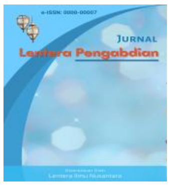
JLP : Jurnal Lentera Pengabdian
Volume 04 No 03 Juli 2026
E ISSN:2985-6140

https://lenteranusa.id/



SAK EMKM-Based Accounting Training to Improve MSME Financial Reporting and Tax Awareness

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Received : 05-07-2026 *Revised* : 22-07-2026; 04-08-2026 *Accepted* : 06-08-2026 *Published* :08-08-2026

Abstract
Limited financial reporting skills and insufficient understanding of tax obligations remain major challenges affecting business governance and tax compliance among micro, small, and medium enterprises. This community service program aimed to improve participants' knowledge and skills in preparing financial statements based on the Financial Accounting Standards for Micro, Small, and Medium Entities and to enhance their understanding of taxation. The program was conducted at Universitas Pelita Bangsa on May 8, 2026, involving 14 micro, small, and medium enterprise owners from Bekasi Regency. The implementation methods included socialization, training sessions, hands-on financial reporting practices, application of simple financial recording technology, mentoring, and evaluation activities. The results demonstrated an improvement in participants' understanding of transaction recording, income statement preparation, statement of financial position preparation, and tax obligations. Most participants were able to prepare simple financial statements and gained awareness of the importance of separating personal and business finances. In addition, participants showed increased awareness of tax compliance as an essential component of sound business governance. The program indicates that structured training and mentoring can effectively strengthen financial management competencies and support improved tax compliance among micro, small, and medium enterprises.

Keywords: financial reporting, tax compliance, micro small and medium enterprises, SAK EMKM, accounting training

Introduction

Micro, Small, and Medium Enterprises (MSMEs) have a strategic role in the Indonesian economy because they are able to absorb labor, increase community income, and encourage regional economic growth. However, most MSMEs still face various obstacles in financial management and fulfilling tax obligations. One of the problems that is often found is the low ability of MSME actors to prepare financial statements in accordance with applicable accounting standards (Kurniawati & Malik, 2024; Rohendi, 2020).

The government through the Indonesian Institute of Accountants has issued the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) as a guideline for the preparation of financial statements that are simpler and in accordance with the characteristics of MSMEs. The implementation of SAK EMKM is expected to help business actors in producing financial reports that are relevant, reliable, and easy to understand by various interested parties (Ningtyas, 2017). However, the implementation of these standards is still not optimal because many MSME actors do not have adequate accounting knowledge and skills ((Nurlaila, 2018); (Jannah, 2019)).

Various studies show that low understanding of accounting is one of the main factors that cause MSMEs to not be able to prepare financial statements according to the SAK EMKM. As a result, business actors experience difficulties in accurately knowing the financial condition of their business, preparing business plans, and obtaining access to financing from financial institutions (Hart et al., 2022; Chastika et al., 2025). In addition, poorly compiled financial statements also have an impact on the low quality of business governance and business decision-making (Hayati et al., 2023; Pondrinal & Putri, 2023).

These problems are also closely related to MSME tax compliance. Financial statements are one of the important bases in tax calculation, payment, and reporting. MSME actors who do not have good financial records tend to have difficulties in fulfilling their tax obligations correctly and on time (Setiawati, 2021). Therefore, increasing understanding of SAK EMKM not only contributes to the quality of financial statements, but also affects the improvement of MSME taxpayer compliance (Firmansyah & Layli, 2023).

Various previous community service activities have shown that training and assistance in the preparation of financial statements based on SAK EMKM are able to improve the ability of MSME actors in preparing financial statements and understand their tax obligations (Rachmawati et al., 2021; Rakhmadhani & Napisah, 2022). Training combined with the use of simple technology, such as Android-based financial recording applications, has also been proven to improve the knowledge and skills of MSMEs in managing business finances more effectively (Riwajanti et al., 2024). In addition, socialization and training activities of SAK EMKM can increase the awareness of business actors on the importance of preparing financial statements that comply with standards as part of good business governance (Diyani et al., 2021; Octrina et al., 2023).

Nevertheless, a practical gap continues to exist because prior community service programs generally treat socialization of SAK EMKM, financial statement training, digital bookkeeping applications, or tax education as distinct types of support. These activities do not always show how accounting knowledge can be applied step by step to transaction recording, the preparation of financial statements, the use of user-friendly digital tools, and an initial grasp of tax obligations. This gap is also evident in the circumstances of the participating MSMEs, which have limited capacity to connect SAK EMKM concepts with practical financial recording using Microsoft Excel and LAMIKRO, and then to use the resulting financial information to understand basic tax calculation and reporting requirements.

Bekasi Regency is one of the areas experiencing an increasing number of MSMEs and makes a substantial contribution to the local economy. However, according to the results of initial observations and various empirical findings, many MSME actors still have not carried out financial recording in line with SAK EMKM and have not understood the linkage between financial statements and tax obligations. This situation may impede business development while also lowering the level of tax compliance among MSME actors.

The distinctive value of this community service program is that it integrates SAK EMKM education, hands-on preparation of financial statements, practical training in Microsoft Excel and LAMIKRO, and foundational tax education within a single participatory training framework. The four components are delivered as a connected learning progression rather than as separate training subjects. Participants first receive an introduction to the principles, accounts, and structure of SAK EMKM; they then directly categorize and record business transactions using their own business data; the recorded transactions are subsequently transformed into simple income statements and statements of financial position through Microsoft Excel and LAMIKRO; and the resulting financial information is then used to explain basic MSME tax calculations, as well as payment and reporting duties.

This participatory approach sets the program apart from conventional socialization activities because MSME actors are placed as active participants who carry out each stage through guided practice, discussion, correction, and direct feedback from facilitators. SAK EMKM serves as the accounting framework, Microsoft Excel functions as a flexible introductory recording tool, LAMIKRO supports application-based bookkeeping, hands-on exercises reinforce practical skills in financial reporting, and basic tax education links financial statements to administrative compliance. Therefore, the program's contribution is not limited to improving theoretical insight, but instead offers an integrated and usable capacity-building process spanning accounting education and digital recording through financial reporting and initial tax literacy.

Based on this description, community service activities are required in the form of SAK EMKM-based financial accounting training and assistance that is integrated with tax education for MSMEs in Bekasi Regency. Accordingly, this activity seeks to enhance the knowledge and skills of MSME actors through a participatory training model that combines SAK EMKM education, direct financial statement preparation, Microsoft Excel and LAMIKRO practice, and basic tax education. Through this integrated process, participants are expected to be able to record transactions more systematically, prepare simple financial statements, understand the connection between financial information and tax obligations, and contribute to more professional, transparent, and sustainable business governance.

Methods

This community service activity uses participatory training and mentoring methods (*participatory training and mentoring*) which aims to improve the ability of Micro, Small, and Medium Enterprises (MSMEs) to prepare financial statements based on Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) as well as improve tax understanding and compliance. This method was chosen because it allows participants to be actively involved in the learning process through hands-on practice, discussion, and consultation on problems faced in business financial management. The training and mentoring approach has proven to be effective in improving the ability to prepare financial statements and understand the taxation of MSMEs ((Rachmawati et al., 2021); (Rakhmadhani & Napisah, 2022)).

Community service activities were held at Pelita Bangsa University, Bekasi Regency, on May 8, 2026 at 10.00–14.00 WIB. The target of the activity is MSME actors in Bekasi Regency which number 14 people and come from various business fields, such as culinary, trade, and services.

The population in this activity is all MSME actors who are service partners in Bekasi Regency. The sample of activities amounted to 14 participants who were selected using the purposive sampling technique, which is a sample determination technique based on certain criteria that are in accordance with the purpose of the activity. The criteria for participants include: (1) have an active business, (2) have not implemented SAK EMKM-based financial recording optimally, and (3) are willing to participate in the entire series of training and mentoring activities.

Data collection techniques are carried out through observation, interviews, documentation, and the dissemination of pre-test and post-test questionnaires. Observations were carried out to identify the initial conditions of financial management and participants' understanding of taxation. Interviews are used to obtain information about the obstacles faced in the preparation of financial statements and tax reporting. Documentation is carried out during the implementation of the activity as proof of the implementation of the program. Meanwhile, pre-test and post-test are used to measure the improvement in knowledge and skills of participants after participating in the training.

The stages of the activity include four main steps. First, socialization about the importance of implementing SAK EMKM and tax compliance for MSMEs. Second, training on the preparation of financial statements which includes recording transactions, preparing income statements, financial position reports, and notes on financial statements in accordance with SAK EMKM. Third, the practice of using Microsoft Excel-based financial statement templates and simple financial recording applications as a form of technology application. Fourth, assistance and consultation to help participants implement the material that has been given. SAK EMKM-based training and mentoring activities are known to be able to improve the ability of MSMEs to produce financial reports in accordance with standards and support better tax reporting ((Firmansyah & Layli, 2023); (Diyani et al., 2021)).

The tools used in this activity include laptops or computers with minimum specifications of Intel Core i3 processors, 4 GB of RAM, and Windows 10 operating system or equivalent, LCD projectors for material delivery, and Android-based smartphones for the practice of using financial recording applications. The materials used include SAK EMKM training modules, MSME taxation materials, practical worksheets, pre-test and post-test questionnaires, as well as financial statement templates based on Microsoft Excel and the LAMIKRO application. The use of simple technology in financial recording has been proven to improve the skills and effectiveness of MSME financial management (Riwajanti et al., 2024). Data analysis was carried out in a quantitative descriptive manner by comparing the results of the pre-test and post-test of the participants. The percentage of participants' knowledge increase was calculated using the formula:

$$\text{Increase (\%)} = ((\text{Post-test Score} - \text{Pre-test Score}) / \text{Pre-test Score}) \times 100\%$$

The results of the analysis are then presented in the form of tables and graphs to make it easier to interpret the data. In addition, the data from observations and interviews were analyzed in a qualitative descriptive manner to illustrate the changes in participants' understanding and skills after participating in the activity. The data presentation was carried out through a frequency distribution table, a graph of the increase in evaluation results, and a descriptive description of the achievement of the activity. Indicators of program success include increasing participants' understanding of SAK EMKM and taxation, the ability to prepare simple financial reports according to standards, and increasing participants' awareness of the importance of tax compliance in running a business sustainably. Increasing accounting and tax literacy is expected to encourage tax compliance while strengthening MSME business governance (Setiawati, 2021).

Results

The Community Service activity was held on May 8, 2026 at Pelita Bangsa University. The activity was attended by 14 MSME actors from various business sectors, including culinary, trade, and services. All participants participated in a series of activities consisting of socialization, training on the preparation of financial statements based on SAK EMKM, MSME taxation training, and the practice of using simple financial statement templates.

Participant Characteristics

The characteristics of participants based on the type of business are presented in Table 1.

Table 1. Characteristics of Participants Based on Business Type

Yes	Type of Business	Number (People)	Percentage (%)
1	Culinary	6	42,86
2	Trade	5	35,71
3	Services	3	21,43
Total		**14**	**100,00**

Based on Table 1, the majority of participants came from the culinary sector as much as 42.86%, followed by the trade sector at 35.71%, and the service sector at 21.43%. The results of the initial observation showed that most of the participants did not have financial statements prepared in accordance with the SAK EMKM. The recording carried out is still limited to simple income and expenditure records without a clear account classification.

Results of SAK EMKM-Based Accounting Training

The training is focused on understanding the basics of accounting, recording transactions, preparing income statements, and financial position statements in accordance with SAK EMKM. The results of the evaluation showed an increase in participants' understanding after participating in the training activities.

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

Indicator	Pre-test Average Score	Post-test Average Score	Increase (%)
Understanding SAK EMKM	58	84	44,83

Understanding MSME Taxation	55	82	49,09

Based on Table 2, the average understanding of participants about SAK EMKM increased from 58 to 84 or an increase of 44.83%. Meanwhile, the understanding of MSME taxation increased from 55 to 82 or by 49.09%. These results show that the training provided is able to increase participants' knowledge related to the preparation of financial statements and tax obligations.

The improvement of participants' abilities is in line with the results of the service carried out by Diyani et al. (2021) which show that SAK EMKM-based financial report preparation training is able to improve the competence of MSMEs in preparing financial reports according to standards. These findings also support the research results of Rachmawati et al. (2021) and Firmansyah and Layli (2023) who stated that SAK EMKM-based financial statements can be a good basis for reporting Annual Tax Returns.

Assistance and Implementation Results

After the training, participants were accompanied in the practice of preparing financial statements using Microsoft Excel templates and simple financial recording applications. The results of the assistance showed that as many as 11 participants (78.57%) were able to prepare simple income statements independently, while 10 participants (71.43%) were able to prepare financial position reports according to the SAK EMKM format.

In addition, participants began to understand the importance of separating personal finance and business finance. This change is a positive indicator in improving the quality of business governance. According to Setiawati (2021), a good understanding of SAK EMKM-based accounting has a positive effect on the compliance of MSME taxpayers because it simplifies the tax calculation and reporting process.

Impact of Activities

Service activities have a positive impact on increasing participants' accounting and tax literacy. In addition to acquiring technical skills in the preparation of financial statements, participants also gained an understanding of the importance of tax compliance as part of good business governance. The use of simple technology in financial recording helps participants do bookkeeping more systematically and efficiently. These results are in line with the findings Riwajanti et al., (2024) which states that the use of Android-based financial recording applications can improve the knowledge and skills of MSMEs in business financial management. Overall, the training and mentoring activities succeeded in improving the participants' ability to prepare financial statements based on SAK EMKM, increasing tax understanding, and encouraging awareness of the importance of tax compliance for the sustainability of MSME businesses.

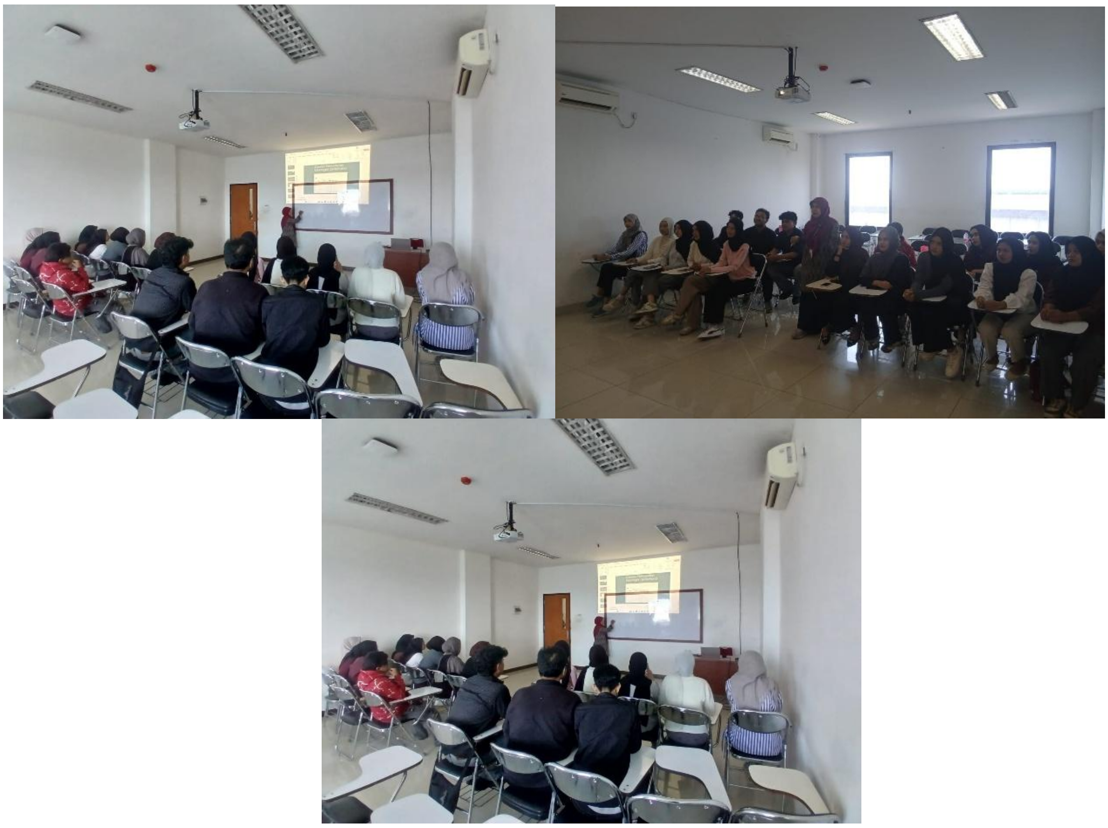
Figure 1. Activity Documentation

Discussion

The implementation of SAK, EMKM-based financial accounting training activities and taxation for MSMEs in Bekasi Regency shows that increasing the capacity of human resources is an important factor in improving business financial governance. Before the activity was carried out, most of the participants did not have an adequate understanding of the preparation of financial statements according to accounting standards and still kept simple records. This condition shows that limited accounting literacy is still one of the main obstacles faced by MSMEs in running their businesses. These findings are in line with the results of the study Kurniawati & Malik (2024), Rohendi (2020), and Hart et al., (2022) which states that most MSMEs have not implemented SAK EMKM optimally due to low understanding of accounting and limited human resources.

The improvement of participants' understanding after participating in the training showed that the learning method that combines material delivery, direct practice, and mentoring was able to help participants understand accounting concepts more effectively. This approach provides participants with the opportunity to connect the theory to the conditions of their daily business. According to Diyani et al., (2021), practice-based training has higher effectiveness than theoretical material delivery because participants can directly apply the knowledge gained to their business activities. Thus, the ability of participants to prepare financial reports after the activity not only reflects an increase in knowledge, but also an improvement in practical skills.

The success of the participants in compiling financial statements based on SAK EMKM shows that these standards are relatively easy to apply by MSME actors if provided adequate assistance. SAK EMKM is designed to produce simple financial reports but still meet the information needs of business owners and external parties. These findings support the results of the study Ningtyas (2017) and Chastika et al., (2025) which explains that the implementation of SAK EMKM can help MSMEs produce more structured financial position reports and income statements to facilitate the business performance evaluation process.

From the perspective of business management, the increase in participants' understanding of taxation shows that tax reporting cannot be separated from the quality of financial records owned by business actors. So far, many MSMEs have had difficulty in calculating their tax obligations because they do not have complete and well-documented financial data. Once participants understand how to compile financial statements, they become more likely to understand the basics of tax calculation and correct reporting procedures. These results support the research Setiawati (2021) which found that the understanding of SAK EMKM has a positive effect on the compliance of MSME taxpayers because it facilitates the bookkeeping, tax calculation, and tax reporting process in a timely manner.

In addition to increasing tax compliance, the ability to prepare financial statements also provides broader benefits for business development. Systematically compiled financial statements can be used as a basis for business decision-making, cost control, and future business planning. This is in accordance with the opinion Sailendra et al., (2021) and Hayati et al., (2023) which states that good financial management will increase operational efficiency and support the sustainability of MSME businesses. Thus, the benefits of activities are not only felt in the aspect of tax administration, but also in improving the quality of overall business management.

The implementation of simple technology in the form of Microsoft Excel-based financial statement templates and financial recording applications also contributes positively to the ease of recording transactions. The use of technology helps participants record faster, more accurately, and well documented than manual methods. These findings are consistent with the results of the service carried out by the Riwajanti et al., (2024) which shows that the use of Android-based financial recording applications is able to improve the skills of MSMEs in managing financial data and encourage awareness of the importance of orderly business administration.

However, there are still several obstacles found during the implementation of the activity. Some participants still need follow-up assistance, especially in classifying transactions and compiling financial reports regularly. This condition shows that behavioral change in financial management requires an ongoing process and cannot be achieved through just one training. The findings are in line with the results of the service Rakhmadhani & Napisah (2022) and Pondrinal & Princess (2023) which emphasized that the continuous mentoring program is an important factor in ensuring the successful implementation of financial recording and improving the managerial capacity of MSMEs.

The results of the activity show that SAK EMKM-based financial accounting training and assistance is an effective strategy in improving accounting literacy, financial report quality, and tax understanding of MSME actors. This capacity improvement is expected to encourage the creation of better business governance, strengthen access to financing, and increase tax compliance as part of the contribution of MSMEs to regional and national economic development.

Conclusion

Community service activities in the form of training and assistance in financial accounting based on Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) integrated with tax education have had a positive impact on increasing the capacity of MSME actors in Bekasi Regency. Based on the results of the evaluation of the activity, there was an increase in participants' understanding of the basic concept of accounting, the preparation of financial statements in accordance with the EMKM SAK, and the understanding of MSME tax obligations.

Participants show better ability in recording business transactions, compiling income statements, and compiling financial position reports systematically. In addition, participants also began to understand the importance of separating personal finance and business finance as part of good financial governance. This increase in understanding has an impact on increasing participants' readiness to calculate, pay, and report tax obligations in accordance with applicable regulations. The implementation of the use of Microsoft Excel-based financial statement templates and simple financial recording applications also helps participants in doing bookkeeping more effectively and in a structured manner. Thus, the purpose of the activity to improve accounting literacy, the ability to prepare financial statements based on SAK EMKM, and the optimization of MSME tax compliance can be achieved well. This activity shows that training accompanied by direct practice and mentoring can be a solution in overcoming low financial management and tax compliance skills for MSME actors.

Based on the results of the activities that have been carried out, regular follow-up assistance is needed so that participants can implement financial recording and the preparation of financial statements consistently in their business activities. The sustainability of mentoring is essential to ensure that the knowledge and skills gained during the training can be implemented in a sustainable manner. Universities, local governments, and related agencies are expected to expand similar training and mentoring programs to more MSME actors so that the benefits of implementing SAK EMKM and increasing tax compliance can be felt more widely. In addition, the development of digital technology-based programs that are more accessible to MSMEs is needed to support the process of financial recording, preparation of financial statements, and tax reporting effectively and efficiently. For the next service activities, it is recommended to add material on business digitalization, application-based financial management, MSME tax planning, and access to financial statement-based financing. Thus, the service program not only contributes to increasing tax compliance, but is also able to support the growth and sustainability of MSME businesses more comprehensively.

Acknowledgment

The community service implementation team expressed its deepest gratitude to the Directorate of Research and Community Service (DPPM) of Pelita Bangsa University for the support, facilitation, and opportunities provided so that this community service activity could be carried out properly.

Gratitude was also conveyed to all participants of Bekasi Regency MSMEs who have actively participated in every series of training and mentoring activities. Participation, cooperation, and enthusiasm of participants are important factors in the successful implementation of this program.

In addition, the implementation team would like to thank the leadership of Universitas Pelita Bangsa, fellow lecturers, students involved, and all parties who have provided moral, technical, and administrative support during the planning, implementation, and preparation of reports on community service activities. Hopefully the cooperation that has been established can continue in various activities that are beneficial for the development of science, community capacity building, and the empowerment of MSMEs in Bekasi Regency.

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