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Strengthening MSME Tax Compliance and Business Legality through Accounting and Tax Education in Bekasi Regency

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Abstract
This community service activity was motivated by the low level of accounting and taxation literacy among micro, small, and medium enterprise owners in Bekasi Regency, which affects financial management, tax compliance, and business legality. The purpose of the program was to improve participants' knowledge and skills in financial recordkeeping, understanding tax obligations, utilizing digital tax services, and increasing awareness of business legality. The program employed socialization, training, hands-on practice, and mentoring methods involving 13 business owners and was conducted at Pelita Bangsa University on May 29, 2026. Evaluation was carried out through observation, pre-tests, post-tests, and implementation assistance. The results indicated an improvement in participants' understanding of bookkeeping, preparation of simple financial statements, tax calculation and reporting, and business legalization procedures. Participants also demonstrated better ability to utilize digital tax services and implement more organized business administration practices. The activity confirms that structured education and mentoring can effectively enhance the managerial capacity of business owners in managing their enterprises professionally. Improved accounting and taxation literacy is expected to support higher tax compliance, strengthen business legality, and contribute to the sustainability and competitiveness of enterprises in the future.

Keywords: accounting literacy, business legality, tax compliance, community service, small enterprises

Introduction

Micro, Small, and Medium Enterprises (MSMEs) are one of the main pillars of the Indonesian economy that play a role in creating jobs, increasing people's income, and encouraging regional economic growth. However, various studies show that MSMEs still face various obstacles in business management, especially in the aspects of accounting, taxation, and business administration which have an impact on the low level of tax compliance and the suboptimal legality of the business owned by MSME actors (Khairunnisa et al., 2024; Asnawi & Muslimin, 2022).

One of the main problems faced by MSMEs is low accounting literacy. Many business actors have not recorded transactions regularly and have not been able to compile financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). This condition causes MSME actors to experience difficulties in measuring business performance, managing cash flow, and meeting administrative needs to obtain access to financing from formal financial institutions (Firmansyah & Layli, 2023; Febrianti & John, 2024; Nugroho et al., 2023).

In addition to the accounting aspect, low tax literacy is also a challenge faced by MSMEs. Many business actors do not understand tax rights and obligations, including the mechanism for calculating, paying, and reporting taxes in accordance with applicable regulations. This lack of understanding affects the level of compliance of MSME taxpayers and has the potential to cause errors in the implementation of tax obligations (Rachmawati & Ramayanti, 2022; Stevens et al., 2024; Putra et al., 2025).

Various studies show that tax knowledge has a positive relationship with the level of compliance of MSME taxpayers. Business actors who have a good understanding of tax rules tend to be more compliant in carrying out their tax obligations compared to business actors who have a low level of tax literacy (Aprilia et al., 2022; Negara & Purnamasari, 2018; Widyaningsih et al., 2025). In addition, understanding accounting and taxation has also been proven to have a significant effect on the compliance of MSME taxpayers because it helps business actors in calculating, recording, and reporting taxes correctly (C. Putri & Aliah, 2025; Putri & Feriansyah, 2025).

The development of tax digitalization marked by the implementation of e-Filing, e-Billing, and various electronic-based tax services provides convenience for taxpayers in fulfilling their obligations. However, most MSMEs still experience limitations in the use of this technology due to low digital literacy and lack of technical assistance. Therefore, education and training activities are needed that are able to improve the ability of MSME actors to utilize the digital tax system effectively (Dwianika et al., 2025; Pramestidewi et al., 2025).

In addition to tax compliance, business legality is also an important aspect in the development of MSMEs. Business legality supported by good financial and tax administration can increase business credibility, expand access to financing, and open up partnership opportunities with various parties. The implementation of financial records in accordance with the SAK EMKM and the fulfillment of tax obligations are important foundations in supporting the formalization and sustainability of MSME businesses (Pesik et al., 2023; Firmansyah & Layli, 2023).

Various community service activities that focus on accounting and tax education have shown positive results in increasing understanding, awareness, and compliance of MSME actors. Educational programs combined with direct assistance have been proven to be able to improve the ability of business actors to record finances, calculate taxes, and prepare and report Notification Letters (SPT) independently (Asnawi & Muslimin, 2022; Yanto & Rahmawati, 2023; Pramestidewi et al., 2025).

Although previous community service programs have addressed accounting education, tax literacy, digital tax services, or business legality, these components are generally discussed as separate areas of assistance. A community service gap therefore remains in providing an integrated mentoring process that connects financial records with tax calculation and reporting, the use of digital tax services, and the initial procedures for formalizing a business. The central problem addressed by this program is the limited ability of participating MSMEs to integrate systematic financial administration, basic tax management, the use of e-Filing, e-Billing, and other digital tax services, and initial business-legality procedures into their daily business practices. Consequently, the program is designed not merely to increase knowledge of accounting and taxation, but to guide MSME actors through a sequential process of recording business transactions, preparing simple financial information, identifying and fulfilling basic tax obligations, using relevant digital tax services, and preparing the administrative requirements needed to strengthen business legality (Asnawi & Muslimin, 2022; Firmansyah & Layli, 2023; Pramestidewi et al., 2025).

Bekasi Regency as one of the regions with economic activity and a high number of MSMEs has a great need for increasing the capacity of business actors in the field of accounting and taxation. Therefore, a community service program that focuses on accounting and tax education for MSMEs is needed to support increasing taxpayer compliance and strengthening business legality. This activity is expected to be able to increase the knowledge and skills of MSME actors in compiling simple financial statements, understanding tax obligations, utilizing the digital tax system, and encouraging the creation of more professional, accountable, and sustainable businesses. Based on this description, the purpose of this community service activity is to improve the accounting and taxation literacy of MSME actors in Bekasi Regency through education, training, and mentoring activities so that they can increase taxpayer compliance, strengthen business legality, and support the sustainability and competitiveness of MSMEs.

Methods

This Community Service Program (PkM) was implemented through education, training, and participatory mentoring methods for Micro, Small, and Medium Enterprises (MSMEs) in Bekasi Regency. This approach was selected because it is considered effective in strengthening accounting and taxation literacy through an integrated process of knowledge delivery, practical exercises, and continuous assistance (Asnawi & Muslimin, 2022; Pramestidewi et al., 2025). The program was specifically designed to improve participants' basic understanding of accounting, the preparation of simple financial statements based on SAK EMKM, awareness of tax obligations, and the ability to utilize digital taxation systems. Through this method, participants were expected not only to understand theoretical concepts but also to apply them directly in managing their business finances and fulfilling tax responsibilities.

The activity was conducted at Universitas Pelita Bangsa, Bekasi Regency, West Java, on Friday, May 29, 2026, from 10.00 to 14.00 WIB. Universitas Pelita Bangsa was chosen as the location because it provides accessible facilities for MSME actors in Bekasi Regency and supports the effective implementation of educational and training activities. The selection of this venue also enabled participants to engage in the learning process in a conducive academic environment. Therefore, the location was considered appropriate for facilitating the transfer of knowledge, practical demonstrations, and mentoring activities related to MSME accounting and taxation.

The population of this activity consisted of MSME actors in the Bekasi Regency area, while the sample involved 13 MSME actors who participated in the community service program. Since the number of participants was relatively limited and all participants who attended the activity were involved as respondents, the sampling approach applied in this program was total sampling or saturated sampling. This technique allows all participants who meet the criteria and take part in the activity to be included as research samples (Widyaningsih et al., 2025). In addition, purposive sampling was also applied to ensure that the selected participants were relevant to the objectives of the program. The participant criteria included having an actively operating micro or small business, being domiciled in Bekasi Regency, having limited understanding of MSME accounting and taxation, and being willing to participate in the entire series of training and mentoring activities.

Data collection in this activity was carried out through observation, questionnaires, interviews, and documentation. Observation was conducted before the training to identify the initial condition of participants, particularly regarding financial recording practices, tax compliance, and business legality. Questionnaires in the form of pre-tests and post-tests were used to measure changes in participants' knowledge before and after the program. The pre-test was administered prior to the training to assess the participants' initial understanding of accounting and taxation, while the post-test was given after the activity to evaluate the improvement in their comprehension following the training and mentoring process (Widyaningsih et al., 2025; Putra et al., 2025). Interviews were also conducted directly with participants to obtain deeper information about the challenges they faced in managing business finances and fulfilling tax obligations.

Documentation was carried out by collecting activity photos, attendance lists, participants' financial statement practice results, and evaluation documents as supporting evidence of program implementation. The tools used in this activity included laptops with a minimum Intel Core i3 processor or equivalent, an LCD projector, a projector screen, participants' smartphones, internet or Wi-Fi access, and a printer. Meanwhile, the materials prepared for the activity consisted of MSME accounting training modules based on SAK EMKM, MSME taxation education modules, materials on the use of e-Filing and e-Billing, pre-test and post-test questionnaires, activity evaluation sheets, and participant stationery. These tools and materials were prepared to support the effectiveness of the training process and to ensure that participants could practice accounting and taxation procedures directly during the activity.

Data analysis was carried out using quantitative descriptive and qualitative descriptive methods.

Quantitative Descriptive Analysis The data from the pre-test and post-test results were analyzed to determine the increase in the level of knowledge of participants after participating in the activity. The percentage increase is calculated using the formula:

$$P = \frac{Posttest - Pretest}{Pretest} \times 100\%$$

Description:

- P = Percentage increase
- Posttest = Post-training score
- Pretest = Pretest score before training

In addition, the program's achievement rate is calculated using the formula:

$$T = \frac{Jumlah\ peserta\ mencapai\ indikator}{Jumlah\ peserta\ keseluruhan} \times 100\%$$

Description:

- T = Program achievement rate

The data obtained from observations, interviews, and participant evaluations were analyzed using a qualitative descriptive approach. This analysis was conducted to describe changes in participants' behavior, level of understanding, and ability to implement financial recording and tax reporting after participating in the community service activity. Through this approach, the results of the activity could be interpreted more comprehensively by considering not only numerical changes, but also participants' responses, experiences, and practical abilities during the training and mentoring process.

The results of the activity were presented in several forms, including participant distribution tables, pre-test and post-test result tables, graphs showing improvements in participants' understanding, activity documentation, and narrative descriptions of the training and mentoring outcomes. This form of data presentation was used to provide a clear and systematic overview of the program's success in improving MSME accounting and taxation literacy. The increase in participants' understanding is expected to contribute to higher taxpayer compliance and strengthen the legality of MSME businesses, as demonstrated in previous studies (Putri & Aliah, 2025; Hernando et al., 2025; Khairunnisa et al., 2024).

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Results

Characteristics of Activity Participants

The Community Service Activity (PkM) with the theme "Accounting and Tax Education for MSMEs in Supporting Taxpayer Compliance and Business Legality in Bekasi Regency" was held on May 29, 2026 at Universitas Pelita Bangsa with a total of 13 participants from various business sectors, such as culinary, trade, services, and home businesses. Participants are business actors who are running an active business and have a need to improve their ability to manage finances and fulfill tax obligations.

Based on the results of the initial identification, most of the participants have not done regular financial recording and still mix personal finance with business finance. In addition, some participants did not understand the mechanism for calculating and reporting MSME taxes electronically. This condition is in line with the results of research which shows that low accounting and tax literacy is still a common problem faced by MSMEs in Indonesia (Asnawi & Muslimin, 2022; Febrianti & John, 2024).

Table 1. Characteristics of Participants Based on Business Type

Yes	Type of Business	Number of Participants	Percentage (%)
1	Culinary	5	38,46
2	Trade	4	30,77
3	Services	2	15,38
4	Household Industry	2	15,38
Total		**13**	**100**

Table 1 shows that participants are dominated by culinary business actors as much as 38.46%, followed by trade businesses by 30.77%, while service businesses and household industries by 15.38% each.

Pre-test and Post-test results

Evaluation of activities is carried out through the provision of pre-tests before training and post-tests after the implementation of activities. The evaluation aims to measure the increase in participants' understanding of MSME accounting, taxation, and business legality.

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

Knowledge Indicators	Pre-test Average Score	Post-test Average Score	Increase (%)
MSME Accounting	55	85	54,55
MSME Taxation	50	83	66,00
Legality of Business	58	87	50,00
Overall Average	**54,33**	**85,00**	**56,43**

Based on Table 2, there was an increase in participants' understanding of all measured indicators. The average pre-test score of 54.33 increased to 85.00 in the post-test or an increase of 56.43%. These results show that the educational and training activities provided are able to significantly increase participants' understanding. These findings are in line with research Pramestidewi et al., (2025) and Putra et al., (2025) which states that tax education and assistance for MSMEs can increase taxpayer understanding and compliance.

Results of Accounting and Tax Assistance

After the implementation of the training, participants were given assistance in the preparation of simple financial statements and tax reporting simulations using digital systems. The results of the assistance showed that most of the participants had been able to record business transactions in a more structured manner.

Table 3. Achievement of Assistance Results

Achievement Indicators	Number of Participants	Percentage (%)
Able to record cash in and cash out	12	92,31
Able to compile a modest income statement	10	76,92
Able to calculate MSME tax liability	11	84,62
Able to use e-Filing/e-Billing	10	76,92
Understanding business legality procedures (NIB)	12	92,31

Table 3 shows that more than 75% of participants have been able to apply the material provided. The highest ability can be seen in understanding business legality procedures and basic financial recording with a percentage of 92.31%.

Results of Participant Satisfaction Evaluation

Satisfaction evaluation was carried out through a questionnaire after the activity ended. The results of the evaluation showed that participants responded positively to the material, delivery methods, and assistance provided.

Table 4. Participant Satisfaction Level

Rating Categories	Percentage (%)
Excellent	69,23
Good	23,08
Enough	7,69
Less	0,00

Most of the participants (69.23%) rated the activities in the category as excellent. Participants stated that the materials provided were in accordance with their business needs and could be directly applied in daily business activities.

Program Implementation Results

Overall, accounting and tax education activities have succeeded in improving participants' knowledge and skills in managing business administration. Participants began to understand the importance of financial record-keeping, tax compliance, and business legality as part of sustainable business development. In addition, participants also gained hands-on experience in using the digital tax system so that they were better prepared to face the demands of modern business administration ((Dwianika et al., 2025); (Khairunnisa et al., 2024)).

The results of the activity show that the training approach combined with practical assistance has a positive impact on increasing the capacity of MSMEs. This program is expected to be the first step in encouraging the creation of MSMEs that are more professional, compliant with tax regulations, and have better business legality.

Figure 1. Activity Documentation

Discussion

Community Service (PkM) activities carried out through accounting and tax education for MSME actors in Bekasi Regency show that increasing financial and tax literacy can be achieved through a training approach combined with direct assistance. The increase in participants' understanding after participating in the activity shows that most MSME actors actually have the willingness to fulfill business administration obligations, but still face limited knowledge and skills in their application. This condition is in line with the findings Asnawi & Muslimin (2022) which states that the low tax and financial competence of MSMEs is more due to the lack of access to education and continuous mentoring.

The improvement of participants' ability to do financial recording shows that practice-based accounting training is able to help business actors understand the importance of separating personal and business finances. According to the theory of small business accounting, systematic recording of transactions is the basis for the preparation of financial statements that can be used for business decision-making, business performance evaluation, and business development planning. The results of this activity support research Firmansyah & Layli (2023) which concluded that the implementation of SAK EMKM through training and mentoring can improve the ability of MSMEs to prepare more accountable financial statements. Similar findings were also put forward by Febrianti & John (2024) which shows that simple bookkeeping training is able to increase the awareness of MSME actors on the importance of structured financial records.

From the tax aspect, the increase in participants' understanding indicates that the education provided has succeeded in reducing the information gap regarding tax rights and obligations. Tax knowledge is one of the main factors that affect taxpayer compliance. The higher the level of understanding of taxpayers of tax regulations, the more likely they are to carry out their tax obligations correctly. These results are in line with research Aprilia et al., (2022), Stevens et al., (2024)., and Widyaningsih et al., (2025) which found that tax literacy has a positive effect on the compliance of MSME taxpayers. With the increasing understanding of participants regarding tax calculation, payment, and reporting, it is hoped that the level of tax compliance of MSMEs will also increase sustainably.

The implementation of simulations using digital tax systems such as e-Filing and e-Billing provides practical experience that helps participants understand the electronic tax reporting process. This ability is becoming increasingly important considering the digital transformation that continues to be carried out by the Directorate General of Taxes. The results of the activity showed that participants were more confident in utilizing technology-based tax services after receiving direct assistance. These findings support research Dwianika et al., (2025) which states that tax digitalization can increase the compliance and competitiveness of MSMEs if accompanied by adequate training and assistance. In addition, Pramestidewi et al., (2025) He also explained that practice-based tax education is able to improve the ability of MSME actors to fulfill their tax obligations independently.

In the context of business legality, increasing participants' understanding of the importance of Business Identification Numbers (NIB) shows that MSME actors are beginning to realize the benefits of legality for business sustainability. Business legality not only functions as a form of regulatory compliance, but is also an important condition in obtaining access to

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financing, government assistance, and business cooperation opportunities. These results support the view Pesik et al., (2023) which states that the integration between financial administration, taxation, and business legality is an important foundation for the development of professional and sustainable MSMEs.

The success of this activity is also inseparable from the use of participatory mentoring methods that actively involve participants during the training process. This approach allows participants to directly practice the material provided and obtain solutions to the problems they face in their daily business activities. These results are in line with research Putra et al., (2025) which shows that the tax education model accompanied by mentoring has higher effectiveness compared to conventional socialization methods. Mentoring also allows for more optimal knowledge transfer because participants receive direct guidance according to their respective business conditions.

However, the results of this activity also show that there are still some participants who need follow-up assistance, especially in the use of digital applications and the preparation of more complete financial statements. These findings indicate that improving accounting and tax literacy cannot be achieved through a single training activity, but requires a continuous coaching program. These results are in line with research Khairunnisa et al., (2024) which emphasizes the importance of a holistic and sustainable approach in increasing MSME tax awareness and compliance.

Overall, the results of this service activity reinforce various findings of previous research that stated that accounting and tax education is an effective strategy in increasing the capacity of MSMEs. Increasing financial literacy, understanding of taxation, the use of digital technology, and awareness of business legality are interrelated factors in forming more professional, competitive, and sustainable MSMEs. Therefore, similar education and mentoring programs need to be developed to support the growth of MSMEs while increasing taxpayer compliance in Indonesia.

Conclusion

Community Service (PkM) activities in the form of accounting and tax education for MSME actors in Bekasi Regency have been carried out well and have a positive impact on improving participants' knowledge and skills in the fields of accounting, taxation, and business legality. Based on the results of the evaluation carried out through pre-test and post-test, there was an increase in participants' understanding after participating in training and mentoring activities. These results show that education methods combined with direct practice and mentoring are effective in increasing the capacity of MSME actors. The improvement of participants' abilities can be seen in the aspects of financial recording, preparation of simple financial statements, understanding of tax obligations, and the use of digital tax services. In addition, participants also showed an increased understanding of the importance of business legality as one of the supporting factors for business sustainability and development. These results show that accounting and tax literacy has an important role in supporting taxpayer compliance and more professional business management.

Based on the results of the analysis and discussion, the goal of community service activities to improve accounting literacy and taxation of MSMEs in supporting taxpayer compliance and business legality has been achieved. This activity also contributes to increasing the readiness of MSME actors to manage business administration in a more orderly, transparent, and in accordance with applicable regulations.

Based on the results of the implementation of activities, a regular follow-up mentoring program is needed so that participants' ability to prepare financial statements and carry out tax obligations can continue to develop. Continuous mentoring is also needed to ensure that participants are able to apply the knowledge that has been gained consistently in their daily business activities. In addition, it is necessary to develop more in-depth training materials related to the use of digital bookkeeping applications, electronic tax reporting, and business legality management so that MSME actors are more adaptive to technological and regulatory developments. Cooperation between universities, local governments, tax agencies, and the MSME community also needs to be strengthened to create a sustainable mentoring ecosystem.

For the next community service activities, it is recommended that the number of participants be expanded and the scope of material developed on other aspects of business management, such as financial planning, digital marketing, and access to business financing. Thus, the MSME empowerment program can provide broader benefits in increasing competitiveness, tax compliance, and business sustainability in Bekasi Regency.

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