

## ABSTRAK

**Ameliatus Solikha. 190221100155. Rekonstruksi Laporan Keuangan Bumdes Mutiara Saghara Desa Bunder Berdasarkan Kepmendesa PDTT Nomor 136 Tahun 2022. Pembimbing Emi Rahmawati, S.E., Msi.**

BUMDes merupakan badan usaha yang pengelolaannya dilakukan oleh masyarakat bersama pemerintah desa sebagai upaya untuk mempercepat laju ekonomi desa dan dibentuk berdasarkan pada kebutuhan serta potensi desa guna menumbuhkan ekonomi lokal. Guna mempermudah BUMDes dalam menyusun laporan keuangan, dikeluarkan Kepmendesa PDTT No 136 Tahun 2022 Tentang Panduan Penyusunan Laporan Keuangan Badan Usaha Milik Desa. Regulasi tersebut disusun dengan berdasarkan pada Standar Akuntansi Keuangan yang berlaku, termasuk juga SAK ETAP.

Penelitian ini dilakukan pada BUMDes Mutiara Saghara Desa Bunder. Tujuan dari penelitian ini adalah untuk menyusun kembali laporan keuangan BUMDes Mutiara Saghara berdasarkan Kepmendesa PDTT Nomor 136 Tahun 2022. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Sumber dan jenis data pada penelitian ini adalah data primer yang didapat dari wawancara secara langsung dan data sekunder seperti regulasi yang berkaitan.

Peran pemerintah dan perguruan tinggi sudah cukup baik dalam mendorong dan memfasilitasi praktik akuntansi di BUMDes Mutiara Saghara. Ketidaklengkapan laporan keuangan yang disajikan dikarenakan banyak pengurus BUMDes Mutiara Saghara yang memiliki kesibukan masing-masing, sehingga untuk secara penuh mengelola BUMDes masih sangat sulit. BUMDes Mutiara Saghara masih dalam tahap merintis, unit usaha yang dimilikinya saat ini masih berhenti berproduksi.

***Kata Kunci: BUMDes, Laporan Keuangan, Rekonstruksi Laporan Keuangan, Siklus Akuntansi, Kepmendesa PDTT Nomor 136 Tahun 2022.***

## **ABSTRACT**

**Ameliatus Solikha. 190221100155. *Reconstruction of the Financial Statements of Bumdes Mutiara Saghara Bunder Village Based on the Decree of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 136 of 2022.* Supervisor Emi Rahmawati, S.E., Msi.**

*Village Owned Enterprises are business entities whose management is carried out by the community together with the village government as an effort to accelerate the pace of the village economy and are formed based on the needs and potential of the village to grow the local economy. In order to make it easier for Village-Owned Enterprises to prepare financial reports, a Decree of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 136 of 2022 concerning Guidelines for Preparing Financial Reports for Village-Owned Enterprises was issued. These regulations are prepared based on the applicable Financial Accounting Standards, including the Financial Accounting Standards for Entities Without Public Accountability.*

*This research was conducted at BUMDes Mutiara Saghara Bunder Village. The purpose of this research is to recompile the financial statements of BUMDes Mutiara Saghara based on the Decree of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 136 of 2022. This research is a qualitative research with a case study approach. Sources and types of data in this study are primary data obtained from direct interviews and secondary data such as related regulations.*

*The role of the government and universities has been quite good in encouraging and facilitating accounting practices at BUMDes Mutiara Saghara. The incomplete financial reports presented are because many BUMDes Mutiara Saghara administrators have their own busy lives, so that fully managing BUMDes Mutiara Saghara is still very difficult. BUMDes Mutiara Saghara is still in the pioneering stage, the business unit it currently owns is still stopping production.*

**Keywords:** *Village Owned Enterprises; Financial statements; Reconstruction of Financial Statements; Accounting cycle; Decree of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 136 of 2022.*