

## SUMMARY

This study aims to examine the effect of the ability to prepare financial reports digitalization on business performance and to test the use of management control systems in strengthening the effect of the ability to prepare financial reports digitalization the performance of cooperatives in the city of Tasikmalaya. The population of this research is all cooperatives in the city of Tasikmalaya with the sampling technique using purposive sampling method with SPSS tools. Data collection was carried out by distributing questionnaires to 100 respondents with a pilot test conducted on 30 respondents and the entire data obtained was analyzed using simple regression analysis techniques and moderation regression analysis.

The results of this study are theoretically expected to contribute to knowledge and research insights in the field of financial accounting, especially regarding the ability to prepare financial reports digitalization and the utilization management control system. Cooperatives are expected to pay more attention to their ability to prepare financial reports, especially the ability to prepare financial reports digitalization and to make decisions in the utilization management control system to improve the performance of cooperatives in carrying out their operations or form of business. Cooperatives are expected to be able to manage finances and management in their operations so that they no longer use a manual system but instead start using digital.

**Keyword:** The ability to prepare financial report digitalization, management control system, the performance of cooperatives

