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Accounting Practices at Resna Boarding House: Financial Management and Reporting for Business Efficiency

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Abstract

Purpose: This study aims to analyze the implementation of accounting practices at Resna Boarding House in Bumi Tamalanrea Permai, Makassar City, focusing on financial management, transaction recording, and financial reporting, while comparing its practices with similar boarding house businesses to identify opportunities for improving business efficiency.
Research Methodology: A qualitative case study approach was employed. Data were collected through in-depth interviews, direct observation, and documentation, and analyzed using descriptive-interpretative analysis supported by a review of relevant literature.
Results: The findings reveal that accounting practices have not been properly implemented. Transaction recording is limited to rental income, business and personal finances are not separated, expense records are absent, and financial statements are not prepared in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Similar conditions have also been identified in previous studies of boarding house businesses in Indonesia.
Conclusions: Implementing a simple accounting system based on SAK EMKM is essential to improve financial transparency, accountability, efficiency, and access to formal financing.
Limitations: This study examines only one boarding house business, limiting the generalizability of the findings.
Contribution: This study offers practical recommendations for implementing simple bookkeeping and financial reporting systems while enriching the limited empirical literature on MSME accounting practices in the lodging service sector.

Keywords: *Accounting, Boarding House Business, Financial Management, Financial Reporting, SAK EMKM, Transaction Recording*

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1. Introduction

Boarding house businesses are one of the types of micro, small, and medium enterprises (MSMEs) that have experienced rapid growth in various major cities in Indonesia, including Makassar City. This condition is driven by the increasing number of residents, university students, and workers who require temporary accommodation outside their hometowns. Bumi Tamalanrea Permai (BTP) is one of the densely populated residential areas in Makassar City that is located close to several major universities, making it an ideal location for the development of boarding house businesses.

Although boarding house businesses have significant economic potential, many boarding house owners still pay little attention to accounting practices in managing their businesses. The continuous practice of recording financial transactions without a systematic accounting system is commonly found among small businesses. As a result, business owners encounter difficulties in monitoring business performance, identifying the causes of financial losses, and making business decisions based on reliable financial records. Accounting plays an important role in business management, including boarding house businesses. According to Kieso, Weygandt, and Warfield (2018), accounting is an information system that identifies, records, and communicates an entity's economic information to interested parties. Therefore, proper accounting practices can help boarding house owners better understand the financial condition of their businesses.

Numerous studies have examined the implementation of accounting practices among MSMEs in Indonesia; however, studies specifically analyzing boarding house businesses remain limited. Previous studies indicate that the majority of MSME owners do not properly implement accounting because of limited knowledge, inadequate human resources, and a lack of awareness regarding the importance of accounting. A similar condition can be observed at Resna Boarding House in the BTP area of Makassar, where financial management is still conducted using a traditional system without applying recognized accounting standards. The phenomenon of limited accounting implementation in boarding house businesses is not unique to Makassar City but is also found in many other cities in Indonesia. A study conducted to examine the implementation of accounting systems in boarding house businesses in Manado found that boarding house owners experienced difficulties in preparing financial statements in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Consequently, financial records were limited to cash receipts and cash disbursements and were unable to provide comprehensive information regarding the financial position and business profitability (Santi, Pasla, & Tangon, 2022). Similar findings were also reported in boarding house businesses in the Panam area of Pekanbaru.

In Pekanbaru, business transactions were still recorded manually without referring to existing accounting standards (Illahi, 2019). The consistency of findings across several regions indicates that the problem of accounting implementation in boarding house businesses is a common issue within the small-scale lodging service sector in Indonesia. Therefore, this issue deserves continuous investigation in order to develop practical and applicable solutions. Nevertheless, the limited implementation of S*tandar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah* (SAK EMKM) is also widely found among MSMEs operating in other sectors. Research conducted on MSMEs across several regions of Indonesia shows that most MSMEs, whether located in western, central, or eastern Indonesia, have not implemented SAK EMKM. This condition is generally attributed to limited accounting knowledge and inadequate human resource capabilities in the field of accounting (Pertama & Sutapa, 2020). These findings further reinforce the urgency of examining Resna Boarding House, which represents a service-sector MSME facing similar accounting challenges.

Based on the background described above, this study aims to conduct an in-depth analysis of accounting implementation at Resna Boarding House. Specifically, the study focuses on three aspects: financial management, transaction recording, and financial reporting. Through this research, the authors expect to provide practical recommendations for boarding house owners regarding the implementation of appropriate accounting systems while contributing to the relatively limited literature on MSME accounting practices in the boarding house business sector in Indonesia.

2. Literature Review and Hypothesis/es Development

2.1 Accounting Concepts and Small Businesses

Accounting is the process of recording, classifying, summarizing, reporting, and analyzing the financial data of an entity (Soemarso, 2018). Accounting provides information regarding the financial condition and performance of a business that can be used as a basis for decision-making. In the context of small businesses, accounting functions as a management tool for monitoring business operations, controlling expenses, evaluating financial performance, and supporting appropriate business decisions. According to Brennan and Merkl-Davies (2018), accounting is the language of business because it communicates financial information to business owners and other stakeholders. For small businesses, the implementation of accounting practices is important even though business activities are relatively simple. Proper accounting records enable business owners to identify income, expenses, and business profitability more accurately (Ologhodo, Oleghe, Ugbaje, Odianosen, & Jos, 2020). However, many small businesses still face difficulties in implementing accounting systems due to limited knowledge, lack of awareness, and the perception that accounting is only required for large-scale companies (Thottoli, 2021; Shubina, Miroshnyk, Belyaninova, & Bieliaiev, 2022).

Boarding house operations are classified as service businesses that provide temporary accommodation to customers. Although boarding house businesses generally have simple transactions, they still require an appropriate accounting system to ensure effective and efficient business management. Accounting practices in boarding house businesses include recording rental income, documenting operating expenses, managing assets, and controlling business expenditures. The implementation of simple accounting practices allows boarding house owners to obtain more accurate financial information, evaluate business performance, and make decisions based on reliable data. In Indonesia, SAK EMKM provides a simplified accounting standard designed for micro, small, and medium entities, making it relevant for small-scale businesses such as boarding houses. Through the application of SAK EMKM, boarding house businesses can improve financial management, transparency, and business sustainability (Adhikara, 2018).

2.2 Financial Management of MSMEs

Financial management is one of the most important elements in maintaining the sustainability and effectiveness of business operations. According to Karadag (2015), effective financial management should include financial planning, financial control, and appropriate financial decision-making processes. Through proper financial management, business owners can allocate resources efficiently, control operational costs, manage cash flows, and evaluate business performance. In small businesses such as boarding house enterprises, financial management is generally handled directly by the business owner without the involvement of professional accountants, which often results in limited financial planning and inadequate financial control (Tuffour, Amoako, & Amartey, 2022).

Based on a study conducted by Desiyanti (2023) on MSMEs in Pekanbaru, most small business owners do not separate business finances from their personal finances. This practice creates difficulties in objectively evaluating business performance because business income and personal expenses are often mixed together. As a result, owners may experience challenges in determining actual profits, monitoring cash flows, and making accurate business decisions. Similarly, Aladejebi and Oladimeji (2019) argued that limited accounting knowledge among small business owners directly affects weak financial management practices, including inadequate transaction recording and financial reporting. The lack of proper financial management in small businesses can reduce operational efficiency and hinder business development. Without systematic financial management, business owners may not be able to identify unnecessary expenses, optimize resource allocation, or prepare financial information required for external financing. Therefore, implementing simple but structured financial management practices is essential for small businesses, including boarding house enterprises, to improve financial control, support decision-making, and ensure long-term business sustainability (Zada, Yukun, & Zada, 2021; Panno, 2020; Massa, Farneti, & Scappini, 2015).

2.3 Transaction Recording

Transaction recording is the first stage of the accounting cycle, involving the identification, measurement, and recording of every financial transaction occurring during a particular accounting period (Weygandt, Kimmel, & Kieso, 2019). A proper accounting system requires systematic bookkeeping consisting of source documents, journals, ledgers, and trial balances. These records serve as the foundation for preparing financial statements and providing accurate information regarding the financial condition and performance of a business. In boarding house businesses, common transactions include rental income, electricity and water payments, facility maintenance expenses, building repairs, and other operational costs. Although these transactions are relatively simple, they still require proper documentation and recording procedures to ensure that business activities can be monitored effectively. According to (Adewale, Olorunyomi, & Odonkor, 2022), transactions should be recorded chronologically and systematically to produce accurate, relevant, and reliable financial statements. Proper transaction recording also enables business owners to identify sources of income, control expenses, and evaluate business profitability.

However, Aladejebi and Oladimeji (2019) found that owners of small businesses in developing countries tend to neglect formal accounting records, resulting in incomplete and unreliable financial information. This condition is often caused by limited accounting knowledge, lack of awareness regarding the importance of financial records, and the assumption that simple businesses do not require formal accounting systems. Therefore, implementing a simple and consistent transaction recording system is essential for small businesses, including boarding house enterprises, to improve financial management and support better business decision-making (Yap, 2019; Prempeh, Osei, Osei, & Kuffour, 2022).

2.4 Financial Reporting

Financial reporting represents the final stage of the accounting cycle, producing financial statements as a form of financial accountability and a source of information for evaluating an entity's financial performance. According to the Indonesian Institute of Accountants (IAI, 2018), a complete set of financial statements consists of the statement of financial position (balance sheet), income statement, statement of changes in equity, statement of cash flows, and notes to the financial statements. These financial reports provide information regarding assets, liabilities, equity, income, and expenses, allowing business owners and stakeholders to assess the financial condition and operational results of an entity. For entities without significant public accountability, including Micro, Small, and Medium Enterprises (MSMEs) and boarding house businesses, the Indonesian Institute of Accountants has issued the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), which provide a simpler accounting framework that is easier to understand and implement (IAI, 2018). SAK EMKM is designed to accommodate the limitations of small business owners while still ensuring that financial information is prepared in a reliable and standardized manner (Achmad, Dwi, & Erna, 2020).

SAK EMKM requires, at a minimum, the preparation of a statement of financial position, an income statement, and notes to the financial statements (Afif, & Nawirah, 2020; Risawatie, & Azizah, 2021). These financial statements provide essential information regarding the assets, liabilities, equity, income, and expenses of an entity, enabling business owners to understand their financial condition more accurately. The statement of financial position presents the resources owned and obligations of the business, while the income statement provides information about business performance through the measurement of revenue and expenses during a specific period. Meanwhile, the notes to the financial statements provide additional explanations to improve the understanding and interpretation of financial information (Olayinka, 2022; Baran, Pastýr, & Baranová, 2016).

The implementation of these financial reports enables MSME owners, including boarding house entrepreneurs, to monitor business performance, determine actual profits, control operational costs, evaluate financial conditions, and provide reliable information required for decision-making. Through standardized financial reporting, business owners can identify financial problems, plan future business strategies, and improve the effectiveness of resource utilization (Olayinka, 2022; Celestin, 2018). Furthermore, financial reports prepared based on SAK EMKM can increase business credibility, particularly when owners require external financing from financial institutions or other stakeholders. Therefore, the application of SAK EMKM is considered important in improving financial transparency, accountability, and sustainability of small-scale businesses. By adopting a simple but structured financial reporting system, MSME owners can strengthen their financial management practices and support the long-term development of their businesses (Resmi, Pahlevi, & Sayekti, 2021; (Kostini & Raharja, 2019)).

2.5 Business Efficiency Through the Implementation of Accounting

Business efficiency refers to a company's ability to achieve maximum output by utilizing available resources effectively while minimizing unnecessary costs and inputs (Drucker, 2017). In a business context, efficiency is not only related to reducing expenses but also involves the ability to manage resources, improve operational processes, and make appropriate decisions based on reliable information. Proper accounting practices contribute directly to improving business efficiency by providing accurate financial information for decision-making, identifying unnecessary expenditures, controlling operational costs, and enabling continuous monitoring of financial performance. For small businesses, including boarding house enterprises, accounting implementation can support more effective management by helping owners understand the relationship between income, expenses, and profitability (Najera & Collazzo, 2021). Without adequate accounting information, business owners may face difficulties in evaluating operational effectiveness and identifying areas that require improvement. Therefore, accounting practices serve as an important instrument for improving resource allocation and maintaining business sustainability.

Lutfi, Al-Khasawneh, Almaiah, Alsyouf, and Alrawad (2022) found that the implementation of effective accounting systems in small businesses is positively associated with improved business performance and sustainability. An effective accounting system enables business owners to obtain accurate financial information, improve financial control, and make better decisions regarding resource allocation and operational strategies. Similarly, Amoako (2013), in a study of MSMEs in Ghana, reported that small businesses maintaining systematic financial records were more likely to achieve higher levels of business success and sustainability compared to those without proper accounting systems. This is because systematic financial records help business owners monitor cash flows, evaluate profitability, control expenses, and identify potential problems that may affect business performance (Folajinmi & Peter, 2020).

These findings indicate that accounting implementation should not merely be viewed as a formal obligation or administrative requirement, but also as a strategic investment that supports business growth, operational efficiency, and long-term sustainability. For small businesses, including boarding house enterprises, the adoption of simple accounting practices can provide valuable financial insights that assist owners in improving management decisions and maintaining business continuity. Therefore, strengthening accounting practices among small business owners is an important step toward achieving better financial performance and sustainable business development.

2.6 Previous Studies on Accounting Practices in Boarding House Businesses

Several previous studies have examined the implementation of accounting practices in boarding house businesses. Dey (2018)designed an accounting system for the El Shadai Boarding House at Manado State Polytechnic based on SAK EMKM and found that the business had not implemented an accounting system in accordance with the standards. The study proposed accounting journals, ledgers, and financial statement formats that could be adopted by the business owner. Likewise, Santi, Pasla, and Tangon (2022), in their study of Kezia Boarding House in Manado, found that the owner recorded only cash receipts and cash disbursements. Consequently, the researchers developed a statement of financial position, an income statement, and notes to the financial statements in accordance with SAK EMKM to enable the owner to monitor business revenues and expenses more effectively. Illahi (2019) in a study of boarding house businesses in Panam, Pekanbaru, also reported that transaction recording was performed in a simple manner without following the standard accounting cycle.

This study shares similarities with the case of Resna Boarding House, which is also located in Makassar. In another context, Samsinar and Nur (2020) examined the understanding of SAK EMKM among MSME owners in Makassar and found that accounting literacy among small business owners still needs to be improved through more intensive education and socialization programs. Based on the findings of these previous studies, it can be concluded that the limited implementation of accounting practices in boarding house businesses is a recurring phenomenon across various cities in Indonesia. The most common solution proposed by previous researchers is the adoption of simple bookkeeping and financial reporting systems based on SAK EMKM, which is considered the most appropriate accounting standard for businesses of this scale.

3. Research Methodology

3.1 Research Design

This study employed a qualitative approach using a single case study design focusing on Resna Boarding House, located in the Bumi Tamalanrea Permai (BTP) area of Makassar City, South Sulawesi. A qualitative approach was selected because the study aimed to gain an in-depth and contextual understanding of accounting practices within the business. According to Creswell and Poth (2018), qualitative research is appropriate for exploring complex phenomena in real-life contexts.

3.2 Research Subjects

The research subjects consisted of the owner of Resna Boarding House and two managers who were directly involved in the operational and financial activities of the business. The participants were selected using purposive sampling based on the consideration that they possessed direct knowledge and experience related to the financial management of the boarding house business (Sugiyono, 2019).

3.3 Data Collection

Data were collected using three primary techniques. First, semi-structured in-depth interviews were conducted with the owner and managers of Resna Boarding House to obtain detailed information regarding financial management practices, transaction recording, and financial reporting currently implemented in the business. Second, direct observation was carried out to examine the physical condition of the business, the transaction recording process, and the management of financial documents. Third, documentation was conducted by collecting and analyzing available financial records, transaction evidence, and operational documents maintained by Resna Boarding House.

3.4 Data Analysis

The collected data were analyzed using the interactive analysis model developed by Miles, Huberman, and Saldaña (2014), which consists of three stages: data condensation, data display, and conclusion drawing. The credibility of the findings was ensured through source and method triangulation, whereby information obtained from interviews was verified through observation and documentation. In addition, member checking was conducted by confirming the research findings with the participants to enhance the trustworthiness of the data.

3.5 Research Location and Period

This study was conducted over a three-month period, from April to June 2023. The research was carried out at Resna Boarding House, located in Bumi Tamalanrea Permai, Buntusu Village, Tamalanrea District, Makassar City, South Sulawesi.

4. Results and Discussions

4.1 Profile of Resna Boarding House

Resna Boarding House was established in 2015 and is located in the Bumi Tamalanrea Permai (BTP) area of Makassar City. The business is owned and managed by Mrs. Resna and her husband. Resna Boarding House provides 20 rental rooms primarily for university students and workers. Each room is equipped with standard facilities, including a bed, wardrobe, private bathroom, and Wi-Fi access. The monthly rental fee ranges from IDR 500,000 to IDR 750,000, depending on the room type. On average, the occupancy rate reaches approximately 85% per month, generating a monthly gross income ranging from IDR 8,500,000 to IDR 12,750,000.

4.2 Financial Management of Resna Boarding House

The interview and observation results indicate that the financial management of Resna Boarding House is still conducted in a very simple and unstructured manner. The owner acknowledged that there is no clear separation between business finances and personal finances. Rental income is directly used to cover both business operating expenses and the owner's household needs without any formal mechanism for separating the two.

This finding is consistent with Yuliati, Sudarmiatin, & Hermawan, 2022 who reported that the commingling of business and personal finances is one of the most common problems encountered among MSMEs in Indonesia. As a consequence, the owner of Resna Boarding House experiences difficulties in determining the actual net profit generated by the business and cannot accurately evaluate the growth of business assets over time. Furthermore, no formal financial planning is implemented in the management of Resna Boarding House. Expenditures for facility maintenance, the purchase of new equipment, and other operational costs are made without a predetermined budget. Instead, the owner relies primarily on personal intuition and experience when allocating business funds. Consequently, financial management tends to be reactive rather than proactive.

The practice of combining business and personal finances at Resna Boarding House is consistent with findings from a study of boarding house businesses in Manado, where owners similarly failed to separate business finances, making it difficult to objectively assess business performance (Santi, Pasla, & Tangon, 2022). This suggests that the lack of financial separation is not merely an individual issue faced by the owner of Resna Boarding House but rather a common pattern among small-scale boarding house businesses in various regions of Indonesia.

4.3 Transaction Recording at Resna Boarding House

The results of observations and document analysis reveal that transaction recording at Resna Boarding House is carried out in a very limited manner. The owner only records rental income in a simple notebook containing the tenant's name, room number, and the amount of rent paid. There is no comprehensive recording system for expenditure transactions, such as electricity and water bills, building maintenance costs, purchases of equipment and supplies, or other operational expenses.

Table 1. Comparison of Kos Resna's Transaction Recording Practices with Accounting Standards

Recording Components	**Resna Boarding House Practices**	**Accounting Standards (SAK EMKM)**
Rental revenue recording	Available, but not systematically recorded	Available and systematically recorded in journals
Expense recording	Not available	Recorded systematically in journals
Use of transaction evidence	Inconsistent	Required for every transaction
Separation of business and personal finances	Not implemented	Business and personal finances must be separated
General ledger	Not available	Required as part of the accounting process
Trial balance	Not available	Required to support financial statement preparation

Table 1 shows that the accounting practices implemented at Resna Boarding House have not fully complied with the accounting requirements outlined in SAK EMKM. Although the business has recorded rental income, the recording process remains unsystematic and has not been supported by complete accounting procedures, such as expense recording, transaction evidence documentation, general ledger preparation, and trial balance preparation. These findings indicate that Resna Boarding

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House still applies a simple cash-based recording approach, which limits the availability of accurate financial information for business evaluation and decision-making. Therefore, the implementation of a more structured accounting system based on SAK EMKM is necessary to improve financial management and business efficiency.

The absence of systematic record-keeping prevents the business owner from accurately determining the total operational expenses within a certain period, the actual amount of profit or loss, and the overall financial position of the business. This finding is consistent with Baas and Schrooten (2006), who stated that the majority of small businesses in developing countries do not have adequate transaction recording systems, resulting in very limited available financial information. In addition, there is no well-documented evidence of transactions. Rental payment receipts are sometimes provided to tenants, but copies are not always retained by the owner. Payments to electricity, water, and internet service providers are not systematically documented, making the reconstruction of financial records for a specific period very difficult.

The recording pattern, which focuses only on rental income while neglecting expense documentation, was also found in Kost Kezia in Manado, where transactions were limited to recording cash inflows and outflows without following the accounting cycle, including journals, ledgers, and financial statements (Santi, Pasla, & Tangon, 2022). Similarly, boarding house businesses in Panam, Pekanbaru, still conduct transaction documentation in an unsystematic manner (Illahi, 2019). The consistency of findings across these three different locations strengthens the argument that weak expense recording is a structural weakness commonly experienced by small-scale boarding house businesses, rather than merely a specific characteristic of Kos Resna.

4.4 Financial Reporting of Kos Resna Business

The results of the study indicate that Kos Resna does not prepare financial reports in any form. The owner does not prepare income statements, balance sheets, cash flow statements, or other financial reports based on accounting standards. The owner's knowledge of financial reporting is very limited, and they are not yet aware of the existence of SAK EMKM as an accounting standard specifically designed for entities such as Kos Resna. During the interview, the owner of Kos Resna stated that they did not feel the need to prepare formal financial reports because the business was still considered a small-scale "family business." This perception reflects the low awareness of the importance of financial reporting, as explained by Pinasti (2007), who stated that small business owners' perceptions of accounting are often a major factor hindering the implementation of proper accounting systems.

The absence of standardized financial reports significantly affects the ability of business owners to access external sources of financing. When the owner of Kos Resna previously applied for a bank loan to renovate the boarding house building, the application encountered difficulties due to the unavailability of adequate financial reports required for banking administrative procedures. This finding is consistent with Amoako (2013), who stated that the absence of standardized financial statements is a major obstacle for MSMEs in accessing formal financing. The absence of formal financial reports at Kos Resna is consistent with findings from a boarding house business in Manado, where business owners did not prepare financial statements due to difficulties in understanding the SAK EMKM format (Santi et al., 2022). However, the study also showed that when a simple financial reporting design was developed and introduced to business owners, they found it helpful because it enabled them to control business costs and income more effectively. This indicates that the main challenge is not the rejection of accounting practices by boarding house owners, but rather limited knowledge and technical assistance in preparing financial reports, which represents an intervention opportunity that is also relevant for Kos Resna.

4.5 Recommendations for Accounting Implementation to Improve Business Efficiency

Based on the analysis results, this study recommends several steps for implementing simple accounting practices that can be adopted by Kos Resna to improve business efficiency. The first step is separating business and personal bank accounts, which is a fundamental action to distinguish business cash flows from the owner's personal finances. The second step is implementing a transaction recording system using a simple cash book or mobile-based accounting applications that are currently widely available for free, such as BukuKas or BukuWarung.

The third step is preparing simple monthly financial reports that at least include an income statement and cash flow statement in accordance with SAK EMKM. The fourth step is consistently documenting transaction evidence, including storing receipts, invoices, and digital payment records. The implementation of these four steps is expected to provide business owners with a clearer financial overview, allowing business decisions to be made based on accurate and measurable data.

These four recommended steps are in line with approaches used in similar studies, where the provision of simple recording and reporting formats that remain aligned with SAK EMKM has been proven to be acceptable and beneficial for boarding house business owners (Santi, Pasla, & Tangon, 2022; Dey, 2018). Therefore, technical assistance in developing accounting recording formats, rather than merely providing general accounting standard awareness, is the key factor in the successful implementation of simple accounting practices in Kos Resna.

5. Conclusions

Based on the research findings and discussion, it can be concluded that Resna Boarding House, located in the Bumi Tamalanrea Permai area, Makassar City, has not yet implemented an adequate accounting system in managing its business operations. From the financial management perspective, there is no separation between business finances and the owner's personal finances, resulting in an inaccurate assessment of the business's financial performance. From the transaction recording perspective, only rental income is recorded minimally, while operational expenses are not recorded at all. From the financial reporting perspective, Resna Boarding House does not prepare any form of financial statements, making it difficult to accurately determine the actual financial condition of the business.

These findings are consistent with several previous studies on boarding house businesses in other cities, such as Manado and Pekanbaru, which indicate that weak accounting implementation is a common issue among small-scale boarding house businesses in Indonesia, rather than merely an individual problem experienced by Resna Boarding House. This condition affects the business efficiency of Resna Boarding House, as reflected in the owner's inability to identify sources of inefficiency, optimize resource allocation, and make business decisions based on valid financial data.

The implementation of simple accounting practices based on SAK EMKM is considered highly relevant and urgent for Resna Boarding House to improve business efficiency and sustainability. This implementation should be supported through a technical assistance approach, which has been proven effective in similar studies.

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Author Contributions

AR conceptualized the study, developed the research methodology, conducted data collection, performed data analysis, interpreted the findings, and prepared the original draft of the manuscript. WOR contributed to research supervision, validation, theoretical development, critical review, and manuscript editing. Both authors contributed to the refinement of the manuscript and approved the final version for publication.

Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this article. This research was conducted independently, and the findings are presented objectively without any financial, institutional, or personal relationships that could influence the research process, analysis, or interpretation of the results.

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