

***Analysis of Accounting Implementation in Village-Owned Enterprises
(BUMDes) Kecamatan Banyuputih District Situbondo Regency***
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ABSTRACT

The purpose of establishing BUMDes is to provide a means for individuals to raise capital to develop their businesses in the plantation, livestock, trade, agriculture, services, and home industry sectors. Financial reports are one way for BUMDes as a legal entity to convey information about its financial condition, performance, and changes in financial condition. This study uses a qualitative research type. Qualitative research methods are research methods based on the philosophy of postpositivism, used to research natural object conditions. (as opposed to experiments) where researchers are key instruments, data collection techniques are carried out by triangulation (combination), data analysis is qualitative inductive, and qualitative research results emphasize meaning rather than generalization. This qualitative research is designed so that the research is in accordance with the reality in the field. BUMDes Kecamatan, Banyuputih District does not present a cash flow report where this is not in accordance with accounting principles and BUMDes Kecamatan, Banyuputih District has not presented notes on financial statements that make accounting policies and information disclosed, but not in accordance with SAK ETAP.

Keywords : BUMDes Accounting, Financial Report