



Analysis of the Application of Accounting in Barbershop Businesses in Purwokerto City, Banyumas Regency

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ABSTRACT

This research aims to analyze the implementation of accounting in barbershop businesses in Purwokerto City, Banyumas Regency. The method used in this study is descriptive qualitative, with data collection techniques including observation, interviews, and documentation. The results of the study indicate that most barbershop businesses in Purwokerto have not yet optimally implemented accounting practices. Financial recording is still done in a simple manner and does not comply with applicable accounting standards. This is due to a lack of understanding among business owners regarding the importance of implementing accounting and the limitations of available resources. Based on these findings, it is necessary to provide education and assistance to barbershop business owners so they can properly implement accounting practices. Proper accounting implementation will help in financial control, performance measurement, and serve as a basis for accurate business decision-making. Ultimately, this can support the growth and sustainability of barbershop businesses in Purwokerto

INTRODUCTION

Barbershops have become quite a familiar business in society. Its growing popularity has encouraged many entrepreneurs to establish barbershops, not only in the capital city but also in various regions (Palupi & Salsabila, 2021; Sato, 2024). Barbershops with unique concepts and cool designs are increasingly emerging, following the development of lifestyle trends. Barbershops have transformed into a part of men's hairstyle trends as well as promising business opportunities. In Indonesia, the development of the barbershop business is also closely related to men's hairstyle trends, especially the undercut model, which dominates in almost all corners of the country (Asriandi, 2024).

The barbershop business has experienced significant development in recent years, including in the city of Purwokerto, Banyumas Regency. However, this rapid business growth is not always balanced with good financial management, especially in terms of the application of accounting (Buiswarin et al., 2023; Cahyani & Dwija, 2024). Accounting is one of the vital aspects in running a business, including barbershops. The application of appropriate accounting can assist business actors in controlling finances, measuring performance, and making accurate business decisions. In accounting, there are two recording methods, namely accrual and cash (Wulandari et al., 2024; Zulkarnaen et al., 2024). The accrual method records transactions when they occur, regardless of whether the money has been received or not. While the cash method only records transactions if the money has been received or issued. Khushman (2020) and Lorandi (2022) the application of accounting in a business depends on the scale of the business. Both large and small businesses need to apply accounting. However, in small businesses, its application depends on the manager's understanding of accounting, which will affect the process of preparing financial reports.

The main problem of MSMEs is financial management which requires accounting skills. Financial reports are needed so that owners get neatly arranged financial information. Another problem is the difficulty of separating business and personal finances, making it difficult to know the performance and financial position of the business. Many MSME entrepreneurs do not yet understand the importance of accounting in financial management (Ameliana & Octafian, 2024). They often only do simple recording such as income and expenses, some even do not record at all. Technological innovation is needed so that MSME actors can more easily understand and apply accounting (Yablon, 2024).

Sumani & Prasetya (2022) and Widiastuti (2021), accounting applied to small businesses is often still simple, both in terms of organizational and financial management. This depends on the accounting knowledge possessed by the business manager. The implementation of good accounting is very important for the continuity and growth of businesses, including MSMEs. With neat financial reports, owners can make more appropriate business decisions and plan strategies to develop their business.

The author conducted a survey of barbershop businesses with consideration of review values and distances, however, only 3 barbershop businesses were willing to be used as research locations for initial data. Eg'nin Barbershop Dukuhwaluh is a business located on Jl. KH. Ahmad Dahlan, Dusun III, Dukuhwaluh, Kec. Kembaran, Banyumas Regency, Central Java 53182. Based on the data obtained, the owner of this business performs financial records using a daily book or daily report to record each income received. In the daily report, every time a visitor comes, the business owner gives a checklist mark on the corresponding serial number. Meanwhile, for recording cash expenses, the business owner does it when the costs are incurred. In calculating profit and loss, this barbershop business performs daily calculations by adding up all the income received then subtracting the total expenses that occurred on the same day.

The second survey was conducted at Gamoning Barbershop, located at Jl. Senopati No. 845, Kejawar, Arcawinangun, East Purwokerto District, Banyumas Regency, Central Java, 53113. Based on the survey results, it is known that the barbershop owner only records cash receipts in a weekly notebook. However, for expenses, no records are made, so expense data is not systematically recorded. In addition, the calculation of profit and loss is carried out in a simple way, which is only adding up the weekly income without taking into account the expenses in detail. This indicates a potential problem in financial management that can affect the accuracy of financial reports and future business decision making.

The Rizky hair cutting business, located on Jl. Dr. Gumbreg, Mersi, East Purwokerto District, Banyumas Regency, Central Java 53112, has a simple financial recording system. Based on the data obtained, the business owner records daily cash receipts in one cash book. However, expenses have not been fully separated between barbershop business finances and personal finances. Profit and loss calculations are carried out on a daily basis by only adding up income without taking into account expenses, so that the financial statements do not accurately reflect the financial condition of the business.

Based on preliminary observations, it was found that most barbershop business actors in Purwokerto still carry out financial records in a simple manner and are not in accordance with applicable accounting standards. This is due to several factors, including the lack of understanding of business actors regarding the importance of implementing accounting, the limited resources owned by barbershop businesses. This condition creates difficulties in controlling cash flow, inaccuracies in calculating profit or loss, and making inappropriate business decisions. In the long run, this can hinder the development and sustainability of barbershop businesses in Purwokerto.

Based on this background, this research was conducted to analyze the application of accounting in barbershop businesses in the city of Purwokerto, Banyumas Regency. The results of the study are expected to provide an overview of the actual conditions for the implementation of accounting in barbershop businesses, as well as identify the factors that influence it. Thus,

appropriate solutions and recommendations can be formulated to improve the application of accounting in barbershop businesses in Purwokerto.

LITERATURE REVIEW

Accounting is an information system that measures business activities, processes data into reports, and communicates the results to decision makers (Nugroho et al., 2020; Zahroh & Hersugondo, 2021). Accounting has an important role in providing accurate, relevant, and timely financial information for various parties, such as business owners, investors, creditors, government, and the general public. Accounting information is used to assess company performance, make economic decisions, and fulfill accountability obligations (Mosteanu & Faccia, 2020; Wahyuning & Nofi Khayati, 2020).

The application of accounting in a business entity includes the accounting cycle which consists of recording transactions, classifying, summarizing, and reporting (Waluyo & Marlina, 2020; Anantadjaya et al., 2023). Transaction recording is based on valid transaction evidence, such as invoices, receipts, and notes. These transactions are then classified into appropriate accounts, such as assets, liabilities, equity, income, and expenses. After that, transactions that have been recorded and classified will be summarized in the form of financial statements, which generally consist of a statement of financial position, income statement, statement of changes in equity, and cash flow statement (Kusno et al., 2022; Obeidat et al., 2019)

The application of good accounting and in accordance with applicable accounting standards is very important to ensure the quality of the resulting financial information. In Indonesia, the applicable accounting standards are Financial Accounting Standards (SAK) issued by the Indonesian Institute of Accountants (IAI). SAK provides guidelines and rules for the preparation of financial statements so that the information presented can be understood, relevant, reliable, and comparable (Setyawan & Suhendi, 2021).

Barbershop business has experienced significant development in recent years. Barbershop is a place that provides grooming or hair care and appearance services, especially for men (Sato, 2024; Souhaly et al., 2023). Unlike beauty salons in general, barbershops focus more on hair, beard and mustache care with a masculine touch (Hiro, 2024; Yudiantma et al., 2015). Along with the increasing awareness of men about appearance, the demand for barbershop services is also increasing.

The development of the barbershop business is inseparable from changes in lifestyle and trends in society. Barbershops have become part of popular culture and urban lifestyle, where appearance is an important aspect of social interaction (Arifin et al., 2020; Yudiantma et al., 2015). Barbershops not only offer haircut services, but also become a place to gather, socialize, and express identity for their customers (Berutu & Syah, 2024). The masculine atmosphere, stylish interior design, and personal service are the main attractions for barbershops.

From a business perspective, barbershops have promising potential. With relatively small capital and adequate skills, one can start a barbershop business (Berutu & Syah, 2024). Barbershops generally offer services at more affordable

prices compared to salons, so they can reach a wider market segment (Yudiatma et al., 2015)

However, the barbershop business also faces various challenges. Increasingly fierce competition, both from fellow barbershops and salons, requires business actors to continue to innovate and improve service quality (Mulenga, 2020). The skills and professionalism of barbers are key factors in facing this competition. In addition, good financial management is also needed to ensure business continuity. However, like other small businesses, barbershops often face obstacles in implementing adequate accounting (Syaputra et al., 2024)

MSMEs have a very important role in the Indonesian economy. According to Law Number 20 of 2008, MSMEs are productive economic businesses that are independent, carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled, or become part either directly or indirectly of medium or large businesses. MSMEs have been proven to have strong resilience in facing economic crises and contribute significantly to employment, the formation of Gross Domestic Product (GDP), and exports (Marita & Nurasik, 2023).

Despite having a strategic role, MSMEs often face various obstacles in developing their business. These constraints include limited capital, difficulties in marketing, limited human resources, raw material problems, limited technology, and inadequate supporting infrastructure (Alexander & Venkateswaran, 2018; Wahyuni & Zuhritah, 2020). To overcome these obstacles, support is needed from various parties, both government, financial institutions, and the private sector (Ekawarti & Enderwati, 2022; Nugroho, 2022)

METHODS

The research methodology used in this qualitative study on accounting practices in barbershop businesses is described in detail in the paragraph. The descriptive qualitative method was chosen because the aim of this research is to gain an in-depth understanding of the phenomenon under study through the perspective of business actors (Sekaran & Bougie, 2017). This method allows researchers to comprehensively explore information in order to understand the reality of the accounting practices implemented. The data collection techniques used include direct observation of operational activities and financial management in barbershop businesses in Purwokerto, as well as semi-structured interviews with business owners or managers. Observations were conducted to obtain a real picture of the accounting practices applied, while interviews aimed to gain an understanding, perceptions, and experiences of business actors related to the application of accounting in the businesses they run.

The sample in this study was selected using a quota technique, where 3 barbershop businesses have been determined as participants. The quota technique ensures that the desired number of participants from the barbershop business group is fulfilled in this study. The selection of participants was carried out purposively by considering certain criteria such as business scale, length of operation, and willingness to participate in the research. The data

collected from observations and interviews were then analyzed using a thematic analysis approach. The stages of analysis include data transcription, coding, theme identification, and interpretation of results. The validity of the data in this study is guaranteed through triangulation of sources and methods, as well as member checking with participants. Source triangulation is done by collecting data from various sources, namely observations and interviews, to confirm findings. Method triangulation is done by using various data collection methods to verify results. Member checking involves participants in reviewing and providing feedback on the interpretation of research results to ensure accuracy and credibility.

RESULTS

The following are the results of more in-depth interviews with 3 sources related to the application of accounting in barbershop businesses in Purwokerto:

Owner of Eg'nin Barbershop Dukuhwaluh :

"During running this barbershop business, I only do simple financial recording. I record the income from haircut services and expenses for operational costs, such as purchasing clippers, hair care products, and employee salaries. However, I realize that the records I make are not in accordance with applicable accounting standards. I still do not understand accounting concepts such as the preparation of financial statements, depreciation of assets, and calculation of profit and loss. Limited time and resources, both in terms of finance and competent workforce in the field of accounting, are the main obstacles in implementing better accounting practices. I hope there will be training or mentoring that can help us, barbershop business owners, to improve our understanding and skills in managing business finances in accordance with applicable accounting standards."

Owner of Gamoning Barbershop :

"As a barbershop business owner, I realize the importance of implementing standard accounting to control finances, measure performance, and make the right business decisions. However, in practice, I still face difficulties in understanding and applying complex accounting concepts. The financial records that I do are still limited to recording daily income and expenses, without any separation between personal finances and business finances. I also have not compiled periodic financial reports, such as balance sheets and income statements. This lack of understanding makes me unable to accurately analyze the financial performance of the business and make optimal business decisions. I really hope for education or assistance from accounting experts who can help us, small business actors, to implement accounting practices correctly and effectively."

Owner of Rizky Hair Cutting :

"In running this barbershop business, financial recording is still a challenge for me. I do the recording manually in a simple cash book, where I record daily income and expenses without a clear classification. I am also inconsistent in recording, sometimes there are transactions that are missed or not recorded in detail. This causes me difficulty in knowing the financial

position of the business accurately and evaluating financial performance periodically. I realize that the accounting practices that I apply today are not ideal and can have an impact on making inaccurate business decisions. Limited understanding and resources, both in terms of time and a competent workforce in the field of accounting, are the main obstacles in improving accounting practices in my business. I hope there is a solution that can make it easier for us, small business owners, in managing business finances, such as a simple accounting system that is easy to understand and can be implemented efficiently within the limited resources we have.

DISCUSSION

The results of interviews with three barbershop business owners in Purwokerto, namely Eg'nin Barbershop Dukuhwaluh, Gamoning Barbershop, and Rizky Hair Cutting, show that the application of accounting practices in barbershop businesses in Purwokerto is still not optimal. The financial records made by business owners are still very simple and far from applicable accounting standards. They only record daily income and expenses without a clear separation between personal and business finances. This can create difficulties in knowing the financial position of the business accurately and evaluating financial performance periodically.

The mismatch between the accounting practices applied by barbershop business owners in Purwokerto and the applicable accounting standards is caused by several factors. The most dominant factor is the lack of understanding of business owners about the importance of applying accounting in managing business finances. They do not yet have adequate knowledge of complex accounting concepts, such as preparing financial statements, depreciation of assets, and calculating profit and loss. This results in them having difficulty in accurately analyzing the financial performance of the business and making optimal business decisions.

Another factor that becomes an obstacle in implementing better accounting practices is the limited resources owned by barbershop business owners. They face limited time to learn and apply complex accounting concepts, considering that they also have to focus on daily business operational activities. In addition, limited financial resources are also an obstacle in hiring competent workforce in accounting or using accounting consulting services.

Seeing these conditions, barbershop business owners in Purwokerto expect support and assistance to improve their understanding and skills in managing business finances in accordance with applicable accounting standards. They need training, education, or mentoring from accounting experts who can provide practical and applicable knowledge in applying appropriate accounting practices. In addition, they also hope for a simple accounting system that is easy to understand and can be implemented efficiently within the limited resources they have. An accounting system that is user-friendly and does not require much time and effort in its operation will greatly help barbershop business owners in managing business finances better.

With support and solutions that are in accordance with the needs and conditions of barbershop business owners in Purwokerto, it is hoped that

accounting practices in their businesses can become more optimal. The application of accounting in accordance with standards will help them in controlling finances, measuring performance, and making the right business decisions. This can ultimately support the growth and sustainability of barbershop businesses in Purwokerto in the long term. Therefore, it is necessary to have synergy and collaboration between business owners, accounting professional associations, educational institutions, and the government to realize better accounting practices in barbershop businesses in Purwokerto.

CONCLUSIONS AND RECOMMENDATIONS

Based on the research results, it can be concluded that the majority of barbershop businesses in Purwokerto have not implemented accounting practices optimally. This is evidenced by financial records that are still carried out in a simple manner and not in accordance with applicable accounting standards. The factors causing the not yet optimal application of accounting in barbershop businesses in Purwokerto are the lack of understanding of business owners about the importance of implementing accounting and the limitations of available resources.

To overcome these problems, education and assistance are needed for barbershop business owners so that they can implement accounting practices correctly. Proper application of accounting will assist in financial control, performance measurement, and become the basis for accurate business decision making. In the end, the application of accounting according to standards can support the growth and sustainability of barbershop businesses in Purwokerto.

FURTHER STUDY

First, expand the research sample to not only be limited to 3 barbershop businesses in Purwokerto, but also include barbershop businesses in other cities. This will make the research results more representative and generalizable. Second, explore other factors that influence the application of accounting, such as owner's educational background, business scale, availability of accounting software, and so on. Third, develop an effective mentoring and education model for barbershop business owners. Future research can design and test the effectiveness of various education and mentoring models, such as training, mentoring, or the development of special guides/toolkits for barbershop businesses. Fourth, empirically analyze the impact of proper accounting implementation on various aspects of barbershop business performance, such as profitability, efficiency, access to financing, and long-term business sustainability. Future research can also adoption of technology in accounting practices in barbershop businesses. This includes how technologies such as cloud-based accounting software or mobile applications can be adopted to simplify and optimize accounting practices, as well as identify factors that hinder or encourage the adoption of these technologies.

By conducting these studies, it is hoped that a more comprehensive understanding of accounting practices in barbershop businesses can be obtained. In addition, the research results can also provide applicable recommendations to encourage better application of accounting in this sector,

so that it can support the growth and sustainability of barbershop businesses in the future.

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