

ACCOUNTING SYSTEMS FOR SMEs IN CULINARY TOURISM CENTERS IN SURABAYA

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ABSTRACT

The purpose of this study was to analyze the effectiveness of implementing a single cashier system at Culinary Tourism Centers in Surabaya, identify the opinions of MSMEs and visitors regarding the implementation of a single cashier system at Culinary Tourism Centers in Surabaya, and formulate an appropriate Accounting System Pattern for Culinary Tourism Centers in Surabaya. The results of the study are that the City Government through the Surabaya City Cooperative, Micro Business and Trade Office has made several improvements and empowerment to improve the quality of MSMEs in 49 Culinary Tourism Centers in Surabaya. The synergy between the government, companies and universities is the main key to the success of empowering MSME groups in Culinary Tourism Centers, especially for the effectiveness of implementing a single cashier system for SWK in Surabaya. The research team found the right integrated accounting system model for MSMEs at Culinary Tourism Centers in Surabaya. Going forward, the Dinkopdag should be more intense in providing motivation to MSMEs in SWK to rise from the pandemic situation and strengthen cooperation with companies and universities through their CSR both for simple accounting training and facilitating access to capital for MSMEs in SWK with an emphasis on digitizing the financial system, marketing services, and access to capital.

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1. INTRODUCTION

MSMEs have an important role in business development in Indonesia. Based on data from the Ministry of Cooperatives and SMEs in 2021, MSMEs have contributed to national economic growth in 2020 of 61.07%. MSMEs do have unique characteristics, namely quickly adapting to environmental changes because the company size is relatively smaller than large companies (Escilla, 2019). The decline in economic activity due to the pandemic has indeed occurred evenly in all sectors. One of the MSME sectors that was significantly affected was the food and beverage business sector at Culinary Tourism Centers. The aim of establishing a Culinary Tourism Center (SWK) is to improve the economy of the citizens as well as city tourism by paying attention to the management of human resources, production and finance (Panjaitan et al., 2020). In addition, SWK can be a means of community development that can continue to adapt to the times.

Several challenges were faced by MSMEs in Culinary Tourism Centers. The main problem faced by culinary entrepreneurs is the relatively small added value of their products. This is caused by small capital so that expansion opportunities are limited, human resources are relatively low so that the level of creativity and innovation in production is also low, marketing is limited, the organizational management system is not running well. Thus the process of developing culinary tourism areas is a must for local governments to carry out in this era of regional autonomy if they do not want to be left behind and eliminated from economic development in the coming free market era (Ariani, et al, 2022).

Another problem faced by MSMEs in Culinary Tourism Centers is the reluctance of business actors to carry out financial records. This is due to the availability of financial recording media; special personnel are needed to manage; there is no understanding regarding the separation of the use of money for business activities and personal needs; do not want to be bothered with disciplined financial records; and there are additional funds that must be spent to implement it. As a result, these MSMEs cannot accurately describe the financial position of their business. This tends to hinder their ability to obtain loan facilities from financial institutions and other sources for business expansion and diversification. In addition, in this all-digital era, every business unit is faced with situations and conditions of increasingly fierce competition and are required to be IT literate. Likewise with financial records, to facilitate

management, IT support is needed. This can be overcome with the existence of an appropriate accounting system.

As a first step to overcome this problem, the Surabaya City Government (Pemkot) innovates by implementing a single cashier payment system or a single cashier-style food court in shopping center malls. The Head of the Surabaya City Cooperatives and Small and Medium Enterprises (Dinkop) Office, Widodo Suryantoro said that with a single cashier payment system, the management of traders can be neatly recorded. Whether it's financial management or the culinary products they serve at the culinary tourism center. That way, it can be known what type of food or drink the buyer or consumer likes. In addition, through this single cashier payment system, how much turnover of the culinary tourism center can be known. Either daily, weekly or monthly turnover that each trader gets. (Radar Surabaya, 2020)

The purpose of this study was to analyze the effectiveness of implementing a single cashier system at Culinary Tourism Centers in Surabaya, identify the opinions of MSMEs and visitors regarding the implementation of a single cashier system at Culinary Tourism Centers in Surabaya, and formulate an appropriate Accounting System Pattern for Culinary Tourism Centers in Surabaya.

According to Mulyadi (2016: 3) An accounting system is an organization of forms, records and reports that are coordinated in such a way as to provide financial information needed by management to facilitate company management. For MSMEs, accounting systems not only expedite the process of recording financial flows in a business, but are also useful in planning for the future of the business.

This Single Cashier system is one of the application of an accounting system known as Single Entry. Single entry or can be interpreted as a single record is a method of recording financial transactions that are only done once. What is recorded in this method is only a list of transactions that affect the cash account. The single entry method is usually used by small businesses where a balance sheet is not required for financial control and tax purposes. Each SWK is in a cooperative whose performance will be monitored by the City Government. Decreased turnover immediately sought the problem and resolved. If changes are needed, revitalization of infrastructure and facilities, for example, must be taken to satisfy customers. (kompas.id, 2021).

2. METHOD

The research method used in this study is a qualitative descriptive method. This research was conducted at the Surabaya City Office of Cooperatives, Micro Enterprises and Trade (Dinkopdag), and 15 Culinary Tourism Centers in Surabaya. The selected informants were staff at Surabaya City Cooperatives, Small and Medium Enterprises and Trade (Dinkopdag), 9 people in charge of Culinary Tourism Centers in Surabaya, 25 MSME actors from 15 Culinary Tourism Centers in Surabaya, and 15 Culinary Tourism Actors / Visitors from 15 Culinary Tourism Center in Surabaya.

Analysis Method

Data analysis techniques are mostly carried out together with data collection. Data analysis carried out in this study was interactive through the process of reduction, data display, and verification (Miles and Huberman in Sugiyono, 2019). The stages in the data analysis technique are as follows: (1) Data Reduction Process In this process, the researcher examines all data obtained from information sources. The data is reviewed and summarized for each document as well as the results of the interviews. Then reduce the data by selecting data based on the level of relevance, compiling the data in similar units, then simplifying the raw data into field notes. (2) Data Presentation. The researcher compiles relevant data from field notes and displays it in the form of information that is understandable to the reader about what happened and is followed up to achieve the desired goals. (3) Verification After displaying the results of data analysis that lead to open conclusions, the researcher triangulates (sources, techniques, and time of data collection), discussions with colleagues, receives input from readers, interprets specific analysis so as to produce clear conclusions.

3. RESULT AND DISCUSSION

There are currently 49 Culinary Tourism Centers (SWK) in Surabaya spread across various places in Surabaya. Almost every area has a SWK managed by the Surabaya Office of Cooperatives, Small and Medium Enterprises and Trade (Dinkopumgdag).

"Currently Surabaya has 49 Culinary Tourism Centers spread across central, west, east, north and south Surabaya. The number of MSMEs is 1,116 which are managed by the Surabaya Office of Cooperatives, Small and Medium Enterprises and Trade (Dinkopdag)". Said Ms. Rachel Assistant Sub-coordinator of Micro-Enterprise Empowerment of the Dinkopdag

The list of Culinary Tourism Centers in Surabaya is as follows:

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Table 1. SWK List in Surabaya

No	The Name of SWK	Address
1	SWK Dukuh Menanggal	Jl. Dukuh Menanggal No.1A, Dukuh Menanggal, Kec. Gayungan, Kota SBY, Jawa Timur 60234
2	SWK Deles	Jl. Arief Rahman Hakim No.14, Keputih, Kec. Sukolilo
3	SWK Manukan Lor	Jl. Manukan Lor II, Manukan Kulon, Kec. Tandes
4	Sentra Wisata Kuliner Jambangan	No.71A, Jl. Jambangan Kebon Agung, Jambangan, Surabaya,
5	Sentra Kuliner RMI	Jl. Ngagel Jaya Sel., Pucang Sewu, Kec. Gubeng
6	Sentra Wisata Kuliner Surabaya Convention Hall (CH)	Jalan Arif Rahman Hakim No.131, Keputih
7	Sentra Wisata Kuliner Surabaya PKL Ketabang	Jalan Ketabang Kali Nomor 27, Surabaya
8	Sentra Kuliner Mulyorejo	Jl. Mayjen Prof. Dr. Moestopo No.192, Mojo, Kec. Gubeng
9	Sentra Wisata Kuliner Gunung Anyar	Jl. Gn. Anyar, Kec. Gn. Anyar
10	Sentra Wisata Kuliner Karah	Jl. Karah Agung, Karah, Kec. Jambangan
11	Sentra Kuliner KITA	Jl. Karang Menjangan, Mojo, Kec. Gubeng
12	Sentra Wisata Kuliner Wiyung	Jalan Wiyung Pondok Indah, Wiyung, Kec. Wiyung,
13	Sentra Wisata Kuliner Semolowaru	Jl. Semolowaru, Kec. Sukolilo
14	Sentra Wisata Kuliner Taman Prestasi	Jl. Ketabang Kali No.37, Ketabang, Kec. Genteng
15	Sentra Wisata Kuliner Kapas Krampung	Jl. Raya Karang Asem No.58-60, Ploso, Kec. Tambaksari,
16	Sentra Wisata Kuliner Urip Sumoharjo	Jl. Urip Sumoharjo No.46-48, Embong Kaliasin, Kec. Genteng
17	Sentra Wisata Kuliner Pratama	Jl. Raya Wiyung Pratama, Babatan, Kec. Wiyung
18	Sentra Wisata Kuliner Bentul	Jl. Bentul I, Jagir, Kec. Wonokromo
19	Sentra Wisata Kuliner Jambangan	Jl. Jambangan Kebon Agung, Jambangan
20	Sentra Wisata Kuliner Balas Klumprik	Balas Klumprik, Wiyung, Surabaya
21	Sentra Wisata Kuliner Dharma Husada	Jl. Dharmahusada, Mulyorejo, Kec. Mulyorejo
22	Sentra Wisata Kuliner Gayungan	Jl. Mesjid Agung Tim. No.6, Gayungan
23	Sentra Wisata Kuliner Semolowaru	Semolowaru, Kec. Sukolilo
24	Sentra Wisata Kuliner Klampis Ngasem	Jl. Dr. Ir. H. Soekarno, Klampis Ngasem, Kec. Sukolilo
25	Sentra Wisata Kuliner Siola	Jl. Tunjungan, Genteng, Kec. Genteng
26	Sentra Wisata Kuliner Kandangan	Jl. Tengger Raya, Kandangan, Kec. Benowo
27	Sentra Wisata Kuliner Babat Jerawat	Jl. Raya Babat Jerawat No.1, Babat Jerawat, Kec. Pakal
28	Sentra Wisata Kuliner Lidah Wetan	Samping SMPN 28 Surabaya, Jl. Raya Lidah Wetan, Lidah Wetan, Kec. Lakarsantri,
29	Sentra Wisata Kuliner Jajar Tunggal	Jl. Raya Menganti No.7, Jajar Tunggal, Kec. Wiyung
30	Sentra Wisata Kuliner (SWK) Sememi	Jl. Sememi Kidul, Sememi, Kec. Benowo
31	Sentra Wisata Kuliner Terminal Manukan	Sentra Wisata Kuliner / PKL Terminal Manukan, Lontar, Kec. Sambikerep
32	Sentra Wisata Kuliner Terminal Kasuari	Jl. Kasuari No.1, RT.007/RW.15, Krembangan Sel
33	Sentra Wisata Kuliner Embong Sawo	Jl. Embong Sawo No.18, RT.002/RW.03, Embong Kaliasin, Kec. Genteng
34	Sentra Wisata Kuliner Kepanjen	Jl. Kepanjen, Krembangan Sel., Kec. Krembangan
35	Sentra Wisata Kuliner Indrapura	Jl. Indrapura No.1, Krembangan Sel., Kec. Krembangan
36	Sentra Wisata Kuliner Bratang	Jl. Raya Manyar No.80A, Baratajaya, Kec. Gubeng

	Binangun	
37	Sentra Wisata Kuliner Romokalisari	Jl. Romokalisari
38	Sentra Wisata Kuliner Guminto (Bulak Banteng)	Jl. Band I. Kendung, Sememi, Kec. Benowo arejo No.V, Bulak Banteng, Kec. Kenjeran
39	Sentra Wisata Kuliner Wonorejo	Jl. Raya Kendalsari No.70, Wonorejo, Kec. Rungkut,
40	Sentra wisata kuliner kendung Semanggi berseri	Jl. Kendung, Sememi, Kec. Benowo
41	Sentra Wisata Kuliner Krembangan	Jl. Gresik No.51, Morokrembangan
42	Sentra Wisata Kuliner Penjaringan Sari	Jl. Raya Pandugo, Penjaringan Sari, Kec. Rungkut,
43	Sentra Wisata Kuliner Karanganyu	Jl. Karanganyu, Babatan, Kec. Wiyung
44	Sentra Kuliner Pagi	Jl. Biliton No.43, Gubeng, Kec. Gubeng
45	Sentra Wisata Kuliner Dharmawangsa	Jl. Dharmawangsa, Airlangga, Kec. Gubeng
46	Wisata Kuliner Malam Surabaya	Jl. Manukan Tama, Manukan Kulon, Kec. Tandes
47	Sentra Wisata Kuliner Tanah Merah Kenjeran	Jl. Tanah Merah Utara No.71, Tanah Kali Kedinding, Kec. Kenjeran
48	Sentral Makanan Kuliner WR	Jl. Gn. Anyar, Kec. Gn. Anyar
49	SWK Ketintang	Jl. Ketintang Baru I No.7, Ketintang, Kec. Gayungan

Based on the results of observations in the field, the new single cashier system implemented in 2020 is very helpful for MSMEs in Culinary Tourism Centers who implement this system. However, they experienced problems because during the pandemic, SWK's condition was quiet with visitors, so transactions with this system could not work. According to some traders, this system will be re-implemented after the pandemic and when visitors have started to return to normal (busy).

As explained by Pak Andi, PJ SWK Wiyung, "The financial system at SWK Wiyung is using a computer. Buyers can make payments via debit/ATM, OVO, ShopeePay or cash. In addition, for payments, buyers can pay at their respective stands or at the cashier if there is a cashier on duty. So delicious, pay for everything at the cashier. Merchants don't need to bother returning money. Hehehe. It's only been 2 months, the government and SWK management suggested deactivating this cashier first because there were still no visitors. When it's busy, we'll come back again."

According to Pak Jamil, the Person in Charge of the SWK Convention Hall Surabaya, "Here we have a Cooperative Culinary Convention Hall. The payment system here already uses a 1-door cashier and the salary is from the cooperative. But after the pandemic started to quiet down, our income decreased so we decided that while the cashier was closed, our payments were back in cash. But after this returns to normal, we will implement this system again"

Mr. Sugeng, the owner of UMKM Tombo Ngelak at SWK Dharmahasada said, "Yes sis, payments here already use the cashier. So after buying, just pay at the cashier there. When you're done, take your order. This system actually makes it easier for us as traders, so we don't get confused about finances. When it's finished, we just get the money from our sale from the cashier. The only weakness is before closing, we haven't received our sales money yet"

For several other SWKs, they have not implemented a single cashier system, but some have made modern or digital payments. And based on the results of observations in the field, the majority of them feel that it is facilitated by paying with cashiers or digital payments.

According to Sister Indri, the owner of UMKM Bakso at SWK Ketintang, "There is no cashier to pay here, but you can pay using the Soltan pay application from telkom or cash. This application makes it easy to withdraw cash, can transfer to and from any bank account. Here, each booth must have the Soltan pay application. If paying in cash is not a problem, if via online payment you can go through any e-payment. Later from the Soltan pay application you can transfer or withdraw cash. Indri usually withdraws cash once a week. One cash withdrawal will incur an administration fee of Rp. 3000, while no retribution has been collected from the government."

"For the financial system at SWK Manukan Lor, there is no cashier yet, but there are modern payments. Some MSMEs still use manual payment systems or cash payments, while others use payment systems via E-Wallets such as QRIS, ShopeePay, Gopay, and so on," said Mr. Sumarto, the person in charge of SWK Manukan Lor.

Mrs. Tansir, the MSME owner at SWK Tandes revealed, "Here we still use manual payments, we haven't used cashiers or digital payments because the average seller here is 50-60 years old. But if the government later tells us to use it, it's okay, we have to study again, hehehe."

Mrs. Tatik, the owner of UMKM Warung Mak Tatik at SWK Babat Acne said, "SMEs here use a manual financial system, so traders do not enter financial data into computers. When traders get money from sales, there are some traders who record it in the book, but some other traders don't record anything".

According to Riana, a visitor at SWK Sememi, "Actually, a single cashier payment is good, but if there isn't one, it would be better to implement digital payments to streamline the payment method at every stand guarding or selling. Digital payments can be in the form of qris scans or other payment scans."

Sundari, a visitor to SWK Ketintang said, "Digital payments like at SWK Ketintang make it easier for visitors to pay without cash or get confused about refunds. For the average student, they have digital money. The service at SWK is good and modern. Kinds of food are also up to date."

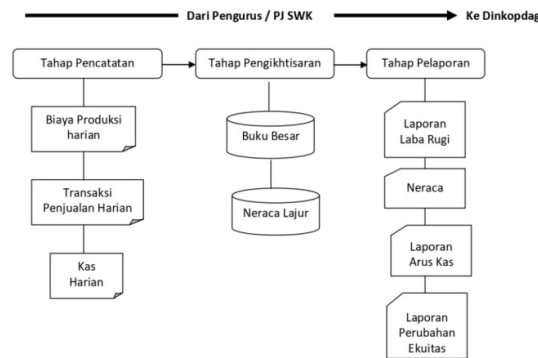


Figure 1. Accounting System Model for Culinary Tourism Centers in Surabaya

This model illustrates how a Computerized Simple Accounting System is based on MSMEs in Culinary Tourism Centers. Starting from the recording stage, daily production cost data from MSMEs and daily sales transactions from cashiers will be additional transaction data every day. Then the data will be entered into a large database of Financial Reports for the Summary Stage. Here the data will be grouped/posted in the General Ledger which has been given treatment at the beginning of making the system (containing initial capital, cash, etc.) and forwarded to the work sheet for further processing. The end result of this process is the Reporting Stage where what is produced is a Profit and Loss Report, Balance Sheet, Statement of Cash Flows, and Statement of Changes in Equity. This report can be integrated with the system at the Dinkopdag to monitor developments in the financial health of MSMEs in Culinary Tourism Centers in Surabaya.

4. CONCLUSION

Based on the results of the research above, it can be concluded that the City Government through the Office of Cooperatives, Micro Enterprises and Trade of the City of Surabaya has made several improvements and empowerment to improve the quality of MSMEs in Culinary Tourism Centers in Surabaya. The synergy between the government, companies and universities is the main key to the success of empowering MSME groups in Culinary Tourism Centers, especially for the effectiveness of implementing a single cashier system for SWK in Surabaya. The research team found the right integrated accounting system model for MSMEs at Culinary Tourism Centers in Surabaya. The suggestions given by researchers are for Dinkopdag to be more intense in providing motivation to MSMEs in SWK to rise from the pandemic situation and strengthen cooperation with companies and universities through their CSR both for simple accounting training and facilitating access to capital for MSMEs in SWK with an emphasis on digitalization financial systems, marketing services, and access to capital.

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