

Eka Learning Center (ELC) Tutoring Assistance thru the Development of SOPs and a Transparent Bookkeeping System Based on Excel Software

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Received: July 18, 2025

Revised: August 13, 2025

Accepted: August 24, 2025

Published: September 30, 2025

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DOI: [10.29303/ujcs.v6i3.1128](https://doi.org/10.29303/ujcs.v6i3.1128)

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Abstract: Non-formal educational institutions such as tutoring centers play a vital role in enhancing the quality of education within communities. However, many of these institutions face challenges in management governance, particularly in establishing standardized operational procedures and financial accountability systems. This community engagement program aimed to strengthen the management capacity of the Eka Learning Center (ELC) by developing Standard Operating Procedures (SOPs) and an accountable, transparent bookkeeping system using Microsoft Excel. The method adopted was a participatory approach, consisting of socialization sessions, technical training, simulation practices, and intensive mentoring for ELC administrators. The outcomes demonstrated a significant improvement in the partners' understanding and skills in preparing applicable SOP documents and recording financial transactions systematically through customized Excel templates. Furthermore, the partners showed enhanced capacity in generating basic financial reports that are internally and externally accountable. This program contributed positively to increasing operational efficiency and institutional transparency. The success of this activity is expected to serve as a model for similar educational institutions and support the achievement of Sustainable Development Goals (SDGs), particularly in the areas of quality education and good institutional governance.

Keywords: Accountability, Bookkeeping System, Management Governance, Microsoft Excel, Standard Operating Procedure, Tutoring Center.

Introduction

Non-formal educational institutions, such as tutoring centers, play a strategic role in supporting the achievement of national education goals (Ishak et al., 2020), particularly in providing additional learning alternatives for students outside of formal school (Na'im et al., 2025). However, various studies show that the main challenges faced by similar institutions are weak organizational governance and poorly organized financial record-keeping systems (Makay et al., 2023; Mutmainnah et al., 2025; Nay et al., 2025). This issue impacts difficulties in managerial decision-making, low

operational efficiency, and a lack of transparency toward external parties, particularly the parents of the students, who are the primary stakeholders. Additionally, the absence of systematic documentation, such as Standard Operating Procedures (SOPs), and the lack of neat financial reports increase the risk of declining institutional credibility and can hinder long-term operational sustainability (Setianingsih, 2016).

This condition was also found at the partner for the community service activity, namely the Eka Learning Center (ELC) tutoring center located in Lhokseumawe. Based on initial observations and interviews with the management, it was found that ELC

How to Cite:

Anora, A., Multazam, M., Mardhiah, A., Muktarullah, M., Ningsih, E. U., Yusnidar, & Aulia, M. K. (2025). Eka Learning Center (ELC) Tutoring Assistance thru the Development of SOPs and a Transparent Bookkeeping System Based on Excel Software. *Unram Journal of Community Service*, 6(3), 454–459. <https://doi.org/10.29303/ujcs.v6i3.1128>

does not yet have written SOP documents that comprehensively regulate managerial and operational processes. The financial recording system is still done manually and does not use a standard format, making financial reporting and evaluation difficult. Additionally, the institution's managers do not yet have sufficient capacity to regularly prepare and use cash flow reports to support data-driven decision-making. This poses challenges in managing the budget efficiently and accountably.

Various previous studies have shown that interventions thru technical training and mentoring can improve the quality of governance and accountability systems in small institutions and communities (Nugrahanti et al., 2025). Yuwono et al. (2025) stated that implementing SOPs in small organizations has been proven to increase efficiency and clarify workflows, thereby strengthening the institutional structure. On the other hand, research by Kusdarwanto et al. (2024) shows that using simple software like Microsoft Excel for financial management can improve the regularity of record-keeping and simplify the process of periodic financial monitoring. Another study by Amalia (2024) underscores the importance of strengthening managerial capacity thru a participatory approach to increase program ownership and sustainability in community-based institutions.

Nevertheless, a literature review indicates that most studies and service programs conducted have focused more on Micro, Small, and Medium Enterprises (MSMEs) or economic-based businesses, rather than on community-based non-formal educational institutions like tutoring centers (Munambar et al., 2024). In fact, non-formal educational institutions also face the same challenges in terms of management and accountability, but with a stronger social and educational orientation. Thus, there is a significant research gap that forms the basis for the urgency of implementing this program, namely the need to introduce an intervention model specifically designed to strengthen the management of non-formal educational institutions.

As a solution to the problems faced by partners, this community service activity is designed with a participatory and applied approach. The program includes stages from socializing the importance of good governance, technical training on SOP development, and developing a bookkeeping system based on Microsoft Excel software, to field assistance to ensure the sustainability of implementation. Microsoft Excel was chosen as the solution because of its practicality, affordability, and flexibility for use by small institutions without requiring a large investment in complex accounting software (Junandi et al., 2022; Nuraini & Paramitalaksmi, 2025).

The main variables addressed in this activity include two important aspects: the quality of operational governance and financial management transparency. The quality of operational governance is measured by the existence and implementation of systematic SOP documents that are in accordance with the institution's business processes. Meanwhile, financial management transparency is reviewed based on the regular and structured use of a Microsoft Excel-based bookkeeping system to record income, expenses, and prepare simple financial statements. Thru this activity, it is hoped that there will be an increase in managerial capacity and accountability at partner institutions, as well as the availability of operational and financial systems that can be sustained.

Furthermore, the training and mentoring model developed in this program has the potential to be replicated in other similar institutions, both in the Lhokseumawe region and in other areas with similar characteristics. Thus, this activity not only provides a practical contribution in the form of increased institutional capacity but also a theoretical contribution to the development of a community-based non-formal education institution governance strengthening model. In addition, this activity also supports the achievement of the Sustainable Development Goals (SDGs), particularly Goal 4 on Quality Education and Goal 16 on Strong and Accountable Institutions.

Method

This activity employs a participatory-collaborative qualitative approach, designed to understand internal dynamics and drive institutional change contextually (Eryanto, 2025) at the Eka Learning Center (ELC) tutoring center. This approach was chosen because it is able to capture the process of changes in attitudes, knowledge, and managerial practices that arise from direct interaction between the service team and partners. The researcher acts as both a facilitator and an active observer, participating in all stages of the activity's implementation.

Research Design

The research design used is field-based intervention, which is field-based action research that directly integrates the processes of needs exploration, training, implementation, and evaluation of institutional change (Evangelique et al., 2025). The focus of the activities is not only on physical outputs such as SOPs or bookkeeping systems, but also on the transformative process experienced by managers and tutors in implementing more systematic and accountable management.

Subject and Location of Research

This activity was carried out at the Eka Learning Center (ELC) Tutoring Center, located in Lhokseumawe City. The subjects of the activity consisted of one institution manager, one operational treasurer, and eleven permanent tutors who were also involved in classroom management and administration.

Implementation Procedure

The activity was carried out thru the following four main stages:

1. Initial Socialization

This stage began with an open discussion between the service team and all ELC managers to map the existing conditions of the institution. The method used is participatory dialog, with open-ended questions guiding the discussion regarding workflow, operational barriers, and managers' perceptions of the need for SOPs and financial record-keeping systems. The data at this stage is used to design relevant interventions based on the real needs of the partners.

2. Technical Training on SOP Development

The training was conducted thru a Focus Group Discussion (FGD) method involving managers and tutors. Participants were asked to identify the daily activities carried out by the institution (from student registration and schedule management to reporting) and arrange them into a written procedure flow. The SOP template used refers to the standard ISO 9001:2015 format but is contextually adapted.

3. Development of a Microsoft Excel-Based Bookkeeping System

The service team developed a digital bookkeeping template using Microsoft Excel (2019 version), with features including:

- a. Input of incoming cash (registration, regular payments),
- b. Input of outgoing cash (tutor honorarium, operational expenses),
- c. Automatic monthly financial reports,
- d. Cash flow and ending balance charts.

The template is equipped with data validation, logical functions (IF, SUMIF), and visualization using Chart Tools. Technical training includes basic Excel introduction, data entry practice, and report preparation simulation.

4. Implementation Support

For four weeks, the team made weekly field visits to support the managers in using the SOPs and the Excel bookkeeping system. Direct observations were made to assess the consistency of use and identify any obstacles in practice.

Data Collection Techniques

Three main methods were used to collect data in this activity: participant observation, semi-structured interviews, and documentation. Participant observation was conducted to directly observe the dynamics of the training, the implementation of SOPs, and the financial record keeping process during program implementation.

Semi-structured interviews were conducted with managers, tutors, and treasurers to explore their perceptions, experiences, and the meaning of the changes they experienced throughout the activity. Meanwhile, the documentation includes the collection of various artifacts such as draft SOPs, Excel bookkeeping formats, activity photos, training evaluation sheets, and cash documents before and after the intervention as evidence of the changes that occurred (Khotidyah et al., 2025).

Success Parameter

The success of the program is evaluated thru several key indicators, namely the existence of neatly arranged SOP documents that have been understood and agreed upon by all managers, the regular application of a Microsoft Excel-based bookkeeping template for one month with a minimum recording accuracy of 90%, and an increase in partners' understanding of the importance of financial governance and reporting, as identified thru interviews and training evaluations conducted during the activity.

Result and Discussion

This service activity successfully demonstrated an improvement in managerial capacity for the ELC tutoring partners, particularly in the aspects of organizational governance and accountable financial management. Through a participatory approach and intensive training, partners were able to develop Standard Operating Procedures (SOPs) that serve as a systematic guide for carrying out institutional activities. This aligns with the findings of Muhammad (2023), which confirms that the implementation of participatory-based SOPs can increase organizational efficiency in non-formal educational institutions.



Figure 1. Documentation of Community Service Activities

Furthermore, the results of the Microsoft Excel-based bookkeeping system training showed an improvement in partner competence in recording financial transactions in an orderly and transparent manner. As stated by Maulana et al. (2024), the use of simple software like Excel in small institutions has proven effective as a basic accounting medium that is easily accessible and used without requiring formal accounting training. In the context of ELC, this system also increases parents' trust in the institution because there is written evidence of how the funds are used.



Figure 2. Documentation of SOP Training Activities

Figure 3 below shows the format of the bookkeeping system template developed during the activity:

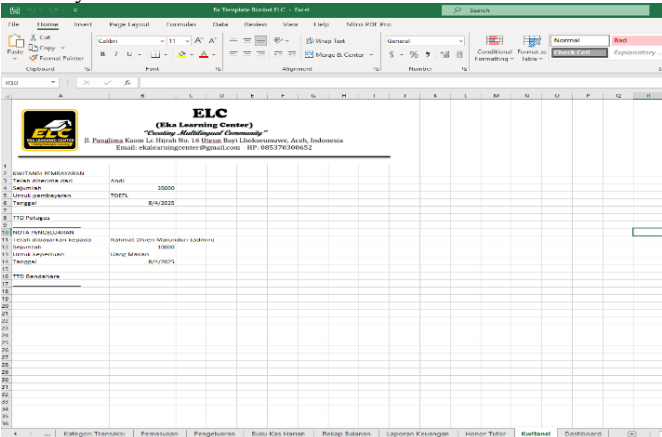


Figure 3. Excel Bookkeeping Template for Daily and Monthly Financial Recording

Beside the technical aspects, this activity also impacted changes in the managerial behavior of ELC managers. Before the activity, management was informal without standard documentation. After the training, partners began to apply data-driven management principles, such as using monthly financial reports as a basis for decision-making. This reinforces the view of Kurniawan & Nasution (2025) that data-driven governance is a prerequisite for building social accountability and sustainability in micro-scale institutions.



Figure 4. SOP Training Activities

Table 1. Below shows a comparison of the initial and final conditions of partner competencies based on observation indicators

Indicator	Before Activity	After Activity	Increase (%)
Ability to Prepare SOP	Low	High	+75%
Daily Financial Record-keeping	None	Consistent	+100%
Monthly Report Preparation	Never	Structured	+90%

Based on table 1, which shows an increase in partner competency in financial management and administration aspects, there is a significant change observed after the activity was carried out. The ability to develop Standard Operating Procedures (SOPs) increased from the "Low" to the "High" category, with an improvement of 75%, reflecting the success of the training in equipping partners with systematic work procedure documentation skills. In terms of daily financial record-keeping, there was no prior habit of keeping records, but after the intervention, partners were able to do so consistently, with a 100% improvement. Meanwhile, the ability to prepare monthly financial reports also saw significant progress, from never having done it before to systematically compiling them, with a 90% improvement rate. Overall, these data show that the service program successfully increased partners' capacity significantly, both in

technical aspects and in awareness of the importance of transparent and accountable governance.

This increase not only demonstrates the successful transfer of knowledge but also signifies the partners' acceptance and internalization of professional management practices. This serves as an indicator of the program's sustainability going forward. Referring to the study by Khoirunnisa (2025) and Wahyuningtiyas et al. (2025), institutional capacity building thru PKM will only have a long-term impact if accompanied by ongoing mentoring and the support of the local ecosystem, such as connections with MSME actors, digital platforms, and universities. Therefore, this activity also recommends ongoing collaboration between ELC and universities thru student internship schemes and weekly management clinics. Overall, this service activity proves that with the right approach, simple interventions such as SOPs and digital bookkeeping can significantly improve the governance of small educational organizations. This opens up opportunities to replicate this model in similar institutions in the Lhokseumawe region and surrounding areas.

Conclusion

This Community Service activity successfully achieved its main goal of improving the management governance capacity of the ELC Learning Center thru the development of Standard Operating Procedures (SOPs) and an accountable and transparent Microsoft Excel-based bookkeeping system. This capacity building was achieved thru a participatory approach involving socialization, technical training, and intensive mentoring. This approach effectively enhances managers' understanding and skills in designing institutional SOPs and systematically recording financial transactions. Evaluation of this activity shows that partners have been able to independently develop and implement SOPs for the institution's key operational activities, as well as operate a simple Excel-based bookkeeping system that supports the periodic recording, classification, and reporting of financial information.

This achievement also reflects an increased awareness among partners of the importance of transparency and accountability in managing the institution's finances. The results of the activity show a positive impact on operational efficiency, strengthening institutional governance, and increasing public trust in the ELC Learning Center. In addition, this activity implementation model has high replicability potential, particularly for application in other non-formal educational institutions within the community-based

creative economy ecosystem. This indicates that a needs-based approach for partners and intensive mentoring can be an effective strategy for strengthening institutional capacity in the non-formal education sector.

Acknowledgments

The author expresses sincere gratitude to the Directorate of Research, Technology, and Community Service, Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia for the financial support and trust provided thru this PKM grant program.

Thank you also to the entire partner team from ELC Tutoring for their openness, active participation, and collaborative spirit throughout the activity. The commitment and enthusiasm of the managers in participating in every stage of the activity are key to the success of this program.

We also extend our appreciation to our fellow lecturers, students, and field assistants who have made a tangible contribution, whether in the form of technical expertise, administrative support, or activity documentation.

Hopefully, the collaboration established in this program will be a good first step toward broader collaboration in strengthening community-based institutional capacity and the creative economy in the future.

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