

## **ABSTRACT**

*This study aims to develop and implement SIABDes TAXion at Pulosari Handal Village-Owned Enterprises, Pulosari Village, Pangalengan Subdistrict, Bandung Regency, with a primary focus on digitizing financial reports in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) and compliance with tax obligations, particularly Income Tax Article 21 (PPH 21) and Value Added Tax (VAT) for Village-Owned Enterprises.*

*Village-Owned Enterprises Pulosari Handal faces challenges in presenting financial statements, which are still done conventionally and do not comply with accounting standards. Additionally, there are issues with fulfilling the tax obligations of the Village-Owned Enterprises. These problems arise due to a lack of understanding of digital and accounting practices in preparing financial statements, and the management perceives the tax calculation system as too complex.*

*To address these issues, SIABDes TAXion is introduced as a solution-oriented, innovative, and digitized accounting and taxation information system designed specifically to meet the needs of Village-Owned Enterprises in preparing financial statements and fulfilling tax obligations. With accounting features such as General Journal, Ledger, Worksheet, and Adjusting Journal, SIABDes TAXion can simplify the process of recording financial transactions and generate financial statements that comply with SAK EMKM. Additionally, simple tax calculation features, particularly for PPh 21 and VAT, make it easier for Village-Owned Enterprises to fulfill their tax obligations.*

*The implementation results of SIABDes TAXion have proven to be user-friendly and effective in helping Village-Owned Enterprises Pulosari Handal fulfill their responsibilities in presenting financial statements and tax obligations without requiring a deep understanding of accounting or taxation. With the presence of SIABDes TAXion, Village-Owned Enterprises can enhance transparency, accountability, and efficiency in managing their finances.*

*Keywords: SIABDes TAXion, Village-Owned Enterprises, Financial Reports, SAK EMKM, Tax Obligations, Digitization.*