

## **ABSTRACT**

This research aims to optimize accountability, financial transparency, and tax compliance (PPH 21 and VAT) at BUMDes Sukamanah Tandang through the implementation of SIABDes TAXion in the presentation of digital-based financial statements in accordance with SAK EMKM. The method used in this study is qualitative with a descriptive approach. Data collection was carried out through interviews, observations, and document studies. The results of the study indicate that the use of SIABDes TAXion can improve financial accountability and transparency and facilitate the tax reporting process at BUMDes Sukamanah Tandang. The implementation of this system also assists in the preparation of financial statements in accordance with applicable financial accounting standards, thus supporting the creation of good governance in BUMDes. This research provides recommendations for enhancing digital literacy and more intensive training for BUMDes management to maximize the use of technology in the presentation of financial statements and tax calculations for BUMDes

*Keywords : Accountability, Financial Transparency, Tax Compliance, SIABDes TAXion, SAK EMKM, BUMDes*