

Strengthening tax law awareness for Sasirangan MSME Actors in Tabalong Regency

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Abstract

This community service article discusses a tax law awareness strengthening program for Sasirangan micro, small, and medium enterprise (MSME) actors in Tabalong Regency, South Kalimantan. The program was motivated by the practical need of MSME actors to understand their legal obligations as taxpayers, especially in relation to taxpayer registration, basic tax calculation, payment, reporting, administrative sanctions, and the self-assessment system. The activity used a participatory educational approach through counseling, interactive discussion, question and answer sessions, and simple case studies based on daily business activities. The participants were Sasirangan MSME actors and related community stakeholders in Tabalong Regency. The results show that participants gained a clearer understanding of taxpayer rights and obligations, the importance of maintaining simple business records, the need to separate business and personal transactions, and the benefits of tax compliance for business credibility and regional development. The discussion also revealed several obstacles to tax awareness, including limited information, irregular income, weak financial recording habits, fear of sanctions, and the limited continuity of mentoring. The activity concludes that tax law awareness for MSMEs can be improved through practical, contextual, and supportive education. Continuous mentoring involving higher education institutions, local government, MSME offices, and tax authorities is recommended so that participants can transform awareness into consistent compliance behavior.

Keywords: tax law awareness, Sasirangan MSMEs, tax compliance, self-assessment system

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1. Introduction

Tax is one of the main instruments used by the state to finance public services and development. Through tax revenue, the government can provide infrastructure, education, health services, social protection, and other public facilities needed by communities. Therefore, tax compliance is not only an administrative obligation but also a form of civic responsibility. This understanding is important for all economic actors, including micro, small, and medium enterprises that operate at the local level.

MSMEs occupy a strategic position in the Indonesian economy. They absorb labor, create household income, maintain local production, and support the circulation of money in regions. In many districts, MSMEs are not merely business units but also social institutions that involve families, neighbors, suppliers, buyers, and local communities. Because of this position, strengthening MSME capacity has implications not only for business growth but also for social welfare and regional resilience.

Sasirangan MSMEs in Tabalong Regency represent a local creative economic activity with cultural value. Sasirangan products reflect local identity, creativity, and community-based production. The existence of Sasirangan entrepreneurs supports the preservation of regional cultural products while also opening

income opportunities for communities. However, the sustainability of this business sector requires more than production skill. It also requires administrative discipline, financial records, legal awareness, and compliance with government regulations.

One important aspect of business legality is taxation. MSME actors need to understand when they should register as taxpayers, how to maintain business records, what obligations must be fulfilled, how to make payments, and how to report taxes. Such understanding is particularly important because the Indonesian tax system applies the self-assessment principle. Under this system, taxpayers are expected to calculate, pay, and report their own tax obligations according to the applicable provisions. Without adequate knowledge, MSME actors may face confusion, errors, delays, or administrative sanctions.

The community service report that became the basis of this article shows that many MSME actors still have limited understanding of taxation procedures. Some business actors do not clearly understand the function of a taxpayer identification number, the steps for payment and reporting, the need for business records, or the consequences of non-compliance. This condition does not necessarily indicate unwillingness to comply. In many cases, the problem is caused by limited access to information, limited mentoring, irregular income, and the assumption that taxation is complicated.

Legal awareness in taxation is different from memorizing rules. Legal awareness refers to the willingness and ability of business actors to recognize tax obligations as part of responsible business governance. A taxpayer who has legal awareness understands that tax compliance is connected with business credibility, administrative order, access to formal support, and contribution to public development. Therefore, awareness must be built through explanation, dialogue, examples, and continuous assistance.

For MSMEs, tax awareness is closely related to financial recording. An owner cannot calculate business obligations accurately when sales, purchases, costs, and profits are not recorded. Many small businesses rely on memory and daily cash availability. This practice may work for short-term operations, but it creates difficulties when the business owner needs to evaluate performance, apply for financing, report taxes, or make decisions about expansion. Simple records are therefore a foundation for both business management and tax compliance.

The problem faced by Sasirangan MSMEs is also shaped by the nature of small businesses. Income may fluctuate depending on orders, seasons, events, raw material prices, and consumer demand. When income is uncertain, some business actors postpone administrative obligations because they focus on daily survival. This situation makes taxation education more effective when it is presented in a practical and empathetic way. The purpose is not to intimidate participants but to help them understand manageable steps that can be applied gradually.

Higher education institutions have a responsibility to transfer knowledge to communities through community service. In the field of economics, management, accounting, and law, community service can help MSMEs understand regulations and improve administrative capacity. STIE Pancasetia Banjarmasin, through this program, contributed by providing counseling and discussion about tax law awareness for Sasirangan MSME actors in Tabalong Regency. The program connected academic knowledge with practical community needs.

The title of this article, Strengthening Tax Law Awareness for Sasirangan MSME Actors in Tabalong Regency, reflects the main orientation of the activity. The activity was designed to increase participants' understanding of tax obligations, taxpayer rights, self-assessment procedures, the importance of business records, and the consequences of non-compliance. The activity also encouraged participants to view taxation as part of orderly and sustainable business development.

The main problem addressed in this program was the limited awareness and practical understanding of tax obligations among Sasirangan MSME actors. The limitation included knowledge of registration,

calculation, payment, reporting, and documentation. Another problem was the lack of systematic records to support tax calculation. These problems are common in micro and small enterprises, but they must be addressed because they can affect business credibility and compliance readiness.

The purpose of the program was to strengthen tax law awareness among Sasirangan MSME actors in Tabalong Regency. Specifically, the program aimed to explain the legal meaning of tax obligations, introduce the self-assessment system, provide basic guidance on taxpayer registration and reporting, encourage simple business recording, and improve participants' readiness to comply with tax rules. This article describes the activity design, implementation, results, discussion, and recommendations for future mentoring.

This article contributes to community service practice by presenting a contextual model of tax awareness education for local-product MSMEs. The contribution is practical because the activity shows how taxation can be explained through daily business examples. It is also institutional because it emphasizes collaboration among higher education institutions, local government, MSME agencies, and tax offices. Such collaboration is needed so that tax awareness programs do not stop after one meeting but continue as part of sustainable MSME empowerment.

In the context of community empowerment, tax law awareness should not be separated from broader business development. Tax compliance becomes easier when MSME actors have better records, stronger cash management, clearer business identity, and access to consultation. Therefore, the activity placed tax education within a broader discussion of administrative order. This approach helps participants understand that taxation is part of business governance, not an isolated burden.

2. Community Service Design and Method

This activity used a qualitative community service design with a participatory educational approach. The design was selected because the main objective was not to test a statistical hypothesis but to improve understanding, awareness, and practical readiness among MSME actors. The participatory approach allowed participants to share their own experiences, ask questions, and connect the material with real problems faced in their business activities.

The subjects of the activity were Sasirangan MSME actors and related participants in Tabalong Regency. Sasirangan MSMEs were selected because they represent a local business sector that combines cultural products, creative skills, and household-based entrepreneurship. Many of these businesses are small in scale and are managed directly by owners or families. This condition makes them appropriate targets for practical tax awareness counseling.

The activity was organized in the even semester of 2022 based on the community service report. The implementation took the form of counseling, discussion, question and answer sessions, and case studies. These methods were used to ensure that participants did not only receive information but also had opportunities to clarify misunderstandings. The combination of lecture and dialogue was important because taxation can be perceived as difficult when it is explained only through formal regulations.

The preparation stage included identifying participant needs, preparing materials, arranging implementation, and developing simple examples. The material focused on tax law awareness, taxpayer rights and obligations, taxpayer registration, self-assessment system, payment and reporting procedures, business records, and administrative sanctions. The facilitators simplified technical language so that it could be understood by participants with different educational and business backgrounds.

The counseling stage provided basic explanations about taxes and legal responsibility. Participants were introduced to the idea that tax obligations are attached to business activities and that compliance supports public development. The explanation avoided excessive technical detail at the beginning. Instead,

it began with the meaning of tax, the role of citizens, and the importance of orderly business administration.

Table 1. Stages of Community Service Implementation

Stage	Main Activity	Expected Output
Preparation	Identifying problems, preparing materials, and coordinating the activity.	Materials on tax awareness, self-assessment, recording, and sanctions.
Counseling	Explaining tax obligations, taxpayer rights, and legal responsibility.	Participants received structured basic information.
Discussion	Exploring participant experiences and practical difficulties.	Participant problems were identified more clearly.
Question and answer	Clarifying tax registration, payment, reporting, and sanctions.	Misunderstandings were reduced through direct explanation.
Case study	Practicing simple business recording and tax-related examples.	Participants connected tax awareness with daily business records.
Evaluation	Observing participation and reviewing understanding.	Follow-up needs for mentoring were formulated.

The discussion stage allowed participants to explain their own experiences. Some participants shared that they were uncertain about whether their businesses were required to register, how to report income, what documents should be kept, and how to deal with fluctuating income. These discussions helped the facilitators identify the practical barriers that participants faced. The discussion also helped participants realize that many of them faced similar challenges.

The question-and-answer stage focused on clarifying common concerns. Participants asked about taxpayer identification, deadlines, sanctions, the relationship between turnover and tax obligations, and the connection between business records and tax calculation. The facilitators responded using simple language and examples. This stage was important because direct questions often reveal misunderstandings that are not visible in formal lecture sessions.

The case study stage used simple business situations to connect taxation with daily operations. For example, participants were invited to think about how sales income, raw material purchases, packaging costs, transportation, and labor involvement should be recorded. From these records, participants could understand how business information becomes the basis for tax awareness. The case study did not aim to produce complex calculations but to build familiarity with basic administrative steps.

Table 2. Evaluation Indicators

Aspect	Indicator	Source of Evidence
Knowledge	Participants understand tax meaning, taxpayer rights, and obligations.	Questions, answers, and reflection during discussion.
Awareness	Participants recognize tax compliance as legal and civic responsibility.	Participant responses and commitment statements.
Administrative readiness	Participants understand the need for NPWP, records, and payment evidence.	Case discussion and practical examples.
Recording habit	Participants see simple records as a basis for tax calculation.	Examples of sales and expense records.
Follow-up need	Participants identify areas requiring further mentoring.	Discussion notes and facilitator observation.

Evaluation was conducted through observation of participation, questions raised by participants, responses during discussion, and reflection on the case study. The evaluation emphasized qualitative indicators because the program focused on awareness and understanding. The facilitators observed whether participants could mention taxpayer obligations, explain the meaning of self-assessment,

recognize the importance of business records, and identify the possible consequences of ignoring tax obligations.

The data used in this article came from the activity report, implementation notes, participant responses, and thematic interpretation of the discussion. The analysis was descriptive. It organized the activity results into several themes: initial participant understanding, implementation process, understanding of the self-assessment system, obstacles to tax awareness, improvement in participant awareness, and follow-up needs. This descriptive analysis is appropriate for a community service article because it explains the process and practical outcomes of the activity.

3. Results and Discussion

Initial Conditions of Participants

The activity was implemented as a community service program that emphasized practical tax law awareness. The participants showed interest because the material was directly related to their businesses. Many participants had previously heard about tax obligations, but they did not always understand the steps that should be taken. The program therefore began by connecting taxation with daily business situations rather than with abstract legal definitions.

The initial discussion showed that some participants understood taxation only as a payment obligation. They had not fully connected it with legal identity, taxpayer registration, documentation, business records, and reporting discipline. This finding is important because compliance behavior depends on more than willingness to pay. Tax compliance requires knowledge of procedures and the ability to prepare supporting information.

The facilitators explained that tax law awareness begins with recognizing the position of MSME actors as part of the formal economy. When a business grows, obtains regular income, serves customers, and participates in markets, it also enters a space of legal and administrative responsibility. This explanation helped participants understand that business development and legal compliance should move together. A business that is administratively orderly has better credibility and is more prepared to access support programs.

Understanding the Self-Assessment System

One of the central topics was the self-assessment system. Participants were informed that the system gives responsibility to taxpayers to calculate, pay, and report their own tax obligations. This topic was important because some participants assumed that tax obligations would only arise when they were directly contacted by officers. The program corrected this misunderstanding by explaining that awareness and initiative are essential components of compliance.

The self-assessment discussion also showed that participants need simple guidance. The concept can sound formal, but its practical meaning is easy to explain: the business actor must know the income, know the applicable obligation, pay according to the rules, report on time, and keep evidence. When presented in this sequence, participants could understand the logic more clearly. The activity therefore transformed a legal concept into a practical behavioral guide.

Taxpayer registration was another important issue. Some participants were familiar with the term taxpayer identification number, but they did not always know its function. The facilitators explained that taxpayer identity is part of formal administration and can be used in various business and government services. This explanation encouraged participants to see registration not merely as a burden but also as a step toward business recognition.

Payment and reporting procedures were discussed in a general and practical manner. The program did not focus on detailed tax calculations because the purpose was awareness strengthening. Instead, it

introduced participants to the idea that payment and reporting require records, deadlines, and evidence. Participants were encouraged to seek assistance from the relevant tax office or official service channels when they need technical support. This approach is important to avoid misinformation.

The activity also highlighted the importance of business records. Participants were encouraged to record daily sales, business expenses, purchase of materials, packaging costs, transportation costs, and other operational expenses. The facilitators explained that records are not only useful for tax purposes but also for understanding whether the business is profitable. This explanation made the material more acceptable because participants could see direct business benefits.

Business Records and Tax Compliance

In Sasirangan MSMEs, records can support many decisions. Owners can know which products sell well, which orders require more materials, how much cash is available, and whether business money is mixed with household money. These records can then support tax calculation and reporting. Therefore, the program placed recording as a bridge between business management and taxation compliance.

Participants also discussed income uncertainty. Some MSME actors explained that their sales were not always stable, especially when orders depended on events, customer demand, and seasonal purchasing. This uncertainty often makes them delay administrative obligations. The facilitators responded by explaining the importance of recording income regularly so that business actors can understand patterns over time. Regular records help owners plan obligations more realistically.

The discussion of sanctions was presented carefully. The purpose was not to frighten participants but to show that legal obligations have consequences. Participants were informed that late payment, late reporting, or inaccurate information may create administrative problems. When participants understand sanctions, they can be more motivated to prepare records and seek guidance before problems occur. This approach positions legal awareness as prevention.

The activity revealed several factors that may hinder tax awareness among Sasirangan MSME actors. The first factor is limited knowledge of procedures. Many participants did not reject taxation but did not know what to do first. The second factor is weak business recording, which makes calculation and reporting difficult. The third factor is fluctuating income, which creates hesitation in planning payments. The fourth factor is fear of making mistakes. The fifth factor is limited continuous assistance after socialization activities.

Factors Inhibiting Tax Awareness

These obstacles show that tax awareness cannot be strengthened only through one-way information delivery. Participants need repeated explanation, examples, and opportunities to consult. They also need simple tools, such as a daily income book, expense book, and checklist for tax documents. Without such tools, knowledge gained during the training may not be translated into action. This is why follow-up mentoring is important.

The results of the activity indicate an improvement in participant understanding. During the discussion, participants could identify the importance of becoming registered taxpayers, keeping records, paying attention to deadlines, and storing documents. They also showed greater awareness that tax compliance can increase business credibility. Although the program did not measure long-term compliance behavior, it established a foundation for future action.

Table 3. Factors Inhibiting Tax Awareness and Improvement Efforts

Inhibiting Factor	Impact on MSMEs	Improvement Effort
Limited tax knowledge	Participants do not fully understand procedures and obligations.	Routine socialization using simple language and examples.
Irregular income	Participants may postpone payment or reporting because cash flow is uncertain.	Simple income records and payment planning.
Weak business records	Tax calculation and documentation become difficult.	Training in simple bookkeeping for sales and expenses.
Fear of sanctions	Participants avoid asking questions because they worry about mistakes.	Supportive counseling and clarification of official procedures.
Limited mentoring	Understanding may decline after the activity ends.	Follow-up assistance involving campus, local government, and tax offices.

Program Impact and Discussion

The activity also strengthened the relationship between participants and supporting institutions. Community service activities can become an entry point for collaboration with local government, MSME offices, and tax authorities. Such collaboration can help ensure that MSME actors receive accurate information and practical assistance. This is especially important for local-product businesses such as Sasirangan MSMEs, which can benefit from integrated support in production, marketing, finance, and legal administration.

From an educational perspective, the program showed that adults learn more effectively when materials are connected to their experience. Participants responded better when examples were drawn from actual business activities, such as receiving orders, purchasing cloth, paying workers, selling products, and recording income. This finding supports the use of contextual examples in community service activities. Taxation should be explained through the language of business reality, not only through legal terminology.

The program also demonstrated that tax law awareness is linked to business discipline. A business owner who records sales and expenses is more likely to understand tax obligations. A business owner who separates personal and business money can more easily see business capacity. A business owner who keeps receipts and payment evidence is more prepared for administrative requirements. These habits support both business sustainability and legal compliance.

In relation to Sasirangan MSMEs, strengthening tax awareness also supports the image of local creative products. A business that is orderly in administration and compliant with regulations is more likely to gain trust from customers, partners, and institutions. This trust is important when MSMEs participate in exhibitions, government procurement, financing programs, or cooperative partnerships. Therefore, tax awareness has implications beyond payment obligations.

The community service team observed that participants were more comfortable when the facilitators used supportive communication. Some participants initially felt worried that they would be blamed for not understanding taxation. The facilitators emphasized that the activity was educational and intended to help. This atmosphere encouraged participants to speak openly. In community service, trust is a key factor because participants will not share their real problems if they feel judged.

The activity produced practical lessons for future programs. First, tax awareness materials should be combined with simple bookkeeping. Second, the self-assessment system should be explained using step-by-step examples. Third, sanctions should be explained as prevention, not intimidation. Fourth, participants need written guides that can be taken home. Fifth, future activities should provide consultation sessions after the initial counseling. These lessons can improve the quality of similar programs.

Another important result is the recognition that MSME tax compliance requires ecosystem support. Individual awareness is necessary, but it may not be sufficient when participants have limited access to assistance. Local government can provide data and outreach channels. Tax offices can provide official

guidance. Higher education institutions can develop training modules and mentoring programs. MSME communities can encourage peer learning. The combination of these roles can create a stronger support system.

The findings of this activity are consistent with the principle that legal awareness develops through knowledge, attitude, and behavior. Knowledge is built through explanation of rules and procedures. Attitude is shaped when participants understand the benefits of compliance and the risks of ignoring obligations. Behavior emerges when participants begin to record transactions, prepare documents, and seek assistance when needed. A successful program should address all three dimensions.

Tax law awareness is easier to build when participants understand the relationship between business growth and administrative responsibility. A small business may begin informally, but as orders increase, the owner needs clearer records and legal identity. This transition is often difficult because business actors are busy with production and customer service. The program therefore emphasized that compliance can begin with small steps. Recording sales, keeping receipts, and asking questions to official institutions are simple actions that prepare MSMEs for more formal business development.

The Sasirangan business context also requires careful attention to production costs. Fabric, dye materials, labor, design complexity, packaging, and transportation may vary from one order to another. These variations influence income and taxable capacity. When participants understand that good records help them explain business conditions, they become more willing to record transactions. The discussion showed that tax education becomes more meaningful when it is connected to the uniqueness of the product and production process.

Another aspect discussed in the activity was the importance of separating personal and business money. Many micro businesses use one cash source for household needs and business operations. This practice creates confusion when calculating profit, preparing capital for the next order, or understanding tax obligations. The facilitators encouraged participants to make simple separation, such as using different envelopes, notebooks, or bank accounts when possible. The goal was not to create complex accounting systems but to build habits of administrative order.

Participants also needed encouragement to view tax compliance as a long-term investment in credibility. A business with better administrative records may be more trusted by buyers, suppliers, government programs, and financial institutions. Tax compliance can also support access to training, procurement opportunities, and partnerships that require formal documents. This explanation helped participants understand that tax awareness has practical benefits beyond avoiding sanctions. Compliance can become part of business readiness and institutional trust.

The activity highlighted the role of communication style in legal awareness education. Technical legal language can create distance between facilitators and participants. Therefore, the facilitators translated formal terms into simple explanations. Self-assessment was explained as the responsibility to know, calculate, pay, report, and keep evidence. Administrative sanction was explained as a consequence that can be prevented through timely action. This communication strategy made the material easier to understand and reduced participant anxiety.

Community service activities in taxation should also consider the emotional side of learning. Some participants may feel ashamed because they do not have records or because they do not understand procedures. If facilitators focus only on mistakes, participants may become defensive. In this program, the facilitators positioned the activity as a learning space. Participants were encouraged to ask basic questions. This approach created a supportive atmosphere and made the discussion more open and productive.

The program also suggested that tax awareness should be accompanied by examples of document organization. MSME actors can prepare a folder containing identity documents, taxpayer information,

business permits if available, payment evidence, sales records, purchase receipts, and correspondence with institutions. This folder can be physical or digital. Organizing documents helps owners respond quickly when they need information. It also reduces fear because documents are no longer scattered or forgotten.

The discussion on taxpayer rights was also important. Tax education should not only talk about obligations but also about the right to obtain information, guidance, and fair service. When participants know that they may ask for official explanation, they become more confident. This knowledge can reduce dependence on informal information. It can also encourage participants to seek clarification before taking action. Awareness of rights and obligations creates a more balanced understanding of taxation.

The activity demonstrated that legal awareness is related to trust. Participants are more likely to comply when they trust the information source and believe that the rules are understandable. Higher education institutions can play a bridging role because they are perceived as educational and neutral. By collaborating with official agencies, campuses can help communicate regulations in a way that is accessible to communities. This bridging role is valuable in MSME empowerment programs.

The case study method helped participants connect tax concepts with realistic situations. For example, a participant could imagine receiving a large order, buying materials, paying helpers, delivering products, and receiving payment. The facilitator then asked what information should be recorded and what documents should be kept. This exercise showed that taxation is connected to routine business events. It also helped participants understand that good records are built from daily habits, not from annual administrative pressure.

Table 4. Summary of Program Impacts

Impact Area	Observed Improvement
Tax awareness	Participants understood tax as a legal obligation and civic contribution.
Procedure recognition	Participants recognized the importance of registration, payment, reporting, and document storage.
Business recording	Participants saw daily records as useful for both management and tax compliance.
Business credibility	Participants understood that compliance can support trust and access to programs.
Follow-up planning	Participants and facilitators identified the need for continued mentoring.

Follow-up Needs and Sustainability

The program had limitations. The activity was conducted within a limited period, so it could not confirm long-term behavioral change. The evaluation was qualitative and based on participant responses, facilitator observation, and discussion outcomes. Future programs should include pre-test and post-test instruments, follow-up monitoring, and documentation of participant recordkeeping practices. This would provide stronger evidence of impact. Nevertheless, the activity provided meaningful initial support for tax awareness strengthening.

The discussion also indicates that tax education for MSMEs should avoid overly technical delivery at the beginning. If the first explanation is too complicated, participants may feel discouraged. A better approach is to begin with why tax matters, what basic obligations exist, what records are needed, and where participants can obtain help. Technical calculation can then be introduced gradually based on business scale and participant readiness.

A further implication is that tax awareness programs can be integrated with entrepreneurship training. For example, when participants learn marketing, they can also learn how to record sales. When they learn production planning, they can also record material costs. When they learn financing, they can prepare basic financial documents. This integration makes tax awareness more practical and less isolated from daily business activities.

The activity encouraged participants to view compliance as part of business modernization. Many MSME development programs focus on packaging, branding, digital marketing, and access to finance. These aspects are important, but they should be accompanied by administrative compliance. A business that markets products widely but does not maintain records may face difficulties when growth increases. Therefore, legal and tax awareness should be introduced early in the development process.

The importance of accurate information was also emphasized. Participants were encouraged not to rely solely on informal rumors regarding tax obligations. They were advised to consult official sources, attend socialization activities, and communicate with relevant institutions. This recommendation is important because misinformation can create fear or lead to incorrect practices. Community service activities can help filter information and guide participants toward reliable sources.

The program can be considered successful in terms of awareness raising. Participants became more willing to discuss taxation and related administrative responsibilities. They also began to recognize the connection between records, compliance, and business credibility. This shift is an important first step. Awareness does not automatically become compliance, but without awareness compliance is difficult to achieve. The next stage should focus on practical mentoring.

Sustainable mentoring should include periodic review of participant records, assistance in understanding official procedures, and coordination with tax service institutions. Mentoring can be conducted in small groups so that participants feel comfortable asking questions. It can also use simple modules, checklists, and examples from Sasirangan businesses. Such mentoring would help participants transform knowledge into routine practice.

Overall, the results demonstrate that strengthening tax law awareness among Sasirangan MSME actors is relevant and necessary. The activity addressed a real community need and provided practical information. It also showed that legal awareness is closely connected with business management, financial records, and institutional support. This integration is important for creating MSMEs that are not only productive but also orderly, compliant, and sustainable.

The activity also opened discussion about business growth. As Sasirangan MSMEs become more visible, they may enter wider markets and cooperate with institutions. Growth usually brings more transactions, more documents, and more expectations of accountability. If tax awareness is introduced early, growth can be managed more safely. Participants were encouraged to see administrative discipline as preparation for expansion rather than as an obstacle to business creativity.

Another lesson is the need to adapt learning materials to participant literacy levels. Some participants may be familiar with smartphones and digital payments, while others may prefer handwritten records. The program did not force one method. Instead, it emphasized the principle of recording. Whether the record is written in a book or stored digitally, the important point is that income and expenses can be traced. This flexible approach increases the possibility that participants will continue the practice.

The program also suggested that mentoring should not only focus on individual businesses. Group mentoring can be effective because participants can learn from each other. Sasirangan MSME actors may face similar problems related to orders, material costs, production cycles, and documentation. A group discussion allows participants to exchange solutions and strengthen motivation. Peer support can make compliance habits more sustainable because participants feel that they are not working alone.

Institutional follow-up is important because taxation rules and administrative procedures may change over time. MSME actors need access to accurate and current information. A one-time training may improve awareness, but it cannot answer all future questions. Therefore, the program recommended cooperation with tax service institutions and local MSME agencies. Such cooperation can provide official updates, consultation opportunities, and practical guidance when participants encounter new situations.

The empowerment value of the program lies in its attempt to make law accessible. Legal rules can feel distant when they are presented only in formal documents. Through counseling and discussion, the rules become connected to everyday business practice. Participants can see how legal awareness protects the business, improves credibility, and supports development. This is consistent with the purpose of community service, which is to bring academic and institutional knowledge closer to society.

The findings also show that tax awareness should be integrated with business planning. When owners prepare monthly plans, they can also plan administrative obligations. When they evaluate sales, they can also evaluate records and documents. When they discuss expansion, they can also consider legal readiness. This integration prevents taxation from being treated as a separate issue that is remembered only when a deadline approaches. Integrated planning supports more disciplined business behavior.

From the perspective of local economic development, compliant MSMEs contribute to a healthier business ecosystem. Businesses that understand regulations can participate more confidently in formal markets. They can also become examples for other entrepreneurs. In the case of Sasirangan MSMEs, stronger compliance can support the reputation of local creative products. This reputation is important because cultural products carry not only economic value but also regional identity and community pride.

The program's practical orientation is also visible in the recommendation to start with simple instruments. A daily sales book, expense book, document checklist, and consultation contact list are more useful for beginners than complex forms. Once participants become comfortable, more advanced topics can be introduced. This staged approach respects participant readiness and avoids overwhelming MSME actors. It also reflects the principle that sustainable change is built gradually.

The role of family members should also be considered in future mentoring. Many MSMEs are supported by spouses, children, relatives, or neighbors. These people may help in production, packaging, sales, or delivery. If only the business owner understands the material, implementation may be limited. Future activities can invite family members who assist the business so that recording and document management become shared habits. This approach is relevant for household-based and community-based businesses.

Finally, the activity underscores the importance of measuring follow-up outcomes. Future programs should document whether participants begin recording transactions, whether they organize documents, whether they consult official institutions, and whether they become more confident in fulfilling obligations. Such follow-up data would strengthen the evidence of impact. It would also help the community service team improve training materials and identify participants who need additional assistance.

For future implementation, the community service team can prepare a simple monitoring sheet that records participant progress after one month, three months, and six months. The sheet may include indicators such as ownership of taxpayer identification, completeness of sales records, availability of expense records, document storage, and consultation history. These indicators are not intended to burden participants, but to help them see progress. Monitoring also helps the institution understand whether the educational intervention creates sustainable practice.

The program also provides a foundation for developing a tax literacy module for local MSMEs. The module can include basic concepts, frequently asked questions, examples of Sasirangan business transactions, simple bookkeeping forms, and a list of official information channels. A module that uses local examples will be more relevant than general material. It can be reused in other villages or districts and can be updated when official procedures change. This output would make the community service program more sustainable and replicable.

A practical tax awareness program also needs to respect the time constraints of MSME actors. Many participants manage production, sales, family responsibilities, and customer communication at the same

time. Long administrative training may be difficult for them to follow. Therefore, materials should be divided into short sessions with clear outputs. One session can focus on taxpayer identity, another on daily records, another on payment evidence, and another on consultation channels. This structure makes learning more manageable.

The program can also be linked with digital transformation in a gradual way. Some participants may already use social media, messaging applications, or digital payment services to sell Sasirangan products. These digital traces can become sources of transaction information if participants know how to organize them. However, digital use should not replace understanding. The owner still needs to interpret sales, costs, and profit. Future mentoring can introduce simple spreadsheet templates or mobile-friendly recording formats when participants are ready.

The discussion further indicated that compliance behavior grows when participants experience direct benefits. If records only seem useful for tax reporting, participants may not maintain them every day. However, when records help them know whether a product is profitable, whether cash is sufficient, or whether an order should be accepted, they become more motivated. This is why the program consistently connected tax awareness with business benefits. Practical relevance is essential for changing habits.

Another important dimension is the role of local identity. Sasirangan is not only a product but also a representation of regional creativity. When its business actors become more orderly and compliant, the reputation of the product ecosystem can improve. Buyers and partners may have greater confidence in businesses that can provide documents, maintain records, and communicate professionally. Thus, legal awareness can indirectly support the competitiveness and dignity of local products.

The community service experience also suggests that future programs should include collaboration with local champions. A local champion is an MSME actor who has already practiced better records or has experience dealing with administrative requirements. Such a person can share experience in a language that is close to participants. Peer examples often make compliance feel more realistic. Collaboration between facilitators and local champions can strengthen trust and increase the chance of continued practice after the program ends.

4. Conclusions

The community service program on strengthening tax law awareness for Sasirangan MSME actors in Tabalong Regency achieved its main objective of improving participant understanding of basic tax obligations. The activity helped participants recognize taxation as a legal responsibility, understand the meaning of the self-assessment system, identify the importance of taxpayer registration, and see the role of simple business records in supporting tax compliance. The program also encouraged participants to view tax compliance as part of orderly and credible business governance.

The results show that tax awareness among MSME actors can be strengthened when the material is delivered in a practical, contextual, and supportive manner. Participants responded positively to explanations that used daily business examples, case studies, and interactive discussion. The activity also identified several obstacles, including limited knowledge, irregular income, weak records, fear of sanctions, and limited mentoring. These obstacles indicate that tax awareness should be developed through continuous assistance rather than one-time socialization.

The main recommendation is to continue the program through periodic mentoring. Future activities should include simple bookkeeping training, taxpayer document checklists, consultation sessions with official tax institutions, and pre-test and post-test evaluation. Higher education institutions, local government, MSME offices, and tax authorities can collaborate to provide accurate information and practical guidance. With sustained support, Sasirangan MSME actors in Tabalong Regency can improve administrative discipline, strengthen compliance behavior, and develop businesses that are more

accountable and sustainable.

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