

# Community service: Literation of Indonesian Accounting and Taxation Policy

Iha Haryani Hatta<sup>1</sup>, Mulyadi<sup>2</sup>, Indah Masri<sup>3</sup>, Tryas Chasbiandani<sup>4</sup>

*Universitas Pancasila*

<sup>4</sup>*Corresponding Author: tryas@univpancasila.ac.id*

---

## **Abstract:**

Indonesia as a country that produces migrant workers on a large scale makes its citizens scattered in other regions of the world. this does not make Indonesian citizens who are abroad must continue to follow developments both in the world of education and regulations. This community service that has been carried out by the Faculty of Economics and Business focuses on Indonesian migrant workers in Malaysia. In terms of education, migrant workers are given education related to the development of accounting standards in force in Indonesia as a form of Indonesia's follow-up in the adoption of IFRS. Then the workers are also given additional education related to tax policies that apply in Indonesia, especially tax policies related to tax policies for individuals.

**Key Word:** Indonesia's tax policy, financial accounting standards in Indonesia

---

Date of Submission: 01-12-2022

Date of Acceptance: 12-12-2022

---

## **I. Introduction**

As a form of follow-up cooperation between FEB UP and PCNU Malaysia, community service carried out by lecturers at the Faculty of Economics and Business, Pancasila University. some Indonesian citizens working in Malaysia started doing and developing businesses in order to develop income. These small and medium-sized businesses are the support of economic strength, especially the increase in income. Small business and medium (SME) is one of the highlights of the Service Team to The community to foster further and directed to make smes more able to relied on for the increase in people's income. Small and medium-sized enterprises carried out are the support of strength the economy, especially the increase in people's income, especially in Kampung Baru, Kuala Lumpur, and these small and medium-sized enterprises (SMEs) are among the highlights Community Service Team to foster further and directed to make More reliable SMEs to increase people's income. Devotion to the Community this is done with the aim of increasing insight and skills and implementing to implementers, especially SMEs, about financial management everyday by updating accounting and taxation policy. Problems that need to be instilled into the business community which will later as a target are as follows

- a. How is the calculation of production costs and why it is important to apply.
- b. How participants interpret, are interested, and begin to carry out financial process activities for Small and Medium Enterprises (SMEs) Kampung Baru, Kuala Lumpur.
- c. The contribution of community service team for Small and Medium Enterprises (SMEs) in Kampung Baru, Kuala Lumpur.

## **II. Material And Methods**

The Faculty of Economics and Business, Pancasila University is a university that have professional and experienced non-educational and educational resources. Educational resources, namely lecturers as part of the academic component are also contribute in educating the nation's generation. Each of them has its own specialties and diverse scientific backgrounds, but have the same goal, which is to participate in contributing knowledge and skills, as well as developing knowledge that his possession. Various efforts are made by the faculty in order to improve knowledge and skills of lecturers, among others, providing enrichment in the form of involvement in various scientific forums, such as seminars, trainings, short/term education long, as well as conferences, both in local, regional, national, and international scopes. The lecturers also always follow the latest science because they are also members of the professional organizations, even some of them became administrators.

The lecturers are indeed prepared in order to achieve the vision and mission of the faculty. The Faculty of Economics and Business, Pancasila University has a vision, which is to become a superior and leading faculty

in the field of economics and business based on the noble values of Pancasila by 2024, while the mission of the faculty, namely (1) organizing education and learning in the fields of economics and business in accordance with the demands of the times, (2) carrying out research to develop knowledge in the fields of economics and business, (3) carrying out community service to help solve economic and business problems (<http://ekonomi.univpancasila.ac.id/>). Based on this vision and mission, it appears that the Faculty of Economics and Business participates in educating the nation through the Tridharma of Higher Education (education and teaching, research, and community service). Historically, the Faculty of Economics and Business of Pancasila University has been several times carry out community service in accordance with the vision and mission it has. Through various forms of community service, the community feels very helped. Faculty of Economics and Pancasila University Business also cooperates with relevant agencies in the exercise of his devotion.

Together with related agencies, the implementation of community service is more can be multi-party and on target. The lecturers are the executors of service society with the knowledge it has. The lecturers share knowledge and skills. Society absorbs knowledge and applies it in the business or undertakings it undertakes. In addition to sharing knowledge, lecturers also become facilitators and companions so that the transfer of science can be more maximally done.

### **III. Result**

The purpose of implementing this community service is to develop and implement research and community service programs that ensure the improvement of capacity and quality of program implementation and also Improving the ability of human resources of researchers and service providers and their supporting facilities to improve the ability of institutions to carry out research and community service.

The special purpose of this community service is the audience of this community service get updated information related to accounting and taxation policies in Indonesia. Besides the participants understand and understand about taxation and get tax awareness.

### **IV. Discussion**

This community service has been carried out from 18 to 20 December 2018 with the activity title "Literation of Indonesian Accounting and Taxation Policy". The participants of this activity were Indonesian/Malaysian communities in Kampung Baru, Kuala Lumpur with speakers who were lecturers at the Faculty of Economics and Business, Pancasila University. The theme carried in this devotion is The importance of calculating tax and updating accounting standard in Indonesia, therefore the material that given is about tax and accounting standard and policy in Indonesia and helping the owner efforts in making decisions for business development.

there are two materials discussed in this community service, the first discussion on the update on the development of financial accounting standards in force in Indonesia and the 2nd discussion is about tax policy in Indonesia. In general, tax policy in Indonesia greatly affects the cash sent to Indonesia. in addition, taxation policy will affect indirectly the contribution of Indonesian citizens in Mayalsia in terms of state foreign exchange.



Figure 1  
documentation of the implementation of PkM



Figure 2  
presentation materials for community service activities

#### V. Conclusion

Enthusiastic and interested participants from the Chowkit Community, Kuala Lumpur, Malaysia shows interest in entrepreneurship and wants information on how looking for entrepreneurial loopholes in the midst of high competition, not only nationally but also globally. This activity goes by well and smooth without any hindrance. Basic materials related to concepts and theories cost management and simple bookkeeping have been conveyed to the participants.

This material can increase basic knowledge related to financial management in a theory and simple bookkeeping so that it can improve and develop their efforts to improve their income and well-being.

Community Service activities like this are expected to be sustainable to increase community participation in the Training Program and Technical Guidance so that participants can understand in terms of science knowledge from academia and financial services to support businesses that community managed.

#### References

- [1]. Warren, Reeve, Fees. 2013. Accounting. IFRS Edition. John Wiley & Sons. Soemanagara, R.D. (2006). Strategic Marketing Communication. Bandung: Penerbit Alfabeta.
- [2]. Menristekdikti., 2016. Guidelines for the Implementation of Research and Community Service in Higher Education Edition X in 2016, Page 4
- [3]. Government Regulation Number 46 of 2013 concerning Income Tax on Income from Business Received or Obtained by Taxpayers Who Have Certain Gross Circulation (PP46/2013)

Iha Haryani Hatta, et. al. "Community service: Literation of Indonesian Accounting and Taxation Policy." *IOSR Journal of Humanities and Social Science (IOSR-JHSS)*, 27(12), 2022, pp. 17-19.