

FOSTERING THE SHOE BUSINESS GROUP IN MOJORANU VILLAGE, SOOKO DISTRICT, MOJOKERTO REGENCY IN INCREASING COMPETITIVENESS

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ABSTRACT

Mojoranu Village, Sooko District, Mojokerto Regency is a village that is famous for its shoe and sandal industry center. In this village, the shoe and sandal industry center has developed rapidly and is one of the superior products for Mojokerto Regency. So far, the shoe and sandal industry business group in Mojoranu village still uses conventional and simple production methods and limited equipment. Less able to make business plans because the shoe and sandal industry group produce on an order basis with limited information. Besides that, in managing their business, they do not have a clear organizational structure because they do not understand management in the organization. The marketing pattern is simple and limited to the Mojokerto Regency area, and the product packaging is less attractive and innovative. Most funding patterns come from capital and lack of access to funds from banks or other financial institutions because they cannot compile financial reports as bank credit conditions. In addition, they are also unable to prepare tax reports. The purpose of community service activities at the shoe and sandal industry center in Mojoranu Village, Sooko District, Mojokerto Regency is to improve the knowledge and skills of the shoe and sandal industry business group in preparing business plans, business management, marketing strategies, business development, production processes, determining product costs. (cost accounting), preparation and external financial reporting and preparation of tax reports. The objectives to be achieved from this community service activity are the action research method (action plan) is used by conducting a series of socialization activities, counseling, lectures, training, and assistance to business groups in the shoe industry and sandals to improve their knowledge in business planning, business management, marketing, business development, determining the cost of production and selling prices, preparing financial reports and tax reporting. Before the action plan is carried out, a Rural Rapid Appraisal (RRA) approach is first carried out to explore the problems in the shoe and sandal business group.

Keyword: *Fostering, Mojoranu Village, sooko District, Competitiveness*

1. INTRODUCTION

MSMEs are the most critical pillars of the Indonesian economy. This can be seen from its contribution to Indonesia's Gross Domestic Product (GDP) which continues to increase every year based on data from the Ministry of Cooperatives and SMEs; the number of MSMEs currently reaches 64.2 million, with a contribution to the GDP of 61.07% or worth 8,573.89 trillion rupiahs. The contribution of MSMEs to the Indonesian economy includes the ability to absorb 97% of the total workforce and collect up to 60.4% of the total investment. However, Indonesia's high number of MSMEs is also inseparable from the existing challenges. One form of Small and Medium enterprise is the Mojoranu Village shoe business group which is part of the Mojokerto district, which is an area for shoe artisans, precisely in Sooko District, Mojokerto Regency. Economic activities that support Sooko sub-district are industry and trade.

This area has been developed from the industrial sector as a shoe and sandal production center, precisely in Mojoranu Village in Sooko District. However, in recent years it has started

to decline. This is due to decreased purchasing power for local products and tight competition. The shoe industry center of Mojoranu Village is a hereditary business from the local family. With this industrial center's existence, it can substantially contribute to the community in Mojoranu Village, Sooko District, so that those who do not have a business or work can work in businesses in the shoe and sandal center.

The shoes and sandals industry in Mojoranu village, Sooko sub-district, are made into superior products in Mojokerto Regency. Disperindag data (2018) shows that shoe products produced from Mojokerto Regency have been marketed both within and outside the city. Even some shoe products have been exported abroad. To bridge the development of the shoe industry and marketing facilities for superior products for the footwear cluster (shoes and sandals), the Mojokerto Regency government built the Trowulan Shoe Wholesale Center (PPST) as the first largest shoe market in Indonesia that serves wholesale and retail purchases, as well as specifications for footwear products. Complete range including casual shoes and sandals, sports shoes, safety shoes for industry, and so on.

The Mojokerto Regency Government has provided the most effective marketing tool for selling the shoe and sandal industry. However, this shoe business has not been able to access it. The shoes and sandals industry players are still experiencing several problems that hinder the development of the footwear cluster business. Based on the results of interviews and Rapid Rural Appraisal with the shoe and sandal industry business group in Mojoranu village, Sooko sub-district, they explained that their business is a home industry business and is owned by individuals. The production relies on skills passed down by family or apprentices or working in someone else's home shoe industry. Hence, skills in product design are limited, and production processes are limited.

Initially, this effort was carried out on a personal initiative without the intervention of other parties. The production process is done manually and conventionally. Production equipment is simple and limited to extend the production process's processing time. The raw materials for shoes are obtained from suppliers in the Regency and City of Mojokerto. At certain times the production is discontinuous, especially in certain months where there is no demand, namely in July – October, so there is no production.

When there is an increase in shoes and sandals, this business group finds it difficult to meet the demand for these products. This is because business actors are less able to develop businesses and products. In line with changes in the business environment, fashion trends, and increasing market tastes for shoes and sandals, this creates obstacles for shoe MSME players in Mojoranu Village, Sooko District, including business actors who do not master the production process, planning, and business

Small and medium enterprises (SMEs) of shoes and sandals in Mojoranu Village are mostly individual industries with uncoordinated organizational and management structures. Mismanagement often occurs, business and personal finances are still mixed, and management principles have no regard. The planning and control process is almost non-existent and has not been formulated. On average, SME entrepreneurs and artisans have a productive age and formal high school education. This causes them to lack knowledge about business management which is a crucial problem. evelopment.

Shoes and sandals produced by Mojoranu village, Sooko sub-district, are shoes made from leather, canvas, and imitation materials. Often the demand for shoe production increases, not matched by the supply of shoes produced. This imbalance of supply and demand indicates that there is still market share that business actors can achieve. The marketing method is still simple and limited to meeting stores' demands in Surabaya, Mojokerto, and Jakarta. This shoe business group lacks knowledge of innovative marketing methods—simple shoe product packaging is less attractive to consumers to buy this product.

The shoe production process depends on the raw materials needed. Often raw materials are difficult to obtain (rare), so increasing the price of raw materials causes shoe production activities to be hampered. If the price of raw materials rises, they stop producing, and if the price stabilizes, production activities resume. This problem implies that it is difficult for industry players to make business plans. Business planning is essential in small and medium enterprises, especially the shoe and sandal business group. A business plan can be used as a business blueprint. There are several things in business planning, including 1) Objectives related to the business. 2). How to achieve business goals, 3) People involved in business ventures, and 4). Timeframe for starting and achieving business goals.

The low level of education of these business actors, namely the average high school, is the cause of their inability to make or calculate production costs per unit correctly and accurately. In practice, they calculate the cost of production per unit (Unit cost) and the calculation of the cost of production based on the trial & error method (trial and error) and experience in the previous period. Likewise, the determination of the allocation of production costs is carried out by trial & error and using inappropriate methods. The unit cost is a very important component for the shoe and sandal business group. Unit costs can be used as a basis for determining selling prices and profit targets. If you determine the cost per unit incorrectly, it will result in inaccuracies in determining the selling price. Hansen & Mowen (2012) stated that the production cost per unit aims to: 1) Determine the value of inventory, 2) determine operating profit, and 3) Determine the selling price per unit, 4) is used as a basis for determining the input to the decision to make or buy a product or service. , accept or reject special orders and decisions to maintain or discontinue a product or service, and 5) as a tool for planning and controlling.

One of the factors that cause them to be reluctant to understand the importance of accounting and preparing financial statements is the education factor (Diana, 2018). The activity of preparing financial statements is considered a complicated job and not worth its usefulness. This has implications for their business. On average, shoe industry business actors do not know for sure how much income (cash) should be received, how much operational costs should be incurred, and how much profit should be earned. So far, they have calculated roughly and without including the right elements of income and costs, so sometimes, the results of their profit calculations show incorrect calculation results.

Financial management is one of the important aspects of the progress of the shoe industry business in Mojoranu village. Financial management and understanding of SAK EMKM can be done through accounting training (Diana, 2018). Accounting is a systematic process of producing financial information or financial statements (Adhikara et al. 2014) Financial statements as an accounting product are useful for providing information on the financial

position, financial performance, and cash flow statements of an entity that are useful to a large number of users in making economic decisions by anyone who is not in a position to request special financial statements to meet certain information needs. In meeting its objectives, financial statements also show what management has done (stewardship) or management's responsibility for the resources entrusted to it (IAI, 2018). Accounting as a tool to find out business developments and data sources to calculate taxes (Badria & Diana, 2018) Excellent and correct financial reports are used to compile an SPT report (tax report). In the shoe and sandal industry business group in Mojoranu Village, the preparation of financial reports is not carried out. As a result, they do not know the development of their business with certainty, so they cannot determine the taxes that must be paid. Tax is a mandatory contribution of citizens to the government to support the Indonesian economy. It has become an obligation for SMEs, especially the shoe industry business group in Mojoranu village, to be good taxpayers to improve the Indonesian economy by paying taxes and compiling tax reports. However, this cannot be done by the shoe industry business group due to limitations in preparing financial reports even though the government has provided fresh air by providing convenience for SMEs, especially the shoe industry business, to report taxes and the imposition of a 1% tariff on the monthly turnover of SMEs.

This condition makes it difficult to develop business for the shoe industry group in Mojoranu village in the future. If the business group intends to increase its scale and business expansion in the future, it will require capital assistance from the banking sector. Banking loans require the business group to provide financial statements. However, they have difficulty / are unable to prepare financial statements as a requirement for banks to provide loans due to their limited knowledge of accounting. This has become an obstacle to the development and growth of the shoe and sandal business group. As MSME actors and taxpayers who comply with tax obligations, they have difficulty calculating how much tax will be paid to the government; this has implications for:

- a. Determination of projections of future needs, production needs, and inappropriate production processes.
- b. Improper product sales planning for the future.
- c. Errors in determining the planning of working capital requirements.
- d. Inaccuracy in determining the cost of production/unit of shoes and sandals
- e. Inaccuracy in the allocation of the cost of shoes and sandals.
- f. Error in determining the selling price of shoes and sandals because the price is determined based on feeling.
- g. Inaccuracy in determining the sales strategy of shoes and sandals,

2. CONDITION ANALYSIS OF THE SHOES & SANDAL BUSINESS GROUP, MOJORANU VILLAGE, SOOKO DISTRICT, MOJOKERTO REGENCY

As a partner for the science and technology program for the community, the shoe business group is part of the Mojokerto Regency area for shoe artisans, precisely in Sooko District, which includes Mojoranu Village. The situation analysis will be described as follows:

Population Condition

Sooko District is one of the subdistricts in the Mojokerto Regency, East Java Province, with an altitude of 26-32 meters above sea level and an area of 23.32 km². The topography of this area shows lowlands with rice fields, plantations, and livestock equipped with roads and irrigation facilities to provide irrigation for farmers' rice fields with significant yields. Sooko District is the most densely populated area. It consists of 15 villages, with a population of 77,781 people in 21,904 households. The population growth rate is 6.80%, and the population density is 3315. The livelihoods of the residents of this area are, on average, farming, gardening, construction workers, and running a home-based industrial business. (Department of Population and Civil Registry of Mojokerto Regency, 2012). Data from the East Java Industry and Trade Office (2010) have shown that in Sooko District, the majority are

- a. 533 business units engaged in the shoe and sandal industry,
- b. 113 business units engaged in the silver craft industry, and
- c. Twenty business units engaged in embroidery hats. This industry is spread across several villages in Sooko District.

Potential Economic Activities

Mojokerto Regency is an area where industrial and trade activities contribute most of its income. The GRDP figures for Mojokerto Regency based on current prices (ADHB) for the last three years are Rp. 8,479,282.24 million (2008), Rp. 9,628,542.87 million (2009) and Rp. 11,148,068.58 million (2010). The GRDP figures for Mojokerto Regency based on constant prices (ADHK) in 2000 during the last three years were Rp. 4,825,150.21 million (2008) Rp. 5,111,149.58 million (2009), and Rp. 5,411,938.53 million (2010). The sectoral role in the formation of ADHB in 2010 was largest in the manufacturing sector (32.29%), followed by the trade, hotel, and restaurant sector (25.53%), and the agricultural sector (20.22%). The smallest contribution was the Electricity, Gas, and Clean Water sector at 1.01% (Mojokerto Regency in Figures 2011).

The shoe industry center in Mojoranu village is a business center located in Mojokerto Regency. This family's business that has passed down from generation to generation has contributed substantially to the Mojoranu Village community. People who do not have a business or job can work in a shoe business center. The Mojokerto Regency Government has provided a Trade Center as a shopping tourism center and can provide PAD (Regional Original Income) for the local government. Efforts made by the government for the survival of industrial centers are by establishing a UPT institution for entrepreneurs and the local community of Mojoranu village.

The district government strongly supports the existence of this shoe business group. To maintain the tradition and quality of products, the government often conducts training for entrepreneurs. However, the training provided was not maximal and was not adapted to the needs of the Mojoranu Village shoe business group. Besides the lack of assistance or technical guidance (technical guidance), financial training, management accounting training, and business management training. The training activities that have been running so far have been ineffective. The government participates in helping the marketing of the industrial center area to be known by the public, many of them by holding exhibitions or holding their exhibition by marketing the results of the industrial center at the District office. Besides that, the subdistrict

also makes leaflets for the Mojoranu Shoes industrial center. Cities, islands, and even some entrepreneurs sell out of Java.

Justification of the Problems Handled Based on the problems that have been identified in the shoe business group of Mojoranu Village

- a. In the production process, this business group tends to determine the needs of the shoe industry themselves so that business planning is not carried out. Suppose the business planning is not carried out. In that case, the implication is that they also never make a business budget that determines the sales plan of shoes and sandals, production plans, and plans for raw material needs to meet customer demands.
- b. Business plans and developments are based on assessments. The need for working capital is done partially and based on intuition. This is proven when leather raw materials are scarce due to fierce competition and raw material prices rise, and they will stop production.
- c. Unable to determine the cost per unit and cost allocation to produce shoes properly and correctly according to cost accounting in Mojoranu Village, Sooko District, Mojokerto Regency.
- d. Have not been able to determine the right selling price for the shoe industry in Mojoranu Village, Sooko District, Mojokerto Regency because it is determined based on trial error and feeling
- e. Unable to prepare excellent and correct financial reports by the rules of Financial Accounting Standards based on Entities Without Public Accountability (SAK EMKM) specifically for MSMEs.
- f. There is no proper and correct tax reporting to the government. Lack of innovation in shoe product packaging that attracts consumers. Less promotion to get a broader market.

Objectives of the Community Service Program

Community service activities in the shoe and sandal business group in Mojoranu Village, Sooko District, Mojokerto Regency aim to improve the hard skills of business actors in business planning, business development, production processes, product marketing, cost accounting systems, financial accounting, and taxation. Hopefully, these skills will be helpful in this shoe and sandal industry group for business development. The results of this community service activity program will provide added value for the shoe industry group, Sooko District, Mojokerto Regency in helping to determine business planning, business development, production processes, product promotion, calculation of cost and selling prices, calculation of production cost allocation, preparation of financial statements, as well as correct income tax reporting based on self-assessment.

3. METHOD

In this community service activity, the method used is through two approaches, namely the action research approach (action plan), namely carrying out socialization activities or actions to increase the knowledge of shoe and sandal business group managers through training and mentoring with methods of giving lectures, counseling, and demonstrations to business groups. Small. This activity also involved government officials from Mojoranu village, the Sooko sub-district, and the Mojokerto regency in accommodating and organizing local

residents who have businesses in the shoe industry. (RRA) in order to obtain data and compile the problems of the shoe and sandal business group.

The condition of the problems of partners in the shoes and sandals business group in depth and maximally where partners are used as objects of study that will be used as material for formulating assumptions, descriptions of frameworks of action (Chambers, 1981). The Rapid Rural Appraisal (RRA) approach is an intensive, repetitive, exploratory, and relatively fast method of studying the conditions of the fostered partners carried out by the community service team to analyze information using several methods, tools, and techniques selected explicitly to know and explore. This Rapid Rural Appraisal (RRA) activity was carried out by involving the shoe and sandal business group (partners) in the whole process of activities starting from recognizing the needs of their business problems, needs, planning, implementation, monitoring, and evaluation of activities. The RRA method was carried out by observation, interviews, and focus group discussions (FGD). Observations were made to the environment around Mojoranu village, Sooko sub-district, Mojokerto regency where the shoes and sandals business is run, including the shoe leather management area, the production process area, the shoe sales place (shops and showrooms), etc. Interviews were conducted with several business actors related to the method of production, how to determine production costs, how to obtain capital, how to access funds from banks, marketing methods, how to make a budget, etc. Focus Group Discussion was conducted to obtain agreement and understanding between the community service team and the management of the shoe and sandal business group regarding the problems and solutions that will be implemented to overcome these problems.

The results of the Rural Rapid Appraisal (RRA) and Action Plan.

Activities will produce an action plan for the empowerment of the shoe and sandal business which is continued in the following assistance:

- a. Conduct training on determining the price of shoe products
- b. Conduct training on determining the correct selling price of shoe products so that the product is by the prices of consumers and domestic tourists.
- c. Conduct training and assistance on financial administration and accounting arrangements in the home industry business based on a manual or computerized system approach.
- d. Performing the preparation and formation of financial statements based on Financial Accounting Standards based on Entities Without Public Accountability (IAI, 2018).
- e. Conduct training on preparing tax reports with Personal and Corporate SPTs based on government regulations regarding income tax and selfassessment and socializing tax incentive programs due to the COVID19 pandemic.
- f. Conducting Business Management Training

The Community Service Implementation Method used in the activity consists of:

- a. Lecture method. In this method, the participants were put together in a room, receiving more of what the trainer gave, interspersed with questions. Each participant gets the material (paper) delivered by the trainer (teacher).
- b. Focus Group Discussion Method In this method, participants are directed to have active discussions to discuss real cases in the field. For the training to be practical, the participants

are divided into small groups of 3-5. The course of focus group discussions and guided by trainers (teachers)

- c. Simulation Method This method is done in a way where participants work on tasks such as compiling a Business Feasibility Study, simple financial statements, and business practices.

4. RESULTS AND DISCUSSION

Implement Training on Preparation of Simple Financial Reports for MSMEs that small and micro business actors can apply. This training was held on Wednesday, March 23, 2022, and it is hoped that the participants can know the importance of recording/bookkeeping and understand the correct way of recording and at least by EMKM Accounting Standards. At this stage, the training participants, consisting of shoe business players, were given modules and materials on simple record keeping that business actors should do. This aims to improve their skills and knowledge of business financial management, so they do not mix personal/family finances with business finances. It is hoped that through financial records, business actors can discover the development of their business.

The simple bookkeeping training was held at the Village Head's Office with 35 participants from the shoe and sandal business who had not recorded their business transactions. The participants were given a module containing simple bookkeeping exercises in this training. The materials provided include; (1) Financial Accounting and Cost Accounting for MSMEs, (2) Recording methods, and 3). Journals 4) Preparation of simple Financial Statements for MSMEs. In this activity, demonstrations were also carried out on journalizing ledgers, trial balances, balance sheets, profit and loss, cash flows, and others.

This mentoring method is a follow-up to the various training activity methods. In the mentoring method, the instructors (companions) visit all partner businesses (objects of activity) or visit the Mojoranu Village shoe business group, a partner of 35 shoe entrepreneurs.

Tax Training for MSMEs

At this stage, the socialization of income tax for MSMEs has been carried out with the relevant tax provisions, namely PP 23 of 2018 and the practice of calculating income tax and how to deposit income tax for SMEs. This activity was held on Friday, May 25, 2022, with presentation and lecture methods. The lecture method provides a theoretical understanding of the latest tax regulations, PP 23 of 2018, and the theory of PPh article 21. In this activity, there are three materials given, namely :

Tax Obligations for MSME actors as well as PP 23 of 2018 concerning Income Tax from Business received or obtained by Taxpayers who have a Certain Gross Circulation, the target of MSME actors understanding the latest tax regulations and MSME actors understanding PP 23 of 2018 as the basis for calculating the Income Tax owed Gross Income Calculation according to PP 23 of 2018 as well as depositing and reporting income tax payable The target of MSME actors is to be able to calculate the gross income as the basis for calculating income tax payable, and MSME actors understand how to deposit and report income tax payable

How to deposit income tax through eBilling, which makes it easier for MSME actors to deposit their tax payable. Because through e-Billing, taxpayers are given convenience in making tax payments. Tax payments can be made from anywhere and at any time. Also, the

latest tax regulations give an understanding of tax reporting through e-SPT. This will make it easier for MSME actors to fulfill their tax obligations as taxpayers.

Business management training, entrepreneurship, business feasibility studies.

This activity was carried out on Tuesday, March 28, 2022, at the Mojoranu Village Hall, Mojokerto Regency. In the business management training explained, among others, those relating to HR, financial, marketing, and production management are explained in general terms. The materials related to human resources include the preparation of organizational structure, preparation of job descriptions, and preparation of SOPs. Then related to marketing, things explained include product research, target market research, preparation of marketing plans, and marketing strategies. Financial Management material is given to the shoe business group by explaining the importance of financial reports such as balance sheets, profit and loss, and cash flow to assess the performance of MSMEs. This includes assessing the organizational health of MSMEs using financial performance assessments such as Profitability Ratios, Solvency Ratios, and others. This training is carried out through the lecture/tutorial method and followed by a simulation session by giving practice.

Simulation and Practice Activities

This activity is carried out from Wednesday to Thursday, March 29 to March 30, 2022. The simulation involves making a Business Feasibility Study and making simple financial reports. In the simulation event, the first session compiles a business feasibility study with a form prepared by the community service team. Participants fill out each of several designs in the preparation of a Business Feasibility Study. Participants always ask some questions and have difficulties filling out. The organizers and trainers try to help answer the difficulties faced by the participants because the preparation of the Business Feasibility Study takes a long time, so the preparation of the Business Feasibility Study is not finished that day. The trainer then assigns the participants to make it at home, where the trainer will come to visit each participant and will help complete it. This is also the case with the preparation of simple bookkeeping. So to further improve understanding of simple bookkeeping, the team seeks assistance, which is expected to provide solutions to problems faced by business actors.

Mentoring Activities

Mentoring is carried out one time in 1 week involving five instructors. This activity is carried out within two months. For assistance on the first day, eight business actors visited each. Things done during the mentoring are related to business management, including HR management and financial management, which in this case has been determined by making simple financial reports for SMEs, marketing management and production management, understanding entrepreneurship, and making business feasibility studies.

Community service activities have been completed, the service implementation team carries out the final stage, namely monitoring where team participants come to the training participants' business locations to see how far the ability to make business feasibility studies, results of recording financial reports, production management, financial management, determination of production costs per unit, determination of selling prices, marketing management methods, tax reporting for MSMEs. Furthermore, the service team listened to stories from small business actors about the obstacles and difficulties they faced

RESULT

The results obtained in community service activities in the form of coaching the Mojoranu Village Business group in the form of training in the preparation of simple financial reports, tax training, cost accounting, and management accounting training, business management training, entrepreneurship, business feasibility studies are that the community can have knowledge and skills in planning business and business development, determine the cost of production and production costs per unit, establish relevant and innovative marketing methods and models in business development, determine profit targets for the shoe and sandal industry business group, determine the method of determining the selling price of shoes and sandals with the appropriate method. Practical and easy to understand, Prepare simple financial reports for MSMEs based on SAK ETAP, Develop a good and correct tax reporting system according to selfassessment and establish organizational and management structure guidelines.

In particular, the activities' results are as follows: 1. The shoe and sandal business actor in Mojoranu Village is motivated and states that this training activity is essential to be held. Participants stated that this activity was beneficial in making accounting records, determining production costs, determining selling prices, and conducting business feasibility studies, which were not complicated and straightforward. 2). The training participants (small business actors) stated that the method of providing material with direct training was exciting and needed to be held regularly. 3). The preparation of MSME financial reports can be done even though the participants do not have a background in Accounting Education. 4. Participants stated that this activity had a positive impact on knowing business income and expenses and understanding that personal assets must be separated from business assets so that business results can be known immediately and realistically. Internal control over cash and company assets indirectly becomes part of the recording/bookkeeping.

CONCLUSION

We hope that with the implementation of Community Service activities in the form of science and technology development for shoe business actors, more MSME actors will develop their businesses through their abilities: 1. Compiling periodic financial reports for MSMEs has benefits regarding the business's financial position at a particular time and can provide financial information about the results of operations in an accounting period.

- a. The shoe business group can determine unit cost and selling price and plan sales and profit.
- b. MSME actors who understand their tax obligations understand what types of income taxes are obligatory for MSME actors. By understanding the type of income that is the object of income tax and introducing PP 23 of 2018 as a substitute for PP 46 of 2013 regarding tariff reductions from 1% to 0.5%. Introduce how to calculate, deposit and report the tax payable by the latest tax regulations.
- c. Micro, Small, and Medium Enterprises (MSMEs) can fulfill their obligations as Taxpayers in calculating, depositing, and reporting their tax payables. Then it is hoped that MSME actors will constantly update the latest tax regulations so they can constantly update tax information. And MSME actors no longer have difficulty in calculating the income tax payable

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