

## ABSTRACT

Village Original Income is an element of village income that is useful in supporting the independence of the APBDes (Village Revenue and Expenditure Budget). Allocations from central government grants to villages in the form of Village Funds that can also be utilized as Village participation funds into Village-Owned Enterprises (BUMDes) that have been formed so that accountability reports such as financial reports and taxation are needed in accordance with applicable financial accounting standards and tax regulations.

This WRAP Entrepreneurship activity report aims to gain an understanding of the implementation process of SIABDes TAXion for Village-Owned Enterprises (BUMDes) Melati Cipagalo in presenting financial statements in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM), as well as reporting Income Tax 21 and VAT. SIABDes TAXion applies accounting policies in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) and the latest tax regulations. Data collection is done by observation, interviews and using questionnaires to BUMDes managers.

The results of this WRAP Entrepreneurship activity show that the application of SIABDes TAXion to Village-Owned Enterprises (BUMDes) Melati Cipagalo is able to become a tool in supporting the presentation of financial reports in accordance with the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) as well as Income Tax 21 and VAT reports in accordance with applicable regulations so that the resulting output increases the accountability and transparency of BUMDes management. SIABDes TAXion has several advantages such as user friendliness, automation, real-time monitoring that can facilitate its users in the operation process and ready-to-use output at any time.

The WRAP Entrepreneurship activity report is expected to be used as an evaluation material in the future development of SIABDes TAXion and can be used as an evaluation material for Village-Owned Enterprises (BUMDes) managers in increasing awareness of the importance of presenting financial statements according to financial accounting standards as well as Income Tax 21 and VAT by using SIABDes TAXion.

**Keywords:** financial statements, income tax 21, and VAT, village-owned enterprises