

## TAX ACCOUNTING AND ENTREPRENEURSHIP EDUCATION FOR STUDENTS OF SMK NEGERI 4 DENPASAR AS AN EFFORT TO IMPROVE TAX COMPLIANCE AND ENTREPRENEURIAL READINESS

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### Abstract:

This Community Service Program (PKM) activity is carried out in collaboration with SMK Negeri 4 Denpasar with the main objective of providing education on tax accounting and entrepreneurship. Through this activity, it is expected that the students will gain better literacy related to the understanding of basic taxation, particularly in the context of tax accounting, as well as basic entrepreneurial skills, so that they can improve their readiness to enter the workforce or create their own independent businesses. Up to this progress report period, the implementation team has completed several stages of activities, namely coordination with the school, preparation of educational materials, and the initial dissemination regarding the importance of tax accounting and entrepreneurship in the digital economy era. The response from the school and students has been very positive, as indicated by the enthusiasm of students during discussion and question-and-answer sessions. This PKM activity is designed using a combination of educational, training, and mentoring approaches. Thus, it is expected that the students will not only gain theoretical knowledge but also have practical skills that can be directly applied. In the next stage, the community service team will continue with intensive training on simple tax accounting recording and business planning simulations based on entrepreneurship. Through this activity, the expected outcomes include the improvement of taxation and entrepreneurship literacy among students of SMK Negeri 4 Denpasar, as well as the creation of a learning product in the form of a simple module that can be used sustainably by the school.

## INTRODUCTION

Community service (PKM) is an essential pillar of the Tri Dharma of higher education, serving as a bridge between academic knowledge and societal needs. Strengthening public understanding in taxation and entrepreneurship is urgently required in the digital economic era, particularly for vocational students who are expected to be ready to enter the workforce or become entrepreneurs.

Tax, as the main source of state revenue, plays a vital role in national development. However, the low level of tax compliance in Indonesia is often influenced by limited tax literacy. Therefore, efforts to introduce tax accounting knowledge should start early, especially at vocational high schools where students are prepared for employment and business activities. At the same time, fostering entrepreneurial skills is necessary to increase youth participation in business creation and to strengthen Indonesia's economic competitiveness.

SMK Negeri 4 Denpasar was selected as the partner for this PKM activity because the school offers business and management expertise programs and has students with strong potential in financial and entrepreneurial learning. Nevertheless, preliminary observations showed that



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students still lack practical understanding of basic taxation concepts and simple accounting procedures, as well as confidence in developing and planning a business idea.

Through education, training, and mentoring approaches, this PKM initiative aims to improve students' literacy in tax accounting and entrepreneurship. This program also supports the role of Universitas Warmadewa in implementing community empowerment activities that contribute to human resource development in the economic and business sectors. Ultimately, this activity is expected to foster a young generation that is knowledgeable about tax obligations and equipped with entrepreneurial capabilities to support economic growth and local development.

## METHODS

The method used in this community service activity refers to a participatory and applied approach, in which the partner (SMK Negeri 4 Denpasar) is not only the object but also an active subject in the entire series of activities. Each stage is designed to integrate theory with practice so that students not only gain knowledge but also acquire hands-on experience relevant to the needs of the business and industrial world.

This approach is carried out through a combination of the following methods:

1. Education and Training → delivery of learning materials on financial literacy, entrepreneurship, and tax accounting through interactive lectures, discussions, and case presentations.
2. Workshops and Simulations → students engage in direct practice, such as preparing business plans, simulating financial management, and simulating basic tax reporting.
3. Assistance and Mentoring → The community service team provides intensive coaching to help students develop business ideas and master digital marketing skills.
4. Collaboration with Practitioners → inviting external speakers from the business world and the tax authority to provide real-world perspectives.
5. Monitoring and Evaluation → evaluation is conducted through questionnaires, interviews, and observations of student participation and outputs produced, such as simple business plans or financial statement simulations.

To achieve the objectives of the program, the activities are carried out in five main stages:

**Table 1.** Stages and Activity Performance

Stage	Main Activities	Methods Used	Output/Indicators
<b>1. Partner Needs Analysis</b>	<ul style="list-style-type: none"> <li>- Interviews with accompanying teachers</li> <li>- Focus group discussions with students</li> <li>- Simple questionnaire distribution</li> </ul>	<ul style="list-style-type: none"> <li>Observation, interviews, FGD, survey</li> </ul>	Problem mapping related to financial literacy, entrepreneurship, and taxation
<b>2. Materials and Module Development</b>	<ul style="list-style-type: none"> <li>- Development of financial literacy modules</li> <li>- Development of entrepreneurship and business plan modules</li> <li>- Development of basic tax accounting modules</li> </ul>	<ul style="list-style-type: none"> <li>Literature review, needs analysis, teaching material design</li> </ul>	Practical and ready-to-use modules relevant to student needs



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<b>3. Education and Workshop Implementation</b>	<ul style="list-style-type: none"> <li>- Development of digital marketing modules</li> <li>- Financial literacy workshop</li> <li>- Entrepreneurship and idea development training</li> <li>- Tax accounting simulation</li> <li>- Digital marketing introduction</li> </ul>	Interactive lecture, discussion, case study, simulation	Students understand financial literacy, entrepreneurship, taxation, and digital marketing concepts
<b>4. Assistance and Mentoring</b>	<ul style="list-style-type: none"> <li>- Mentoring in business plan preparation</li> <li>- Small business simulation coaching</li> <li>- Guidance in using financial applications</li> </ul>	Coaching, mentoring, hands-on practice	Students produce business plan drafts and simple business simulations

Primary Data, 2025

## RESULTS AND DISCUSSION

The implementation of the community service activity at SMK Negeri 4 Denpasar has been carried out in accordance with the planned proposal, with several minor adjustments in the field to better align with partner needs. All stages of the activity received full support from the school, particularly from the principal and entrepreneurship teachers, and were welcomed enthusiastically by the students as the main participants. The following section presents detailed results of the activities, starting from preparation, implementation, to evaluation and its impact on the partner.

**Preparation Stage and Needs Analysis.** Before the core activity began, the community service team conducted coordination with the school. The initial meeting with the principal and entrepreneurship teachers resulted in agreements related to scheduling, class participation, and types of activities suitable for students' needs.

A needs assessment was carried out through teacher interviews, small group discussions with students, and simple questionnaires. The results revealed several key findings:

1. Low financial literacy – most students did not record personal expenses and were unaware of their monthly spending. Only a few had saving habits with no specific goals.
2. The entrepreneurial mindset was still weak – students tended to fear failure when starting a business and preferred working in an office after graduation.
3. Limited taxation knowledge – almost all students were unfamiliar with NPWP, simple tax calculations, or the importance of tax contributions.
4. Limited utilization of digital technology for productive activities – although students actively used smartphones and social media, most usage was for entertainment rather than business-related purposes.

These findings became the foundation for developing more targeted educational materials addressing real student problems.

**Development of Materials and Modules.** Based on the needs assessment, the community service team developed four practical learning modules:

1. Youth Financial Literacy Module. Covers basic money management, saving, simple investment, and personal cash flow recording with worksheets included.



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2. Business Plan Development Module. Guides students in preparing business plans with templates for market analysis, segmentation, promotional strategies, and profit projections.
3. Basic Tax Accounting Module. Introduces simple tax concepts for micro businesses, NPWP registration procedures, and SPT simulations using everyday language.
4. Digital Marketing Module. Includes social media promotion strategies, content creation tips, and marketplace business setup using examples from successful local SMEs. Teachers found these modules useful and aligned with ongoing classroom learning.

**Education and Workshop Implementation.** Activities were conducted through several interactive sessions involving grade XI and XII students. The results from each thematic session are as follows:

- a. Financial Literacy. Students practiced weekly expense tracking using worksheets. The results showed that a large portion of pocket money was spent on snacks and mobile data. Students became aware of the importance of financial planning and saving for specific goals.
- b. Entrepreneurship Workshop. Students worked in small groups to develop business ideas based on local potential. Ideas included modern packaged traditional snacks, affordable photography services, and upcycled handmade accessories. The activity boosted student creativity and confidence in presenting business concepts.
- c. Tax Accounting Education. Students conducted tax simulations for small businesses. Initially, they struggled, but gradually understood UMKM tax regulations. Students gained awareness that even micro businesses have tax responsibilities.
- d. Digital Marketing. Students showed the highest level of interest in this session. They learned to create product photos, design promotional captions, and open business accounts on social media. Several students immediately attempted online selling beyond class activities.

**Mentoring and Assistance.** Following workshops, students with viable business ideas received intensive mentoring. They developed more structured business plans, including SWOT analysis, operational design, and digital marketing strategy.

Example: A student group developed a "Healthy Drink for Students" herbal beverage with affordable pricing and a promotion strategy through social media. They successfully created a realistic profit projection.

The mentoring also included the use of mobile apps for simple accounting records to build discipline in financial management.

**Monitoring and Evaluation.** Program evaluation was conducted using a pre-test and post-test, as well as observation.

**Table 2. Pre-test & Post-test Results**

Skill Aspect	Pre-Test	Post-Test
Financial Literacy	54%	82%
Tax Understanding	38%	76%
Entrepreneurial Knowledge	46%	80%

#### Observation Results:

- 1) Students were more confident when presenting business ideas.
- 2) High engagement in digital marketing sessions, with several students directly applying the skills.
- 3) Entrepreneurship teachers requested the program continuation in the following academic year.



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**Impact of the Activities.** Significant impacts identified include:

- 1) Improved financial management skills – students began actively recording expenses and saving with purpose.
- 2) Increased entrepreneurial motivation – 70% of students expressed interest in starting a small business.
- 3) Improved tax literacy – students understood the importance of tax compliance for all business scales.
- 4) Productive digital technology utilization – several students continued online business activities independently.
- 5) Establishment of sustainable partnerships – collaboration between the university and the school strengthened vocational education development.

**Table 3.** Impact of PKM Activities

Aspect	Before Activities	After Activities
Financial Literacy	Students did not record expenses and had no savings plan	Students can create cash-flow records and start saving with goals
Entrepreneurship	Students lacked self-confidence and fear of starting a business	Students generated creative business ideas and drafted business plans
Tax Understanding	Students did not understand NPWP and simple tax calculations	Students can simulate tax calculation for micro-businesses
Primary Data, 2025		

## CONCLUSION

Based on the implementation of the community service activities that have been carried out, several important conclusions can be drawn as follows:

- 1) Improvement of Literacy and Partner Capacity. The community service activities have provided a positive impact in increasing financial literacy, entrepreneurial skills, and understanding of digital technology among the partners. It is reflected in the enthusiasm of participants throughout each stage of the activities, starting from socialization, training, mentoring, to the implementation of technology-based innovations.
- 2) Identification of Problems and Practical Solutions. The main problems faced by the partner – such as limited access to information, insufficient financial management ability, and low utilization of technology – have been successfully identified and addressed through applicable solutions, including the use of simple financial recording applications, digital marketing strategies, and small business management training.
- 3) Implementation of Technology and Innovation. The integration of technology through simple financial recording applications, digital promotion media (social media and marketplace), as well as innovations in business models, has proven to support the partner in improving business efficiency and expanding market reach.
- 4) Active Participation and Synergy. The success of this program cannot be separated from the active participation of the partner and the synergy between the community service team, educational institutions, and community partners. This collaborative pattern is one of the supporting factors in ensuring the sustainability of the program.
- 5) Long-Term Impact. The community service activities not only provided immediate benefits in improving skills and capacity but also opened opportunities for more sustainable development



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of digital-based businesses. With the knowledge and abilities gained, the partner is more prepared to face challenges in the business world in the digital era.

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