

ACCOUNTING AS A FINANCIAL CONTROL TOOL IN CAFE MANAGEMENT IN MONKEY FOREST UBUD

Desak Putu Cahya WULANDARI¹, Ni Nyoman Dewi Lestari NOVIYANTI², Putu Priya Arista MAHESWARI³, Putu Krisnanda NUGRAHA⁴

^{1,2,3,4}Accounting Study Program, Faculty of Economics and Business, Warmadewa University, Indonesia

Abstract:

This research examines the role of accounting as a financial control tool in managing cafes in the Monkey Forest Ubud tourist area, aiming to enhance management efficiency and support more accurate decision-making. The method used is library research, involving collecting and analyzing various relevant literature sources related to applying accounting systems as financial control tools in cafe management, especially in the Monkey Forest Ubud tourism area. A good accounting system helps cafe owners identify major expense items, manage inventory, and efficiently organize labor, while effective internal controls reduce the risk of errors and fraud. Although accounting software is beginning to automate recording and real-time reporting, challenges such as limited technical knowledge and training costs remain obstacles. In conclusion, structured accounting and good internal control are crucial to maintaining financial stability, improving operational efficiency, and supporting sustainable cafe business growth in Monkey Forest Ubud while enhancing business credibility in the eyes of investors and stakeholders. Therefore, training and assistance in accounting technology are necessary to optimize its benefits for financial management and the development of professional and sustainable tourism.

Keywords:

Accounting, Financial Control, Café Management, Accounting System, Financial Management.

Article History

Received: 2025-01-25

Revised: 2024-02-20

Accepted: 2024-03-15

Vol 2 Issue 2 2025

Corresponding Author*

(wulandesak9@gmail.com)



Page: 46 - 50

INTRODUCTION

Managing a cafe business in a tourist area like Ubud Monkey Forest faces complex and diverse challenges. This area is a popular tourist destination with high domestic and foreign tourist visits, thus opening up great opportunities for the growth of the cafe business. However, the high volume of visitors also requires careful and structured financial management so that the cafe business can run sustainably and provide optimal profits. Systematic financial control is crucial to ensure that all operational activities, from raw material procurement to workforce management to marketing, can run efficiently and effectively without causing waste or leakage of funds. With good control, cafes can anticipate seasonal fluctuations and market dynamics that often occur in tourist areas (Adisaputro, 2019; Suryadarma, 2022)

Accounting, a discipline that focuses on recording, classifying, and reporting financial transactions, is important in helping cafe owners control their business finances. Through the right accounting information system, cafe owners can obtain accurate and timely financial data, monitor real-time financial conditions, control operational costs, and plan business strategies that align with business goals (Atmadja, 2017; Fitriani, R., & Sari, 2023). Complete and transparent financial information is very important, especially for small and medium enterprises (SMEs) such as cafes that often have limited resources and capital. In the Ubud Monkey Forest area, effective accounting also supports sustainable ecotourism management because good financial reports are the basis for strategic decision-making involving various stakeholders, including indigenous communities and tourism area managers (Sutapa & Pertama, 2020).

However, many cafes in Monkey Forest Ubud still face significant obstacles in implementing an effective accounting system. The main obstacles include the lack of basic accounting knowledge among cafe owners and managers, limited human resources competent in finance, and the dominance of manual recording methods prone to errors and irregularities. This results in less-than-optimal financial management, such as difficulty monitoring cash flow, weak cost control, and the inability to prepare financial reports that can be used as a basis for making the right decisions (Sampetoding et al., 2024). In

addition, limited capital for investment in more sophisticated accounting technology and lack of technical training are obstacles to optimizing the accounting function. Therefore, efforts are needed to increase capacity through basic accounting training, assistance in using easy-to-operate accounting software, and adequate technological support so that the financial management of cafes in Monkey Forest Ubud can run professionally and sustainably (Saputra et al., 2019).

Furthermore, good financial management through accounting also positively impacts the cafe's relationship with various external parties, such as investors, financial institutions, and local governments. Transparent and accurate financial reports increase the cafe's credibility in accessing funding sources or support for small and medium enterprise (SME) development programs. It is very important considering that many cafes in Monkey Forest Ubud are micro and small businesses that need access to capital for expansion and improving service quality (Fitriani, R., & Sari, 2023). With a good accounting system, the cafe can show healthy and prospective financial performance, thus facilitating the process of applying for loans or financial assistance. In addition, effective accounting also supports sustainable resource management, helping to reduce the waste of raw materials and maximize the use of local resources by ecotourism principles that prioritize environmental conservation and empowerment of surrounding communities (JAYAWARSA et al., 2024; SAPUTRA et al., 2024).

Managing a cafe business in the Monkey Forest Ubud area requires integration between large business opportunities and strict and accountable financial control. Accounting plays a role as the main tool in managing financial aspects so that the cafe business can survive and thrive amidst tight competition and contributes positively to the development of sustainable tourism and the welfare of local communities (Saputra et al., 2024). With the support of training, technology, and collaboration between business actors, government, and indigenous communities, the financial management of the cafe in Monkey Forest Ubud can be improved to become an example of professional and sustainable tourism business management.

Literature Review. A literature review on accounting as a financial control tool in managing cafes in Monkey Forest Ubud highlights the important role of Accounting Information Systems (AIS) and Management Information Systems (MIS) in supporting effective financial management and strategic decision-making in the ecotourism area (Sampetoding et al., 2024; Sutapa & Pertama, 2020). Research conducted in Padangtegal Traditional Village, as the Monkey Forest Ubud area manager, shows that AIS is the main source of accurate, timely, relevant, and complete financial information, thus becoming the basis for budgeting and financial control. This system uses special accounting software that facilitates the creation of financial reports such as profit and loss statements, financial positions, cash flows, and general ledgers and ensures data accuracy through access locking and periodic audits by the Financial Supervisory Agency (Adisaputro, 2019 Atmadja, 2017). The information generated by this AIS is very helpful in managing funds, including funds allocated for developing cafes and other supporting facilities in the Monkey Forest tourist area, so that expenditures and income can be monitored transparently and accountably.

In addition, SIM provides operational progress reports covering cafe activities, tree planting, and environmental improvements, which are useful for management in planning business development and cost control. The information generated by SIM helps cafe managers and the village make the right decisions to improve the service and quality of products offered to tourists while preserving the local environment and culture (JAYAWARSA et al., 2024; SAPUTRA et al., 2024). Thus, accounting not only functions as a recorder of financial transactions, but also as a strategic financial control tool that supports the sustainability of the cafe and ecotourism business in Monkey Forest Ubud.

The contribution of accounting in the management of the cafe in Monkey Forest Ubud also plays a role in supporting the welfare of Indigenous communities. Income from the cafe and other supporting businesses is used for village infrastructure development, implementation of traditional ceremonies, scholarships, training, and other social activities. An effective and structured accounting system makes financial management more transparent and accountable, increasing public and stakeholder trust in managing village funds (Saputra et al., 2024; Saputra et al., 2019). It shows that accounting as a financial

control tool is important in maintaining a balance between economic, social, and cultural aspects in cafe management and ecotourism development in the Monkey Forest Ubud area.

Overall, the literature confirms that the effectiveness of Accounting Information Systems and Management Information Systems is the key to successful financial management in Monkey Forest Ubud, including the cafe's management as part of ecotourism. This system allows managers to carry out optimal financial control, support appropriate decision-making, and ensure that the funds obtained can be utilized optimally for the area's development and the Indigenous community's welfare (Fitriani, R., & Sari, 2023; Saputra et al., 2019). Thus, accounting functions not only as a recording tool but also as a strategic instrument in the management of the cafe and the development of ecotourism in Monkey Forest Ubud, which ultimately contributes to the economic and social sustainability of the area.

METHODS

This research method uses literature study as the main approach to examine the role of accounting as a financial control tool in cafe management in Monkey Forest Ubud. A literature study was conducted by collecting, selecting, and analyzing various secondary sources in scientific journals, books, articles, and related documents discussing accounting information systems, financial control, and business management in the tourism sector (Adisaputro, 2019; Atmadja, 2017; Suryadarma, 2022). The data obtained were analyzed descriptively and qualitatively by linking relevant accounting and financial control theories to provide a comprehensive picture of how accounting can be used effectively in the context of cafes in tourist areas (Fitriani, R., & Sari, 2023; Sutapa & Pertama, 2020). The analysis process includes clarification and systematic compilation of data by the research focus so that in-depth and applicable conclusions can be drawn (Saputra, Kawisana, & Larasdiputra, 2019; (Saputra et al., 2024).

RESULT AND DISCUSSION

The practice of financial recording in cafes around Monkey Forest Ubud mostly still relies on manual methods using cash books or simple daily records. This recording usually only includes daily income and direct expenses without complete details on the type of costs or sources of income, so the resulting financial data is less structured and difficult to analyze in depth. Some more advanced cafes have started implementing simple accounting applications to assist with recording, but the implementation is not yet evenly distributed and does not cover all financial aspects, so the effectiveness of financial control is still limited. This condition shows that there are still many opportunities to improve the quality of financial recording by utilizing better technology and training for cafe managers.

Regarding preparing financial reports, cafes that routinely make income and cash flow statements show better cost control. Income statements help cafe owners identify the largest cost items, such as raw materials, labor, and other operational costs, so they can evaluate and control costs more effectively, for example, by finding more economical raw material suppliers or arranging employee work schedules to be more efficient. Meanwhile, cash flow statements provide an overview of the availability of cash funds, which are very important for maintaining smooth daily operations and avoiding cash shortages. Cafes that can manage cash flow well can also better manage debt and receivable payments on time, maintain good relationships with suppliers and customers, and predict funding needs for routine expenses and investments. Conversely, cafes that do not have good cash flow control often experience liquidity problems that can disrupt business continuity.

Simple accounting software such as digital cashier applications and cloud-based bookkeeping programs has begun to be implemented by several cafes in Monkey Forest Ubud, which helps automate transaction recording, prepare financial reports, and monitor cash flow in real time. With this technology, cafe owners can access financial data anytime and make faster and more precise decisions based on accurate information. However, the main obstacle in implementing this software is the lack of technical knowledge among cafe owners and staff and the training costs required for optimal use of the software. In addition, the habit of manual recording implemented for a long time is also an obstacle in the transition process to a digital system. Therefore, basic accounting training and assistance in using

easy-to-operate software are needed to improve the ability of cafe managers to manage finances professionally.

Another obstacle is the limited human resources competent in accounting, especially in small cafes that local business actors independently manage. Many cafe owners consider financial recording troublesome and time-consuming, so it tends to be ignored or done haphazardly. In addition, limited capital for investment in more sophisticated accounting technology is also an inhibiting factor. To overcome this problem, support is needed from related parties such as local governments, business communities, or training institutions to provide education and technological facilitation by the needs and capabilities of cafes in the tourist area.

Implementing good accounting is significant for the sustainability of cafe businesses in Monkey Forest Ubud. Cafes implementing good accounting systems tend to have more stable financial performance and can survive tight business competition in tourist areas. Effective accounting allows cafe owners to carry out long-term financial planning, identify investment opportunities, and control financial risks better. Thus, structured and transparent financial management through accounting directly contributes to business growth and the sustainability of cafe businesses. In addition, good accounting also increases the trust of customers, investors, and other stakeholders, thus supporting sustainable tourism development in the Monkey Forest Ubud area.

CONCLUSION

This study shows that accounting is a strategic financial control tool in managing cafes in the Monkey Forest Ubud tourist area. Implementing a structured and effective accounting system helps cafe owners record transactions accurately, control operational costs, monitor cash flow, and prepare financial reports that are the basis for making more precise and measurable business decisions. Although most cafes still use simple manual recording, there have been efforts to improve by starting to adopt digital-based accounting applications, although their implementation still faces obstacles such as limited technical knowledge, training costs, and limited human resources who are competent in accounting. Good accounting implementation has been proven to contribute to financial stability, operational efficiency, and sustainability of cafe businesses, as well as increasing business credibility in the eyes of customers, investors, and other external parties. In addition, accountable accounting supports the principles of sustainable ecotourism management by maintaining transparency in the use of funds and increasing public trust in the management of tourist areas. Therefore, basic accounting training, assistance in using accounting software, and technology and policy support from related parties are needed to optimize the benefits of accounting in managing cafes in the Monkey Forest Ubud tourist area. In this way, cafes in this area can grow more professionally and contribute to sustainable tourism development that brings economic, social and cultural benefits to local communities.

REFERENCES

- Adisaputro, G. (2019). *Manajemen Keuangan untuk UMKM*. Salemba Empat.
- Atmadja, A. T. (2017). *Akuntansi UKM: Konsep dan Aplikasi*. Mitra Wacana Media.
- Fitriani, R., & Sari, N. P. (2023). Analisis penerapan akuntansi manajemen terhadap kinerja keuangan kafe Boedjang Lapoek. *Jurnal Ekonomi dan Manajemen*, 11(2), 150–160.
- Jayawarsa, A. A. K., Saputra, K. A. K., & Narindra, N. M. (2024). Strengthening Ecotourism to Improve Quality of Life in Ubung Kaja Village through Creativity, Order, and Cultural Values. *Community Services: Sustainability Development*, 2(1), 109–114. <https://doi.org/10.61857/cssdev.v2i1.81>
- Sampetoding, E. A. M., Uksi, R., & Pongtambing, Y. S. (2024). Digital Transformation pada Sistem Informasi Akuntansi di Desa. *Jurnal Inovasi Akuntansi (JIA)*, 2(1), 72–77. <https://doi.org/10.36733/jia.v2i1.9046>
- Saputra, K. A. K., Ekajayaint, L. G. P. S., & Suriani, N. N. (2024). Plastic Waste Reduction Campaign at the Traditional Market in Nyanggelen Village, Panjer, Denpasar. *Akuntansi dan Humaniora: Jurnal Pengabdian Masyarakat*, 3(3), 184–189. <https://doi.org/10.38142/ahjpm.v3i3.1198>

- Saputra, K. A. K., Kawisana, P., & Larasdiputra, G. D. (2019). *Paradigma Riset Akuntansi*. Penerbit: Indomedia Pustaka.
- Saputra, K. A. K., Putri, P. Y. A., & Laksmi, P. A. S. (2024). How Do Accounting Students Respond to Integrated Learning in Sustainability Accounting? *Jurnal Akuntansi Manado (JAIM)*, 172–189. <https://doi.org/10.53682/jaim.vi.8979>
- Suryadarma, D. (2022). Implementasi Activity-Based Costing dalam Manajemen Destinasi Pariwisata: Studi Kasus di Bali. *Jurnal Akuntansi Dan Pariwisata*, 2(1), 10–16.
- Sutapa, I. N., & Pertama, I. G. A. W. (2020). Efektifitas Sistem Informasi Akuntansi dan Manajemen Dalam Pengembangan Ekowisata Monkey Forest di Desa Adat Padang Tegal. *Warmadewa Management and Business Journal (WMBJ)*, 2(1), 10–16. <https://doi.org/10.22225/wmbj.2.1.1645.10-16>