

ANALYSIS OF THE IMPLEMENTATION OF ACCOUNTING IN THE HOUSEHOLD IN LECTURER AND STAFF OF THE ACCOUNTING DEPARTMENT AT THE MANADO STATE POLYTECHNIC

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Abstract-The aim of this research is to analyze household accounting for lecturers and staff in the accounting department at the Manado State Polytechnic. The research method used in this research uses a qualitative approach which is based on phenomena, and explored logistically in accordance with scientific principles. The qualitative method used in this research uses the theoretical basis of phenomenological studies. Data collection techniques, namely observation and interviews. The data analysis technique uses case study techniques by presenting the results of interviews with lecturers and staff. The research results show that some lecturers and staff have not implemented accounting in the household. Some record but do not routinely, and others carry out records regularly, directly implementing accounting in the smallest organization, namely the family.

Key words: application, accounting, household

I. Introduction

Broadly speaking, economics in humans cannot be separated from the needs that have so far been the absence of satisfaction in meeting needs. The family needs of the average household cannot be separated from money. Without accounting or recording, the money will definitely be chaotic. That is why bookkeeping or accounting is needed so that everything can run in an orderly manner. People who live in villages and cities all consist of small communities consisting of families. The family or household is the smallest organization in society. Accounting is also needed by family or household life.

Home life, income or income and expenses are things that will definitely happen and cannot be avoided because they are basic needs in the family. However, if income and costs are not regulated, it can cause problems and actually lead to destruction. Managing family finances is something that is quite challenging for some people because managing financial flows, sources of income, how money is spent, how much is allocated for future needs, and is very important.

If each household can manage family finances with accounting or bookkeeping, then everything in the family related to income and routine family spending can be known and can be controlled. So that conflict will not occur in families or households and we can be sure that conflict will rarely occur. If families do not have conflict, the environment and even society in general will always be safe and prosperous.

Accounting in the household is something that is easy to learn but difficult to implement. Usually it is difficult for households to record income and expenditure that occurs in the household. They think this is trivial so they are reluctant to do it. Even though there are many benefits to be gained from household accounting. One example, by recording family financial transactions, a family can see how much benefit the family or household gets from these transactions. Apart from that, families can also find out which expenditure items are considered unnecessary, so that in the future they can save more. Especially in the modern, digital and online era like now. Family shopping transactions are carried out very quickly and easily. This is because to shop, a family does not need to bother going to the mall or other shopping center. They just need to open their computer, laptop or smartphone to shop. Payment is made instantly, namely via internet banking or credit card. Of course, this often makes a family go crazy when shopping, and without realizing it, they spend a lot of money. If you look at the conditions above, it can be said that household accounting is very necessary for families.

Accounting is a recording process that is carried out regularly to collect data and financial information including assets, liabilities, capital, income and costs, as well as the total price of acquisition and delivery of goods or services, which is closed by preparing financial reports in the form of a balance sheet and profit and loss report. Bookkeeping according to the Financial

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Administration Handbook is the entire process of recording, classifying and cumulatively grouping all evidence of receipts and expenditures.

The Manado State Polytechnic Accounting Department is an educational institution that teaches bookkeeping accounting. There are many lecturers and staff carrying out tasks, all of whom carry out tasks, certainly do not escape what is called accounting or bookkeeping. Every lecturer and staff member who is married or not, can definitely relate to life, income and expenses are things that will happen, and cannot be avoided, because they are a basic need in the family. The main problem is whether the lecturers and staff in the Manado State Polytechnic accounting department have implemented accounting in the household or family.

II. Research Methods

The research method used in this research uses a qualitative approach which is based on phenomena, and is explored logically in accordance with scientific principles. The qualitative method used in this research uses the theoretical basis of phenomenological studies. This research will discuss the application of household accounting to lecturers and staff in the accounting department at the Manado State Polytechnic. Data collection techniques, namely observation and interviews. The data analysis technique uses case study techniques by presenting the results of interviews with lecturers and staff.

III. Discussion

A prosperous household is the noble dream of every human being. A prosperous household is a household that is able to meet life's needs, both spiritual and material. To meet material needs there must be good and regular financial planning. Fulfilling needs starts with financial planning, starting from real income and costs that must be incurred. Households that plan income, expenses in a planned and regular manner, definitely need bookkeeping or recording, which is known as accounting, and recording household finances is called household accounting. During the interview, the researcher certainly asked questions about the purpose of this research. The question is how important is accounting in the household?

,Mrs. HP (Accounting Lecturer) revealed :

"Accounting is very important because it can help plan the family's economic development. Financial information obtained from household accounting can provide information on the family's income and routine costs. So that control between income and costs can be implemented properly and in balance,"

Mrs VS. (Accounting Lecturer) revealed:

"Accounting is very important for recording the incoming and outgoing cash every month so you can know whether you need to invest or not."

Mr. RT (Accounting Lecturer) revealed:

"Accounting is important for every head of the family so that he can know the family's fixed costs, and as the head of the family tries to meet permanent needs and prepare for sudden needs, if there are records."

Mrs. W (Accounting Lecturer) revealed:

"Bookkeeping is very important for a company, but for me who is not yet married, I have been trying to save money so that my salary and income can meet my needs, even though I don't keep records.

Mrs. U (Administrative Staff) revealed:

"Accounting is important, but so far all income and expenses have been without records. Almost similar answers have been received from other faculty and staff.

Next question: Has household accounting been implemented?

Mrs. SK (Accounting Lecturer) revealed:

"All this time, I have made simple notes using an ordinary notebook, but in recent years, I have made the wrong investment because I have tried to take bank credit to buy assets, but unexpectedly we have been deceived, even though the loan has made savings and sometimes it feels like is not sufficient, so other costs are ignored, with this problem record keeping is rarely carried out."

Mrs. AM (Accounting Lecturer) revealed:

"Of course, I keep books, I have recorded routine expenses, and I still have some money that I can save, and I have invested in a boarding house so that I still have additional income."

Mrs. HP (Accounting Lecturer) revealed:

"I make notes using the Excel application. "Therefore, bookkeeping is very important, with financial information, I can plan savings for events that I can organize, for example organizing a child's birthday or other planned thanksgiving events."

Mr. EL (Accounting Lecturer) revealed:

"Bookkeeping is necessary, but so far we have not implemented it because all this time I have entrusted my wife to manage the finances, and of course it has run smoothly even though the accounting function has not run well. The downside is that I don't know what the costs or expenses are on a regular basis every month."

tercukupkan." Mr R (General MK Lecturer) revealed:

I don't do bookkeeping, because I don't think it's necessary because it's too complicated to do bookkeeping, there has to be debit, credit, balance, balance, etc. "So it's too long-winded, the important thing is that needs are met."

Mr OM (Accounting Lecturer) revealed:

"During this time I didn't keep books, I gave my income to be managed by my wife, what I gave was enough, if possible, put the rest into savings."

Mrs. IP (Accounting Lecturer) revealed:

"Having to keep books so we can find out the family's routine expenses, know the remaining budget, and be able to make wise decisions regarding family finances, trains us to be frugal, for example, things we don't need to buy can be ignored temporarily."

Furthermore, have you been making a family financial budget plan all this time?

Mrs. TR (Accounting Lecturer) revealed:

"Of course I make a budget, what income I receive, both routine monthly and other income. Also expenses or other routine costs, it's just that there are expenses outside of those budgeted, and usually disrupt the realization of the costs that have been prepared."

Mrs. IW (General MK Lecturer) revealed:

"You have to make a budget because it is definitely related to decision making, as well as long-term planning for daily use within a month, can be used as a strategy in managing finances."

Next, is there an influence between the family budget and household accounting?

Mr. JL (Accounting Lecturer) revealed:

Of course, it is very related, because past spending experience will be a guide for preparing a budget for household income and expenses for the next month. As we often teach students, in management accounting courses and budget courses.

From the results of answers in interviews with lecturers and staff in the accounting department, both lecturers who teach accounting and lecturers who do not teach accounting, as well as staff, it is stated that the majority of lecturers and staff in the Accounting Department have not implemented recording or accounting in the household, with various answers, such as accounting is more suitable for companies or businesses, bookkeeping is too complicated, wastes time, there are no household bookkeeping rules, finances are managed together so there is no need for accounting, income is only mediocre and not suitable for accounting records. This understanding is what makes the presence of accounting in the household often underestimated and not even implemented in real practice in household activities.

Some of the informants stated that there was simple recording, such as income or expenses, what was recorded was spending at the market or supermarket and these records were no longer kept. Some only recorded costs that would be incurred if they held birthday events and other thanksgivings. Others recorded by estimating the costs involved. has come out, and it can be said that there is recording but it is not routine. There are those who make records of expenses by simply recording them in an expense notebook every day to show responsibility for the financial management entrusted to them.

However, there are several lecturers who regularly take notes and even create special applications for household accounting, stating that by creating household accounting, they have directly implemented accounting in the smallest organization, namely the family. The implementation of accounting in the household has made it easier for investments, although small, to be realized, costs can be controlled, budgets and family plans can be implemented. The accounting records in the household that have been passed have become a benchmark for calculating how much the family's routine budget is and how much is the sudden cost, so that it can be estimated how much the household's routine income and expenses are. By having accounting standards in the household, it is not only short-term plans that are successful. However, the family's long-term plans will be successful.

The benefits of implementing accounting in the household are:

1. Can find out the family's routine income and expenses so that you can balanced and avoid unnecessary expenses.
2. Can control the financial situation in the household, especially expenditure.
3. Can find out the remaining budget for each month or period
4. Can train the ability to save money
5. Can make wise decisions
6. The accounting results can be used as a pattern for preparing budgets for the period
7. Can be used as a benchmark for long-term budget preparation
8. Can be used as a financial management strategy.
9. Peace of mind because everything has been programmed
10. Apply science

IV. Conclusion

The results of this research can be concluded that lecturers and staff in the accounting department, both lecturers who teach accounting and lecturers who do not teach accounting, as well as staff, stated that they had not implemented recording or accounting in the household, with various answers, such as accounting being more suitable for companies or business, bookkeeping is too complicated, wastes time, there are no household bookkeeping rules, finances are managed jointly so there is no need for accounting, income is only mediocre and not suitable for accounting records. Others stated that there was simple recording, such as income and expenses or costs, recording by estimating the costs that had been incurred, and it could be said that there was recording but it was not routine. Some lecturers who did record regularly even made special applications for household accounting, with statements that by making accounting in the household, it has directly implemented accounting in the smallest organization, namely the family.

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