

Tax Procedure Education for MSME Business Operators in Kebon Manggis, Jakarta

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ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) make a significant contribution to the national economy; however, the level of tax literacy and compliance among MSME actors remains relatively low. This community service program aimed to enhance the understanding and practical skills of MSME actors in Kebon Manggis, East Jakarta, regarding business taxation procedures. The implementation method comprised three stages: preparation, training, and evaluation. The training was delivered through lectures and practical demonstrations covering tax obligations, the MSME Final Income Tax (PPH Final) rate, procedures for Taxpayer Identification Number (NPWP) registration, and the use of digital tax systems such as e-Billing and e-Filing. Program effectiveness was assessed using a pre-test–post-test design involving 18 participants, with data analyzed using the Wilcoxon Signed-Rank test. The results indicated a significant difference in participants' tax literacy knowledge before and after the training. These findings suggest that tax education is effective in improving tax literacy among MSME actors. The program has implications for strengthening business legality, professionalism, and sustainability; nevertheless, follow-up mentoring is needed to ensure the consistent implementation of tax obligations competitive school culture.

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INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) constitute an economic foundation that plays a strategic role in Indonesia's economic structure. According to data from the Ministry of Cooperatives and SMEs, more than 99% of business actors in Indonesia are MSMEs, contributing over 60% to Gross Domestic Product (GDP) and absorbing more than 97% of the national workforce. Through this strategic role, MSMEs have proven to be the backbone of the economy, particularly in navigating global economic instability and the post-pandemic recovery period. Nevertheless, this substantial contribution has not been linear with compliance and contribution in the tax sector. Many MSMEs do not yet fully understand the tax obligations attached to every business activity they undertake. The low level of tax literacy among MSME actors remains one of the key issues that requires immediate and systematic intervention through sustainable education and mentoring programs.

MSMEs in East Jakarta, including business actors in Kebon Manggis Sub-district, are an important part of a rapidly growing urban economic ecosystem. Kebon Manggis is known for its diverse business units operating in culinary ventures, trade, home-based services, and small-scale handicraft production. The continuously growing local economic dynamics demand that business actors manage their enterprises more professionally. One aspect that needs strengthening is financial administrative governance, including transaction recording and an understanding of tax obligations. Unfortunately, most MSMEs in Kebon Manggis still operate traditionally, without adequate financial records and without sufficient understanding of applicable tax regulations, such as the use of a business Taxpayer Identification Number (NPWP), the application of the MSME Final Income Tax rate (Government Regulation/PP No. 23 of 2018), and obligations related to Value Added Tax (VAT).

This situation is reinforced by preliminary observations and interviews indicating that MSME actors in Kebon Manggis tend to experience difficulties in carrying out simple business bookkeeping. Similar challenges are not only faced by MSMEs in Kebon Manggis but also by many MSMEs across Indonesia. Several contributing factors include limited bookkeeping skills (Dhani et al., 2025; Fujianti et al., 2023; Fujianti, Sundarta, et al., 2025), time constraints (Fujianti et al., 2022; Manuji et al., 2026; Priono et al., 2025; Rahma et al., 2025), because owners are also directly involved in business operations, and constraints that, in principle, could be addressed through the adoption of bookkeeping applications (Fujianti, Satria, et al., 2024). However, MSMEs also face limitations in adopting such technologies (Fujianti, Susilowati, et al., 2021; Putra, 2022; Putri & Wulandari, 2024). Another constraint is limited financial capacity, which prevents MSMEs from hiring dedicated bookkeeping personnel. A further significant reason is the perception that bookkeeping is not yet important (Atanti & Vendy, 2023; Fujianti & Hendratni, 2020; Restiana & Paramitalaksmi, 2023; Wijanarko & Budiantara, 2025), as many owners believe their businesses are still small-scale and can rely on memory and intuition. In fact, bookkeeping can help determine the cost of production (Feranika et al., 2025; Fujianti, Budi, et al., 2021; Nainggolan et al., 2025), assess business performance in terms of profit or loss (Dhani et al., 2025; Fujianti, Murni, et al., 2024; Munandar et al., 2024), support appropriate decision-making for business development (Fujianti, Indriati, et al., 2024; Ontolay & Nugraeni, 2024; Rahmadhani & Astuti, 2024), and facilitate access to capital (Challen et al., 2025; Fujianti, Wulandjani, et al., 2025).

Many MSMEs are also unable to separate personal finances from business finances (Fujianti, Masti, et al., 2025), resulting in cash flow that is neither well-monitored nor properly planned (Fujianti, Lysandra, et al., 2025). Such conditions may undermine business readiness to meet tax obligations and can even lead to administrative sanctions due to unintentional non-compliance. In addition, there remains a negative perception that taxes are a burden that hampers business growth rather than a form

of participation in national development and a means to enhance business credibility in the eyes of stakeholders such as banks and business partners.

On the other hand, relatively dynamic changes in tax regulations also pose a distinct challenge for MSME actors. MSME tax policies are frequently adjusted over time in line with national economic development priorities. Insufficient understanding of the latest regulations causes many business actors to be unaware of lighter, MSME-friendly tax schemes (Fujianti, Hilmiyah, et al., 2024), such as special MSME tax rates, tax incentive facilities, or the use of digital tax services through official applications such as the Directorate General of Taxes' e-Billing and e-Filing systems. MSMEs' limited readiness to adopt tax administration technology is further exacerbated by relatively low digital capabilities among micro-enterprise owners.

Based on these conditions, the main challenges faced by MSMEs in Kebon Manggis include low tax literacy, weak financial record-keeping, limited understanding of tax administrative procedures, and minimal access to sustained mentoring. Yet orderly tax and financial administration are essential foundations for MSMEs to develop more professionally, enhance competitiveness, and expand access to financing. Banks and financial institutions tend to require financial statements and proof of tax compliance as indicators of business soundness. Therefore, there is an urgent need for MSME actors to strengthen their capacity in financial management and taxation procedures to support business sustainability amid increasingly intense market competition.

The "Education on Business Tax Procedures for Jakarta MSME Actors" activity in Kebon Manggis Sub-district, East Jakarta, is designed as a response to these concrete needs. Implemented as a one-day training on Saturday, 15 November 2025, from 08:00 to 13:00, the program serves as an initial strategy to build practical and applicable capacity among business actors. The training focuses not only on theoretical understanding of MSME taxation but also on technical skills in financial planning and structured record-keeping. Training materials include simple financial transaction categorization, how to prepare basic financial statements, procedures for NPWP registration, utilization of the MSME Final Income Tax rate, and tax payment procedures through electronic tax systems.

This educational intervention is also expected to be a strategic step in building tax awareness and improving MSME tax compliance. With adequate understanding, business actors can avoid potential sanctions, strengthen business governance, and leverage various tax facilities that support business growth. Furthermore, fulfilling tax obligations is a key indicator of progress toward a legal and sustainable enterprise, thereby increasing public trust and improving opportunities for future business expansion.

A partner situation analysis indicates that most MSME actors in Kebon Manggis operate at the micro-enterprise level and are managed independently by their owners. This simple business structure results in limited human resources dedicated to administration and taxation. Generally, owners assume multiple roles—from production and marketing to financial administration—leading to a high managerial burden. Under these circumstances, tax education becomes crucial as an empowerment strategy that enhances the individual capacity of business owners. Training designed using a contextual and case-based approach is more likely to be understood and applied in day-to-day business operations.

In addition, an informal business culture further reinforces the challenges MSMEs face in financial recording and tax reporting. Many business actors prioritize increasing turnover and maintaining customer relationships while neglecting legal and administrative aspects. Tax matters often only receive attention when an audit occurs or when a business seeks to "move up a class" by applying for financing support or participating in government programs that require business legality. This indicates the need

for a mindset shift—tax should not be seen merely as a burden but as a long-term investment in business sustainability.

This training will facilitate MSME actors' understanding and practice of simple yet effective financial recording formats, such as a general cash book, separation of capital and revenue, daily transaction recording, and preparation of a simple income statement. With good records, business actors can calculate tax payable accurately, plan their taxes, and optimize the use of tax incentives. At this stage, strengthening the synergy between financial and tax literacy becomes particularly important.

The training will also broaden business actors' understanding of rights and facilities that can support their enterprises. One example is information about tax incentives for MSMEs provided by the government to encourage economic recovery, such as tax exemptions or rate reductions under certain conditions. With accurate information, business actors can benefit appropriately from such policies and no longer feel overburdened by tax procedures.

Through an in-depth analysis of the conditions of MSMEs in Kebon Manggis, it can be concluded that this community service program has strong and relevant urgency. Tax education serves as an initial foundation for building an orderly and sustainable business culture. A structured, practical, and easily understood training intervention is expected to improve MSME actors' knowledge, skills, and tax awareness, ultimately contributing to greater community economic self-reliance and a stronger national revenue base.

This activity also represents a strategic collaboration between higher education institutions and the community in empowering the local economy. Universities play an important role in applying science and technology to address societal challenges, as mandated by Indonesia's Tri Dharma of Higher Education. With appropriate mentoring, MSMEs in Kebon Manggis have the potential to advance, become more professional, and expand business networking opportunities at the regional and national levels.

Ultimately, this educational training on business taxation procedures for MSME actors is expected to be an initial step toward MSMEs that are independent, legally compliant, competitive, and economically as well as socially responsible. The ability to manage finances and understand taxation is not merely an administrative requirement; it reflects business actors' commitment to integrity and long-term business sustainability.

The community service activity entitled "Education on Business Tax Procedures for Jakarta MSME Actors," implemented in Kebon Manggis Sub-district, East Jakarta, has strategic objectives in improving MSME actors' capacity and competence so they are better prepared to face administrative and legal challenges in the modern era. The primary objective of this program is to strengthen MSME actors' understanding of the importance of tax compliance and to provide practical skills in effective and structured business financial management. More specifically, the program aims to: (1) increase MSME tax literacy so that business actors understand the types of tax obligations that must be fulfilled, including applicable MSME tax rates, provisions on Final Income Tax under PP No. 23 of 2018, VAT provisions for certain businesses, and procedures for registering and using a business NPWP. With improved tax literacy, business actors are expected to eliminate the perception that tax is a burden and instead view it as an instrument supporting business legality; (2) teach technical skills in using digital tax systems, such as e-Billing and e-Filing, enabling business actors to pay and report taxes independently, on time, and in accordance with procedures established by the Directorate General of Taxes. The use of these technologies also strengthens MSMEs' adaptive capacity in the digitalization of public services; and (3) increases awareness of the importance of legality and legal compliance as part of business professionalism, which can positively affect business development, including easier access to bank

financing, participation in government assistance programs, and increased trust from customers and business partners.

Through this practical and application-oriented training, MSME actors are expected to experience fewer barriers in understanding and fulfilling tax obligations and to be able to apply the knowledge gained directly in their business operations. Accordingly, this program is expected to deliver not only short-term benefits in the form of increased knowledge but also long-term benefits as a foundation for MSMEs that are independent, competitive, and able to contribute more optimally to national economic development.

METHOD

This community service program on education of business taxation procedures for MSME (UMKM) actors in Kebon Manggis, Jakarta, aimed to improve participants' understanding and skills related to MSME business taxation. The program was implemented in several stages: preparation, implementation, and evaluation.

The preparation stage was conducted to ensure the activity ran smoothly and that the materials delivered were aligned with the participants' needs and the tax-related problems commonly faced by MSME actors. The implementation stage consisted of delivering training materials that combined theoretical explanations with practical exercises based on simple case examples. The materials were delivered through lectures and demonstrations.

To assess the positive impact of the training on participating MSME actors, an evaluation was conducted using a pre-test and post-test design. The pre-test was administered before the training materials were delivered, and the post-test was administered afterward. The mean scores of pre-test and post-test responses were then tabulated and compared to identify any increase in the average responses. An increase in the mean score indicates an improvement in participants' taxation knowledge before and after attending the training. In addition, the evaluation was analyzed using the Wilcoxon test to confirm whether there was a statistically significant difference in taxation knowledge between the pre-training and post-training measurements.

TABLE 1. Community Service Program Evaluation Questionnaire

No.	Statement	Response Scale				
		Very Satisfied (5)	Satisfied (4)	Moderately Satisfied (3)	Dissatisfied (2)	Very dissatisfied (1)
Q1	I understand tax obligations as an MSME actor.	5	4	3	2	1
Q2	I understand the MSME tax rate.	5	4	3	2	1
Q3	I understand how to calculate MSME business tax	5	4	3	2	1
Q4	I understand the procedure for reporting MSME business tax	5	4	3	2	1
Q5	I know how to register as an MSME taxpayer	5	4	3	2	1

RESULTS AND DISCUSSION

As described earlier, this community service activity was implemented in several stages: preparation, implementation, and evaluation. The details of each stage are presented below

Preparation for Community Service Implementation

The preparation stage was carried out through coordination with relevant stakeholders, including the head and staff of Kebon Manggis Sub-district Office, the MSME (UMKM) coordinator, and several MSME actors as representatives. Coordination meetings with the sub-district office were conducted several times. The first meeting took place on 20 October 2025 with the Coordinator for Economic and Development Affairs, Mr. Hamzah. This meeting discussed the purpose and objectives of the activity, as well as the venue and equipment to be used. On the same day, the team also coordinated with the MSME Coordinator of Kebon Manggis, Ms. Shinta Lilyasari, to gather information on the conditions and tax-related issues faced by MSMEs in Kebon Manggis. Subsequently, on 27 October 2025, the team met with the Head of Kebon Manggis Sub-district, Ibnu Fajar, S.T., M.T., to obtain approval for the activity and the use of facilities and infrastructure; the implementation date was also agreed upon at this time. Before implementation, there was a change in sub-district leadership from Ibnu Fajar, S.T., M.T., to Fera Riana Sari, S.I.P., and therefore, the head of the community service team met with the new leader to obtain formal permission and institutional support for the activity.

Preparation was also conducted internally within the community service team through an online coordination meeting attended by all team members on 9 November 2025. During this meeting, the team discussed the training materials to be delivered and assigned roles and responsibilities. Task allocation included: a team responsible for preparing the materials, a team delivering the theoretical session, a team providing practical examples, and a team assisting participants during the practice session. It was also agreed that the mentoring/assistance role would be performed by team members other than the practical-session presenters, supported by 10 student volunteers from Universitas Islam As-Syafiiyah.

Community Service Implementation

The activity was held on Saturday, 15 November 2025, in the meeting hall of the Kebon Manggis Sub-district Office, Jakarta. The first step was participant registration. Although 20 MSME actors were scheduled to attend, the realized number of participants was 18. Registration was intended to facilitate the implementation organization, material distribution, administrative needs, documentation, distribution of refreshments, and certificate distribution at the end of the event.



FIGURE 1. Community Service Implementation Team

After registration, the event proceeded with the opening session led by the master of ceremonies, followed by remarks. The first remarks were delivered by the representative of the community service team, the program chair, Dr. Lailah Fujianti, S.E., M.Si., Ak., CA, who also represented the participating university. The remarks expressed gratitude to the head and staff of Kebon Manggis Sub-district Office, introduced the team, and outlined the objectives of the activity. The next remarks were delivered by the representative of Kebon Manggis Sub-district Office, namely Fera Riana Sari, S.I.P., who formally opened the event. This was followed by additional remarks introducing the development of MSMEs in Kebon Manggis by the MSME Coordinator, Ms. Shinta Lilyasari.

Participants then received theoretical tax material, including the definition and purpose of taxation, who qualifies as a taxpayer, and applicable tax rates. The material was delivered through lectures supported by practical examples relevant to taxation. At this session, participants did not practice completing the Annual Tax Return (SPT) because most participants did not yet have a Taxpayer Identification Number (NPWP).



FIGURE 2. Presenter Delivering the Community Service Material

Evaluation of Community Service Implementation

As stated in the methodology, the evaluation was conducted using a pre-test and post-test approach. The pre-test was administered before the training, and the post-test after the training. Questionnaire distribution to participants was assisted by the student team. The results were summarized in a graph,

where the blue color represents the pre-test mean, orange represents the post-test mean, and green represents the mean difference between pre-test and post-test.

The average pre-test scores were: Q1 = 3.28; Q2 = 2.50; Q3 = 2.00; Q4 = 2.33; Q5 = 2.33. The average post-test scores were: Q1 = 4.50; Q2 = 4.44; Q3 = 4.56; Q4 = 4.50; Q5 = 4.50. The mean differences were: Q1 = 1.22; Q2 = 1.94; Q3 = 2.56; Q4 = 2.50; Q5 = 2.17. Because the mean scores for Q1–Q5 increased, it can be concluded that participants' tax knowledge improved after the training. Furthermore, a Wilcoxon (related-samples) test was conducted to confirm whether the difference in knowledge before and after the training was statistically significant.

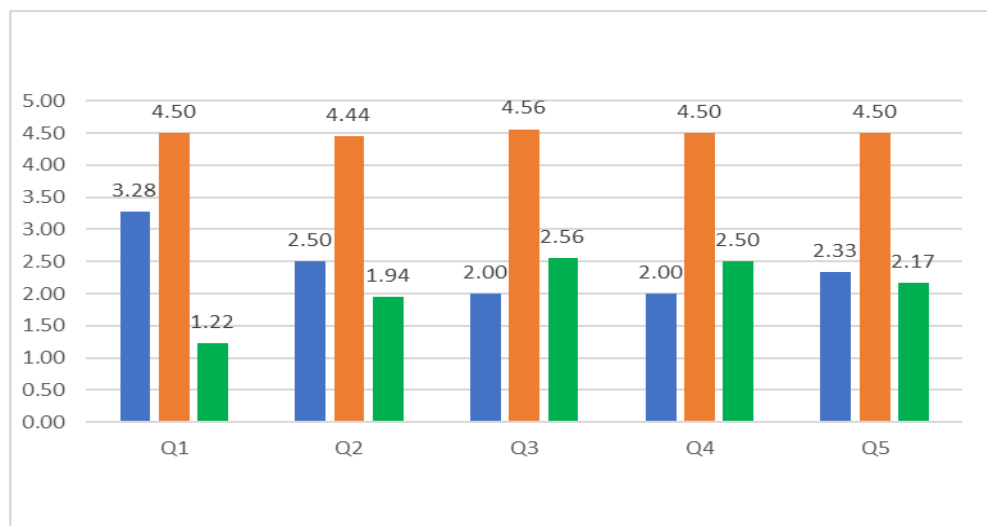


FIGURE 3. Graph of Mean Pre-Test and Post-Test Scores

Based on the Wilcoxon related-samples test, the significance value was 0.000, which is smaller than 0.050, indicating a statistically significant difference in participants' knowledge before and after the training. These evaluation results suggest that the objectives of the community service activity were achieved. However, increased knowledge does not necessarily translate into improved fulfillment of tax obligations by MSME actors, as this depends on their good faith and tax awareness.

TABLE 2. Wilcoxon Difference Test Results Test Statistics^a

	Before - After
Z	-3.728 ^b
Asymp. Sig. (2-tailed)	.000

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

CONCLUSION

This activity demonstrated an increase in participants' knowledge before and after the training, as reflected in the higher average scores on the pre-test and post-test questionnaires. The Wilcoxon test results also indicated that the difference between the two measurements was statistically significant. Therefore, it can be concluded that participants' tax literacy improved after the training. Tax literacy is an important step in building MSMEs that are professional, accountable, and sustainable. A sound understanding of taxation helps business actors strengthen business legality, avoid potential

administrative violations, and enhance their ability to access financing facilities and support from various stakeholders.

Overall, this activity provided direct benefits in the form of increased awareness, knowledge, and skills among partners in achieving more orderly business governance. However, sustained follow-up strategies are still needed to ensure that improvements in MSME actors' capabilities and behaviors in fulfilling tax obligations remain consistent and continue to develop over time.

Based on the implementation and evaluation results, several recommendations are proposed. First, ongoing mentoring is needed to ensure that MSME actors are able to apply taxation knowledge and financial record-keeping practices sustainably in their business operations. Second, additional training on the use of tax reporting and payment applications is recommended so that MSME actors become more independent and less reliant on external parties in administrative processes.

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