., 2025). In this program, knowledge-related observations were concerned with how participants discussed these topics during instruction. A comparative claim about learning gains would require scores from equivalent instruments administered at both time points. The first evaluation focus was therefore understanding: whether the training activities addressed relevant accounting concepts and whether participants could explain or recognize the recording and reporting steps discussed. Observations and feedback can identify questions asked and areas of perceived usefulness, but they cannot establish the size of a learning gain without a documented baseline and final measure.

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Evaluation Focus: Familiarity with transaction documentation, account classification, and the purposes of nonprofit financial statements.

b. Application of Transaction-Recording Skills

The second concern was the practical application of instruction. Baldwin and Ford (1988) distinguish learning from the transfer of learning into work. For church officers, the immediate skills include entering a receipt, selecting an account, checking the amount against a supporting document, and reviewing a resulting total. Evelyn (2025) illustrates the value of working with treasurers while refining spreadsheet tools. The SimpleKas sessions were organized around such tasks so that practice would connect the materials to procedures officers might later need to perform independently. A practical assessment could document the completion and accuracy of these tasks against the same checklist before and after training. The present record, however, reports participation in guided exercises rather than individual scores on independently completed assignments. For that reason, the second evaluation focus concerns documented engagement with the recording workflow and the types of assistance needed during practice, not a statistically demonstrated change in skills.

Evaluation Focus: Participation in supported transaction entry, category selection, and review of financial summaries within SimpleKas.

c. Financial Reporting Readiness and Quality Assurance

A further concern is whether improved recording procedures can support more complete financial statements. Tjungadi and Rahadian (2020) link church reporting to competence and internal procedures, while DeLone and McLean (2003) distinguish the quality of information from the technological system producing it. Recent church-focused studies continue to report incomplete reporting formats (Purba & Wijayati, 2025; Sir et al., 2025). These findings suggest that progress from transaction entry to full reporting must be examined rather than assumed. A useful reporting assessment would check whether recorded amounts reconcile to transaction evidence, whether account categories are applied consistently, and whether the required statement components and disclosures are present. The program did not present paired, independently rated financial statements covering equivalent periods. Its third evaluation focus is therefore readiness: the provision of a recording aid and an introductory understanding of report components. This is distinct from evidence that final financial statements became more accurate or fully compliant.

Evaluation Focus: Availability of recording tools and reporting guidance, with full statement completeness and accuracy reserved for subsequent verification.

III. Research Method

The activity was a participatory community service program at GKMI Migdal Eder Jayapura, Jl. Raya Kotaraja, Vim, Abepura District, Jayapura City, Papua. It combined needs identification, development of accounting materials, face-to-face training, supervised spreadsheet practice, mentoring, and descriptive evaluation. Church board members and officers involved in administration, including the treasurer and secretary, were the intended users. Their involvement was defined by their financial responsibilities and willingness to engage with the activities rather than by probability sampling. The available program account does not specify the final number of individual participants, their accounting backgrounds, the dates or duration of every session, or a formal participant selection register. Consequently, neither a sample-size calculation nor a population-level inference is claimed. The unit of description is the partner activity and its reported outputs, not a controlled experiment.

The initial assessment drew on observations of the financial administration process and discussions with officers. Topics included how receipts and disbursements were entered, the supporting records available

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for transactions, how account categories were used, which summaries were prepared, and who was responsible for the work. These domains provide the basis for understanding the partner's needs, but the source material does not include a formal interview guide, interview transcripts, or a coded qualitative dataset. The findings are therefore reported as a descriptive needs profile rather than as frequency estimates or systematically coded themes. A reproducible follow-up would preserve an observation checklist, interview questions, dates, participant roles, and examples of anonymized financial documents.

Following the assessment, accounting literacy materials and a training module were assembled for the church's financial administration tasks. The content introduced accountability, retention of supporting evidence, account classification, and the purpose of the five components of nonprofit financial reporting described with reference to ISAK 335. Transactions discussed in the materials included offerings, donations, operating payments, and ministry-related expenditure. These examples allowed the presentation of accounting principles to remain grounded in the church's activities. The training module is treated as a documented program output; its production alone does not establish that officers could prepare complete statements without assistance. The standard designation ISAK 335 is used consistently in this manuscript, with ISAK 35 mentioned only where referring to its former title or earlier studies.

Instruction took place through explanations, discussion of common recording problems, demonstrations, transaction simulations, and supported practice. The sequence was deliberately practical: participants were introduced to the transaction and its supporting evidence, shown how an account category affects a summary, and given opportunities to try the entry in the workbook. Mentoring provided opportunities to ask questions and review uncertain classifications. This sequence follows the general principle of training transfer described by Baldwin and Ford (1988), but no formal test of that framework was performed. The number of meetings, precise contact hours, and distribution of participant practice time were not supplied in the program documents used to prepare this account and cannot be reconstructed reliably. SimpleKas was used as a Google Sheets-based financial-recording workbook, as shown by the application interface in Figure 1. The workbook includes a dashboard and sheets for categories, income, and expenses. In the supervised exercises, officers were introduced to entering receipts and payments, selecting categories, and viewing the resulting summaries. They also discussed the need to match entries with transaction documents and to review amounts before using them in reports. The interface illustrates a spreadsheet recording workflow rather than a fully automated nonprofit accounting system. In particular, separate work would be needed to verify assets, liabilities, restrictions on net assets, and notes required for complete statements. The activities described do not establish whether those additional tasks were completed independently after the sessions.

Evaluation information came from observations during exercises, discussions with officers, questionnaire-based activities described as pretraining and posttraining assessments, and feedback from the partner. The intended domains were understanding of financial recording and nonprofit reporting, familiarity with SimpleKas, and performance of basic recording tasks. In principle, equivalent pretraining and posttraining questions could support a descriptive comparison of knowledge, with the measurement of change interpreted cautiously (Dimitrov & Rumrill, 2003). A consistent task checklist could also be used to examine entry accuracy, account selection, and reconciliation. The available results, however, do not supply the number of completed questionnaires, item wording, scoring scale, individual responses, baseline and final scores, or results from a standardized practical rubric. No instrument reliability or validity estimate can therefore be reported. The questionnaire references are retained as part of the activity description, but they are not presented as evidence of a measured improvement.

The analysis was restricted to a transparent narrative synthesis of the available activity description, observed practice, partner feedback, and tangible program outputs. Evidence was considered under four headings: the initial recording problems, the materials produced, the tasks introduced during training, and the responses reported during evaluation. Statements about what participants encountered or practiced are separated from statements about competency change. No inferential statistics or effect sizes were calculated, and no hypothesis tests were undertaken. The program involved no comparison group, making causal

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attribution inappropriate even if comparable before-and-after data had been available. The later quality of church financial statements would require examination of actual statements, transaction documents, and independently applied assessment criteria. These boundaries are used throughout the results and discussion to avoid equating attendance, enthusiasm, or the availability of a tool with verified reporting outcomes.

No research claims are based on financial amounts displayed in the interface illustration. Because the workbook screenshot is not accompanied by a reconciled transaction listing or validated statement, its figures are used only to identify features of the application. Similarly, the presence of a questionnaire in an activity description does not permit the reconstruction of missing scores or the imputation of outcomes. The resulting assessment emphasizes what can be traced to the described activities and explicitly identifies information still needed for a more complete evaluation.

IV. Results and Discussion

4.1. Results

a. Initial Assessment of Church Financial Management

The activity began with observations of financial administration and discussions with church officers responsible for recording and reporting. The observations covered routine receipts and disbursements, supporting transaction evidence, existing summaries, and the difficulties officers experienced in classifying transactions. The information was used to identify training needs rather than to calculate a numerical baseline. Accordingly, the initial assessment is summarized through its reported issues and the subsequent training decisions. The records in use were described as basic summaries of cash received and paid. Such summaries can help officers keep track of movement in cash, but they do not by themselves explain outstanding obligations, assets held for ministry, changes in net assets, or disclosure of restricted funds. Officers also identified uncertainty about classifying transactions and preparing statements for nonprofit entities. The account does not include copies of baseline statements or a transaction-level audit. These findings should therefore be read as a reported needs profile, not as a scored assessment of the church's compliance with ISAK 335. Three practical priorities emerged: clearer explanations of basic nonprofit accounting, examples and guidelines for classifying transactions, and a recording aid that officers could use during their regular work. Each priority informed an activity. Accounting concepts were included in the module, classification was practiced using church-related transactions, and the SimpleKas workbook provided a common format for exercises. This link between identified needs and activity design is the main evidence for the intervention's contextual fit.

b. Development of Financial Literacy Materials and the Training Module

The material development stage produced a training module and instructional explanations tailored to the problems identified in the church's financial administration. Instead of beginning with financial statement terminology alone, the materials connected supporting transaction documents and account classification to the reports that officers may eventually prepare. The content also addressed transparent stewardship and the need for reliable records when funds are received for ministry activities. The existence and scope of these materials constitute a direct output of the activity; their effect on learning is not inferred from their production. The module introduced the statement of financial position, comprehensive income, changes in net assets, cash flows, and notes to the financial statements. It also discussed offerings, donations, operating costs, and expenditure for church activities. The distinction between recording a cash movement and presenting a complete financial position was important because the partner's initial reports were centered on receipts and payments. The module supplied a reference for understanding that distinction, although there was no independently assessed final reporting package available to show that every component had been completed. The SimpleKas section of the module illustrated the use of the category, income, expense, and dashboard worksheets. These instructions supported a repeated sequence: identify a transaction, find its evidence, select a category, record the amount, and inspect the resulting summary. The

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process was introduced as an administrative procedure that would require review by the responsible officers before any figures were shared. The module thus served two purposes: presenting nonprofit accounting concepts and offering a starting guide for continued spreadsheet use.

c. Training and Mentoring in the Use of *SimpleKas*

The face-to-face activities combined explanations, questions from officers, transaction examples, and supervised practice. Initial discussions addressed why churches need more than a list of cash receipts and payments to account for entrusted resources. Rather than presenting the reporting framework as a set of abstract definitions, the exercises used familiar financial administration tasks. The activity record confirms the sequence of instruction and practice, but does not provide attendance counts, task completion frequencies, or timed measures of how quickly participants performed each step. In the SimpleKas session, officers were introduced to the spreadsheet's dashboard and the supporting worksheets used to manage categories, income, and expenses. Participants practiced entering and classifying transactions and viewing summaries produced by the workbook. Guidance during practice focused on selecting relevant accounts and interpreting the relationship between the entries and displayed figures. These activities show that the application was introduced and used in a supported learning setting. They do not, without independently scored tasks, show that officers subsequently became proficient users or that all entered amounts were correct.

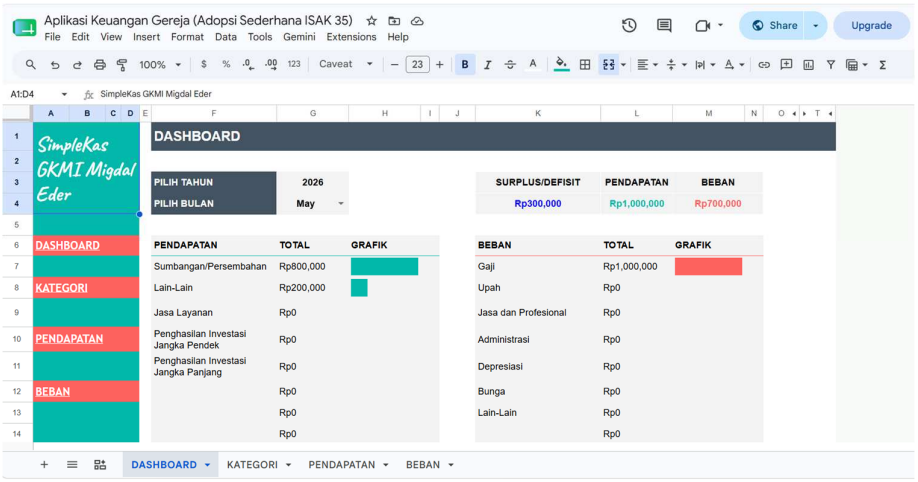


Figure 1. SimpleKas dashboard displayed in Google Sheets

Figure 1 shows the SimpleKas interface, including a period selector, income and expense categories, a surplus/deficit summary, and links to transaction worksheets. The illustration helps readers understand which functions were introduced during mentoring. It should not be interpreted as a reconciled financial statement, an independently checked record of church balances, or a measurement of participant competence. Before the workbook is used for official reporting, category subtotals and dashboard totals must be reconciled against the underlying entries and supporting evidence. During exercises, participants had opportunities to ask about account selection and the interpretation of summaries. The documented immediate outcomes were the availability of a training module, access to a spreadsheet-based recording structure, and experience with the workflow in a supported setting. These outputs are concrete but limited. The activity report does not document independent task completion, error rates, the number of reconciled transactions, or a verified set of reports prepared by the officers. Distinguishing the introduced procedures from completed reporting improvements is necessary when interpreting the program's contribution.

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d. Program Evaluation

The evaluation drew on observations during instruction, discussions, assessment activities described in the implementation account, and comments from church officers. The information reported in the manuscript is qualitative and descriptive. No participant-level scores, aggregated pretraining or posttraining results, valid denominators, or completed skill-assessment rubrics are available for presentation. It is therefore not possible to determine the magnitude of change in accounting knowledge, recording accuracy, or reporting competence. The reported evidence concerns the relevance of the material, engagement during guided practice, and the recording resources that were introduced. During mentoring, officers discussed transaction categories and were guided through the relationship between a recorded entry and the information displayed by SimpleKas. Their feedback indicated that the module and explanations were helpful for understanding the sequence of financial administration activities. Such comments provide information about perceived usefulness and immediate learning experiences. They remain distinct from a scored demonstration of knowledge retention or independent performance. The available account does not establish whether participants could repeat every task correctly without mentoring.

Church officers responded positively to the relevance of the activity for their financial administration needs. This acceptance supports the suitability of the chosen examples and recording format at the introductory stage. It does not establish long-term adoption, stronger financial controls, or compliance with ISAK 335. The accompanying evidence table identifies which outputs are directly documented and which outcomes require additional verification.

Table 1. Documented activities, outputs, and limits of the available evidence

Program stage	Documented activity or output	Evidence not available for outcome claims
Needs assessment	Observation and officer discussions identified basic cash summaries and uncertainty about account classification.	No audited baseline records, numerical compliance score, or complete participant profile.
Material preparation	A training module addressed supporting records, financial statement components, and SimpleKas procedures.	No independent validation of learning from the module.
Guided practice	Participants were introduced to transaction entry, category selection, and dashboard review in Google Sheets.	No participant-level practical scores, entry-error rates, or independently verified reconciliations.
Program feedback	Church officers regarded the materials and practice as relevant to their duties.	No reportable paired questionnaire results or evidence of sustained application use.
Financial statement quality	Introductory instruction referred to ISAK 335 and the need for complete financial reporting.	No independently assessed full set of post-program financial statements.

The reporting gap is consequential. A training event can be delivered as planned even when the participants' later work is not observed. Evidence of implementation would include the module, the workbook interface, and the activities undertaken; evidence of learning would require responses or task scores; and evidence of better reporting would require financial statements assessed against consistent criteria. Keeping these categories separate allows a useful account of the program without overextending its conclusions.

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4.2. Discussion

a. Needs Identification as the Basis for Program Design

The initial problems at GKMI Migdal Eder were consistent with issues reported by Delima and Astuti (2024) in a church system-development assessment: recording requirements and the structure of church financial operations must be understood before a digital solution is selected. Purba and Ndruru (2024) likewise describe the limits of reporting focused on income, expenditure, and budget realization. The comparison suggests that financial administration problems may persist even when routine cash records exist. In the present setting, the immediate practical response was to link transaction evidence, account classification, and spreadsheet summaries through exercises rather than to introduce a more complex reporting platform at the outset. This needs-led approach is useful because officers can see why an account category matters to a later report. However, an initial needs profile is not a full assessment of organizational accounting controls. Important questions remain about who approves payments, who reviews records, whether restricted funds are identified separately, and how corrections are documented. Future mentoring should use the church's approved procedures and supporting records to address these questions. The activity described here provides a starting point for that work rather than a comprehensive redesign of financial governance.

b. Nonprofit Accounting Literacy and the Provision of a Practical Module

Developing the module before using SimpleKas allowed the exercises to connect technical steps with accounting reasons. A participant who can select an account is better positioned to understand the dashboard when the classification reflects the underlying transaction. Conversely, a familiar interface may lower the immediate difficulty of entering data, but it cannot resolve an incorrect accounting judgment. This relationship between knowledge and application is consistent with the distinction between financial literacy and information-system use discussed by Pontoh et al. (2026), although their findings arise from a different church population and research design. The module's documented value is its provision of organized explanations and examples; independent learning gains were not measured in the reported results. Other nonprofit reporting initiatives show why introductory learning materials need to lead toward complete statements. Purba et al. (2022) worked with an orphanage on reporting with reference to ISAK 35, while Munte et al. (2024) developed a more comprehensive church financial presentation incorporating assets, liabilities, net assets, and cash flows. These projects have different participants and outputs, and their results cannot be transferred directly to GKMI Migdal Eder. They nevertheless clarify the gap between explaining report components and demonstrating that a reporting package is complete. That second stage remains an appropriate target for further mentoring.

The contribution of the present module is therefore a clear point of entry for officers working with basic records. Its usefulness depends on regular consultation during actual recording and on whether procedures remain understandable when the training team is absent. A practical next step is to test the module with real but appropriately anonymized church transactions, examine recurring classification errors, and refine the examples accordingly. Such a process would supply stronger evidence of use than participant satisfaction alone. For the partner church, the instructional challenge is therefore cumulative. A better understanding of accounts can support more consistent entry, consistent entry can support a more reliable summary, and only verified summaries with the necessary additional information can support complete statements. The program concentrated on the first part of this chain. It is reasonable to describe the materials and practical exposure as initial progress, while reserving stronger conclusions until the later stages have been documented.

c. The Use of *SimpleKas* and the Importance of Mentoring

SimpleKas introduced a consistent place for entering income, expenses, and account categories, with a dashboard for viewing period summaries. For officers accustomed to basic records, a shared spreadsheet format may make it easier to locate transactions and review information. This is an operational possibility

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illustrated by the workbook, not an independently measured efficiency gain. The program documented introductory use in a supported setting; no processing-time comparisons or transaction-error statistics were reported. The distinction matters because a visible dashboard can convey an appearance of completeness even when underlying classification and reconciliation procedures still need attention. Evelyn (2025) describes church reporting assistance involving Excel templates, communication with the treasurer, and further refinement of reporting tools. Mandagi et al. (2024) identify user capability and system design as important issues in accounting information systems used by religious organizations. The present program shares the emphasis on accessible software and direct user support, while using Google Sheets as the platform visible in SimpleKas. Its distinctive feature is the explicit connection between a literacy module, transaction-classification exercises, and an introductory digital workflow. It does not claim to outperform other tools or demonstrate that the spreadsheet improved report accuracy.

The main implementation risk is that users may treat a completed data-entry screen as a completed accounting process. Recorded cash receipts and payments still need to be checked against supporting documents; categories must reflect the nature of the transactions; and dashboard summaries must reconcile with the underlying sheets. Officers also need procedures for access permissions, backup, and review of corrections. These steps are especially important when more than one person is involved in preparing records. At GKMI Migdal Eder, the program introduced the basic workflow, but documentation of sustained controls and independent report verification was not available. Account classification provides a practical test of whether a recording system can be used consistently. At GKJ Medari, Oslan et al. (2024) identified differences across existing recording procedures and addressed the need for a uniform chart of accounts. Sir et al. (2025) also report the need for a more comprehensive church financial presentation than cash summaries alone. Both findings suggest that organizing account categories is not merely a technical detail. Categories determine which types of activity can be compared and which information is available to prepare later reports. For SimpleKas, written definitions of commonly used accounts would help prevent similar transactions from being classified differently across periods. The immediate exercise in selecting categories was a starting point for this consistency. A stronger follow-up would compare a defined set of anonymized church transactions with a jointly approved chart of accounts, record the number of correct classifications, and review disagreements. Repeating that assessment after officers have used the workbook independently would indicate whether mentoring has translated into a routine skill. No such scored follow-up is reported in the present project, so the discussion is limited to the importance of the procedure and the documented opportunity to practice it.

d. Implications for Reporting and the Sustainability of Financial Management

Subardi et al. (2025) document assistance with ISAK 35-based reporting using Google Sheets for places of worship in Pontianak. Their account offers a relevant comparison because it combines spreadsheet use with nonprofit reporting guidance. Paru et al. (2025) also describe the need for repeated accounting instruction in a church setting in Papua, where knowledge and experience constrain the implementation of established financial procedures. These studies strengthen the argument for locally adapted support. The GKMI Migdal Eder project similarly chose a familiar recording format and contextualized exercises, but its available evidence ends at introductory implementation and participant feedback. An important reporting distinction follows. The SimpleKas dashboard can help officers inspect cash-oriented summaries, but ISAK 335 reporting requires information beyond those totals. The full process would involve checking assets and liabilities, identifying changes in net assets and possible donor restrictions, considering cash-flow classification, and adding explanatory notes. Purba and Wijayati (2025) and Sir et al. (2025) report incomplete statement presentation in other churches, illustrating the importance of verifying each component. At GKMI Migdal Eder, no completed statement package is included for independent assessment. The contribution reported here is readiness to organize basic information, not demonstrated conformity to the accounting standard.

Sustained improvement would require a simple but explicit responsibility structure. One officer could maintain entries, another could review the agreement between documents and the spreadsheet, and the

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authorized church body could approve the period report. The precise division of work should follow the church's governance rules and available personnel. Periodic backups, controlled editing access, identification of corrections, and retention of supporting evidence would reduce the risk that information is changed or lost. These are proposed control measures, not controls whose effectiveness was assessed during the activity. Their implementation could be examined during later mentoring alongside the completeness of reports.Digital recording also introduces governance questions not addressed by paper-based training. Officers should determine who may view or edit the workbook, which version is authoritative, how corrections are recorded, and where backups are stored. A written approval process should distinguish responsibility for preparing a report from responsibility for reviewing it, even when a small number of volunteers handle several administrative tasks. Establishing these arrangements would make the use of Google Sheets more dependable without implying that software itself can enforce every control. Their status remains a recommendation for the partner, not an observed outcome of the project.

e. Limitations of the Program Evaluation

The program's principal evaluative limitation is the absence of reportable numerical before-and-after results. Although the implementation account mentions questionnaires and practical reviews, it does not present completed response counts, item scores, scoring criteria, or independently assessed work. As a result, no effect size, statistical significance test, or quantified change in knowledge or skill can be established. The absence of a comparison group would also prevent strong causal claims even with comparable paired measurements. The positive feedback is useful for judging immediate acceptance, but is subject to social desirability and does not demonstrate sustained use. The dashboard image similarly shows a tool interface, not verified financial statement quality. A follow-up evaluation could use a short, equivalent knowledge test before and after instruction, with the number of valid responses and the scoring procedure reported. A separate practical assessment could ask officers to record the same set of transactions independently and evaluate evidence checks, category selection, amounts, and reconciliation against a published rubric. Reporting quality should be assessed from actual financial statements using an ISAK 335 component checklist, while adoption should be examined after several reporting periods through activity logs or document review. These measures would distinguish knowledge, independent recording performance, and organizational reporting outcomes. The current program provides an initial training package and workflow that such an evaluation could build upon. The proposed evaluation design would also help separate factors that are currently combined in the narrative. If participants understood the concepts but still misclassified entries, mentoring could focus on practice and account definitions. If entries were accurate but statements incomplete, support could shift toward assets, liabilities, restricted resources, and disclosures. If a workbook was not used after training, attention could turn to responsibility allocation and accessibility rather than additional theory. These distinctions would provide the church with more actionable information than a single overall statement that training was successful.

V. Conclusion

The program at GKMI Migdal Eder Jayapura addressed basic financial administration needs through an initial assessment, preparation of nonprofit accounting materials, instruction using church transaction examples, and guided use of SimpleKas in Google Sheets. Its directly documented outputs were a training module, an introduced recording workbook, and opportunities for officers to practice entering and classifying transactions. The feedback reported during implementation was favorable and indicated that officers considered the activities relevant. These observations support the practical suitability of the introductory approach, but they do not establish a measurable increase in participants' competence or improvement in audited financial reporting quality. The work highlights a specific lesson for church financial administration:

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accessible technology is useful when it is accompanied by accounting explanations and a review process. The spreadsheet can organize information entered by officers, whereas completeness and accuracy depend on supporting evidence, appropriate categories, reconciliation, and later preparation of all required statement components. No numerical pretraining and posttraining comparisons or independently rated financial statements were presented. The findings should accordingly be interpreted as documented initial capacity-building activities rather than proof of a causal or lasting effect.

GKMI Migdal Eder officers should first adopt a short, written procedure covering transaction evidence, account selection, data entry, verification, correction, and approval of reports. The chart of accounts should distinguish recurring income and expense types and identify funds subject to donor restrictions where relevant. Dashboard and category totals should be reconciled regularly with the underlying sheets and supporting documents. Restricted editing access, secure backups, and clear responsibility for reviewing records would strengthen the reliability of the routine process before financial information is distributed to the congregation. Subsequent mentoring should focus on three measurable outcomes: the accuracy of independent transaction entry and classification, the regular use and reconciliation of the workbook, and the completeness of statements prepared with reference to ISAK 335. Comparable assessments before and after further training, documented participant counts, a practical scoring rubric, and reviews of actual reporting periods would provide stronger evidence than satisfaction feedback alone. These steps would clarify which parts of the initial instruction were retained and which reporting tasks still require support. They would also help determine whether the recording tool contributes to accountability beyond the training setting.

AI Disclosure

The authors used OpenAI's ChatGPT to assist with English language editing, grammatical correction, sentence refinement, and improving the clarity, coherence, and organization of selected manuscript passages. The tool also assisted with the wording of responses to editorial and reviewer comments. All research activities, including conceptualization, methodology, data collection, analysis, interpretation of findings, and scientific conclusions, remain the responsibility of the authors. The authors are responsible for reviewing and verifying all AI-assisted content and take full responsibility for the accuracy, originality, integrity, and validity of the manuscript. AI was not used as a substitute for the authors' scientific judgment and is not listed as an author.

Authorship Contribution

Bucek Jalu Prasetyo Arjuna contributed to the conceptualization, methodological design, project coordination, and preparation of the original manuscript. Manggalawati Tande Bura contributed to the development of training materials, implementation of community service activities, data collection, and manuscript review. Gian Giovania was involved in program implementation, field documentation, data organization, and preparation of the research findings. Christine Jois Karubaba contributed to program evaluation, validation and interpretation of findings, academic supervision, and critical review and editing of the manuscript. All authors participated in reviewing and refining the manuscript, approved the final version for publication, and agreed to take responsibility for the accuracy, integrity, and scientific quality of the work.

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Conflict of Interest Statement

The authors declare that they have no financial, professional, or personal conflicts of interest that could have influenced the research activities, interpretation of findings, authorship, or publication of this manuscript.

Data Availability Statement

The supporting materials for this community service program, including available activity documentation, training materials, and evaluation records, may be obtained from the corresponding author upon reasonable request, subject to applicable confidentiality requirements, privacy considerations, and permission from the partner institution.

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