

## Increasing the competitiveness of herbal beverage products Garuda women farmer group, Cipayung Village, South Tangerang City through understanding of accounting and taxation digital based

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### ABSTRACT

This Community Service activity captures the increase in the competitiveness of home industry herbal drink products. This activity is motivated by a strong desire to encourage women farmers who join the Garuda Women Farmers Group (KWT) in Cipayung Village, South Tangerang City to increase awareness and understanding of the importance of knowledge of accounting and taxation, as a pillar of business success. In the end, KWT is also one of the manufacturers of herbal drinks for health and fitness with a brand "samilakor" is able to understand and compile simple financial reports, as well as understand the intricacies of taxation for MSME actors. Including understanding tax calculations as a basis for determining the amount of tax payable. Understanding of accounting and taxation is expected to be mastered after participating in this activity. The facts show that MSME business actors in the City of South Tangerang encounter many obstacles in applying standard accounting practices, as a basis for presenting fair financial reports. Another problem, MSME players experience problems understanding and complying with tax obligations. The main causes of the inability to understand and comply with accounting principles and tax regulations are due to the low level of education of MSME actors, and disciplinary backgrounds that are irrelevant to the preparation of financial and tax reports. This condition is exacerbated by the lack of training for MSME actors regarding the business development they run and the skills to record business transactions. The training method applied is face-to-face, including lectures, discussions, case studies, and questions and answers. The training materials are in the form of modules containing accounting and tax materials for MSMEs. The accounting report material contains an understanding of the accounting cycle, which is ultimately able to compile financial reports. Furthermore, material for the preparation of practical financial reports based on the Excel application is given. After the participants understand preparing standard financial reports, they are then introduced to the Standards for Financial Accounting for Micro, Small and Medium Entities (SAK EMKM). This accounting standard was introduced to participants, intended to provide an understanding that in preparing financial reports it must be guided by financial accounting standards determined by professional organizations, in this case the Indonesian Institute of Accountants (IAI). For taxation material, Law Number 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP) which regulates the latest MSME tax regulations is explained. The training in the PkM activity was attended by participants from MSME actors in the South Tangerang City area and its surroundings, with the number of participants total 40 people. In order to assess the success of the training, participants were asked to give a score by completing the pre-test and post-test. Then the score is analyzed to determine the effectiveness of the activity. The results of the activity show that this training has been running quite effectively. Participants can understand the preparation of cash flows and understand the accounting and taxation of MSMEs and their calculations quite adequately.

### KEYWORDS

MSMEs;  
Training;  
Accounting;  
KWT;  
Tax



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## 1. Introduction

In line with the development of science and technology, drinks are no longer just thirst quenchers [1]. Various forms of drinks with various packaging are currently widely circulated among Indonesian people [2]. Starting from herbal drinks, soft drinks and other types of drinks which are very easy to get. The drink is served both in powder form and can be drunk directly [3]. However, people must be smart and wise to determine which drink is good for consumption as an effort to increase fitness, be healthy, and not be harmful to health [4].

Today, Indonesian people are increasingly aware of the importance of living a healthy life by consuming drinks, food and medicines made from natural ingredients [5]. Now the slogan "back to nature" is being sounded, that beverage and medicinal ingredients derived from natural ingredients are relatively safer for health compared to synthetic chemicals [6]. More and more pharmaceutical industries in both developed and developing countries are starting to develop medicines and immune-boosting health drinks whose raw materials come from nature [7]. Do not miss cosmetic raw materials, spa ingredients [8]. This certainly requires the availability of quality and sustainable medicinal plant raw materials, most of which are available in Indonesia. In Indonesia, herbal plants reach nearly 300,000 species. Some herbal plants that can be processed into drinks include Tamarind (*Tamaricus Indica*), Pasak Bumi or Tongkat Ali (*Eurycoma Longifolia* Jack), Noni (*Morinda Citrifolia*), Aloe Vera (*Aloe Vera*), Temulawak (*Curcuma Xanthorrhiza*), Tea (*Camellia sinensis*), Cloves (*Syzygium Aromaticum*), and Soybeans (*Glycine Max*). This herbal drink usually, apart from giving warmth to the body, can also refresh and make you fitter [9]. Herbal drinks are no longer only enjoyed by rural communities, but also by those who live in urban areas, and are even used as commodities to be exported to other countries [10]–[12]. It is estimated that around 65% of the population in developed countries and 80% of the population in developing countries have consumed herbal drinks to be used as medicine, to increase stamina and body fitness [13]–[15]. While the WHO (World Health Organization) has recommended the use of this herbal drink or medicine in health maintenance, prevention and treatment of disease.

Realizing the fact that the position of herbal drinks is important, it is felt necessary to move the Micro, Small and Medium Enterprises (MSMEs) sector to work on business sectors that are still "marketable" [16]–[19]. The business of the traditional beverage sector cannot be separated from the role of female farmer entrepreneurs who are directly involved in carrying out the production process to the promotion of these herbal drinks [20]–[23]. Various women's communities in society who care about the business world to improve family economic welfare have sprung up in the Jabodetabek area covering the areas of Jakarta, Bogor, Depok, Tangerang and Bekasi.

One of the most phenomenal women's communities, whose existence has existed since the New Order era, namely Family Welfare Development (PKK). Where the PKK is a collection of housewives whose daily work is aside from their duties mainly as Mother Home Ladder, they also fill in time with a number of activity like arisan, recitation or take part in PKK (Family Welfare Empowerment) program activities that are held in every environment ward, beside Duty mainly as wife and as Mother for their children. Inspired by PKK activities, the Garuda Women Farmers Group (KWT) in Cipayung Village, South Tangerang City. The Garuda Women Farmers Group has one of its leading activities, namely producing herbal drinks from medicinal plants. This activity is one of the activities under the PKK RW 12 Work Program, Cipayung Village. In addition to the activity of producing herbal drinks, another result that has been achieved by KWT Garuda is being able to sell post-harvest plants that are in demand by residents because the selling price set is much lower than market price. These crops can also be processed so that they have added value for the economy and health which is currently very much needed by the community to increase stamina and restore health for those affected by the Covid 19 pandemic, which has been going on for more than 2 years. Motivated by the Covid-19 case, KWT Garuda developed the production of a health drink with the name "SAMILAKOR" which is an acronym for Sari Drinks Against Corona. This drink is still being developed and produced commercially. The marketing reach of this herbal drink has reached Jabodetabek. However, in further business development, there are obstacles to be faced. Namely: (1). Financial transactions are still carried out in a simple manner, not following the correct accounting principles; (2) Do not understand tax obligations; (3) The promotion strategy is still conventional, not yet digital based; (4) Limited funding constraints; (5) Availability of raw materials that are still not fulfilled regularly and on time. Based on the study of the problems encountered, PKM activities are focused on accounting and taxation training.

## 2. Literature Review

### Societal Theory

In essence, every human being tends to gather communally, to achieve common goals that have been agreed upon both orally and in writing. According to societal theory, humans tend to ask for help from the closest circle of society to achieve the best results. Because humans realize that they themselves will not be able to solve all problems.

### Competitiveness

The success of small-scale businesses is hampered by product competitiveness in the market. Competitiveness is ultimately the ability of a society to change itself continuously in response to economic, political and technological changes. The state and the policies it makes must play a key role in changes and adjustments.

### Need and Desire

Needs are things that humans want and need, which if not fulfilled will affect the survival of a person. Need The main needs that must be fulfilled by humans are known as basic needs such as food, clothing and shelter. Whereas Desire is anything that is needed by someone that if it is not fulfilled it will not be fulfilled affect the person's life (Kurniawan, 2015). Desire to buy a new car, eat at restaurant, go for a walk to outside country each year. The two terms have different meanings. Sometimes one can't differentiate between needs and wants. The difference between need and want viz looks at its function. If someone can distinguish the two things mentioned above well then he could arrange finance they in consume something goods with good also.

## 3. Method

In implementing PKMS with the title: " Increasing the Competitiveness of Herbal Beverage Products Garuda Women Farmer Group, Cipayung Village , South Tangerang City through Understanding of Accounting and Taxation Digital Based", involving various stakeholders (stakeholders). Parties who are actively involved come from the proposing team and partner groups, and involve the academic community from STIE Ganesha such as the Chancellor, Publication Research Institute and Community Service (LP3M), Head of study programs and several students . The method used in implementing this community service activity is:

1. Lecture. The material presented in this lecture begins with an explanation of the importance of understanding and practicing accounting in the business world. Participants were presented with material on accounting practices using a simple accounting excel application.
2. Tutorials (assistance). Participants are provided with assistance in the form of simple accounting records, by determining the accounts prepared for the preparation of financial reports.
3. Discussion. Training participants are given the opportunity to discuss problems related to the preparation of financial reports that they have so far faced.
4. Questioners. Prior to the presentation of the material, the participants were given a questionnaire as a pre-test to assess the knowledge that the participants already had about MSMEs accounting and taxation [24]. Furthermore, the questioner was delivered back to the participants after the material was fully delivered. That is, as an evaluation material and get the feedback needed by the community service team. The implementation of this activity is divided into two activities, namely: (1) Pre-implementation of Activities, and (2) Phase II: Implementation of Activities.

### 1. Pre-Implementation Activity Stage

PKM activities were preceded by coordinating with the campus and parties partners (external parties). Coordination with external parties is carried out by meeting the KWT Garuda leadership gather members registered in the KWT group. Leaders explain to their members the importance of being actively involved in the activities carried out. While internal coordination is carried out with the Research and Community Service Institute (LPPM) STIE Ganesha, with the aim that the implementation of PKM activities can be recorded and documented. In the preliminary survey, it can be seen that the problems faced by KWT Garuda are:

- a. Recording of business transactions does not follow good accounting rules.
- b. Tax regulations have not been properly implemented [25].
- c. Limited working capital
- d. Promotion of digital technology-based products is still weak.
- f. Product variations are still limited.

It is known, that in recording business transactions at KWT Garuda does not follow good accounting principles and is not carried out immediately at the time the transaction occurs. Another weakness, there is no strict separation between personal funds and business funds. The impact is that there is no strict separation of the use of personal and company funds, the profits or losses of the business are not known with certainty. The results of monitoring and interviews can explain the training needs needed, namely:

- a. Accounting training and presentation of digital-based financial reports.
- b. Simple tax training.

To support the smooth running of PKM activities, coordination is carried out with members of the PKM team, such as preparing proposals, dividing the tasks of PKM members, preparing modules/materials and coordinating their implementation.

## 2. Activity Implementation Stage

The second stage is a continuation of the first stage of activities. Activities in the first phase were carried out on April 25 2022. Then in the second stage using the tutorial/assistance method. The form of tutorials and mentoring is that the first explains in detail the material that has been prepared along with case examples. Among the materials provided are: (1) providing training on how to record receipts and disbursements of money from business activities. Furthermore, from recording transactions, it is followed by the process of preparing simple financial reports; (2) Socializing special tax regulations for MSMEs, because KWT Garuda's business is still classified as a business from the MSMEs group. Activities in this stage are held at the Residents Hall RW 12 Jl. Rajawali, Cipayung Village, Ciputat District, South Tangerang City. In this training activity, the participants who attended were 40 people from the invitations that were submitted by a number of 60 people. However, due to busy family routines and activities that cannot be left behind, it was decided that the activities would still be carried out. The training was preceded by giving motivational material from the psychology team at STIE Ganesha with the theme of achieving goals (goal setting). After stabilizing the material and giving examples of comprehensive questions, it is followed by giving case examples. From the cases provided, the participants were asked to work on case problems until they were finished. There were a number of difficulties that the participants encountered when working on the questions. Among other things, understanding the terms in accounting accounts/estimates. The presenters from STIE Ganesha patiently and diligently guided the participants who did not have a background in accounting and finance. Technical training to be effective, participants are divided into three groups, each of which is accompanied by a lecturer and two students, to guide the process of preparing financial reports. The training continued with the presentation of taxation materials for MSMEs [26]. Participants are motivated to become tax-compliant entrepreneurs, as a contribution to state revenues [27]. The focus of taxation material is primarily corporate income tax and personal income tax [28].

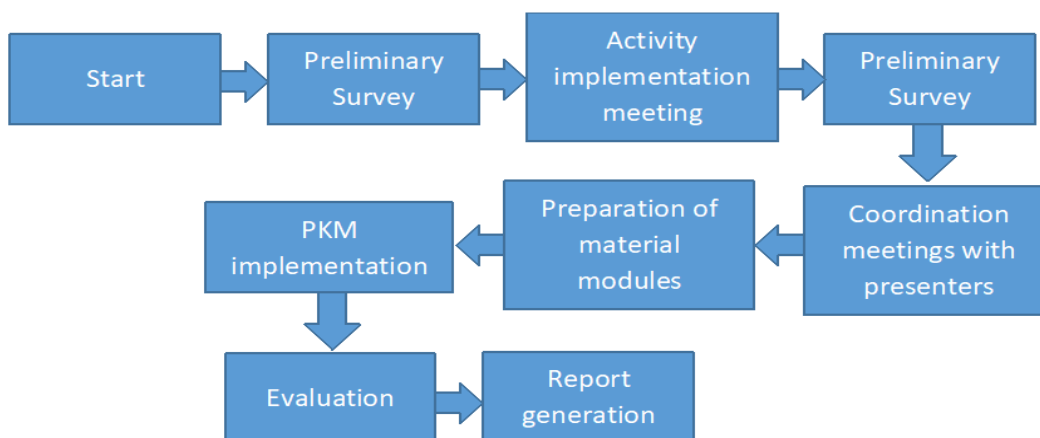
## 3. Results and Discussion

Planning for community service activities to be carried out by the STI Ganesha Academic Community, starting at the end of January 2022 is shown in Table 1. Starting from a coordination meeting between the lecturers who will carry out the activity. The main meeting seeks to establish ideas and themes for activities. Then choose instructor candidates and contact program partners at KWT GARUDA, to ensure the program can be implemented, as well as choose the right training location and time. The activity agenda and coordination schedule carry out training module preparation meetings.

**Table 1.** Schedule of Activities

No	Name Activity	Time Activity
1	Preliminary Survey	25 January 2022
2	Meeting to ensure the implementation of Activities	1 February 2022
3	Coordination meeting with presenters	15 February 2022
4	Preparation of training materials and modules	8 March 2022
5	Meeting for Preparation for Implementation of PKM	22 March 2022
6	Implementation of PKM	25 - 30 April 2022
7	Evaluation	15 May 2022
8	Making Report	05 June 2022

Next, the process diagram for planning, implementing and reporting PKM activities is explained in Figure 1. The figure shows that the activity starts with start, preliminary survey, activity implementation meeting, coordination meeting with presenters, preparation of material modules, PKM implementation, evaluation, and report generation.



**Fig. 1.** Process of Planning, Implementation, and Reporting of PkM Activities

At the time of the initial research, face-to-face interviews and observations were also conducted. In the initial survey conducted interviews and observations. Based on interviews and discussions with the Head of KWT Garuda, it can be concluded that there is a crucial problem that KWT members have problems preparing financial reports and managing cash funds. The participants in this training were KWT Garuda members in the South Tangerang area . The composition of the training participants is shown in Table 2. The table illustrates that the total participants were 40 people. When classified by gender, all core participants are women, totaling 35 people. However, there were also 5 male participants who vxzcame from KWT protectors and advisers. Grouping of participants based on education, totaling 7 undergraduate graduates, the rest 33 people graduated from high school.

**Table 2.** Composition of Training Participants

Description	Amount
<b>Gender</b>	
Man	5
Woman	35
<b>Education</b>	
Bachelor	7
High School	33

In this PKM activity, the speaker delivered the main material consisting of: (1) Presentation of simple financial reports based on the excel application which is guided by the EMKM Accounting Standards. Beginning with the understanding of financial reports, and the importance of preparing financial reports. Followed by the introduction of the main reporting accounts. In the end the participants were directed to be able to prepare financial reports; (2) Tax obligations that must be obeyed by MSME taxpayers and provide simulations using e-SPT [29]–[33]. The introduction to taxation introduces the NPWP function, then the types of taxation that must be applied by MSMEs and the use of e-billing applications as a medium for paying taxes owed, and e-SPT as a vehicle for reporting taxes. Do not forget to discuss what is the object and subject of tax, tax base and tax rate. This event was closed with a group photo session shown in Figure 2.



**Fig. 2.** Speakers and some of the participants taking a group photo before the training is held

### **Results Achieving Participants in the Training**

From the activities carried out with the aim of increasing the insight and understanding of KWT Garuda members on the importance of digital-based accounting and taxation knowledge, the achievements that have been obtained are:

1. Can find out aspects of business operations in MSMEs Entrepreneurs in Indonesia.
2. Well conveyed material on the preparation of financial reports, especially for MSME consumers.
3. Able to compile MSMEs financial reports based on SAK EMKM
4. Able to analyze financial statements in a simple way
5. Able to understand aspects of MSME taxation
6. Able to understand making e-billing and operating e-SPT

### **The results achieved by the PkM executors**

Reciprocal benefits are also obtained by PkM implementers, namely the lecturers of the Accounting and Management Study Program as follows :

1. Able to know the basic weaknesses of MSMEs in running their business. Especially from the aspect of accounting and taxation.
2. Understanding the phenomena that underlie the problems of MSMEs Entrepreneurs in Indonesia.
3. Can deliver material in the field of accounting and taxation expertise in line with the needs of participants, namely KWT Entrepreneurs in the field of herbal drinks.
4. Can and is able to understand PKM results that are useful for the benefit of other community service.
5. Able to evaluate the results of the practice that took place at Pkm related to the preparation of financial reports and taxation aspects of MSMEs.

## DISCUSSION

The implementation of PkM activities with the theme Understanding and ability to prepare financial reports by KWT was successfully carried out, after the collaboration in the STIE Ganesha Accounting and Management Study Program between the Faculty of Economics and Business, Trisakti University, Jakarta and the KWT Garuda Team, Cipayung Village, South Tangerang City. The PKM implementation activities held, in the form of training, were held offline from April 25 to April 30, 2022. The theme of the training on the ability to prepare financial reports and understanding tax obligations for UKMK, based on the results of initial observations, shows the fact that most KWT members do not yet have a good understanding of the importance of accounting records for business activities, as well as taxation aspects. It was also found that the ability to prepare financial reports is still low. Training activities are carried out in two stages, the first stage is the presentation of training material and discussion sessions. The second stage is a simulation of preparing financial reports, applying aspects of digital taxation, using tax applications originating from the Directorate General of Taxes (DGT) website in e-billing and e-SPT. Questions and answers/interviews from the majority of activities were questions about the experiences faced by participants every day. The frequency of questions asked, the focus of the questions are sorted in Table 3.

**Table 3.** List of Questions Regarding the Preparation of MSME Financial and Tax Reports.

Code	No	Question	Related Concepts and Theories
A		Questions related to Accounting	Accounting Equations, Elements of Financial Statements, Financial Statements/Agency Theory
	1	How to make a Financial Statement (Financial Statement)	
	2	Describe each account in the Financial Statements	
	3	Explaining Simple Financial Statement Analysis	
B		Questions related to MSME Taxation	Tax, Tax Subject and Object, DPP, Tax Rate/Agency Theory
	1	Tax Subject and Object	
	2	Tax base	
	3	Tax Rates	

Questions about how to present financial reports. Among them how to make cash books, bank books, understand general journal rules; until the financial reports are compiled based on the accounting cycle; How to distinguish Cash Inflow and Cash Outflow; How to explain each function of financial statements. Mainly the function of the Balance Sheet and Income Statement. Theoretically, the questions that arise refer to certain concepts and underlying theories. The concepts involved are the accounting equation, elements of financial statements, financial statements. Increasing knowledge of the importance of financial reports can be useful for MSME actors, including being used as a condition for applying for loans, and others. Questions related to MSME taxation include what is tax and who is taxed, how to determine the amount of tax, and how to pay it.

## 4. Conclusion

It can be concluded that the implementation of the PkM which was carried out by the STIE Ganesha academic community, was considered by the participants to be very effective. The assessment scores obtained were very good (60%) and good (40%). This scoring illustrates the potential for creating an increased understanding of digital-based accounting and taxation. This capacity improvement, onwards is able to increase the professionalism of KWT Garuda in running the business so as to achieve maximum profit. Hope to In addition, KWT Garuda has succeeded in presenting simple financial reports that refer to SAK EMKM. Garuda KWT members are also expected to become taxpayers who comply with their obligations. It is further hoped that the Garuda KWT community can develop their business on a larger scale.

The advice given for the progress of KWT Garuda 's business is to provide a consultant who specifically monitors business performance from the aspects of accounting, taxation, finance and marketing. It is hoped that a consultant will be able to help solve every day-to-day problem faced. Consultants can be sought from local tertiary institutions, from related ministries and from independent institutions.

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### Author Contribution

The activity plan for the introduction of taxation introduces the NPWP function, then the types of taxation that must be applied by MSMEs and the use of the e-billing application as a medium for payment of tax payable, and e-SPT as a vehicle for tax reporting. Don't forget to discuss what the object and subject of tax are, the basis for imposition of tax, and the tax rate..

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### Conflict of Interest

The authors declare no conflict of interest.

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