ABSTRACT

This research aims to implement SIABDes TAXion to improve the quality of financial reports based on SAK EMKM and simplify the calculation of VAT and PPh Article 21 in BUMDes Patandang, Cangkuang Kulon Village, Dayeuhkolot District, Bandung Regency. The Patandang BUMDes profile includes vision, mission, organizational structure, business strategy and management aspects which provide an overall picture of operations and the challenges faced.

The main theoretical studies include the concept of BUMDes, financial reports, quality of financial reports, accounting standards, and taxation. These theories provide an important basis for the implementation of SIABDes TAXion to ensure the system implemented is in accordance with applicable standards.

This research is supported by the WRAP Entrepreneurship program through the implementation stages of SIABDes TAXion which involves various parties to ensure the success of the system. This process includes training, outreach and evaluation to support BUMDes managers in using this system effectively.

The research results show that before the implementation of SIABDes TAXion, BUMDes Patandang experienced difficulties in preparing financial reports in accordance with applicable standards. The implementation of SIABDes TAXion has succeeded in increasing awareness of the quality of SAK EMKM-based financial reports through SIABDes TAXion as a financial report preparation system that is designed to be user friendly and provides tax calculation features that can be used in the future by BUMDes Patandang.

The conclusion of this research shows that the implementation of SIABDes TAX has had a positive impact on the financial management of BUMDes Patandang and can be used as a model for other BUMDes. This system helps prepare financial reports based on SAK EMKM so that it can increase public and third party trust in the performance of BUMDes.

Keywords: SIABDES TAX, SAK EMKM, VAT, PPh 21, BUMDes, financial reports, taxation.