

TAXATION TRAINING AND MSME FINANCIAL REPORTING

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ABSTRACT

Purpose: *The purpose of implementing community service activities is to increase awareness of taxation and financial preparation of MSMEs.*

Methods: *This community service activity uses demonstration training and mentoring methods. The training is conducted offline and online using Zoom Meetings with training modules.*

Result and discussions: *The problem found is that CV Jaroe Design still does not understand how to pay taxes through e-SPT, and the preparation of financial statements that have been made does not meet SAK EMKM.*

Conclusion: *The results of the implementation of this community service activity indicate that there has been an increase in understanding of the procedures for paying taxes through e-SPT and the preparation of financial reports in accordance with SAK EMKM. Overall, this community service activity received a positive response and enthusiasm from CV Jaroe Design.*

Keywords: *Taxation, Financial Statements.*

1. INTRODUCTION

National development continues to be pursued by the state as an effort to improve people's welfare and enforce fair laws for the sake of creating state order. One of the state's cash flows that support national development comes from the tax sector. Tax is a mandatory contribution that is forced without compensation, and the payment will be entered into the state treasury for the benefit of the state (Katini & Suardana, 2017; Pauji, 2020; Suardana & Gayatri, 2020).

The government is looking at the Micro, Small, and Medium Enterprises (MSME) sector, which is believed to have great potential for state tax revenues (Nurfirda & Notohatmodjo, 2021). MSMEs are a form of business run by individuals (small scale) or entities (large scale) with smaller profits and turnover than large companies. During the monetary crisis around 1977-1998, MSMEs managed to become one of the business sectors that survived and recovered from the economic downturn in Indonesia in various economic sectors (Tayibnapi, 2011). This proves that MSMEs can positively impact the country's economy (Trisnawan & Yuliarmi, 2022).

Compliance with tax obligations can be identified by compliance with taxpayer registration, tax returns (SPT), as well as the calculation and payment of unpaid taxes (Rioni, 2022). Diyani et al. (2021) believe taxpayers do not understand and know the steps for reporting e-SPT and terms in tax reporting. This is because they have not received education regarding tax payments using the e-SPT application even though the Directorate General of Taxes (DJP) has conducted continuous education. DGT provides an e-SPT application to facilitate taxpayers in submitting SPT. However, e-SPT is not yet fully a solution for taxpayers reporting taxes, especially for MSMEs.

MSMEs also have various obstacles due to a lack of understanding of information technology and barriers to preparing financial reports. As the business grows, MSMEs must provide financial statements under applicable standards (Ningtiyas, 2017).

CV Jaroe Design is a company that produces handmade wooden furniture such as bathtubs, vases, wall hangings, mirrors, chairs, tables, and artwork made from wood waste. CV Jaroe Design has exported its products to several companies in Europe, America, and the Middle East.

Counseling on preparing financial statements following SAK EMKM is needed to provide an understanding of the procedures for preparing financial statements in accordance with SAK EMKM at CV Jaroe Design. The preparation of correct financial statements is needed to fulfill CV Jaroe Design's tax obligations through e-SPT.

The basics of preparing financial statements must be understood in advance by CV Jaroe Design. Financial statements are made to find out information regarding the financial condition, employee performance, and changes in the company's financial position that entrepreneurs can use for decision-making in the future. Apart from being a material for accountability, the activities of a company towards investors and other interested parties, one of which is in fulfilling tax obligations. Financial statements can be used as a source of information about the financial position that a company has achieved.

Based on the description of the problem above, tax training and the preparation of MSME financial reports are needed to equip CV Jaroe Design in running a business. The implementation of this community service activity is expected to increase awareness of taxation and financial management of MSMEs through training and mentoring, so that MSMEs can improve their ability to fulfill tax obligations and financial management according to SAK EMKM and contribute to increasing state taxation and the economy of the people in Yogyakarta Province.

2. METHOD

This community service activity focuses on increasing the understanding of MSME actors, namely the owner of CV Jaroe Design regarding taxation e-SPT reporting and preparation of financial reports according to SAK EMKM. The activity was held on

Thursday, March 17, 2022 at 09.00 - finished in a hybrid way using Zoom Meeting and face to face. The implementation technique of this activity is the delivery of material by invited resource persons followed by discussion through a question and answer session.

3. RESULTS AND DISCUSSION

Training activities for e-SPT tax reporting and assistance in preparing financial reports were attended by business owners and staff at CV Jaroe Design. The training started on Thursday, March 17, 2022, in the form of material delivery activities by the community service team, which was carried out through Zoom Meetings and face to face.



Figure 1. Community Service Activity Speaker



Figure 2. Owner and staff CV. Jaroe Design

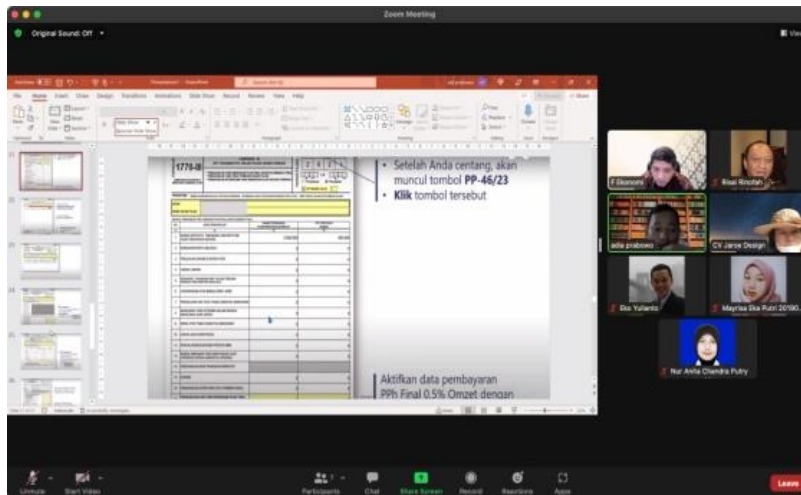


Figure 3. Resource persons and participants of the e-SPT Reporting Training

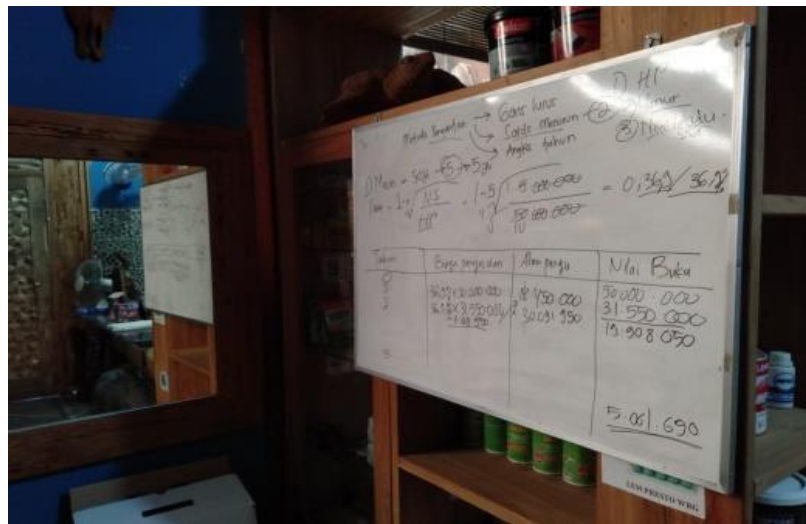


Figure 4. Assistance in the Preparation of Financial Statements

Resource persons deliver material and open space for discussion. With full hope, this training and mentoring can generate knowledge for the business owner of CV Jaroe Design. The community service team assists in reporting e-SPT and preparing financial reports.

The first session on Thursday, March 17, 2022, was attended by resource persons Adia Adi Prabowo, SE., M.Acc., Ak., CA, and Dr. Suyanto, M.Si regarding tax reporting using the e-SPT application for individuals' e-form 1770. This e-form reporting is an electronic SPT form in the form of a file with document format (.xdl), which can be filled out offline by downloading the form first. The form can be opened using the form viewer application. The form viewer application can be downloaded via the link on the e-Form

page. It should be understood that e-Form is almost the same as e-Filing. The difference is that the e-Form does not require an internet connection to fill out the Tax Return. While e-Filing, during the process or stage of data filling, requires a stable and fast internet connection without disconnecting. The reason is that when the connection is broken in the middle of the road before the storage process is in the final stage, the data entered in the e-Filing is lost instantly. Of course, this is unpleasant because WP has to start the process repeatedly. The e-Form was then presented to reduce the risk of data loss during charging when the internet suddenly became unstable. That way, e-Form is the most suitable choice for taxpayers who face problems with internet connection during the annual SPT reporting process. The activity of filling out the Annual SPT in the e-Form is divided into two: some manual (offline) and partly done online. After the form is downloaded using an internet connection, the Annual SPT data can be filled out offline. If all data is filled in completely, taxpayers must upload the SPT online.

The second session on Thursday, March 31, 2022, was filled with resource persons, Nur Anita Chandra Putry, SE., M.Sc., Ak and Risal Rinofah, SE., M.Sc regarding the preparation of MSME financial reports. In this session, the resource persons conveyed the scope of MSMEs, the accounting cycle, which consisted of evidence documents, transaction journals, ledgers, and financial reports, and explained related to financial reports according to SAK EMKM. Then, conduct discussions and share data between presenters, business owners, and staff. In the last stage, the resource persons assist the owner regarding the bookkeeping that will be carried out by CV Jaroe Design.

4. CONCLUSION

Based on the description above, Abdimas activities carried out in a hybrid manner took place on Thursday, March 17, 2022, and March 31, 2022, aiming to provide benefits to CV Jaroe Design as an MSME that has entered the international export market in fulfilling its tax obligations and preparing financial statements under SAK EMKM.

CV Jaroe Design hopes that community service activities can be carried out on an ongoing basis to assist CV Jaroe Design employees in carrying out financial bookkeeping and tax reporting. So, CV Jaroe Design can run its business smoothly without being hampered in tax reporting and preparing financial statements.

With the tax training and the preparation of MSME financial reports, the community service team can provide several recommendations, namely as follows:

1. CV Jaroe Design should send employees who handle tax and accounting to attend tax brevet training and bookkeeping training.

2. Financial statements are used as one of the considerations in making decisions because financial statements provide information on the financial position, performance, and changes in financial position.
3. Based on the tax laws and regulations PP 23 of 2018, corporate taxpayers in the form of cooperatives, limited partnerships, or firms must keep books for four years to report their annual tax returns. Therefore, CV Jaroe Design should carry out bookkeeping properly.

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