

# **PREPARATION OF FINANCIAL REPORTS OF BUMDESA PANDAN MAKMUR AND TASIK SEMINAI MAKMUR IN KOTO GASIB DISTRICT SIAK DISTRICT**

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## **ABSTRACT**

This research aims to prepare financial reports for the Pandan Makmur and Tasik Seminai Makmur cooperatives located in Koto Gasib District, Siak Regency. Financial reports prepared based on the Accounting Standards applicable in Indonesia include profit and loss statements, financial position reports, cash flow reports and notes to financial reports. The method used in this research is a case study with a qualitative descriptive approach. Data was obtained through interviews, observation and documentation. In preparing financial reports, researchers refer to the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). The research results show that the two BUMDesa have not fully implemented correct accounting principles in preparing their financial reports. This is caused by a lack of understanding by BUMDesa administrators regarding accounting standards and a lack of competent human resources in the field of accounting. By preparing financial reports in accordance with SAK EMKM, it is hoped that BUMDesa Pandan Makmur and Tasik Seminai Makmur can increase transparency and accountability in their financial management, so that they are able to provide more accurate and relevant information to stakeholders.

***Keywords : Financial Reports, Cooperatives, SAK EMKM, Transparency, Accountability.***