JLP : Jurnal Lentera Pengabdian
Volume 04 No 03 Juli 2026
E ISSN:2985-6140

https://lenteranusa.id/

Digital Accounting and Taxation Literacy Training for MSME Capacity Building

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Received : 05-07-2026 *Revised* : 22-07-2026; 03-08-2026 *Accepted* : 06-08-2026 *Published* :08-08-2026

Abstract
Micro, Small, and Medium Enterprises play a significant role in supporting regional economic growth; however, they still face challenges in financial management and tax compliance. Limited accounting literacy and low utilization of digital technology often hinder business owners from maintaining proper financial records, preparing financial statements, and fulfilling tax obligations independently. This community service program aimed to strengthen the capacity of business owners through digital-based accounting and taxation literacy. The methods employed included socialization, training, hands-on practice, and mentoring in the use of digital accounting applications and digital tax services. The program was conducted at Universitas Pelita Bangsa and involved nine business owners from Bekasi Regency. The results indicated improvements in participants' understanding and skills in recording financial transactions, preparing simple financial statements, and utilizing digital tax services. Participants were also able to operate digital accounting applications to support more effective and organized business management. The program contributed positively to enhancing managerial capabilities and improving the readiness of business owners to adapt to digital transformation. Therefore, strengthening digital accounting and taxation literacy can serve as an effective strategy to improve professionalism, compliance, and sustainability among micro, small, and medium enterprises.

Keywords: accounting literacy, digital taxation, micro small and medium enterprises, digital transformation, community service

Introduction

Micro, Small, and Medium Enterprises (MSMEs) have a strategic role in the Indonesian economy because they are able to create jobs, increase people's income, and encourage regional economic growth. However, the development of MSMEs in the digital era faces various challenges, especially related to financial management capabilities, the use of digital technology, and the fulfillment of tax obligations. Low managerial capacity and digital literacy cause most MSME actors to not be able to optimize their business potential (Handayani, 2023; Badar et al., 2025).

The development of information technology has driven digital transformation in various sectors, including the micro and small business sectors. Digitalization provides opportunities for MSMEs to improve operational efficiency, accelerate business processes, and expand market access. However, the adoption rate of digital technology in MSMEs is still relatively low due to the limited knowledge, skills, and technological readiness of business actors (Jayan, 2024; Anggraeni, 2025). This condition causes many MSMEs to not be able to utilize technology optimally to support more effective and sustainable business management.

One of the important aspects of business management is the ability to do good financial recording and reporting. However, there are still many MSMEs that run their businesses without an adequate financial recording system. The recording carried out is generally still simple and does not follow good accounting principles. As a result, business actors experience difficulties in knowing the financial condition of the business, determining business strategies, and accessing formal financing sources. Research shows that accounting literacy has an important role in improving financial performance and the sustainability of MSME businesses (Nurani et al., 2025;Firman, 2024).

The application of digital accounting is one of the solutions that can help MSMEs in overcoming these problems. Digital accounting allows transaction recording to be done more easily, quickly, and accurately, resulting in financial information that can be used as a basis for decision-making. The results of the study show that the application of digital accounting and financial literacy has a positive effect on improving the performance of MSMEs because it is able to improve the efficiency of business management and the quality of the financial information produced ((Pasaribu et al., 2025); (Martina et al., 2024)). In addition, the use of mobile device-based digital accounting applications has also been proven to help business actors in compiling financial statements independently and sustainably (Nurfadila et al., 2025; Nurina et al., 2025).

In addition to the accounting aspect, another problem that MSMEs often face is the low understanding of taxation. Many MSME actors do not understand the tax obligations that must be fulfilled and the procedures for using digital tax services that have been provided by the government. In fact, the digital transformation of taxation through e-Filing, e-Billing, and various other electronic services aims to make it easier for taxpayers to carry out their obligations. Research shows that digital taxation training and assistance can increase the level of compliance and independence of MSME actors in fulfilling tax obligations (Dwianika et al., 2025).

Bekasi Regency is one of the regions with a growing number of MSMEs in line with the growth of the industrial and trade sectors. This potential needs to be supported by increasing the capacity of human resources so that MSME actors are able to adapt to changes in the increasingly digital business environment. However, based on the results of initial observations and discussions with partners, various problems are still found, such as suboptimal financial recording, low utilization of digital accounting applications, lack of understanding of digital taxation, and limited ability to utilize financial data as a basis for business decision-making.

Various community service studies show that strengthening the capacity of MSMEs through training, mentoring, and the application of digital technology approaches is able to improve managerial skills, competitiveness, and business sustainability. Capacity building programs that integrate financial literacy, digital accounting, digital taxation, and the use of technology have been proven to have a positive impact on improving the quality of MSME business management (Widiawati et al., 2023; Ferdinand et al., 2025; Karunia et al., 2025). In addition, capacity building carried out in a sustainable manner through intensive mentoring is able to increase the readiness of MSMEs to face the challenges of the digital economy (Jikrillah, 2025; Saputra et al., 2026).

Nevertheless, a gap remains because previous community service programs generally emphasize financial literacy, digital bookkeeping, financial statement preparation, or digital taxation as separate training components and do not clearly demonstrate how these skills are connected through a sequential, practice-based learning process. This research and practical gap is also reflected in the condition of the participating MSMEs, which have limited ability to transform basic accounting knowledge into systematic digital transaction records, use these records to prepare simple financial statements, and subsequently apply the resulting financial information in simulations of digital tax services. Consequently, MSME actors may understand individual concepts but remain unable to integrate them into routine and accountable business practices.

The contribution of this community service program therefore lies in developing a practice-based capacity-building model that integrates four interconnected stages: strengthening basic accounting literacy, practicing digital transaction recording, preparing simple financial statements, and conducting simulations of digital tax services. In this model, basic accounting literacy provides participants with an understanding of transaction classification and the separation of business and personal finances; digital recording enables participants to document transactions more systematically; the recorded data are then processed into simple financial statements; and the financial information produced is used as the basis for practicing basic tax calculations, e-Billing, e-Filing, or other relevant digital tax procedures. This integration distinguishes the program from conventional one-topic training because participants are guided through a complete practical sequence from daily transaction recording to financial reporting and initial digital tax compliance.

Based on this description, community service activities are needed that focus on strengthening the capacity of MSMEs through digital-based accounting and taxation literacy in Bekasi Regency. Accordingly, this activity aims to implement the integrated practice-based capacity-building model by improving the ability of MSME actors to understand basic accounting principles, record business transactions using simple digital tools, prepare simple financial statements from the recorded data, and simulate the fulfillment of tax obligations through digital tax services. With this increased capacity, it is hoped that MSMEs will be able to improve business performance, competitiveness, and business sustainability in the era of digital transformation.

Methods

This Community Service Program (PkM) was conducted using training, demonstration, direct practice, and mentoring methods through a participatory approach. This approach was selected because it allows participants to be actively involved in every stage of the activity, making the learning process more practical, interactive, and applicable to their business needs. The main focus of this program was to strengthen the capacity of MSME actors in Bekasi Regency through digital-based accounting and taxation literacy. Therefore, the participants were not only expected to understand the concepts of financial recording and tax obligations,

JLP : Jurnal Lentera Pengabdian
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but also to be able to apply digital accounting and taxation systems in their daily business operations.

The activity was held on Friday, June 19, 2026, starting at 16.00 WIB until completion, at Universitas Pelita Bangsa, Bekasi Regency. The target participants were MSME actors operating in Bekasi Regency, with a total of nine participants attending the program. The population of this activity consisted of MSME actors who became partners in the community service program. Since the activity was designed as a training and mentoring program with a limited number of participants, all nine MSME actors who attended were used as the sample of the activity.

The sampling technique used in this program was purposive sampling, in which participants were selected based on specific criteria relevant to the objectives of the activity. The criteria included MSME actors who had active micro, small, or medium-scale businesses, were willing to participate in the entire series of training and mentoring activities, had needs related to financial management and business taxation, and were willing to implement digital-based financial and tax recording systems. Data collection was carried out through observation, interviews, documentation, and questionnaires in the form of pre-tests and post-tests. Observations were used to identify the initial conditions of participants regarding financial management, digital technology use, and tax understanding, while interviews were conducted to explore the problems faced by participants in managing their businesses, particularly in relation to financial recording and tax compliance.

Documentation was also carried out by collecting supporting data such as attendance lists, activity photos, training materials, participant practice results, and other relevant documents. In addition, questionnaires were used to measure the improvement of participants' understanding before and after the program. The pre-test was given before the training began, while the post-test was administered after all materials had been delivered. The tools used in this activity included laptops or computers, an LCD projector and screen, Android-based smartphones owned by participants, an internet connection, digital taxation systems such as e-Filing and e-Billing, and mobile-based digital accounting applications. Meanwhile, the materials prepared included digital accounting literacy modules, digital taxation training modules, pre-test and post-test questionnaires, evaluation sheets, and guidelines for using digital accounting applications.

The implementation of the activity was carried out through several stages, beginning with the preparation stage, which included coordination with partners, preparation of training materials, provision of tools and materials, and development of evaluation instruments. The next stage was the implementation of training, which covered accounting literacy, business transaction recording, preparation of simple financial statements, use of digital accounting applications, MSME tax literacy, and practice in using e-Filing and e-Billing. After receiving the materials, participants were guided through practice and simulation sessions, where they directly recorded business transactions using digital accounting applications and simulated electronic tax reporting with assistance from the implementation team. The final stage was evaluation, which was conducted through post-test completion, discussion sessions, and assessment of participants' ability to operate digital accounting and taxation applications.

The data obtained from the results of the pre-test and post-test were analyzed using quantitative descriptive analysis to determine the level of improvement in participants' understanding. The percentage of knowledge increase is calculated using the formula:

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

Description:

P = Percentage increase in participants' understanding
Posttest score = Posttest score after training
Pretest score = Pretest score before training

In addition, the data from observations, interviews, and documentation were analyzed in a qualitative descriptive manner to provide an overview of the changes in participants' abilities after participating in the activity.

The data on the results of the activity are presented in the form of tables, graphs, photos of activities, and descriptive descriptions. The data presentation was carried out to show the level of achievement of the activities objectives, the increase in participants' knowledge, and the effectiveness of the training and mentoring that had been implemented. With this method, it is hoped that Bekasi Regency MSME actors will be able to improve their ability to manage digital-based finances and taxation so that they can support the sustainability and competitiveness of businesses in the era of digital transformation.

Results

Characteristics of Community Service Partners

The Community Service (PkM) activity was held on June 19, 2026 at Pelita Bangsa University involving 9 MSME actors from Bekasi Regency. Participants are micro and small business owners engaged in various business sectors, such as culinary, trade, services, and household businesses. All participants have been running their businesses for more than a year, but most of them still face obstacles in managing finances and fulfilling tax obligations digitally.

Based on the results of the initial identification, most of the participants still use manual and simple financial records. In addition, most of the participants have not yet utilized digital accounting applications to support business management. This condition is in line with the findings Firman (2024) which states that there are still many MSMEs that have limitations in the application of management accounting systems and digital technology in business management. Similarly, Pasaribu et al., (2025) explained that accounting literacy and financial digitalization have a significant influence on improving the performance of MSMEs.

Table 1. Characteristics of Participants Based on Business Type

Yes	Type of Business	Quantity
1	Culinary	4
2	Trade	2
3	Services	2
4	Crafts/Household	1

Total	**9**

Table 1 shows that participants are dominated by culinary business actors as much as 44.44%, followed by the trade and service sectors at 22.22%, respectively, and handicraft businesses at 11.11%.

Results of Implementation of Activities

The implementation of activities consists of socialization, digital accounting literacy training, digital taxation training, practice of using accounting applications, and assistance in the preparation of simple financial statements. All participants actively participated in the activity from the beginning to the end of the activity.

The observation results showed that before the training, most of the participants did not understand the basic concepts of transaction recording, financial report preparation, and the use of digital applications in business management. After participating in the training, participants began to be able to record business transactions, group business costs, and compile simple financial reports using digital applications. These results support the research Martina et al., (2024) and Nurina et al., (2025) which states that the application of digital accounting is able to improve the quality of financial records and the efficiency of business management.

Table 2. Participant's Level of Understanding Before and After Training

Indicator	Before (%)	After (%)
Understanding of transaction recording	45	88
Preparation of financial statements	38	84
Use of digital accounting applications	22	81
Understanding MSME taxation	41	86
Use of e-Filing and e-Billing	18	79

Based on Table 2, it can be seen that there is an increase in understanding of all indicators after the implementation of the activity. The biggest improvement occurred in the usability of digital accounting applications and digital taxation services. These results show that training methods and hands-on practice are effective in improving participants' competencies.

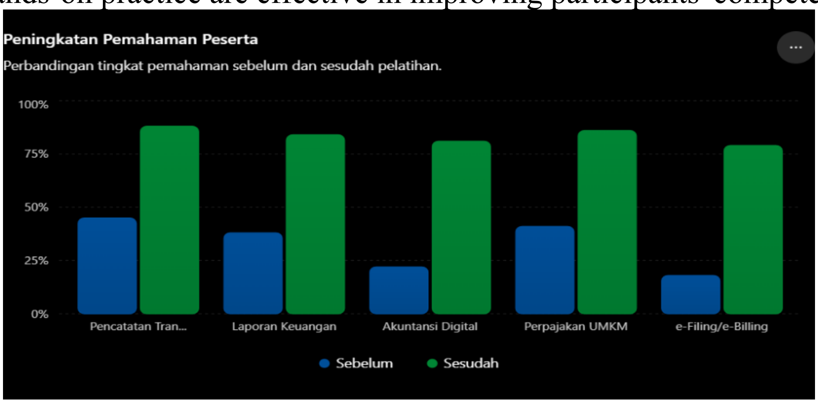

Figure 1. Increased Participant Understanding

Results of the Implmentation of Digital Accounting and Taxation

During the practical session, all participants successfully operated a digital accounting application to record daily transactions. As many as 8 out of 9 participants were able to compile simple income statements independently, while all participants successfully simulated the use of e-Filing and e-Billing. These findings are in line with research Dwianika et al., (2025) which shows that digital taxation training can improve the ability of MSME actors to carry out their tax obligations independently.

In addition, participants stated that the use of digital applications helped them in separating personal and business finances, monitoring cash flow, and knowing the level of business profits more accurately. These results support the research Nurani et al., (2025) which states that accounting literacy plays an important role in improving the quality of financial management and the performance of MSMEs.

Figure 2. Activity Documentatio

Discussion

The implementation of community service activities that focus on strengthening the capacity of MSMEs through digital-based accounting and tax literacy shows that improving the knowledge and skills of business actors can be achieved through a combination of training, direct practice, and mentoring. This success indicates that the main problem that has been faced by MSMEs is not only limited access to technology, but also the low ability to utilize this technology to support effective business management. These findings are in line with opinion Stuart (2023) which states that strengthening digital literacy is an important factor in encouraging the transformation of MSMEs towards a more adaptive and competitive business.

From the accounting aspect, the increase in participants' understanding shows that MSME actors actually have a high need for a simple and easy-to-implement financial recording system. Before the activity was carried out, most of the participants still relied on unstructured manual recording so that the financial information produced did not support the decision-making process. After receiving training and mentoring, participants began to understand the importance of recording transactions, grouping costs, and preparing financial statements as the basis for evaluating business performance. These results support the research Nurani et al., (2025) which explains that accounting literacy contributes to improving the quality of financial management and the performance of micro businesses. Similar findings were also put forward by Firman (2024) which states that the ability to understand accounting information will help MSME actors in developing more appropriate business strategies.

The improvement of participants' ability to use digital accounting applications shows that technology can be an effective means to overcome the limitations of MSME financial administration. Digital applications allow the recording process to be done faster, more accurately, and well documented, minimizing errors that often occur in manual recording. This condition supports the results of the research Pasaribu et al., (2025) and Martina et al., (2024) which found that accounting digitization has a positive influence on improving the performance of MSMEs because it is able to produce better quality financial information. In addition, Nurfadila et al., (2025) and Nurina et al., (2025) Explained that the use of mobile device-based digital accounting applications is able to improve the efficiency of business management and make it easier for business actors to monitor financial conditions in real time.

In the tax aspect, the increase in participants' understanding of the use of digital tax services shows that the main obstacles faced by MSME actors are more due to the lack of socialization and assistance than the complexity of technology itself. After obtaining the training, participants demonstrated better ability to understand tax obligations and procedures for using government-provided electronic services. These findings are in line with research Dwianika et al., (2025) which states that digital taxation training can increase the compliance of MSME taxpayers through increasing understanding and skills in the use of e-Filing and e-Billing. In addition, Anal (2025) explained that the successful implementation of the digital taxation system is greatly influenced by the level of digital readiness of users and the ease of use of the available systems.

The results of the activity also show that the training approach accompanied by direct practice has a greater impact than the theoretical delivery of the material. Participants have the opportunity to apply the knowledge received through simulations and practice using digital applications so that the learning process becomes more effective. These findings support the results of the service carried out by the Widiawati et al., (2023) and Jikrillah (2025) which shows that the practice-based learning method is able to significantly improve the ability of participants than the conventional lecture method. With hands-on practice, participants can understand operational steps more deeply and have the confidence to apply them in their daily business activities.

In addition, the involvement of the facilitators in this activity also makes an important contribution to the success of the program. Mentoring helps participants overcome various technical obstacles that arise during the digital technology implementation process. This approach is in accordance with the results of the research Ferdinand et al., (2025) which states that MSME capacity development requires a continuous mentoring process so that behavior change and the application of technology can take place consistently. Karunia et al., (2025) It also emphasized that the success of the MSME empowerment program is greatly influenced by the existence of a supporting ecosystem involving universities, the government, and the community.

However, there are still some challenges in the implementation process. Some participants need longer time to adapt to the use of digital applications due to limited experience in utilizing information technology. These findings are in line with research Jayan (2024) which identifies that the digital skills gap is still one of the main obstacles in the digital transformation of MSMEs. Similar results were also presented by Abes (2025) which states that the success of technology adoption is greatly influenced by the level of digital literacy and the ability of users to operate digital devices.

The results of the activity show that strengthening the capacity of MSMEs through digital-based accounting and taxation literacy is an effective strategy in improving the competence of business actors. The integration between financial literacy, digital accounting, and digital taxation can help MSMEs manage their businesses more professionally, increase regulatory compliance, and strengthen business competitiveness in the digital economy era. These findings reinforce the results of the study Harun et al., (2025), Lanjarsih et al., (2024), and Badar et al., (2025) which states that digital-based capacity development is an important factor in supporting the sustainability and growth of MSMEs in the future.

Conclusion

The Community Service (PkM) activity with the theme "Strengthening the Capacity of MSMEs through Digital-Based Accounting and Taxation Literacy" which was carried out at Universitas Pelita Bangsa has gone well and achieved the goals that have been set. Based on the results of the evaluation of the activity, there was an increase in participants' understanding and skills in business financial management, the preparation of simple financial statements, the use of digital accounting applications, and the use of digital tax services.

The training and assistance provided are able to improve the ability of MSME actors to record transactions in a more systematic and structured manner. In addition, participants also showed improved ability to operate digital accounting applications as a means of supporting more effective and efficient business management. In the taxation aspect, participants gained a better understanding of the taxation obligations of MSMEs and the procedures for using electronic tax services, so as to be able to increase their readiness to fulfill tax obligations independently.

The results of the activity show that an approach that integrates accounting literacy, taxation, and the use of digital technology can be an effective solution in increasing the managerial capacity of MSMEs. The implementation of digital technology not only simplifies the business administration process, but also helps MSME actors in obtaining more accurate financial information as a basis for business decision-making. Thus, this activity makes a positive contribution to improving the professionalism of business management, tax compliance, and the readiness of MSMEs in facing the challenges of the digital economy.

Based on the results of the activities that have been carried out, a follow-up mentoring program is needed so that the implementation of digital accounting and taxation can be carried out consistently by MSME actors. Continuous mentoring is important to ensure that the skills that participants have acquired can be applied optimally in daily business activities.Universities are expected to continue to strengthen their role as strategic partners in empowering MSMEs through the implementation of continuous training and consultation. In addition, closer collaboration is needed between universities, local governments, and the MSME community to expand access to digital technology-based capacity building programs.

For MSME actors, it is recommended to continue to improve digital literacy and utilize financial and tax applications in a sustainable manner to support more professional business management. The development of community service activities can then be directed to the wider use of digital technology, such as digital marketing, application-based inventory management, and the integration of financial and business systems to increase the competitiveness of MSMEs in a sustainable manner.

Acknowledgement

The Community Service implementation team would like to express its deepest gratitude to the Directorate of Research and Community Service (DPPM) of Pelita Bangsa University for providing support, facilitation, and opportunities to the team to carry out Community Service activities

Gratitude was also conveyed to Universitas Pelita Bangsa for providing facilities and infrastructure so that activities could be carried out properly. Furthermore, appreciation was given to all MSME actors in Bekasi Regency who have actively participated during the activity, starting from the training process, practice, to program evaluation.

Hopefully, the cooperation that has been established can continue in an effort to increase the capacity and competitiveness of MSMEs through the use of digital technology, especially in the field of accounting and taxation.

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