

Dashboard Data Analysis and Financial Reporting Based on Google Spreadsheet (Case Study of Bam's Barbershop MSME)

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ABSTRACT

MSMEs play an important role in the Indonesian economy, but many still face obstacles in recording transactions and preparing financial reports according to standards. MSME Bams Barbershop, for example, still uses manual recording through notebooks and mobile phones, which makes it difficult to report accurately and on time. This study aims to develop dashboard for data analysis and financial reporting based on Google Spreadsheet in accordance with SAK EMKM. The method used is descriptive qualitative with interview, observation, and documentation techniques, as well as the System Development Life Cycle (SDLC) approach. The system feasibility evaluation uses the TELOS method. The system developed includes a worksheet of account lists, general journals, ledgers, trial balances, profit and loss statements, financial position statements, and Notes to the Financial Statements, as well as additional features such as customer recaps, service packages, and automatic bonus calculations. The dashboard result can help for data transaction analysis to help the owner. The system also produce financial reports automatically, accurately, and according to standards. The feasibility evaluation shows that this system is feasible to be implemented from technical, economic, legal, operational, and time aspects, and can be implemented effectively in MSME operations.



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1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are one of the most vital components of small businesses that play a key role in supporting economic development in society (Al Farisi & Iqbal Fasa, 2022). MSMEs contribute

significantly to Indonesia's Gross Domestic Product (GDP) and job creation, making them a crucial part of the national economy. This is reflected in their substantial contributions to GDP (61.1%), dominance in employment absorption (97.1%), and export participation (14.4%) (Bank Indonesia, 2022). Despite the rapid growth of MSMEs in Indonesia, numerous challenges hinder their optimal development. One of the main obstacles is the proper presentation of financial information in accordance with applicable accounting standards, as many MSME owners lack an understanding of financial reporting and have limited access to digital accounting tools (Apandi et al., 2023). Consequently, their financial reports are often inaccurate and non-compliant. Previous research conducted by Kadek (2022) also found that the financial reporting practices of MSMEs often rely on basic methods rooted in the owners' personal understanding, rather than standardized accounting principles.

According to Mustika (2022) MSMEs are expected to prepare financial statements that adhere to applicable standards. This is intended to ensure that financial information supports decision-making and access to funding. The Indonesian Institute of Accountants (IAI) introduced the SAK EMKM (Accounting Standards for MSMEs) in January 2018 as a dedicated accounting guideline for MSMEs. However, many MSME actors still do not prepare standardized financial reports due to limited understanding of basic accounting principles and a lack of appropriate recording systems (Pantare Alam & Rio Rita, 2022). One example is Bam's Barbershop, a modern barbershop MSME that still relies on manual recording. Based on a pre-survey, there is a need for a digital system such as Google Spreadsheet to enable more accurate and efficient recording. Research by Trixie & Nugroho (2024) shows that Google Spreadsheet improves efficiency, accuracy, and the presentation of financial reports in accordance with the Indonesian Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM).

Previous studies have demonstrated that developing accounting systems using Google Spreadsheet can improve the efficiency and reliability of MSME financial reporting. For example, Rahmanita Vidyasari and Febriyan (2022) developed an accounting and financial reporting application based on SAK EMKM for Umita F&D MSME. Similarly, Metkono Beatris (2024) found that Google Spreadsheet enhances financial management by reducing recording errors and improving access to real-time financial data, thereby supporting more accurate business decision-making.

Unlike previous research that focused more on the general benefits of using Google Spreadsheet in financial recording, this study specifically designs and implements a digital accounting and reporting system tailored to the

operational needs of Bam's Barbershop, in accordance with SAK EMKM standards. Moreover, this research evaluates the feasibility of the system using the TELOS approach (Technical, Economic, Legal, Operational, and Schedule Feasibility), which has rarely been applied in similar studies.

Based on the above background, this study aims to design a financial recording and reporting system tailored to the operational needs of Bam's Barbershop MSME, produce financial statements that comply with the SAK EMKM standard, and evaluate the feasibility of the developed system using the TELOS method (Technical, Economic, Legal, Operational, and Schedule Feasibility). By implementing a Google Spreadsheet-based financial system that aligns with both the specific operational characteristics of Bam's Barbershop and the applicable accounting standards, this research is expected to enhance the effectiveness, efficiency, and accuracy of financial management for MSMEs. Furthermore, the TELOS evaluation will ensure that the system is feasible and can be optimally implemented from technical, economic, legal, operational, and scheduling perspectives.

2. LITERATURE REVIEW

Micro, Small, and Medium Enterprises (MSMEs)

According to Law of the Republic of Indonesia Number 20 of 2008 concerning Micro, Small, and Medium Enterprises (MSMEs), MSMEs are categorized based on business scale and ownership. Micro enterprises are productive businesses owned by individuals or individual business entities that meet the micro criteria. Small enterprises operate independently and are not subsidiaries or branches of larger companies, either directly or indirectly. Medium enterprises are also independent businesses, not affiliated with small or large enterprises, and are classified based on asset ownership and annual sales.

Table 1. Criteria for MSMEs According to Law No. 20 of 2008

Business Size	Criteria	
	Assets	Omzet
Micro Business	Maximum Rp 50 Million	Maximum Rp 300 Million
Small Business	> Rp 50 Million - Rp 500 Million	> Rp 300 Million - Rp 2.5 Billion
Medium Business	> Rp 500 Million - Rp 10 Billion	> Rp 2.5 Billion - Rp 50 Billion

Accounting Cycle

The accounting cycle is a structured sequence of processes used to convert transaction evidence into financial information within a specific reporting period (Hidayati Nur et al., 2024). According to Kieso, Weygandt & Kimmel (2019), the standard accounting cycle includes the following steps:

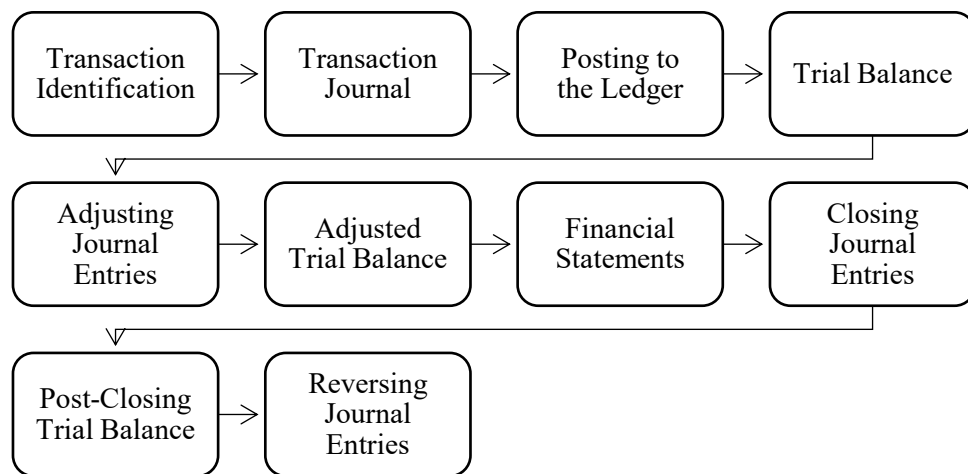


Figure 1. Accounting Cycle

Financial Accounting Standards for MSMEs

The Financial Accounting Standards for Micro, Small and Medium Enterprises (SAK EMKM) are accounting standards prepared by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) in 2016 and effective on January 1, 2018. This standard is a financial accounting standard that regulates the preparation of financial reports applicable to micro, small and medium enterprises. In preparing financial statements based on the Indonesian Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), entities must present financial information on assets, liabilities, and equity in the statement of financial position:

- a) Assets are resources controlled by the entity as a result of past events, expected to generate future economic benefits.
- b) Liabilities are present obligations arising from past events, the settlement of which is expected to result in an outflow of resources.
- c) Equity represents the residual interest in the entity's assets after deducting liabilities.

The statement of profit or loss reflects performance during a reporting period, consisting of:

- a) Income, which refers to increases in economic benefits through inflows of assets or reductions in liabilities that raise equity, excluding owner contributions.
- b) Expenses, which are decreases in economic benefits through outflows, asset depreciation, or increases in liabilities, leading to a reduction in equity, not related to distributions to owners.

SDLC (System Development Life Cycle)

The system design process in this study adopts the System Development Life Cycle (SDLC) approach. One of the models used in system development is the waterfall model, which allows the development process to proceed through systematic and structured stages—from initial planning to evaluation—with clearly defined and sequential steps (Saputra Novi Chandra et al., 2024).

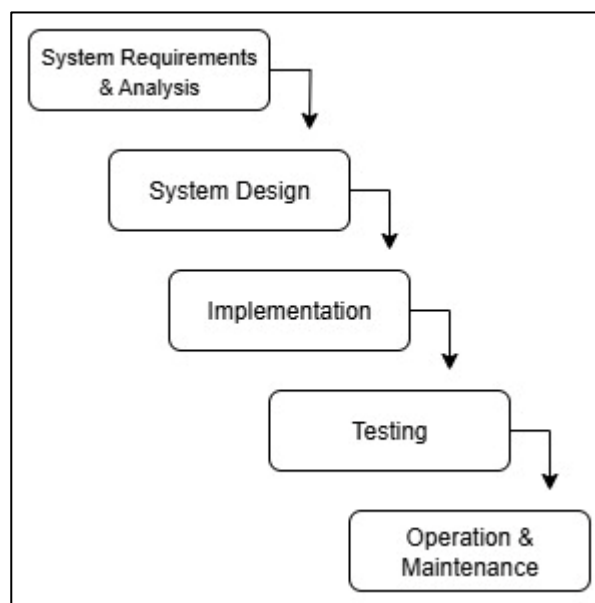


Figure 2. System Development Life Cycle Waterfall Model

The stages of the System Development Life Cycle (SDLC) using the waterfall model for Bam's Barbershop MSME include:

- a) Planning and identifying issues related to financial recording and reporting.
- b) System requirements analysis based on the daily recording process through to financial statement preparation.

- c) Design and development of initial data and recording formats in Google Spreadsheet in accordance with SAK EMKM.
- d) System simulation, starting from transaction input to financial statement preparation.
- e) System feasibility testing using the TELOS method to ensure effectiveness and sustainability.
- f) System implementation evaluation to identify challenges and propose improvements that support optimal financial management.

Data Flow Diagram

A Data Flow Diagram (DFD) is a graphical representation that illustrates how data moves within a system, showing the sources and destinations of data, the paths through which data flows, the processes that transform the data, and where the data is stored (Romney Marshall B et al., 2021). DFD serve as visual tools that support the analysis and design of information systems by mapping the interactions between components through the movement of data.

The system design is visualized using a Level 1 Data Flow Diagram (DFD) to illustrate the flow of data from start to finish, along with the involved parties. In the system implemented at the MSME Bam's Barbershop, the primary data source originates from the Transaction Input Form, which represents daily transactions. This data is then processed through Google Spreadsheet as the recording and financial reporting system, resulting in an initial output in the form of a General Journal Listing. A visual representation of this process flow can be seen in the following figure:

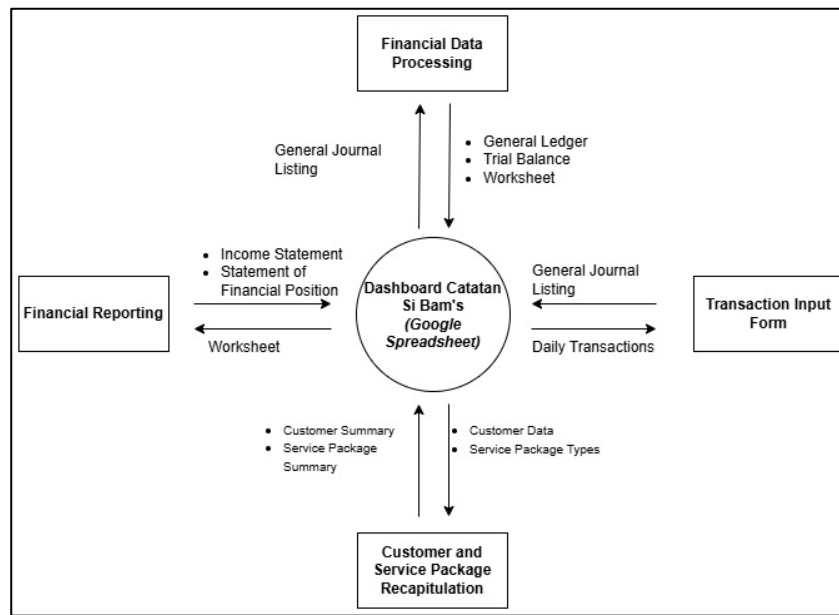


Figure 3. Data Flow Diagram

The General Journal Listing serves as the input for the Financial Data Processing stage, which generates reports such as the Ledger, Trial Balance, and Worksheet. The Worksheet is then used to prepare the Income Statement and Statement of Financial Position. In addition, the system also records customer data and service types as inputs for the Customer and Service Package Recapitulation process. The output from this process becomes essential supporting data for financial reporting. Overall, this integrated process encompasses financial recording, summarizing, and reporting to support informed business decision-making. The final output is presented in the form of a financial dashboard that provides a comprehensive overview of the business's financial condition.

3. METHODS

This study adopts a qualitative approach, as the objective is to understand the social phenomenon occurring in the research subject (Samsu, 2021). The descriptive method is applied to explain in detail the process of transaction recording and the preparation of financial statements based on SAK EMKM at UMKM Bam's Barbershop using Google Spreadsheet.

The subject of this study is UMKM Bam's Barbershop, located at Jl. Pasar Rebo Citayam No.38, Cipayung District, Depok City, West Java, while the **object** is its financial transaction evidence and accounting records, which are still conducted manually. Therefore, this study aims to provide guidance on utilizing a spreadsheet-based accounting information system to produce financial reports in accordance with SAK EMKM (Samsu, 2021).

According to Sutikno and Hadisaputra(2020) data is classified into primary and secondary types. Primary data in this study was collected through interviews with the business owner, while secondary data includes the cash book, haircut income records, and other financial documents from the business. Sampling was conducted using a non-probability sampling method, specifically purposive sampling, which is appropriate for selecting samples based on specific criteria, such as UMKM with manual bookkeeping, willingness to adopt a financial system, and the availability of finance personnel to provide the required data (Razali Geofakta et al., 2023).

Data collection was carried out through three main techniques: semi-structured interviews, allowing for flexible yet focused questioning; non-participant observation, in which the researcher observes the business operations without direct involvement; and documentation, which involved collecting business profiles, cash books, and other supporting documents.

To develop the financial recording and reporting system, this study applied the System Development Life Cycle (SDLC) approach using the Waterfall model as described by Romney (2021) and Saputra Novi Chandra (2024). The implementation involved six sequential stages: (1) planning and problem identification to understand the business process and recognize financial reporting issues; (2) requirement analysis to gather information on the daily and monthly transaction recording needs; (3) system design and development to build the chart of accounts, initial data structures, and reporting templates in Google Spreadsheet aligned with SAK EMKM; (4) system simulation to test the flow from data entry to the generation of financial reports; (5) feasibility testing using the TELOS framework, which evaluates technical, economic, legal, operational, and scheduling feasibility; and (6) evaluation to measure the effectiveness of the system and identify areas for improvement. This structured approach ensures the system is suitable, sustainable, and compliant with applicable accounting standards.

4. RESULTS AND DISCUSSION

Bam's Barbershop Financial Operational Activities

The financial activities at UMKM Bam's Barbershop are managed by an admin cashier who records daily revenues and expenses manually due to the absence of a digital system. The process begins when a customer selects a service—such as a haircut, hair wash, or product purchase—and makes a payment. The cashier then logs the service type, payment amount, and number of customers using a mobile phone and physical notes. Operational expenses, like supply purchases, are also recorded manually.

At the end of each day, a daily closing is conducted to reconcile income and expenses. Monthly, the owner compiles these daily records into a basic financial report, usually in manual tables or Excel. However, issues such as undocumented receipts hinder accurate reporting. The accompanying flowchart illustrates the current manual process, highlighting the need for a structured digital accounting and reporting system.

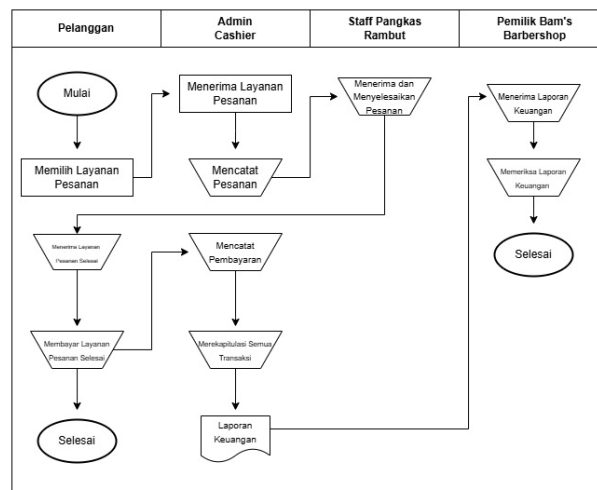


Figure 4 Bam's Barbershop Financial Activity Flowchart

Identification of Running System

In designing the transaction recording and financial reporting system at UMKM Bam's Barbershop, the researcher first analyzed the existing system through interviews, direct observation, and document review. The findings revealed that the current process is still manual and handled by the admin cashier, with the following key points:

1. Income is recorded daily using a mobile phone and physical notebook, including service type, amount received, and number of customers.
2. Operational expenses are recorded inconsistently and not always at the time of the transaction.
3. Transaction documentation is often incomplete or disorganized.
4. Monthly financial reports are prepared as simple summaries and do not yet refer to SAK EMKM standards.

System Requirements Identification

Based on interviews with the store manager and admin cashier at Bam's Barbershop, the need for a more organized and structured recording system was identified, analyzed through three stages:


1. Input stage: Transaction data is recorded digitally and in real-time via a Google Spreadsheet Transaction Input Form, covering customer revenues and operational expenses previously recorded manually.
2. Process stage: The system automatically processes data into the general journal, ledger, trial balance, and financial statements, including profit and loss calculations, employee salaries, and summaries of customer numbers and services.
3. Output stage: The system generates financial reports in accordance with SAK EMKM standards, such as income statements, balance sheets, notes to the financial statements, as well as customer summaries and revenue graphs visualized in an interactive dashboard.


Simulation or Testing

In this stage, an integrated transaction recording and financial reporting system based on Google Spreadsheet was designed for UMKM Bam's Barbershop. The system enables real-time transaction input through a provided input form. Once a transaction is entered, the data is automatically recorded in the general journal, the account balances in the ledger are updated in real-time, and financial statements such as the income statement and statement of financial position are generated automatically in accordance with SAK EMKM standards. Additionally, the system includes an interactive dashboard feature that visually summarizes financial data and business performance, assisting the owner in making faster and more accurate business decisions. Below are examples of the designed transaction input form, general journal, ledger, financial statements, and summary dashboard produced by the Google Spreadsheet-based accounting and reporting system at UMKM Bam's Barbershop

Transaction Input Form

The Transaction Input Form is used to enter the transaction date, reference code (JU, JKM, or AJP), description, and debit and credit amounts which must be balanced. The account codes are filled automatically, and dropdown menus are provided for selecting staff names and service packages related to haircut transactions.


BAM'S BARBERSHOP
Jl. Raya Cipayung, Bojong Pd. Terong, Kec. Cipayung, Kota Depok
081908195323



FORM INPUT TRANSAKSI

TANGGAL	REF	KODE AKUN	AKUN	KETERANGAN	DEBIT	KREDIT	NAMA STAFF	PAKET LAYANAN
1-May-2025	JKM	1101	Kas	Potong Rambut	45,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Potong Rambut		45,000	BANG YUDI	SILVER

DASHBOARD

SIMPAN

HAPUS

TOTAL DEBIT	TOTAL KREDIT
45,000	45,000

Figure 5 Transaction Input Form

General ledger

After a transaction is recorded in the Input Form, the data is automatically saved and integrated into the General Journal database, which serves as a systematic record of all financial transactions without requiring duplicate entries.


BAM'S BARBERSHOP
Jl. Raya Cipayung, Bojong Pd. Terong, Kec. Cipayung, Kota Depok
081908195323



JURNAL UMUM

PERIODE : 1-May-2025

TANGGAL	REF	KODE AKUN	AKUN	KETERANGAN	DEBIT	KREDIT	NAMA STAFF	PAKET LAYANAN
1-May-2025	JKM	1102	Kas di bank	Cukur Rambut	35,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Cukur Rambut		35,000	BANG YUDI	BRONZE
1-May-2025	JKM	1101	Kas	Cukur Rambut	35,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Cukur Rambut		35,000	BANG YUDI	BRONZE
1-May-2025	JKM	1101	Kas	Cukur Rambut	35,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Cukur Rambut		35,000	BANG YUDI	BRONZE
1-May-2025	JKM	1102	Kas di bank	Cukur Rambut	35,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Cukur Rambut		35,000	BANG YUDI	BRONZE
1-May-2025	JKM	1101	Kas	Cukur Rambut	35,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Cukur Rambut		35,000	BANG YUDI	BRONZE
1-May-2025	JKM	1102	Kas di bank	Cukur Rambut	35,000			
1-May-2025	JKM	4101	Pendapatan Jasa Cukur Rambut	Cukur Rambut		35,000	BANG YUDI	BRONZE

SALDO	DEBIT	KREDIT	
	26,300,802	26,300,802	BALANCE

Figure 6 General ledger

Ledger

After the General Journal, the next step is to access the Ledger by clicking the "Ledger" button on the dashboard or opening the "Ledger" sheet in Google Spreadsheet. Users can then select the account name from a dropdown menu to view the balance and detailed transactions of that account.

BAM'S BARBERSHOP					
Jl. Raya Cipayung, Bojong Pd. Terong, Kec. Cipayung, Kota Depok 081908195323					
BUKU BESAR					DASHBOARD
NAMA AKUN	:	Perlengkapan Usaha	SALDO NORMAL	DEBET	
KODE AKUN	:	1105	SALDO AWAL	620,000	
POS LAPORAN	:	NERACA	SALDO AKHIR	810,000	
TANGGAL	REF	KETERANGAN	DEBET	KREDIT	SALDO
2-May-2025	JU	Beli tissu 5 Pcs	60,000.00		
3-May-2025	JU	Beli Hair tonic 3	120,000.00		
12-May-2025	JU	Beli Sabun, Sampo, Pembersih lantai	180,000.00		
23-May-2025	JU	Beli lampu	110,000.00		
31-May-2025	JU	AJP Perlengkapan		280,000.00	

Figure 7 Ledger

Work sheet

In this recording system, the worksheet (trial balance) is generated automatically by retrieving the balances from all previously recorded transactions.

Figure 8 Worksheet Bam's Barbershop

Financial Statement

This system automatically generates financial reports based on SAK EMKM using data from the Transaction Input Form, which is processed through the general journal, ledger, and worksheet. It produces income statements, statements of financial position, and notes to the financial statements (CaLK)

without manual input, and presents the results in an interactive dashboard for easy monitoring.

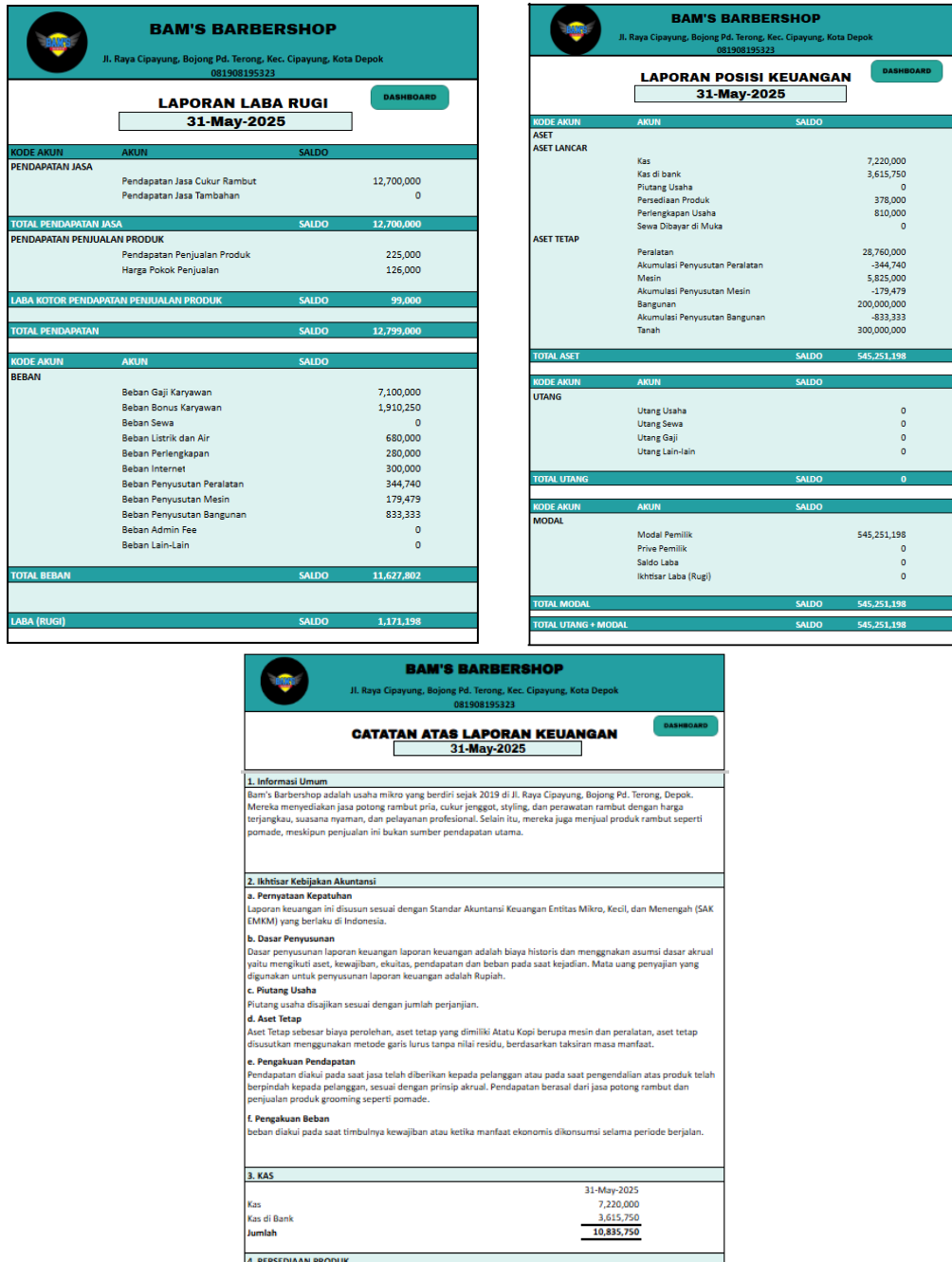


Figure 9 Financial Statement

Service Package and Customer Recapitulation

This system automatically utilizes Pivot Tables in Google Spreadsheet to summarize service sales, customer counts, and staff bonus calculations without duplicate data entry. Daily and monthly recaps simplify the admin's

task of monitoring staff performance and calculating bonuses based on results, eliminating manual processes.

SUMMARY PER PAKET LAYANAN		Jumlah Pelanggan / Tukang / Bulan	Estimasi Omzet Jasa	Persentase Bonus (dari omzet jasa)
BRONZE	216	0 – 149	< Rp8 juta	5%
PLATINUM	39	150 – 199	Rp8 – 10 juta	8%
SILVER	66	≥ 200	> Rp10 juta	10%

SUMMARY PER STAFF PANGKAS RAMBUT		OMZET BAM'S BARBERSHOP	SUMMARY BONUS PER STAFF PANGKAS RAMBUT	
BANG YUDI	163	12,700,000	BANG YUDI	952,500.00
BANG ANDI	158		BANG ANDI	952,500.00

Figure 10 Service Package and Customer Recapitulation

Dashboard Bam's Barbershop

The Bam's Barbershop dashboard displays general information, monthly financial summaries, service revenue charts, staff contribution recaps, customer counts, service package preferences, and productivity ratios, facilitating performance monitoring and business decision-making.

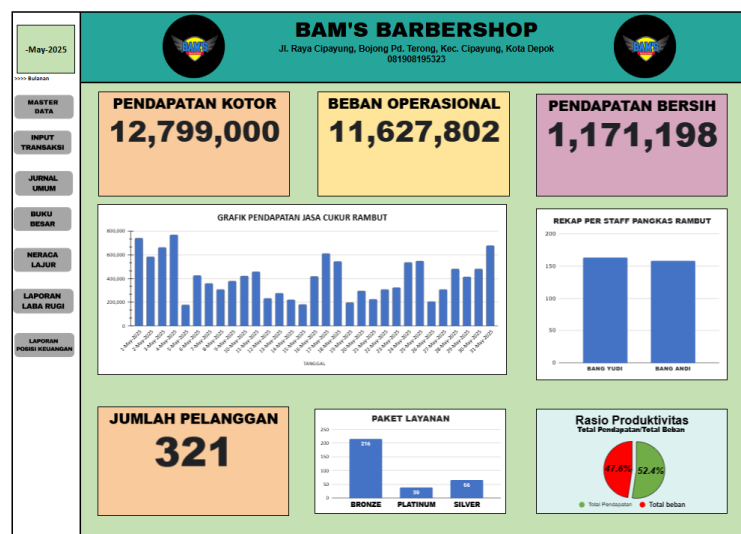


Figure 11 Dashboard Bam's Barbershop

Feasibility test

The evaluation of the transaction recording and financial reporting system aims to assess its effectiveness in supporting the operations of UMKM Bam's Barbershop and to identify areas for improvement. The assessment was conducted using the TELOS framework, evaluating the system's feasibility from technical, economic, legal, operational, and scheduling aspects. The results are as follows:

1. Technical: The system improves recording efficiency and accuracy through automation and Google Drive integration, although special attention is needed for access rights management to ensure data security.
2. Economic: Using Google Spreadsheet reduces operational costs by eliminating licensing fees and only requiring an existing internet connection.
3. Legal: All software used is legal and license-free, ensuring compliance with applicable laws.
4. Operational: The system simplifies transaction input and automatically generates financial reports. Collaboration features facilitate teamwork, and customer data recaps per staff are now more systematic and real-time.
5. Schedule: The system was successfully developed within one month, following trial and improvement phases, and is ready for full implementation

5. CONCLUSION

This study on designing a dashboard to help data analysis in transaction recording and financial reporting system using Google Spreadsheet at UMKM Bam's Barbershop, along with its feasibility evaluation through the TELOS framework, demonstrates a structured SDLC development process. The system simplifies previously manual daily transaction recording by integrating features such as customer summaries, service packages, automatic bonus calculations, and an interactive dashboard displaying real-time financial and operational data. It produces financial reports compliant with SAK EMKM standards, including income statements, statements of financial position, and notes to the financial statements (CaLK), ensuring accurate and timely information for decision-making. The TELOS assessment confirms the system's technical viability across various devices, economic benefits through licensing cost savings, legal compliance with authorized software use, and operational efficiency tailored to UMKM needs. Completed within the planned schedule, the system is ready for effective implementation to enhance Bam's Barbershop's financial management and business performance.

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