ANALISIS KUALITAS LAPORAN KEUANGAN MENGACU PADA KEPMENDES PDTT NOMOR 136 TAHUN 2022 (Studi Kasus pada BUMDes ABC, Kecamatan Bebandem, Kabupaten Karangasem)

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ABSTRAK

Penelitian ini menganalisis kualitas laporan keuangan BUMDes ABC, Kecamatan Bebandem, Kabupaten Karangasem melalui peraturan Keputusan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia Nomor 136 Tahun 2022 untuk mengukur kesesuaian laporan keuangan BUMDes Tahun 2024. Metode penelitian yang diterapkan adalah deskriptif kualitatif. Data dikumpulkan melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan laporan keuangan BUMDes belum mengacu dengan Kepmendes PDTT Nomor 136 Tahun 2022, karena Bumdes hanya menyajikan neraca, tanpa laporan laba rugi, perubahan modal, arus kas, dan catatan atas laporan keuangan. Kendala yang dihadapi adalah terbatasnya sumber daya manusia untuk pemahaman akuntansi dan standar pelaporan. Peneliti menyarankan peningkatan kualitas sumber daya manusia melalui pelatihan untuk menjalankan aplikasi berdasarkan Kepmendes PDTT Nomor 136 Tahun 2022 sehingga laporan keuangan yang dihasilkan lengkap. Laporan keuangan berkualitas dapat meningkatkan akuntabilitas, transparansi, dan keberlanjutan usaha. Penelitian ini dapat memberi manfaat pemerintah desa dan BUMDesa lain untuk memperbaiki kualitas laporan dan pengelolaan keuangan menjadi lebih baik sesuai standar Kepmendes PDTT Nomor 136 Tahun 2022.

Kata Kunci: BUMDes, Laporan Keuangan, Kualitas Laporan Keuangan.

ANALYSIS OF THE QUALITY OF FINANCIAL STATEMENTS REFERS TO KEPMENDES PDTT NUMBER 136 OF 2022 (Case Study on BUMDes ABC, Bebandem District, Karangasem Regency)

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ABSTRACT

This study analyzes the quality of the financial statements of BUMDes ABC, Bebandem District, Karangasem Regency through the regulation of the Decree of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 136 of 2022 to measure the suitability of the financial statements of BUMDes in 2024. The research method applied is qualitative descriptive. Data was collected through observation, interviews, and documentation. The results of the study show that BUMDes' financial statements have not referred to Kepmendes PDTT Number 136 of 2022, because BUMDES only presents balance sheets, without income statements, changes in capital, cash flows, and records of financial statements. The obstacle faced is the limited human resources for accounting understanding and reporting standards. The researcher suggested improving the quality of human resources through training to run applications based on the Kepmendes PDTT Number 136 of 2022 so that the financial reports produced are complete. Quality financial reports can improve business accountability, transparency, and sustainability. This research can benefit the village government and other BUMDes to improve the quality of reports and better financial management in accordance with the standards of the Ministry of Agriculture and Rural Development Number 136 of 2022.

Keywords: *BUMDes, Financial Statements, Financial Report Quality.*