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Tax Literacy for SMEs to Students'on Universitas Tekhnologi Mara, Malaysia

Luk Luk Fuadah[1], Tertiarto Wahyudi[2], Muktarudin[3], Isni Andriana[4], Umi Kalsum[5], Rika Henda Safitri[6], Rizka Novelia[7], Anton Arisman[8]

Department of Accounting, Universitas Sriwijaya[1, 2, 3, 4, 5, 6, 7]
Department of Accounting, Universitas Multi Data Palembang[8]
e-mail: lukluk_fuadah@unsri.ac.id[1], tertiwahyudi@gmail.com[2], mukhtaruddin@unsri.ac.id[3], isniandriana@fe.unsri.ac.id[4] , umikalsum@unsri.ac.id[5], rikahenda@unsri.ac.id[6], rizka.novelia@unsri.ac.id[7], ariman@mdp.ac.id[8]

Abstrak

Kegiatan Pelayanan Masyarakat ini diselenggarakan bersama dengan Institut Penelitian Akuntansi (ARI) Universitas Teknologi MARA (UiTM), Malaysia. Tujuan utama dari kegiatan ini adalah agar peserta dapat memahami perpajakan bagi Usaha Kecil dan Menengah (UKM) di Indonesia. Peserta juga diharapkan dapat memahami perpajakan di Indonesia, khususnya bagi UKM, sehingga dapat dibandingkan dengan kondisi di Malaysia. Metode yang digunakan dalam pembahasan literasi perpajakan untuk UMKM adalah secara online, yaitu melalui Zoom. Kegiatan ini dilaksanakan pada tanggal 25 Oktober 2024, yang diadakan pada pukul 07.30 WIB, dengan selisih waktu 1 jam dengan Malaysia, yaitu pukul 08.30. Kegiatan ini dilaksanakan secara online melalui Zoom yang dihadiri oleh 3 kelas yang dipimpin oleh Dr. Muhammad Nazmul Hoque dari Fakultas Akuntansi, Universitas Teknologi Mara, Malaysia. Pada saat Zoom, tidak hanya mahasiswa dari Malaysia, tetapi juga mahasiswa dari Indonesia dengan narasumber Prof. Dr. Luk Luk Fuadah, SE., MBA., Ak., CA. Kontribusi bagi mahasiswa ARI UiTM meliputi: Meningkatkan Pengetahuan Pajak Praktis, Menguatkan Keterampilan Lunak, Pengalaman Lapangan, Memahami Pajak dalam Konteks Sosial, dan Menguatkan Peran sebagai Agen Perubahan.

Kata Kunci: *Pajak, Pajak Penghasilan, Pajak Pertambahan Nilai, Usaha Kecil dan Menengah.*

Abstract

This Community Service is held with the Accounting Research Institute (ARI) of Universitas Tekhnologi MARA (UiTM), Malaysia. The primary goal of this service is that participants are expected to understand taxation for Small and Medium Enterprises in Indonesia. Participants can also understand taxation in Indonesia, especially for Small and Medium Enterprises so that it can be compared with the conditions in Malaysia. The method used in the discussion of tax literacy for small and medium enterprises is online, namely via zoom. It was implemented on October 25, 2024, which was held at 7:30 WIB where there was a 1 hour difference with Malaysia, namely 08:30. This activity was carried out using zoom online which was attended by 3 classes chaired by Dr. Muhammad Nazmul Hoque from the Faculty of Accountancy, Universitas Teknologi Mara, Malaysia. At the time of zoom, not only students from Malaysia, but also students from Indonesia with the resource person being Prof. Dr. Luk Luk Fuadah, SE., MBA., Ak., CA. Contributions for ARI UiTM Students include

Improving Practical Tax Knowledge, Strengthening Soft Skills, Field Experience, Understanding Tax in a Social Context, Strengthening the Role as an Agent of Change.

Keywords: *Taxation, Income Tax, Value Added Tax, Small Medium Enterprises.*

INTRODUCTION

The Accounting Research Institute (ARI) was founded in 2002. It began as a special interest group. Since then, ARI has undergone a complete cycle of evolution, starting as a SIG, transforming into a research center, and achieving its current status as a research institute. In 2005, the Ministry of Higher Education officially approved the establishment of ARI. ARI is a research institute. It coordinates and manages the activities of eight multidisciplinary research centers. These centers are also known as excellence units. Since November 2009, ARI has been on the Higher Education Excellence Centers (HICoE) list by the Ministry of Higher Education.

ARI currently coordinates eight research centers. These centers were established in conjunction with various national and international professional institutions. One of several research centers at UiTM is the CIMA-UiTM Asian Management Accounting Research Center (AMARC). Others include the UiTM-MICG Corporate Governance Research Center (CGRC), the UiTM-ACCA Financial Reporting Research Center (FCRC), and the UiTM-ACFE Asia-Pacific Forensic Accounting Research Center (AFARe). The following research centers have an association with UiTM: the Public Sector Accounting Research Center (PSARC), the Asia-Pacific Sustainability Research Center (APCeS), the Islamic Accounting and Muamalat Research Center (IAMRC), and the Government-Linked Companies Research Center (GLCRC). ARI is a HICoE, which means it focuses on fundamental research in two areas: forensic accounting and Islamic financial criminology. However, the respective research centers and special interest groups (SIGs) will continue to champion other ARI expertise. This expertise is in the areas of corporate governance, management accounting, financial reporting, public sector accounting, taxation, auditing, and accounting information systems. By the end of 2012, strategic partnerships are aimed to be forged with at least five prominent international research centers by ARI:CIMA-UiTM Asian Management Accounting Research Center (AMARC). 1) UiTM-MICG Corporate Governance Research Center (CGRC). 2) UiTM-ACCA Financial Reporting Research Center (FCRC). 3) UiTM-ACFE Asia-Pacific Forensic Accounting Research Center (AFARe). 4) UiTM-CPA Australia Public Sector Accounting Research Center (PSARC). 5) UiTM-ACCA Asia-Pacific Sustainability Research Center (APCeS). 6) Islamic Accounting and Muamalat Research Center (IAMRC). 7) Government-Linked Companies Research Center (GLCRC).

ARI has successfully completed its first five years. This was from 2010 to 2015. During this time, it was a Higher Education Center of Excellence (HICoE). The last five years have been a period of remarkable events for all of us at ARI.

We started out knowing a lot about many things in the early 2000s. But over time, we have become experts in one area of research: Islamic Financial Criminology (IFC). We successfully aligned the research focus of our research centers with that of the IFC. These centers include the Asian Management Accounting Research Center (AMARC), the Financial Reporting Research Center (FRRC), the Corporate Governance Research Center (CGRC), the Public Sector Accounting Research Center (PSARC), the Asia Pacific Sustainability Research Center (APCeS), the Asia Pacific Forensic Accounting Research Center (AFARE), and the Islamic Accounting and Muamalat Research Center (IAMRC). The task of Islamic Financial Criminology as a specific HICoE research agenda was first assigned at the time when it was simply a concept. Two main domains were comprised in this concept. The first domain that was explored was Islamic Finance. The second was financial criminology. We discussed the issue with professionals in the Islamic finance sector. We also discussed it with experts in financial criminology. We determined that Islamic financial criminology is indeed a new field of science. We determined that ARI is well-positioned to lead in this area.

The Malaysian government wants to establish the country as a global hub for Islamic finance. This is why ARI's research on Islamic finance criminology is important. This research will support a sustainable Islamic finance industry. Research in Islamic finance criminology focuses on three important aspects. 1) Identifying new Islamic finance products and innovating existing ones, with a current focus on Islamic banking. 2) Developing appropriate governance structures for the Islamic finance industry that include Shariah compliance and auditing. 3) Establishing financial anti-leakage mechanisms, such as financial fraud prevention and anti-money laundering programs.

While conducting research in Islamic financial criminology, the ARI HICoE developed four research clusters: (i) Shariah-based business models in enhancing good governance and wealth creation; (ii) Integrity, ethics, anti-corruption, and enterprise risk management; (iii) Anti-money laundering and anti-fraud mechanisms to mitigate financial leakage; (iv) Methodologies in financial fraud detection and prevention.

ARI has produced several "early-win" research results through these four research clusters. First, the Islamic Microfinance research project started in Tanjung Karang. It was through Sahabat Amanah Ikhtiar Malaysia (AIM). Now it is being replicated in Kuala Terengganu and Paka. ARI has effectively facilitated connections between entrepreneurs and Mydin Holding Berhad, a multifaceted entity that functions not only as a provider of raw materials but also as a purchaser of finished goods. We have helped micro-entrepreneurs improve their income and quality of life. We've done this through Islamic microfinance initiatives. Secondly, ARI developed an instrument that measures corporate integrity in the workplace through a smart collaboration with Institut Integritas Malaysia (IIM). Some of the organizations that have successfully used this instrument include Celcom Berhad, TNB Berhad, Amanahraya Berhad, KPJ Group of Companies, UDA, and MARA Group of Companies. The Corporate Integrity Questionnaire is presently accessible in an online capacity by IIM. Third, university-industry collaborations have been established by ARI with law enforcement agencies such as the Royal Malaysia Police, Royal Malaysia Customs, Inland Revenue Board, Registry of Societies, Companies Commission of Malaysia, Intelligence and Law Enforcement Department of Bank Negara Malaysia, Compliance Officers Network Group, and the Institute of Banks in Malaysia so that research and conferences relating to financial crime and money laundering can be conducted. The International Conference on Financial Crimes and the Financing of Terrorism is one of the important annual conferences organized by ARI and these institutions. The number of industry players who attend this conference is typically between 500 and 1,000, representing both domestic and international levels of the industry.

Yulianti et al. (2025) revealed that the capacity of small businesses in Cikarang Center in preparing financial reports and fulfilling tax obligations in a more orderly and systematic manner. and systematically. The socialization of SMES tax calculation and reporting offered is in the form of understanding the calculation, payment and reporting of SPT. This method is expected to be easily absorbed, and the delivery is easier and can be done in a short time (Silalahi et al., 2022). The existence of PP No. 23 of 2018 should be made known to SMESs with a turnover below IDR 4.8 billion per year, which have a rate of 0.5%. This policy is valid for seven years for individuals and three years for corporate SMESs (Amin et al., 2022). The socialization material emphasizes the importance of taxation (paying taxes) and procedures for making tax payments, while the tax training provided is related to the latest developments regarding several The articles of income tax 21 and 25/29 are frequently applied in the field of tax payments. Specifically, the training is aimed at the community and SMES employees, in the aspects of: a. Providing financial reporting procedures for the community and SMES employees b. Providing procedures for reporting and filling out tax returns for personal and corporate taxpayers (Fikri et al., 2021). This socialization was attended by 15 SMES players in Kiambang, Padang Pariaman who are fish farmers. The implementation of community service was welcomed enthusiastically. In this case, the community service was the socialization of SMES taxation. SMES players in Kiambang welcomed it. Each counseling begins with distributing questionnaires to determine the ability of participants before participating in this socialization. This counseling is carried out by providing several applicable materials that can improve the ability and understanding of the socialization of tax objects and subjects, the basic principles of the imposition of SMES final income tax, tax incentives for SMES actors, and SMES income tax reporting and tax sanctions (Ravelby et al., 2022). To increase tax revenue from the SMES sector, the Government produced various policies both in terms of regulations and empowerment. In terms of provisions, the authorities distributed incentives to SMES actors by reducing the final income tax

(PPh Akhir) payment to 0.5% from the previous 1% of the overall turnover or gross income (Muslim et. al, 2024). From the results of identifying problems in the results of research that has been conducted on SMES actors in the batik village of Semarang City, where there is still low awareness of SMES actors about tax reporting as SMES business actors and ignorance about SMES tax rates that have been lightened by the government (Saryadi & Pinem, 2019).

Rukmini et.al (2022) revealed that this self-assessment system provides confidence for taxpayers to calculate the amount of tax themselves in accordance with transactions and deposited into the State treasury. Wibowo et al. (2025); Lubis et al. (2025) concluded that providing assistance with the calculation and reporting of income tax (PPh) and value added tax (VAT) for SMEs in Central Cikarang has improved their understanding and compliance. Djatnicka et al. (2025) revealed that understanding of taxation and practical skills of digital tax reporting for small businesses in Tambun Selatan in South Tambun.

The objectives of this training activity including : 1) Participants are able to understand taxes for Small and Medium Enterprises (SMEs). 2) Participants are able to understand tax issues for Small and Medium Enterprises (SMEs).

METHODS

Materials:

The materials used in this community service are, first, materials related to Income Tax and Value Added Tax on Small and Medium Enterprises (SMEs). The second, sample materials for income tax and VAT calculations. Third, posters related to community service.

Target Audience

The selected target audience is the students of Accounting Research Institute (ARI) of Universitas Tekhnologi MARA (UiTM), Malaysia. The number of participants is estimated to be 30 people. The determination of this target is an effort to increase understanding and knowledge of taxation for SME business actors; the hope is that the training participants can pass on the knowledge gained to other SME business actors in the vicinity.

Activity Implementation Method

The implementation of this Community Service activity was carried out using lecture, tutorial, and discussion methods.

The systematic implementation of this community service activity is lecture method, tutorial method and discussion method. Step one, Lecture Method, participants were given motivation about taxation in general by the head of community service as the main resource person. In addition, participants and students are given material related to tax calculations for Enterprises, Small and Medium Enterprises (SMEs). Step two, tutorial method, training participants are given manual tutorials related to the calculation of the types of SME taxes that are mandatory for SMEs and assisted by students. Step three, Discussion

Method, trainees and students were given the opportunity to discuss issues related to SME tax obligations.

RESULTS AND DISCUCCION

Activity Implementation

The implementation of the activity was carried out on October 25, 2024 which was held at 7.30 WIB where there was a 1-hour difference with Malaysia which was at 08.30. This activity was carried out using zoom online which was attended by 3 classes chaired by Dr. Muhammad Nazmul Hoque from the Faculty of Accountancy, Universitas Teknologi Mara, Malaysia.

Participant Profile

There was a total of 119 participants who participated in this activity consisting of 5 lecturers, 2 lecturers from the Faculty of Economics, Sriwijaya University and 3 lecturers from University Teknologi Mara, Malaysia.

The total number of students who participated in this community service activity was 114 people (Attendance and Materials Attached). The following is information about the participants who participated in the activity:

Table 1. Participant Data

No	Gender	Frequency	Percentage
1	Male	18	15,78%
2	Female	96	84,22%
Total		**114**	**100%**

Source: Online attendance

Based on the data above, it shows that most of the participants who participated in the service activities were female, namely 84.22%, but 15.78% were male.

Analysis of Training Activity Evaluation Results

Planning stage

At this stage we the team from the service contacted Dr. Muhammad Nazmul Hoque from the Faculty of Accountancy, Universitas Teknologi Mara, Malaysia to determine when this service activity would be carried out and how the process would be. The purpose of this planning stage is to ask for our permission to carry out activities by sending a letter and getting a reply from Dr. Muhammad Nazmul Hoque from the Faculty of Accountancy, Universitas Teknologi Mara, Malaysia.

Activity implementation stage

The implementation of the activities carried out is that the community service team with the Integrated scheme for the 2024 fiscal year conducts tax literacy for Small and Medium Enterprises for students from the Faculty of Accountancy, Universitas Teknologi Mara (UiTM), Malaysia. This activity was carried out on October 25, 2024 via zoom.

The implementation of the activity has been carried out smoothly and interestingly. The activity was opened directly by Dr. Muhammad Nazmul Hoque from the Faculty of Accountancy, Universitas Teknologi Mara, Malaysia which was attended by 114 students. The activity was carried out through the zoom link which delivered material about tax literacy for Small and Medium Enterprises is Prof. Dr. Luk Luk Fuadah, SE., MBA., Ak., CA and accompanied by the service team even though they could not participate online.

Figure 1. Session during Presentation

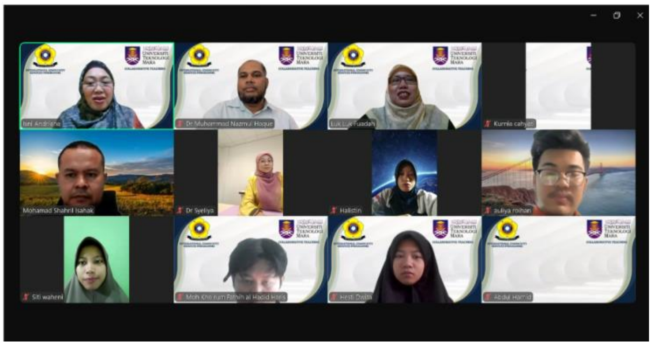

Figure 2. Discussion Session

Figure 3. Closing Session

Evaluation

Evaluation in the form of feedback on the activities we have done. There are some very good responses to the evaluation related to this community service activity, namely related to the differences in the applicable rules between Indonesia and Malaysia regarding taxation for Small and Medium Enterprises. Dr. Muhammad Nazmul Hoque from the Faculty of Accountancy, Universitas Teknologi Mara, Malaysia hopes that there will be this activity in the future.

Self-assessment truly requires awareness and a good understanding on the part of taxpayers (Putri & Adi, 2022). Taxpayers actively carry out their tax obligations, from registering, calculating, paying to the state treasury, to reporting taxes (Baradja et al., 2020). One of the main challenges faced by SMESs is the lack of understanding of taxation (Syalsabilla & Utomo, 2023)tax planning (Nisa et al., 2025), strategies to fulfill tax obligations (Fuadi et al., 2025; Wulandari et al., 2025; Sugiyanto et al., 2025; Widati et al., 2025). This is due to limited human resources who do not yet have an understanding and knowledge of mandatory taxation (Tarmidi et.al, 2021). Asiah et al. (2025); Permatasari et al. (2025) revealed systematic tax education and practice-based can improve tax literacy and SMESs' compliance with their tax obligations.

CONCLUSION

Tax literacy of small and medium enterprises in Indonesia participants are accounting students from the Faculty of Accountancy, Universitas Teknologi Mara (UiTM), Malaysia. Accounting students from the Faculty of Accountancy, Universitas Teknologi Mara (UiTM), Malaysia can understand related to taxes for Small and Medium Enterprises in Indonesia so that they can share knowledge related to taxes in Indonesia with their friends. Accounting students from the Faculty of Accountancy, Universitas Teknologi Mara (UiTM), Malaysia can also make comparisons with the rules that apply in their country. There are several limitations of community service activities. First, this service only lasts for a limited time (e.g. 1-2 days), not enough to have a sustainable impact. Second, the lack of field experience makes it difficult for students to provide concrete solutions for SMEs in the field of taxation.

Contribution to UiTM ARI Students are improved practical tax knowledge, soft skills strengthening, field experience, understanding tax in social context, strengthening role as an agent of change. Community service related to taxation needs to be carried out in the future. First, the level of tax literacy of small and medium enterprises is still low. Second, students' need for contextualized learning.

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