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Assistance Audit on Revenue and Expense Recognition Based on Financial Accounting Standards (SAK) for Salon Aruni MSME

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Abstract

Purpose: To date, there are still MSMEs that rely on a purely cash-based accounting system and experience a commingling of business and household funds, which distorts the assessment of net operating profit. This issue is reflected in the case of the Aruni Salon MSME in Makassar, which.

Method: The implementation method used a descriptive qualitative approach through a five-day audit involving on-site guidance and direct assistance (July 4–8, 2026).

Practical Applications: The implementation method used an approach. The results of the community service project demonstrated the successful separation of owner's draw from operating expenses, the correction of accrual-based revenue recognition for credit transactions, and the preparation of a valid draft monthly income statement. The PKM team also successfully transferred knowledge, as evidenced by the owner's ability to consistently operate independent bookkeeping tools.

Conclusion: The audit, conducted with guidance, successfully addressed violations of the principle of business unity and produced valid financial statements to serve as a basis for decision-making; it is recommended that this guidance be continued and expanded to similar MSMEs.

Introduction

The Micro, Small, and Medium Enterprises (MSMEs) sector is one of the main pillars supporting the national economy. The latest data released by the Ministry of Cooperatives and MSMEs shows that the number of MSMEs in Indonesia has reached more than 65 million business units, contributing approximately 61 percent to the Gross Domestic Product (GDP) equivalent to thousands of trillions of rupiah while employing nearly 97 percent of the total national workforce. The magnitude of this contribution underscores that MSMEs are not merely small-scale business units, but rather a structural pillar that determines the direction of the broader public's well being (Wahyuni et al., 2026).

The resilience of this sector was also historically proven during the 1998 financial crisis, when large-scale businesses collapsed, yet MSMEs were able to survive and even show a trend of growth in the number of business units (Al Farisi et al., 2022). The flexibility of their business structures, their proximity to local market needs, and their low dependence on large-scale external financing were factors that enabled MSMEs to survive economic shocks, both during the 1998 monetary crisis and during the global economic turmoil that followed.

A number of accounting studies on MSMEs have also revealed that the majority of business owners, in reality, only keep simple records of cash inflows and outflows without accounting for hidden expenses such as rent or equipment depreciation; as a result, businesses are often perceived as generating large profits, even though their actual financial condition may not necessarily reflect this. This problem is generally caused by a lack of knowledge or financial literacy regarding accounting standards, the perception that accounting is complicated and requires specialized expertise, and the fact that business owners' attention is entirely consumed by daily operational activities ranging from customer service to inventory and raw material management (Destiana et al., 2025).

This phenomenon is clearly reflected at Salon Aruni, a small and medium-sized enterprise (SME) engaged in both beauty services (makeup) and retail (sales of bridal accessories). As a business offering a combination of services and goods, Salon Aruni has fairly complex transaction characteristics, as it must manage two types of revenue cycles simultaneously: revenue from makeup services, which is daily and situational in nature, and revenue from the sale of bridal accessories, which is more seasonal but has a relatively higher value per transaction. This high and varied frequency of daily transactions must be supported by a well-organized record-keeping system so that every cash inflow and outflow can be clearly tracked.

Unfortunately, the business's growth potential is not supported by adequate financial management. To date, Salon Aruni has not prepared any financial statements at all. This fundamental weakness stems from the business owner's lack of knowledge regarding how to prepare financial statements, whether from formal education or technical training. Furthermore, the high workload involved in serving customers and managing daily operations leaves the owner with no time or even leads her to neglect recording daily revenue and operational expenses, such as the purchase of cosmetic raw materials, bridal supplies, electricity bills, and transportation costs for on-site makeup services.

This lack of record-keeping poses a significant risk to the survival of Salon Aruni. Without proper revenue recognition and accurate expense recognition, the business owner cannot determine the actual net profit generated by the business (Juliyanti et al., 2025). As a result, business owners are prone to making mistakes in setting service prices (pricing strategy) because they lack a clear cost benchmark, and they also struggle to control inefficient spending (Purwanto et al., 2025). In the long run, this situation can erode a business's profit margins without the owner realizing it, and may even lead the business into the red, even though sales volume appears high and the business seems to be running smoothly.

The implementation of Financial Accounting Standards (SAK) serves as a crucial tool in unraveling the complexity of these issues. As a regulatory framework, SAK serves to ensure that the resulting financial statements exhibit a high degree of consistency and reliable

comparability. The SAK handbook provides systematic and comprehensive guidance, ranging from conceptual understanding to technical implementation in the field, so that the preparation of financial statements is in line with applicable national regulations (Utari et al., 2022).

In this context, Salon Aruni can apply the relevant standards both the SAK EMKM (Micro, Small, and Medium Entities) and the Indonesian Accounting Standards for Private Entities as a standard framework to ensure that all revenue and expense items are presented fairly and accurately. The Indonesian Institute of Certified Public Accountants (IAI) states that SAK EMKM is a standalone financial accounting standard designed for entities without significant public accountability as defined in SAK ETAP, and that it meets the criteria set forth in Law No. 20 of 2008 on Micro, Small, and Medium Enterprises.

The IAI provisions in the SAK EMKM explicitly emphasize the importance of the going-concern principle, which positions a business entity as an economic unit independent of its owners (Nisa & Susilo, 2025). Consequently, the validity of Salon Aruni's financial reporting can only be ensured if there is strict separation between the owner's personal finances and the company's operational assets. This fundamental step marks a turning point in improving the financial governance of the partner, an area that has long been neglected.

Given that Salon Aruni was starting from scratch that is, with absolutely no financial records a more comprehensive intervention was needed than just a brief training session, namely a guided audit. The guided audit serves as an initial investigative process to trace scattered transaction evidence whether in the form of receipts, invoices, or informal notes kept by the owner in order to reconstruct the business's cash flow retrospectively. Furthermore, this approach also serves to educate the business owner on basic accounting concepts in a gradual and practical manner, while simultaneously guiding the owner in identifying, measuring, and classifying revenue and expenses in accordance with applicable Indonesian Accounting Standards (SAK), so that ultimately, Salon Aruni can establish a basic record-keeping system suitable as the foundation for preparing fair financial statements.

Through this participatory audit approach, the researchers not only act as auditors assessing the compliance of accounting records with accounting standards but also serve as partners who help lay the foundation for a practical accounting system for business owners. Thus, the benefits of this research are expected to extend beyond a written report alone and provide tangible impacts in the form of enhanced financial management capacity for Salon Aruni in the future. Based on the background described above, the PKM team is interested in conducting a PKM project titled: "Guided Audit of Revenue and Expense Recognition Based on Financial Accounting Standards (SAK) at the Aruni Salon MSME".

Method

This Community Service Program (PKM) was initiated through a collaboration between faculty members and students from the Accounting Program at Muhammadiyah University of Makassar. The program's focus is on Salon Aruni, a small and medium sized enterprise (SME) engaged in beauty services (makeup) and retail (sale of bridal accessories) operating on Jalan Toddopuli XXI, Manggala District, Makassar City, South Sulawesi. The program was implemented by a team consisting of four students, guided by two faculty advisors. The program was carried out from July 4 to July 8, 2026. The main objective of this activity was to provide guidance on the recognition of revenue and expenses at Salon Aruni to ensure compliance with financial standards (SAK).

The strategy implemented in this community service project relied on a qualitative descriptive method through direct technical guidance at the partner's business location. The roadmap for the activities was initiated through field visits and in depth interviews to observe the financial record keeping practices at Salon Aruni, particularly regarding the recognition of revenue or sales, expenses for the purchase of merchandise, operational expenses, and the owner's personal withdrawals. Based on these initial conditions, the PKM team compiled a list of standard accounts to serve as a reference for Salon Aruni's record keeping, including cash,

sales revenue, owner's withdrawals, and operating expenses. All financial transaction data for June 2026 was then filtered, reconciled, and reconstructed into the relevant accounts using the fundamental principles of accounting and the guidelines set forth in the SAK EMKM.

Result

The series of Community Service (PKM) activities at the Aruni Salon, a small and medium-sized enterprise (SME) located on Jl. Toddopuli in Makassar, was carried out through several stages of interactive and ongoing activities. The program began with identifying accounting issues at the business location and culminated in the visualization of the output in the form of a draft of a simple income statement based on the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM).

Photo 1. Interviews and observations



Source: Private Documentation, 2026.

Photo 1 shows the sequence of Community Service (PKM) activities on the first day, which began with an in-person field visit to the partner's operational site, namely the Aruni Salon MSME. A crucial first step in this initial session was conducting a semi-structured interview with the business owner, while simultaneously carrying out participatory observation of daily operational activities. This process aimed to comprehensively map the business profile, understand the business lines from a macro perspective, and explore the financial management mechanisms currently implemented by the partner. Through this observational approach, the PKM team was able to directly verify the consistency between the owner's verbal statements and the actual cash flow occurring on-site.

Based on the in-depth discussion during this first session, the PKM team identified a lack of formal financial management at the partner businesses. Until now, business owners had relied solely on a very conventional method of recording cash inflows and outflows on a single sheet of paper and often based on memory alone. To address this data confusion, the PKM team immediately undertook substantive data collection by inventorying all raw documents available at the business location. Collecting this physical evidence posed a unique challenge because most small transactions were not supported by adequate supporting documents, so the PKM team had to conduct follow-up verbal confirmations to estimate the validity of transaction values that were often omitted from the owner's ledger.

To conclude the first session, the raw documents that were successfully collected were then sorted, verified for authenticity, and classified into the appropriate accounting accounts, such as sales revenue, accounts receivable, operating expenses, and owner's withdrawals. This data screening process focused on distinguishing between expenses that were truly related to business operations and unilateral withdrawals by the owner, which were categorized as owner's draw.

Photo 2. Assistance with revenue and expense recognition



Source: Private Documentation, 2026.

Entering the second session, the PKM team's focus shifted entirely to the comparative and conceptual analysis phase of accounting, which involved conducting a constructive audit and reconciling the cash balances identified in the first session to align with the parameters of SAK EMKM. The PKM team conducted a critical review of the owner's purely cash basis records to transform them into an accrual basis system. The implementation of the accrual principle is urgently needed so that the parameters for recognizing revenue and operating expenses reflect the actual economic reality of the current period, rather than merely recording the physical inflow and outflow of cash.

In the adjusting entries for this period, the PKM team reconciled revenue recognition by including all credit sales transactions for which goods had already been delivered to customers as part of the current month's revenue, while continuing to record them in the revenue and accounts receivable accounts. Careful adjustments were also made to the expense accounts by excluding personal domestic expenses from business operating costs, thereby preventing the company's net income from being unreasonably low.

After all revenue and expense items had been audited and mathematically reconciled, the PKM team moved on to the financial statement reconstruction phase by preparing an appropriate income statement for use by the business owner.

Photo 3 & 4. Guidance on Filling Put Financial Reporting Forms & Photo Session





Source: Private Documentation, 2026.

The final session or the third session shown in Photo 3 and 4 held on July 8, 2026, marked the culmination and conclusion of this entire series of community service activities, during which the PKM team presented the results of their evaluation and provided guidance. The PKM team submitted an accurate, audited draft of the Income Statement to the owner of the Aruni Salon MSME and provided a detailed explanation of the transaction corrections that had been made. The explanation was delivered using a communicative and practical approach so that the theoretical essence of accounting could be easily understood by micro-business owners who are unfamiliar with formal financial terminology.

The main agenda for the third day's session was training on how to fill out the self-reporting forms for revenue and expenses developed by the PKM team. The chart of accounts and these reporting forms were created so that business owners could continue to classify

transactions independently and consistently after the PKM activities concluded. The PKM team conducted a live case simulation in which business owners were asked to practice recording accrual-based revenue transactions and owner's withdrawals under the direct guidance of the students. This intensive three-day community service program officially concluded with a group photo session featuring PKM student representatives and business owners, serving as tangible evidence of the valid final report's outcomes.

Table 1. Chart of Accounts

Account Code	Account
	Assets
101	Cash
102	Accounts Receivable
	Liabilities
201	Accounts Payable
	Equity
301	Owner's Capital
302	Withdrawals
	Revenue
401	Bridal Accessories Sales Revenue
402	Bridal Makeup Service Revenue
501	Merchandise Purchases
	Operating Expenses
511	Salary Expense
512	Rent Expense
513	Electricity Expense
514	Transportation Expense
515	Bad Debt Expense
516	Miscellaneous Expenses

Source: Author's Work, 2026.

Based on the chart of accounts, the financial account structure of the Aruni Salon MSME is divided into five main categories: Assets, Liabilities, Equity, Revenue, and Expenses. Assets reflect all the wealth and resources owned by the business that are used to support the salon's daily operations, which in this case consist of Cash (101) and Accounts Receivable (102). Information regarding these assets is crucial for determining the total value of the business's liquidity and receivables during a specific period, and serves as the primary basis for preparing a reliable balance sheet.

By understanding the status of their assets, business owners can plan the use of resources more efficiently such as managing cash availability for daily operations or monitoring the collection of accounts receivable from customers. On the other hand, Accounts Payable (201) and the Equity components which include Owners' Equity (301) and Owner's Drawings (302) reveal the structure of the salon's business financing. By separating liabilities from equity, business owners together with their auditors can assess the financing mix between external and internal funds, evaluate financial risks, and ensure that personal withdrawals (prive) are properly recorded so as not to obscure the business's core capital. This facilitates long-term financial planning and ensures compliance with financial reporting standards based on Indonesian Financial Accounting Standards (SAK).

Revenue and expenses are two crucial components in assessing the financial performance and measuring the profit and loss of Aruni Salon, an SME, over a specific period. This business's revenue is specifically divided into two main sources: Revenue from Wedding Accessories Sales (401) and Revenue from Bridal Makeup Services (402). This information serves as a vital basis for assessing the salon's ability to generate cash inflows from its primary operating activities, while also serving as a benchmark for the effectiveness of timely revenue recognition in accordance with Indonesian Accounting Standards (SAK). Meanwhile, to

generate this revenue, the salon records expenses through the Purchase of Merchandise account (501) as well as a series of Operating Expenses that include Salary Expenses (511), Rent Expense (512), Electricity Expense (513), Transportation Expense (514), Bad Debt Expense (515), and Other Expenses (516).

Accurate recording and recognition of expenses are essential so that every economic sacrifice incurred during a given period can be properly matched (matching concept) with the revenue earned. Through this advisory audit, a standardized understanding of revenue and expense structures will help the owner of the Aruni Salon MSME control expenses, minimize losses from uncollectible accounts receivable, evaluate actual profitability, and make strategic decisions to ensure the business's long-term financial sustainability.

Table 2. Salon Aruni Income Statement June 2026

Bridal Accessories Sales Revenue	Rp. 84.400.000,-
Bridal Makeup Service Revenue	Rp. 2.150.000,-
Total Revenue	Rp. 86.550.000,-
Merchandise Purchases (atau Cost of Goods Sold)	Rp. 11.000.000,-
Gross Profit	Rp. 75.550.000,-
Operating Expenses	
Rent Expense	Rp. 1.100.000,-
Electricity Expense (atau Utilities Expense)	Rp. 450.000,-
Bad Debt Expense	Rp. 12.000.000,-
Salary Expense (atau Wages Expense)	Rp. 15.000.000,-
Total Expenses	Rp. 28.550.000,-
Net Income (atau Net Profit)	Rp. 47.000.000,-

Source: Author's Work, 2026.

Based on Salon Aruni's Income Statement for the period ending June 2026, the business's financial recognition structure is divided into two main categories that serve as the focus of performance evaluation: Revenue and Expenses. Revenue and expenses are the two main components in assessing the financial performance of Aruni Salon, a small and medium sized enterprise (SME), over a specific period, and they also serve as a critical basis for conducting a financial audit based on Financial Accounting Standards (SAK). Information from these two components is essential for measuring the business's actual ability to generate net cash inflows and ensuring that every transaction has been recognized and measured in a timely manner in accordance with generally accepted accounting principles.

Revenue at Aruni Salon reflects the total proceeds from its primary operating activities, which stem from two lines of business Revenue from Accessories Sales of Rp84.400.000 and Revenue from Bridal Makeup Services of Rp2.150.000, resulting in a total revenue of Rp86.550.000. In the context of an SAK-based audit, the separation of these revenue items is crucial for verifying the timeliness of revenue recognition that is, when services are completed or goods are transferred. This information serves as a benchmark for the effectiveness of the product and service mix strategy and reflects market demand for Aruni Salon's services throughout the period of June 2026.

On the other hand, expenses include all economic sacrifices incurred to conduct and support the business's operational activities. The recognition of expenses at Salon Aruni begins with the purchase of merchandise amounting to Rp11.000.000, which generates a gross profit of Rp75,550,000. Next, the recording of operating expenses includes rent expense of Rp1.100.000, electricity expenses of Rp450.000, bad debt expenses of Rp12.000.000, and payroll expenses of Rp15.000.000, with total accumulated expenses amounting to Rp28.550.000. The accurate identification and recognition of expense items particularly the estimation of the Bad Debt Expense, which is sufficiently material is a crucial focus of this engagement to ensure the proper application of the matching principle between revenue earned and expenses incurred during the same period. The difference between total revenue and total expenses resulted in a net profit of Rp47.000 000 for the period of June 2026. This

figure is a key indicator of the success of Salon Aruni's operational management and efficiency. With a reliable understanding of the income statement structure that complies with financial accounting standards, the owner of Salon Aruni, a small and medium sized enterprise (SME), together with the PKM audit team, can take strategic steps to optimize profitability, control credit risk (uncollectible accounts receivable), streamline fixed expenses, and ensure the long-term financial sustainability of the business.

Discussion

The lack of a structured record-keeping system makes it difficult for the owner of Salon Aruni to objectively track monthly sales trends, so all evaluations of operational performance are based solely on subjective estimates. As a result, there is a very high degree of bias in the recognition of the business's financial accounts. The most notable finding during the daily observation process was the massive commingling of funds between the owners' household cash and the store's operating cash. Business owners frequently withdrew cash from the cash register to meet their families' personal needs such as daily living expenses and their children's school expenses without any formal documentation or separation of financial accounts. From a conceptual accounting perspective, this action violates the going concern assumption, under which a business entity's finances must be strictly separated from the owner's personal finances to avoid obscuring the calculation of the business's net income. This stems from a lack of understanding and education among business owners in this case, the Aruni Salon MSME regarding the preparation of financial data in accordance with SAK EMKM standards.

This serves as very strong empirical evidence for partners regarding the urgency of reliable bookkeeping to avoid errors in future strategic decision-making. The PKM team detailed how inaccuracies in calculating net income can have serious consequences for setting product prices and lead to biased assessments of business profitability. Through this analysis of accounting worksheets, the students successfully converted the raw cash records of MSME owners into valid, standardized financial information ready to be presented as an educational resource. This mentoring session was highly interactive and productive, marked by great enthusiasm and the business owners' ability to correctly simulate independent bookkeeping without full assistance from the team. The success of this knowledge transfer serves as a key indicator of the achievement of the evaluation and educational objectives of this group's PKM program. The business owners stated that the presence of the accounting student team was very helpful in giving them a clear picture of their businesses' actual financial status.

Conclusion

This Community Service activity aimed to conduct a guided audit of revenue and expense recognition at the Aruni Salon MSME to ensure compliance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), given that the partner had never prepared financial statements before. Through field observations, the reconstruction of transaction evidence, and the conversion of accounting records from a cash basis to an accrual basis, the Community Service team successfully prepared a complete simplified Income Statement for Salon Aruni for the period ending June 2026.

The most significant finding from this activity was the identification of commingling between the owner's personal cash and the business's operating cash, which constitutes a violation of the business entity concept in the SAK EMKM. This situation was the primary cause of inaccuracies in the owner's assessment of business profits. In practical terms, the results of this mentoring provide direct benefits in the form of valid and standardized financial information, which owners can use as a basis for setting selling prices, controlling operating expenses, and making more informed strategic decisions. The main contribution of this initiative lies in the transfer of practical accounting knowledge to micro-entrepreneurs who

were previously unfamiliar with formal accounting principles, as well as the provision of a self-recording format that can be used on an ongoing basis after the program concludes. However, this activity has limitations due to the relatively short duration of the mentoring and its scope, which focused on only one MSME, so the results cannot yet be generalized to other similar MSMEs. Therefore, future research and community service initiatives are recommended to provide sustained mentoring over a longer period and to expand the scope of mentoring to other MSMEs with similar business characteristics in order to strengthen financial literacy among MSME entrepreneurs more broadly.

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