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Financial Statement Training for Transparent and Accountable MSME Tax Reporting

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Abstract
Micro, small, and medium enterprises continue to face challenges in financial management, particularly in preparing systematic financial statements and fulfilling tax obligations. These limitations often result in poor financial information quality and hinder effective business decision-making and tax compliance. This community service program aimed to improve the knowledge and skills of business owners in preparing financial statements as a basis for transparent and accountable tax reporting. The activity was conducted at Pelita Bangsa University on June 19, 2026, involving nine micro, small, and medium enterprise owners from Bekasi Regency. The program employed socialization, training sessions, hands-on financial statement preparation practices, tax reporting simulations, and mentoring in the use of simple financial recording technology. Evaluation was carried out through observation, interviews, and assessments conducted before and after the training. The results demonstrated an improvement in participants' understanding of transaction recording, financial statement preparation, and tax reporting procedures. Participants were also able to implement more structured financial recording practices and utilize simple technology to support business financial management. The program contributed positively to strengthening financial management capacity and increasing tax awareness among participants. Therefore, the training and mentoring activities can serve as an effective empowerment strategy to support more transparent, accountable, and sustainable business management practices.

Keywords: financial statements, SAK EMKM, tax reporting, MSMEs, community service

Introduction

Micro, Small, and Medium Enterprises (MSMEs) are sectors that have an important contribution to the Indonesian economy because they are able to create jobs, increase people's income, and encourage regional economic growth. However, the sustainability and development of MSMEs still face various challenges, especially in the aspects of financial management and tax compliance that are not optimal. This condition causes many MSME actors to experience difficulties in measuring business performance, making business decisions, and fulfilling tax obligations appropriately (Amin et al., 2021).

One of the main problems faced by MSMEs is the low ability to prepare financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Most MSME actors still do simple financial recording, not a few have not recorded transactions regularly and systematically (Diyani et al., 2021). This condition causes the financial information produced to be unable to accurately describe business conditions, making it difficult to evaluate and make business decisions (Arsjah et al., 2022).

Another problem that is often found is the lack of a clear separation between personal finance and business finance. As a result, MSME actors have difficulty knowing the true level of business profits and do not have a solid basis in planning future business development (Farida et al., 2022). The low financial literacy also has an impact on MSMEs' limited access to formal financing sources because financial institutions generally require financial statements as one of the supporting documents in applying for credit or business financing (Setyahuni et al., 2024).

In addition to the aspect of financial management, tax compliance is also a challenge that is still faced by most MSME actors. Many business actors do not understand that financial statements are an important basis for calculating, paying, and reporting tax obligations. Lack of understanding of the relationship between financial statements and tax reporting often leads to errors in tax calculation and submission of Annual Tax Returns (SPT) (Rachmawati et al., 2021). This condition can pose a risk of non-compliance that has an impact on administrative sanctions and obstacles in business development (Adinugroho et al., 2024).

The development of digital technology has actually provided various alternative solutions that can help MSMEs in recording and preparing financial statements more easily and efficiently. Various applications such as SIAPIK, LAMIKRO, and Excel-based applications have been developed to support the preparation of financial statements in accordance with accounting standards and the taxation needs of MSMEs (Arifai, 2023). The use of this technology has been proven to improve the quality of financial records, speed up the preparation of reports, and improve the accuracy of business financial data (Saputro & Sundoroa, 2022). In addition, the digitization of financial statements also makes it easier for MSMEs to fulfill tax obligations in a more transparent and accountable manner (Santi et al., 2024).

Various community service activities that have been carried out show that training and assistance in the preparation of financial statements are able to increase the knowledge, skills, and awareness of MSME actors in managing their business finances (Oktapriana et al., 2023). Assistance combined with tax education has also been proven to improve tax compliance and MSME business performance in a sustainable manner (Resmi et al., 2021). Digital application-based training is even able to increase the effectiveness of learning and make it easier for business actors to implement financial recording independently (Riwajanti et al., 2024).

In Bekasi Regency, MSMEs have great potential as a driver of the local economy. However, based on various field findings and previous research results, there are still many MSME actors who experience obstacles in the preparation of financial statements and tax reporting. Therefore, a community service activity is needed that is able to provide practical solutions through training and assistance in the preparation of financial statements as a basis for transparent and accountable tax reporting. This program is expected to increase the capacity of MSME actors in managing business finances, preparing financial statements in accordance with the EMKM SAK, and fulfilling tax obligations appropriately and sustainably (Evinita et al., 2023; Safelia et al., 2024).

The specific contribution of this community service program lies in integrating four interrelated components within one guided mentoring process: practical preparation of SAK

EMKM-based financial statements, separation of personal and business finances, utilization of simple digital accounting tools, and basic tax-reporting simulations. Unlike conventional programs that commonly provide accounting, digital recording, and taxation materials separately, this program guides MSME actors through a sequential process, beginning with identifying and separating business transactions, recording transactions using accessible digital tools, preparing financial statements in accordance with SAK EMKM, and using the resulting financial information as the basis for basic tax calculations and reporting simulations. This integration provides a more practical and applicable learning mechanism because participants do not merely receive theoretical knowledge but directly connect daily financial recording practices with the preparation of accountable financial statements and the fulfillment of tax obligations (Arifai, 2023; Resmi et al., 2021; Riwajanti et al., 2024).

Based on this description, the purpose of this community service activity is to increase the knowledge and skills of MSME actors through an integrated guided mentoring program that combines the separation of personal and business finances, the preparation of SAK EMKM-based financial statements, the use of simple digital accounting tools, and basic tax-reporting simulations. The program is also intended to strengthen tax awareness and compliance and support the sustainability and competitiveness of MSME businesses in Bekasi Regency.

Methods

This Community Service (PkM) activity uses participatory training and mentoring methods which aim to improve the knowledge and skills of Micro, Small, and Medium Enterprises (MSMEs) in preparing financial statements based on the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) as the basis for transparent and accountable tax reporting. This approach was chosen because it allows participants to gain conceptual understanding as well as hands-on practical experience in the preparation of financial statements and tax reporting. Training and mentoring methods have been proven to be effective in improving the ability of MSME actors in financial management and tax compliance (Diyani et al., 2021; Evinita et al., 2023). The method of implementing activities consists of socialization, training, practice of preparing financial statements, tax reporting simulations, mentoring, and evaluation of activity results. This approach is widely used in MSME empowerment programs because it is able to improve the skills of participants in a sustainable manner (Resmi et al., 2021).

The Community Service activity was held at Pelita Bangsa University, Bekasi Regency, West Java on Friday, June 19, 2026 at 10.00–14.00 WIB. The population in this activity is all MSME actors in Bekasi Regency who are targeted by the business financial management capacity building program. The sample of activities consisted of 9 MSME actors who were selected based on the need to improve competence in the preparation of financial statements and tax reporting.

The sampling technique used is purposive sampling, which is a technique of determining samples based on certain criteria that are in accordance with the purpose of the activity. This technique is widely used in research and community service oriented towards empowering certain target groups (Sugiyono, 2022). Participant criteria include:

1. Have a business that is still actively operating.
2. Do not have a financial report according to SAK EMKM.
3. Have the need to improve tax understanding.
4. Be willing to participate in the entire series of activities.

Primary data was obtained through observation, interviews, and pre-test and post-test questionnaires. The use of pre-test and post-test aims to measure changes in participants' level of knowledge and understanding after participating in training (Challen et al., 2025). Secondary data were obtained from participants' business documents, scientific literature, as well as the results of relevant research and service regarding the preparation of MSME financial statements and taxation. Data analysis was carried out in a quantitative descriptive and qualitative descriptive manner. Quantitative analysis was used to measure the improvement of participants' understanding based on pre-test and post-test results, while qualitative analysis was used to describe changes in participants' behavior and ability to implement financial recording and tax reporting (Adinugroho et al., 2024).

Results

Characteristics of Community Service Partners

The Community Service (PkM) activity with the theme "Training on the Preparation of Financial Statements as a Basis for Transparent and Accountable MSME Tax Reporting" was carried out involving 9 MSME actors from Bekasi Regency. Participants are business owners or managers engaged in various business sectors, such as culinary, trade, services, and household industries. All participants have been running a business for more than one year, but most of them do not have a structured financial recording system in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM).

Based on the results of initial observations and interviews, it was found that the majority of participants were still doing simple financial recording in the form of recording cash in and cash out. In addition, most of the participants have not made a separation between personal finance and business finance. This condition is in line with the results of the research Amin et al., (2021) and (Diyani et al., (2021) which states that low accounting literacy is still a common problem faced by MSMEs in Indonesia.

Table 1. Characteristics of Service Participants

Characteristics	Number (People)	Percentage (%)
Gender		
Male	4	44,44
Women	5	55,56
Type of Business		
Culinary	4	44,44
Trade	2	22,22
Services	2	22,22
Household Industry	1	11,12
Long Term of Effort		

1–3 Years	3	33,33
4–6 Years	4	44,44
> 6 Years	2	22,22

Based on Table 1, the majority of participants were culinary business actors (44.44%) with a business duration of between 4-6 years (44.44%). This shows that most of the participants have sufficient business experience, but still need capacity building in financial and tax management aspects.

Training Implementation Results

The training activities were carried out through the delivery of materials, the practice of preparing financial statements based on SAK EMKM, simulation of MSME tax calculations, and assistance in the use of simple financial recording applications. To measure the effectiveness of the activity, an evaluation was carried out using pre-test and post-test methods.

Table 2. Participant's Pre-test and Post-test results

Indicator	Pre-test Average Score	Post-test Average Score	Increase (%)
Basic Accounting Understanding	52	84	61,54
Preparation of Financial Statements	48	82	70,83
Understanding MSME Taxation	50	80	60,00
Use of Financial Apps	45	78	73,33
Overall Average	**48,75**	**81,00**	**66,15**

The results of the evaluation showed a significant increase in all assessment indicators. The average score of participants increased from 48.75 before training to 81.00 after training. The highest increase occurred in the ability to use financial applications with a percentage increase of 73.33%. These findings show that training methods combined with hands-on practice are able to effectively improve participants' understanding and skills (Hidayat et al., 2024).

Results of Assistance in the Preparation of Financial Statements

After participating in the training, participants were given assistance in compiling financial reports based on their respective business data. The results of the mentoring showed that most of the participants were able to compile simple income statements, record transactions systematically, and identify the financial position of their business. In this evaluation, a participant was considered to have achieved the minimum competency when the required task contained all essential components, used the participant’s own business data, and did not contain substantive calculation or classification errors. Facilitator assistance was limited to explaining instructions, providing examples, and giving verbal prompts. Participants were not categorized as successful when the facilitator had to complete or substantially correct the task. Therefore, the achievement data include participants who completed the task independently or with limited verbal guidance, rather than exclusively without assistance.

Table 3. Participants' Skill Achievement After Mentoring

Skills Indicators	Minimum Competency Criteria	Number of Successful Participants	Percentage (%)	Permitted Facilitator Assistance
Record business transactions regularly	Transactions include the date, description, amount, and appropriate business account classification.	8	88.89	Clarification of instructions and limited verbal prompts
Separating personal and business finances	Personal and business transactions are identified and recorded separately.	7	77.78	Examples of transaction classification and limited verbal prompts
Compiling income statements	The statement includes revenue, expenses, and the calculation of net profit or loss.	8	88.89	Clarification of account placement without completing the statement for participants
Compile a simple financial position report	The report presents at least assets, liabilities, and owner's equity based on the available business data.	7	77.78	Guidance on report format and limited correction of account classification
Calculating MSME taxes independently	Participants correctly identify the relevant tax base and rate and calculate the estimated tax payable.	7	77.78	Clarification of the simulation steps and applicable tax components without

	performing the calculation for participants

Based on Table 3, as many as 88.89% of participants met the minimum competency criteria for recording business transactions and compiling simple income statements, while 77.78% met the criteria for separating personal and business finances, preparing simple statements of financial position, and calculating estimated MSME taxes. These percentages should be interpreted as task achievement during the guided mentoring session rather than evidence of fully independent mastery. The facilitator provided clarification, examples, and limited verbal prompts but did not complete the participants' work. These results show that training and mentoring supported the development of participants' initial skills in MSME financial management. The findings are in line with Rachmawati et al. (2021), who stated that SAK EMKM-based financial statement preparation training can improve the ability of MSMEs to prepare financial statements while supporting tax reporting.

Results of Technology Implementation

At the technology application stage, participants were introduced to the use of Microsoft Excel and a simple Android-based financial recording application. As many as 7 out of 9 participants (77.78%) were able to operate the application to record transactions and generate financial reports automatically.

The use of technology provides benefits in the form of ease of recording, reduction of calculation errors, and acceleration of the process of preparing financial statements. These results support the findings of Arifai (2023) who explains that the use of digital-based financial recording applications can increase the accuracy and effectiveness of MSME financial management.

Results of Participant Satisfaction Evaluation

Satisfaction evaluation was carried out at the end of the activity using a simple questionnaire on a scale of 1–5.

Table 4. Participant Satisfaction Level

Assessment Aspects	Average Score
Training Materials	4,67
Resource Person Competencies	4,78
Training Methods	4,56
Mentoring	4,72
Benefits of Activities	4,89
Average	**4,72**

The average satisfaction score of 4.72 indicates that participants feel very satisfied with the activities carried out. Participants assessed that the material provided was relevant to business needs and could be directly applied in daily business activities.

Overall, the results of the activity show that training and assistance in the preparation of financial statements based on SAK EMKM have succeeded in increasing the knowledge, skills, and awareness of taxation of MSME actors in Bekasi Regency. These results reinforce the findings of previous research which stated that financial and tax education is an effective strategy in increasing the capacity and sustainability of MSME businesses (Resmi et al., 2021; Riwajanti et al., 2024).

Figure 1. Activity Documentation

Discussion

The implementation of community service activities in the form of training on the preparation of financial statements as the basis for tax reporting shows that increasing the capacity of MSME actors can be achieved through a combination of educational approaches, direct practice, and mentoring. The changes that occurred in the participants were not only seen from the increase in conceptual understanding of accounting and taxation, but also from their ability to apply financial records in a more structured manner in their daily business activities.

The increase in participants' understanding after participating in the training shows that low accounting literacy, which has been the main obstacle for MSMEs, can actually be overcome through practical and applicable learning methods. This condition supports the theory of adult learning (*Adult Learning Theory*) which states that participants will more easily understand the material if learning is linked to the real experiences and needs they face. In this activity, participants not only received material theoretically, but also used their respective business transaction data to compile financial statements. This approach allows participants to understand the function of financial statements as a tool for controlling and making business decisions. This finding is in line with the results of the service carried out by the Diyani et al., (2021), which shows that practice-based training is able to improve the ability of MSME actors to prepare financial statements in accordance with the SAK EMKM.

The ability of participants to prepare income statements and simple financial position statements shows that MSME actors basically have the potential to implement a better financial administration system if they receive adequate assistance. Before the activity took place, most of the participants were still doing simple recording and were not able to group transactions based on accounting accounts. After receiving the training, participants began to understand the importance of classification of transactions and the systematic presentation of financial information. These results support the opinion Amin et al., (2021) which states that the improvement of accounting competence of MSME actors affects the quality of financial information produced by businesses.

Changes in participants' behavior in separating personal and business finance are also important indicators of program success. From the perspective of financial management, the separation is a basic principle that must be applied so that business actors can know the financial condition of the business objectively. The inability to separate the two types of transactions often leads to financial information being biased and cannot be used as a basis for decision-making. The results of this activity show that the education provided is able to increase participants' awareness of the importance of financial accountability. These findings are in line with Farida et al., (2022) which affirms that good financial management starts from a clear separation between personal assets and business assets.

From the tax aspect, the increase in participants' understanding shows that there is a close relationship between the quality of financial statements and tax compliance. Before participating in the training, some participants considered tax obligations as only an administrative obligation separate from financial recording activities. After getting the material and simulation of tax reporting, participants began to understand that financial statements are the main basis in determining the amount of tax that must be paid and reported. This understanding is important because MSME tax compliance is not only influenced by regulatory factors, but also by taxpayers' ability to provide accurate financial information. These results support the research Rachmawati et al., (2021) which states that the preparation of financial statements based on SAK EMKM can help MSME taxpayers in fulfilling their obligations to report Annual Tax Returns more precisely.

The implementation of technology in this activity also makes a significant contribution to improving the participants' abilities. The use of Microsoft Excel and digital-based financial recording applications has been proven to help participants in recording transactions and producing financial reports faster and more accurately. In the context of digital transformation, the use of technology is one of the important factors that can improve the operational efficiency of MSMEs. These findings are in line with research Arifai (2023) which shows that the SIAPIK application is able to help MSMEs produce financial reports according to the SAK EMKM with a better level of accuracy than manual recording. Similar results were also reported by Hidayat et al., (2024) which found that accounting digitization can increase the effectiveness of financial management of micro and small enterprises.

However, there are still some participants who have difficulty operating digital applications. This condition shows that the level of technology adoption in MSMEs is influenced by the individual's ability to use digital devices as well as previous experience in utilizing information technology. The findings show that the process of digitizing MSMEs requires continuous assistance so that all business actors can adapt to technological changes. This result is different from the findings of Saputro and Sundoroa (2022) which show a higher success rate of SIAPIK application implementation in MSME groups that are used to using digital devices in their business activities.

A high level of participant satisfaction indicates that the material and method of implementing the activity are in accordance with the needs of the partner. Participant satisfaction is not only influenced by the quality of the material provided, but also by the relevance of the material to the problems they face. In the concept of community empowerment, the success of a program is not only measured by increasing knowledge, but also by the extent to which the program is able to provide real solutions to the needs of the target. Therefore, the participatory approach used in this activity is one of the factors that support the success of the program. These findings are in line with the results of the service Evinita et al., (2023) which emphasizes the importance of partner-based assistance in increasing the effectiveness of MSME empowerment programs.

Overall, the results of the activity show that training and assistance in the preparation of financial statements based on SAK EMKM is an effective strategy to increase the capacity of MSME actors in financial management and tax reporting. This activity not only increases participants' knowledge, but also encourages behavior change that supports the creation of more transparent and accountable business governance. In addition, the integration of financial education, taxation, and the use of technology provides added value that can support the sustainability of MSME businesses in Bekasi Regency. These findings reinforce the results of the study Resmi et al., (2021), Riwajanti et al., (2024), and Santi et al., (2024) which states that increasing financial literacy and digitizing financial reporting are important factors in increasing the competitiveness and compliance of MSMEs with tax regulations.

Conclusion

The Community Service (PkM) activity with the theme "Training on the Preparation of Financial Statements as a Basis for Transparent and Accountable MSME Tax Reporting" which was carried out to 9 MSME actors in Bekasi Regency has achieved the set goals. Based on the results of the evaluation of the activity, there was an increase in the understanding and skills of participants in preparing financial statements according to the principles of SAK EMKM and in understanding the procedures for reporting MSME taxes.

The training and assistance provided are able to improve the participants' ability to record transactions systematically, separate personal and business finances, prepare income statements and simple financial position statements, and understand the relationship between financial statements and tax obligations. In addition, the application of technology through the use of Microsoft Excel and simple financial recording applications also helps participants in increasing the effectiveness and accuracy of business financial management. The results of the activity show that the training approach combined with direct practice and mentoring has a positive impact on increasing the financial management capacity of MSMEs. With the increase in participants' ability to prepare financial reports and understand tax reporting, it is hoped that MSME actors can manage their businesses in a more transparent, accountable, and sustainable manner.

Based on the results of the community service activities that have been implemented, several recommendations can be proposed for the development of future programs. Continuous training and assistance in preparing financial statements are necessary to ensure that participants' abilities can be further improved and consistently applied in their daily business operations. Future community service programs may also be expanded by incorporating more advanced materials, such as financial statement analysis, business financial planning, and comprehensive MSME tax management strategies. In addition, the use of digital technology in financial recording should be further strengthened through training on more integrated accounting applications, enabling MSME actors to optimize digital transformation in managing their businesses. Sustainable collaboration between universities, local governments, and MSME communities is also essential to support the continuous improvement of financial literacy and tax compliance among business actors. Furthermore, future programs are expected to involve a larger number of participants and cover a wider area so that the benefits of the program can be experienced by more MSME actors in Bekasi Regency and other regions. Through continuous follow-up and mentoring, MSMEs are expected to improve their financial management and tax compliance capabilities, thereby supporting healthier, more competitive, and sustainable business growth.

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