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ARTICLE

TRAINING ON RECORDING FINANCIAL TRANSACTIONS FOR MICRO AND ULTRA MICRO BUSINESSES BASED ON SINGLE ENTRY: REFLECTION ON THEMATIC KKN ACTIVITIES IMPACTING FINANCIAL MANAGEMENT IN LAMPEGAN VILLAGE, IBUN DISTRICT, BANDUNG REGENCY

Agus Rohiman*, Sonia Oktavia Nurfaradila, Romdon Abdul Japar, Amellia Zafira, Salma Amalin, Muhamad Rizky Pradana, Ripki Sahid Saputra, Neng Pani Pebrianti, Luthfi Dwiandra, Hasna Hanifah, Miswan
Universitas Al Ghifari Bandung, Indonesia
*Email : agusrohiman06@gmail.com**

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Abstract

Micro and ultra-micro enterprises have an important role in the community's economy; however, they still face limitations in maintaining systematic financial transaction records. This activity aimed to analyze the effectiveness of a seminar and training program on single-entry financial transaction recording for micro and ultra-micro entrepreneurs through the Impactful Thematic Community Service Program (KKN Tematik Berdampak) of Universitas Al-Ghifari in 2026 in Lampegan Village, Ibun District, Bandung Regency. The activity employed a pre-experimental approach using a one-group pretest-posttest design involving 17 participants. Measurements were conducted across three dimensions: affective, cognitive, and psychomotor. Data were analyzed using descriptive statistics, the Shapiro-Wilk test, the Wilcoxon Signed Rank Test, effect size, and N-Gain Score. The results showed an increase in the mean affective score from 3.59 to 7.18, cognitive score from 3.18 to 6.59, and psychomotor score from 2.94 to 5.47. The Wilcoxon test indicated significant differences across all dimensions ($p \leq 0.001$), with a large effect size ($r = 0.835–0.900$). The N-Gain results indicated high effectiveness in the affective and cognitive dimensions and moderate effectiveness in the psychomotor dimension and overall score. Thus, the seminar and training effectively improved participants' attitudes, knowledge, and skills in single-entry financial transaction recording.

Keywords: Micro Enterprises, Single-Entry Accounting, Financial Record-Keeping, Community Empowerment, Impactful Thematic Community Service Program (KKN Tematik Berdampak) Of Universitas Al-Ghifari Bandung

A. INTRODUCTION

Micro and ultra-micro enterprises represent one of the main pillars supporting the economy at both local and national levels, particularly in terms of job creation and the equitable distribution of economic activities among rural communities (Republic of Indonesia, 2008).

Despite playing this strategic role, micro and ultra-micro business owners generally face various structural constraints in managing their operations, one of which is the lack of systematic financial transaction recording practices (Andarsari & Dura, 2018). The majority of entrepreneurs in this segment still rely on memory or unstructured, simple notes to manage business cash flow, making it difficult for them to accurately monitor business performance, prepare financial plans, or fulfill administrative requirements when applying for formal financial access from financial institutions (Andarsari & Dura, 2018).

Single-entry financial transaction recording is a simple accounting approach considered most suitable for application at the micro and ultra-micro business scale. Unlike the double-entry bookkeeping system commonly used in medium and large-scale enterprises, the single-entry system only records cash receipts and disbursements chronologically without requiring complex accounting knowledge. This characteristic makes single-entry bookkeeping a relatively easy-to-learn and practical recording method for micro and ultra-micro entrepreneurs who generally lack a formal accounting education background (Andarsari & Dura, 2018). Nevertheless, implementing single-entry recording in the field still requires structured educational processes and mentoring so that it can be adopted consistently by entrepreneurs in their daily financial management practices (Andarsari & Dura, 2018).

Lampegan Village, Ibun District, Bandung Regency is an area with considerable local economic potential, marked by numerous micro and ultra-micro business activities run by local residents. However, based on initial field observations, most business owners in this area have not yet implemented systematic financial transaction recording practices. This condition has the potential to hinder business development, both in terms of data-driven business decision-making and long-term business sustainability. This situation highlights one of the primary urgencies for executing a community empowerment program specifically targeting capacity building for micro and ultra-micro entrepreneurs in financial transaction recording.

In response to these conditions, Universitas Al-Ghifari (Unfari), through the 2026 Impactful Thematic Student Community Service Program (*KKN Tematik Berdampak*), conducted a community empowerment activity in the form of a seminar and training on single-entry financial transaction recording for micro and ultra-micro entrepreneurs in Lampegan Village, Ibun District, Bandung Regency. The Impactful Thematic KKN program was designed not merely as a form of community service, but also as a venue for students to directly apply scientific knowledge to provide solutions to real problems faced by the community, while simultaneously generating scientifically measurable impacts through a systematic evaluative approach.

To determine the effectiveness of the implemented program, this activity applied an evaluation design consisting of pre-test and post-test measurements across three dimensions of participant learning outcomes: affective, cognitive, and psychomotor dimensions (Bloom, 1956; Krathwohl et al., 1964; Simpson, 1972). This evaluative approach is essential considering that the success of a community empowerment program cannot be judged solely by the execution of activities, but must also be empirically proven through measurable changes in the attitudes, knowledge, and skills of the target participants. Pre-test and post-test data were subsequently analyzed using a series of statistical techniques, including descriptive analysis, the Shapiro-Wilk normality test, the Wilcoxon Signed Rank Test hypothesis test, effect size

testing, N-Gain Score testing, and detailed dimension-by-dimension analysis to obtain a comprehensive picture regarding the effectiveness of the conducted seminar and training.

Based on the description above, this article aims to present and analyze the effectiveness of single-entry financial transaction recording training for micro and ultra-micro entrepreneurs conducted through the 2026 Unfari Impactful Thematic KKN program in Lampegan Village, Ibun District, Bandung Regency, viewed from changes in participant outcomes across affective, cognitive, and psychomotor dimensions. The results of this activity are expected to provide practical contributions to enhancing the capacity of micro and ultra-micro business owners in financial management, while simultaneously offering an academic contribution in the form of a KKN-based community empowerment program evaluation model that can be replicated in similar programs in other regions.

B. LITERATURE REVIEW

Based on the research design focusing on training and single-entry financial transaction recording for micro-enterprises through the Impactful Thematic Student Community Service Program (*KKN Tematik Berdampak*), the following are the two most relevant theories. Each theory is structured with a definition of exactly 5 sentences/paragraphs containing source citations, along with brief indicator points:

Bloom's Learning Taxonomy

Bloom's Learning Taxonomy explains that the success of an educational or training program is measured through structured changes across three primary dimensions of participant learning outcomes: affective, cognitive, and psychomotor dimensions. In the context of training for single-entry financial transaction recording in micro-enterprises, this theory is used to evaluate the overall effectiveness of the intervention. The evaluation spans from fostering positive participant attitudes (affective), increasing conceptual understanding of simple accounting (cognitive), to mastering practical skills for independent cash flow recording (psychomotor). Applying this theory underscores that the success of a community empowerment program based on Impactful Thematic KKN is not merely judged by the execution of activities, but rather through evidence of measurable changes in participants. Therefore, this theoretical framework is crucial for designing pre-test and post-test instruments to assess how far the intervention successfully drives capacity building among micro and ultra-micro entrepreneurs. Indicators:

- Affective Dimension: Participant attitudes, interest, and awareness regarding the importance of recording business financial transactions.
- Cognitive Dimension: Participant knowledge, conceptual understanding, and foundational logic regarding single-entry financial transaction recording techniques.
- Psychomotor Dimension: Practical skills of participants in recording cash receipts and disbursement transactions in a structured manner on record-keeping sheets.

Diffusion of Innovations Theory

Diffusion of Innovations Theory explains how a new idea, approach, or technique is absorbed and applied by individuals or groups within a social system. In the micro and ultra-micro enterprise segment, the single-entry recording system is positioned as a simple accounting innovation replacing unstructured recording habits or reliance on memory. This

theory emphasizes that the innovation adoption process depends heavily on perceived ease of use, low complexity, and tangible benefits directly felt by entrepreneurs. Through delivery methods such as conceptual seminars and practical mentoring (*hands-on training*), the innovation adoption stages are systematically guided from the awareness stage (*knowledge*) to the acceptance stage (*adoption*). Consequently, this theoretical framework helps explain how structured educational delivery can encourage micro-entrepreneurs to transition to and consistently apply more accurate financial management practices. Indicators

- Innovation Awareness (*Knowledge*): Initial knowledge level of entrepreneurs regarding the existence of the single-entry recording method.
- Perceived Ease & Benefits (*Persuasion*): Entrepreneur assessment that the single-entry method is relatively simple and beneficial for business cash flow.
- Adoption Decision (*Decision*): Willingness of entrepreneurs to accept and try the new financial recording method.
- Practical Implementation (*Implementation*): Direct application of financial transaction recording techniques in daily business operations.

C. RESEARCH METHODOLOGY

The 2026 Impactful Thematic Student Community Service Program (*KKN Tematik Berdampak*) of Universitas Al-Ghifari (Unfari) was conducted in Lampegan Village, Ibun District, Bandung Regency, targeting micro and ultra-micro business owners. This program focused on enhancing competencies in single-entry business financial transaction recording, given that the low adoption of systematic financial record-keeping in the micro and ultra-micro business segment often poses a structural obstacle to business growth and sustainability, including formal financing access and data-driven decision-making.

Activity Design

This activity was designed using a pre-experimental approach with a one-group pretest-posttest design (Sugiyono, 2017), which measures participants' conditions before and after an intervention consisting of a seminar and training, without a control group. This design was selected as it aligns with the characteristics of thematic community service initiatives, where all participants form a single intervention group and measurements are performed on the same group, allowing observed post-intervention changes to be directly compared to baseline conditions.

Location and Target Group

The activity took place in Lampegan Village, Ibun District, Bandung Regency, West Java Province. The target group comprised micro and ultra-micro business owners residing and operating their businesses within the village. Location selection was based on preliminary field observations indicating that the majority of local business owners practiced basic, undocumented financial management, aligning with the program's goal of delivering interventions relevant to the target community's real needs.

Implementation Procedure

The program was executed across four sequential stages: pre-test, seminar, training, and post-test. This sequence ensured that changes in participant knowledge, attitudes, and skills were measured in a structured manner before and after the intervention.

1. Pre-test

The initial phase began with a pre-test administered to all participants to measure baseline conditions prior to the intervention. The pre-test instrument was developed to evaluate three learning outcome dimensions based on educational taxonomies (Bloom, 1956; Krathwohl et al., 1964; Simpson, 1972):

- Affective Dimension: Measures participant attitudes and awareness regarding the importance of financial transaction recording.
- Cognitive Dimension: Measures participant knowledge and understanding of single-entry financial transaction recording concepts and techniques.
- Psychomotor Dimension: Measures participant practical skills in directly recording financial transactions.

Pre-test results served as the baseline for evaluating post-intervention progress.

2. Seminar

Following the pre-test, a seminar was conducted to deliver fundamental concepts and highlight the urgency of single-entry bookkeeping for micro and ultra-micro enterprises. Content was presented communicatively, considering participants' general lack of formal accounting experience, thereby focusing on establishing conceptual foundations prior to practical application.

3. Training

The next stage involved practical (*hands-on*) training in single-entry financial recording. Facilitators provided direct guidance, assisting participants in recording daily transactions tailored to their specific business models. Mentoring was conducted individually and in small groups to ensure clear comprehension and application.

4. Post-test

The final stage involved administering a post-test to the same participants using an instrument identical to the pre-test. Using the same instrument ensured measurement consistency and comparability, validating that score improvements were attributable to the seminar and training rather than variations in test difficulty.

Data Collection Instrument

The primary data collection tool was a structured questionnaire containing items across the affective, cognitive, and psychomotor dimensions. The identical instrument was deployed at pre-test and post-test stages to maintain internal measurement validity (*before-after comparison*).

Data Analysis Techniques

Pre-test and post-test data were systematically analyzed using six statistical techniques:

1. Descriptive Analysis: Summarizes pre-test and post-test data characteristics, including mean, median, standard deviation, minimum, and maximum values across each dimension to illustrate overall outcome distributions and trends.
2. Shapiro-Wilk Normality Test: Evaluates whether gain scores (pre-test to post-test differences) follow a normal distribution (Shapiro & Wilk, 1965). It was selected due

to its suitability for small sample sizes typical of community service programs (Razali & Wah, 2011), determining whether parametric or non-parametric hypothesis tests should be used.

3. Hypothesis Testing (Wilcoxon Signed Rank Test): Applied if data violates normality assumptions (Wilcoxon, 1945). As a non-parametric test for paired data, it assesses the statistical significance of score differences before and after training based on p-value thresholds (e.g., $\alpha = 0.05$).
4. Effect Size Test: Complements significance tests by quantifying the magnitude of the training impact (Cohen, 1988). Effect sizes are derived from Wilcoxon test results (using $r = Z / \sqrt{n}$) and categorized as small, medium, or large.
5. N-Gain Score Test: Measures intervention effectiveness by calculating normalized gains between post-test and pre-test scores relative to maximum achievable scores (Hake, 1998), classifying effectiveness into high, medium, or low categories.
6. Detailed Dimension-by-Dimension Analysis: Examines affective, cognitive, and psychomotor dimensions separately to identify areas of significant improvement alongside skills requiring further reinforcement.

Activity Execution Flow

In summary, the program workflow progressed through five main stages: (1) pre-test administration across affective, cognitive, and psychomotor dimensions; (2) seminar delivery on single-entry bookkeeping; (3) hands-on training for micro and ultra-micro entrepreneurs; (4) post-test administration; and (5) statistical analysis comprising descriptive statistics, Shapiro-Wilk normality testing, Wilcoxon Signed Rank testing, effect size calculation, N-Gain evaluation, and itemized dimension analysis

D. RESULT AND DISCUSSION

Descriptive Analysis of Pre-Test and Post-Test Data

The training on single-entry financial transaction recording for micro and ultra-micro enterprises was attended by 17 participants (N = 17), all of whom provided complete data for both the pre-test and post-test stages; there was no missing data across the three measured dimensions: affective, cognitive, and psychomotor. The results of the descriptive statistical analysis for the pre-test data are presented in Table 1.

Table 1. Descriptive Statistics of Pre-Test Results

Statistic	Affective	Cognitive	Psychomotor	Total
N (Valid)	17	17	17	17
Mean	3,59	3,18	2,94	9,71
Median	3,00	3,00	3,00	10,00
Std. Deviation	0,712	0,809	0,659	1,105
Variance	0,507	0,654	0,434	1,221
Skewness	0,826	0,450	1,544	0,350

Statistic	Affective	Cognitive	Psychomotor	Total
Kurtosis	-0,404	0,310	6,176	-0,321
Range	2	3	3	4
Minimum	3	2	2	8
Maximum	5	5	5	12

Based on Table 1, prior to the intervention consisting of a seminar and training the participants' average scores were 3.59 for the affective dimension, 3.18 for the cognitive dimension, and 2.94 for the psychomotor dimension, with a total average score of 9.71 out of the instrument's ideal maximum. The median values for all three dimensions hovered around 3.00, aligning relatively well with the mean values; this indicates that the majority of participants fell into the low-to-moderate range of initial understanding before attending the seminar and training. The psychomotor dimension recorded the lowest average (2.94), suggesting that the practical skill of recording financial transactions was the weakest aspect of the participants' initial state a finding consistent with the characteristics of micro and ultra-micro entrepreneurs, who generally lack the habit of maintaining structured, written transaction records.

The results of the descriptive statistical analysis for the post-test data collected after the participants attended the seminar and training are presented in Table 2.

Table 2. Descriptive Statistics of Post-Test Results

Statistic	Affective	Cognitive	Psychomotor	Total
N (Valid)	17	17	17	17
Mean	7,18	6,59	5,47	19,24
Median	7,00	7,00	5,00	19,00
Std. Deviation	0,728	1,326	1,625	2,223
Variance	0,529	1,757	2,640	4,941
Skewness	-0,290	-1,310	-0,486	0,206

Statistic	Affective	Cognitive	Psychomotor	Total
Kurtosis	-0,890	2,092	-0,254	-1,152
Range	2	5	6	7
Minimum	6	3	2	16
Maximum	8	8	8	23

Data in Table 2 shows that following the implementation of the seminar and training, the mean participant score for the affective dimension increased to 7.18, the cognitive dimension to 6.59, and the psychomotor dimension to 5.47, with the total mean score increasing to 19.24. Overall, mean scores increased across all measured dimensions, with mean score gains of 3.59 for the affective dimension, 3.41 for the cognitive dimension, 2.53 for the psychomotor dimension, and 9.53 for the total score. Descriptively, these findings indicate that the single-entry financial transaction recording seminar and training exerted a positive impact on enhancing participants' attitudes, knowledge, and skills regarding business financial recording.

Examining the results by dimension, the highest absolute mean score increase occurred in the affective dimension, demonstrating that the seminar and training were effective in cultivating participants' awareness and positive attitudes toward the importance of financial record-keeping. Meanwhile, although the psychomotor dimension showed substantial improvement from baseline, it retained a relatively lower final mean score (5.47) compared to the affective (7.18) and cognitive (6.59) dimensions. This indicates that practical financial recording skills require longer timeframes and greater mentoring intensity for micro and ultra-micro entrepreneurs to master solidly, compared to shifts in attitudes and conceptual knowledge.

Regarding data dispersion, post-test standard deviations were generally larger than pre-test values, particularly in the cognitive dimension (increasing from 0.809 to 1.326) and the psychomotor dimension (increasing from 0.659 to 1.625). This increased variability suggests that participant responses to the seminar and training were not entirely uniform; while some participants experienced highly significant gains, others showed more moderate improvements, resulting in a more heterogeneous post-test score distribution compared to the baseline.

Skewness and kurtosis values in Table 1 and Table 2 provide an initial indication of data distribution shape, following the guideline that a ratio of skewness to standard error exceeding ±2 indicates notable distribution asymmetry (George & Mallery, 2010). In the pre-test data, the psychomotor dimension yielded a skewness value of 1.544 with a standard error ratio exceeding two ($1.544 / 0.550$), indicating a marked rightward skewness (positively skewed) consistent with most participants scoring low prior to intervention. In the post-test data, the cognitive dimension displayed a relatively strong negative skewness (-1.310) with a standard

error ratio also exceeding two, pointing to a leftward skewness (negatively skewed) consistent with many participants achieving high scores near the instrument's maximum following training. These distributional asymmetries serve as an important indicator that normality cannot be assumed directly, necessitating formal normality testing via the Shapiro-Wilk test prior to selecting appropriate hypothesis testing methods, as outlined in the Implementation Methods section.

Overall, these descriptive results provide initial evidence that the single-entry financial recording seminar and training delivered through the 2026 Unfari Impactful Thematic KKN in Lampegan Village positively impacted participant outcomes across all evaluated dimensions. To confirm whether these gains are statistically significant rather than attributable to random variation, these descriptive findings are followed by data normality testing, hypothesis testing using the Wilcoxon Signed Rank Test, effect size calculations, N-Gain Score analysis to evaluate training effectiveness, and detailed itemized dimension analysis, as presented in the subsequent section.

Shapiro-Wilk Normality Test

Normality testing was conducted to determine the appropriate category of hypothesis test for subsequent analysis namely, parametric tests for normally distributed data or non-parametric tests for non-normal distributions. Normality results for the affective dimension using the Kolmogorov-Smirnov test (with Lilliefors Significance Correction) yielded a statistic of 0.300 ($p = 0.0003$), while the Shapiro-Wilk test produced a statistic (W) of 0.752 with 17 degrees of freedom (df) and a significance value of $p = 0.0005$ (Shapiro & Wilk, 1965). Because both significance values fell below the 0.05 threshold, data in the affective dimension was concluded to be non-normally distributed.

It should be noted that the uploaded output files for the cognitive and psychomotor normality tests contained statistical values identical to the affective dimension (including row labels still marked "AFEKTIF" across all three sheets), likely indicating an unupdated copy-paste output. Consequently, distinct normality values for cognitive and psychomotor dimensions cannot be reported separately here, and re-checking the original SPSS output for both dimensions prior to final manuscript preparation is recommended. Nevertheless, given the small ordinal sample size ($N = 17$) typical of community service research and the non-normal distribution observed in the affective dimension, employing the non-parametric Wilcoxon Signed Rank Test as the primary hypothesis test across all dimensions remains appropriate and consistent with the analytical plan established in the Implementation Methods section.

Wilcoxon Signed Rank Test Hypothesis Testing

Hypothesis testing was conducted using the Wilcoxon Signed Rank Test (Wilcoxon, 1945) to determine the statistical significance of score differences between pre-test and post-test conditions. Test results are presented in Table 3.

Table 3. Results of the Wilcoxon Signed-Rank Test

Statistic	Affective	Cognitive	Psychomotor	Total
Z	-3,710	-3,640	-3,443	-3,642

Statistic	Affective	Cognitive	Psychomotor	Total
Asymp. Sig. (2-tailed)	0,000	0,000	0,001	0,000

Based on Table 3, all dimensions show Asymp. Sig. (2-tailed) values lower than the 0.05 significance level: 0.000 for the affective dimension, 0.000 for the cognitive dimension, 0.001 for the psychomotor dimension, and 0.000 for the total score. Consequently, the null hypothesis (H0) stating there is no difference between pre-test and post-test scores—is rejected; it can be concluded that there is a statistically significant difference between pre-test and post-test scores across all measured dimensions. The negative Z-values across all dimensions (based on negative ranks) indicate that the difference consistently reflects an increase in scores, meaning post-test scores were significantly higher than pre-test scores. These findings reinforce the earlier descriptive analysis and provide statistical evidence that the conducted seminar and training on single-entry financial transaction recording had a significant impact on improving participants' attitudes, knowledge, and skills.

Effect Size Test

To determine the magnitude (strength) of the seminar and training's impact on the improvement of participants' scores, an effect size calculation was performed by dividing the Z-value from the Wilcoxon test by the square root of the number of observations ($r = Z / \sqrt{n}$) (Cohen, 1988). The results of the effect size calculation are presented in Table 4.

Tabel 4. Hasil Uji Effect Size

Dimension	Calculated Z	√n	r (Effect Size)	Caegory
Affective	-3,710	4,123	0,900	major impact
Cognitive	-3,640	4,123	0,883	major impact
Psychomotor	-3,443	4,123	0,835	major impact
Total	-3,642	4,123	0,883	major impact

Based on Table 4, the effect size (r) values across all dimensions range from 0.835 to 0.900; all of these values are well above the 0.50 threshold, thereby categorizing them as representing a "large effect." The highest effect size was observed in the affective dimension (r = 0.900), followed by the cognitive dimension (r = 0.883) and the total score (r = 0.883), while the psychomotor dimension showed the lowest effect size among the four (r = 0.835), though it still qualified as a large effect. These findings confirm that the statistical significance obtained from the Wilcoxon Signed-Rank Test represents not merely statistical significance but also a magnitude of influence that is practically large and meaningful; thus, the seminar and training sessions can be said to have had a substantial impact on enhancing participant competence.

N-Gain Score Test
(Training Effectiveness)

The N-Gain Score test was used to assess the effectiveness of the seminar and training in improving participant outcomes by calculating the normalized difference between post-test and pre-test scores relative to the ideal maximum score achievable by participants (Hake, 1998). The ideal maximum score for each dimension was 8 (comprising 8 test items), while the ideal maximum score for the total score was 24 (a combination of 24 items across the three dimensions). The N-Gain Score calculation results are presented in Table 5.

Table 5. N-Gain Score Test Results

Dimension	Mean Pre	Mean Post	N-Gain Score	Category
Affective	3,59	7,18	0,814	Tall (> 0,7)
Cognitive	3,18	6,59	0,707	Tall (> 0,7)
Psychomotor	2,94	5,47	0,500	Currently (0,3–0,7)
Total	9,71	19,24	0,667	Currently (0,3–0,7)

Based on Table 5, the affective dimension shows the highest N-Gain Score at 0.814—classified as the high category—followed by the cognitive dimension at 0.707, which also falls into the high category. Meanwhile, the psychomotor dimension shows an N-Gain Score of 0.500 and a total score of 0.667, both of which fall into the medium category. These results reveal a pattern consistent with the findings from the previous descriptive and effect size analyses: the seminars and training sessions conducted were most effective at improving participants' attitudes (affective) and knowledge (cognitive), whereas the improvement in practical skills for recording financial transactions (psychomotor) was effective at a moderate level. This outcome is understandable, given that mastering practical skills generally requires more intensive and sustained repetition and guidance compared to changes in attitudes or conceptual knowledge; consequently, the relatively short duration of the KKN (Community Service Program) training was not fully optimal for elevating the psychomotor dimension to the high-effectiveness category.

Detailed Analysis by Dimension

A more detailed analysis was conducted at the item level to identify specific patterns in the improvement of participant understanding across each dimension. The research instrument consisted of 24 items 8 items each for the affective, cognitive, and psychomotor dimensions with the percentage of correct answers calculated based on the total number of respondents (N = 17).

Table 6. Percentage of Correct Answers per Item Affective Dimension

Question Items	Pre-test (%)	Post-test (%)	Increase (poin %)
Question 1	47,1	88,2	41,2
Question 2	52,9	94,1	41,2

Question Items	Pre-test (%)	Post-test (%)	Increase (poin %)
Question 3	41,2	82,4	41,2
Question 4	47,1	82,4	35,3
Question 5	52,9	100,0	47,1
Question 6	29,4	52,9	23,5
Question 7	52,9	100,0	47,1
Question 8	35,3	58,8	23,5

In the affective dimension, all test items showed an increase in the percentage of correct answers following the training. The most significant increases occurred in Item 5 and Item 7—rising by 47.1 percentage points each to reach a 100% correct response rate in the post-test—indicating that all participants had developed a fully positive attitude and awareness regarding the aspects measured by these items. Conversely, Items 6 and 8 showed relatively smaller increases (23.5 percentage points) and post-test results below 60%, suggesting that the attitudinal aspects addressed by these items still require further reinforcement during subsequent mentoring activities.

Table 7. Percentage of Correct Answers per Test Item Cognitive Dimension

Questions Items	Pre-test (%)	Post-test (%)	Increase (poin %)
Questions 1	47,1	100,0	52,9
Questions 2	41,2	88,2	47,1
Questions 3	29,4	58,8	29,4
Questions 4	47,1	100,0	52,9
Questions 5	47,1	100,0	52,9
Questions 6	52,9	100,0	47,1
Questions 7	41,2	82,4	41,2
questions 1	41,2	88,2	47,1

Questions Items	**Pre-test (%)**	**Post-test (%)**	**Increase (poin %)**

Regarding the cognitive dimension, four of the eight test items (Items 1, 4, 5, and 6) achieved a 100% correct response rate on the post-test, with the greatest improvements observed in Items 1, 4, and 5 (an increase of 52.9 percentage points for each). These findings indicate a significant improvement in participants' conceptual understanding of most core material concerning single-entry financial transaction recording following the seminar. However, Item 3 showed a relatively lower post-test result (58.8%) compared to the other cognitive items, suggesting that the material tested in this item was more complex or abstract for the participants, thereby requiring additional explanation in future seminar sessions.

Table 8. Percentage of Correct Answers per Test Item — Psychomotor Dimension

Question Soal	**Pre-test (%)**	**Post-test (%)**	**Increase (poin %)**
Question 1	29,4	70,6	41,2
Question 2	35,3	76,5	41,2
Question 3	35,3	82,4	47,1
Question 4	23,5	58,8	35,3
Question 5	23,5	47,1	23,5
Question 6	41,2	100,0	58,8
Question 7’	29,4	70,6	41,2
question 8	17,6	41,2	23,5

Regarding the psychomotor dimension, Question 6 demonstrated the greatest improvement among all items across the three dimensions (a 58.8 percentage-point increase), achieving a 100% correct response rate in the post-test; this indicates that the practical skill tested in this item was fully mastered by the participants. Conversely, Questions 5 and 8 showed post-test results that remained relatively low (47.1% and 41.2%), although both still showed improvement compared to the pre-test. The low performance on these two items aligns

with the psychomotor dimension's N-Gain score which fell into the "medium" category—and suggests that specific practical skills related to recording financial transactions (particularly those requiring direct and repetitive application) still require further mentoring to ensure optimal mastery by micro and ultra-micro entrepreneurs.

Overall, this detailed dimensional analysis reinforces the conclusion that the single-entry financial transaction recording seminar and training conducted as part of the 2026 Unfari Thematic KKN (Community Service) Program in Lampegan Village effectively improved participant performance across all test items and dimensions. Effectiveness was highest regarding attitudes and conceptual knowledge, while the practical skills aspect showed room for further improvement. These findings suggest that follow-up programs or post-KKN mentoring should focus more on strengthening psychomotor skills especially for the items with relatively low post-test scores to ensure that the improvement in financial transaction recording competence among micro and ultra-micro entrepreneurs is comprehensive and nabl Regency successfully delivered a positive and significant impact on improving the attitudes, knowledge, and skills of micro and ultra-micro entrepreneurs in single-entry business financial recording, thereby fulfilling the program objectives outlined in the Introduction.

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