Potential Use of Assets in Small Business Restaurants in Indonesia

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Abstract: What research objectives exist for potential businesses in small business restaurants and to where the vulnerable are wrong in the restaurant business sector. Research using qualitative by descriptive way qualitative interpretive learning. Data by way of way of walking the absence of. The findings of this study can be concluded that dormitories of cash assets are particularly vulnerable in small business restaurants. In addition, non-cash asset dealers such as rentals are also vulnerable to which ones do the inside. Weak internal control and supervision within the restaurant as well as poor management returns potentially in the likeness of assets carried out by an inside person.

Keywords: Misuse of assets, internal controls, inventory, cash and cash equivalents

Introduction

Theft by employees can be one of the most devastating crimes committed against businesses of any size. This crime is very troubling for small businesses because it creates greater financial and operational losses compared to the losses incurred by thefts that occur in large companies (ACFE, 2014, 2016, 2018, 2020). For example, employee theft can significantly affect a small business's ability to pay current employees, hire new employees, invest in new equipment, and purchase the materials and services needed (Kennedy, 2014). In addition, when employee theft negatively impacts business operations, employee morale may suffer, output and quality may decline, and revenue may be lost (Payne and Gainey, 2004). These and other negative consequences can exacerbate the financial problems caused by the theft of an inside person.

According to the Association of Certified Fraud Examiners (ACFE) biennial report to the Nations (2014, 2016, 2018, 2020), themost common form of inside financial fraud is asset abuse. ACFE data makes it clear that small businesses are routinely and significantly harmed by inside financial fraud, and that small businesses suffer greater losses and become victims more often than businesses of other sizes. The study tries to improve understanding of the types of in-person financial scams that occur in small businesses such as restaurants or restaurants. There is still little empirical research on the mode of asset abuse that is often done in the restaurant or restaurant business. Studies on restaurant fraud have been widely conducted such as tax avoidance on restaurants (Campbell & Helleloid, 2016; Abdixhiku et al., 2017; Baumanis & Namatēvs, 2017; Poh & Chin, 2017; Yaeghoobi et al., 2018; Sucipto et al., 2018; Asmoro, Nurlaily & Aini, 2019; Roska, Valcic & Samodol, 2019; Tarjo, Toyyib et al., 2020; Morgan, 2020; Satria et al., 2020), food supply chain scams (Ryan, 2016a, 2016b, 2017; Cavin et al., 2018; Christiansen et al., 2018; Swainson, 2018; George et al., 2019; Horreo et al., 2019; Robson et al., 2020), Corruption in the process of setting up incentive distortions (Makofske, 2020), high levels of organizational chaos in the restaurant sector (Hjalager, 2000), changed high-value fish with low-value species (Kappel & Schröder, 2016; Wang and Hsieh, 2016; Cadieux, Goodridge & Spink, 2019; ur rehman et al., 2020), food is deliberately faked for economic gain (Tsimidou et al., 2015; Zhang & Xue, 2016; Spink et al., 2017; Cadieux, Goodridge & Spink, 2019; Kendall et al., 2019; Soon & Liu, 2020; ur rehman et al., 2020; van Ruth et al., 2020), and produce large waste (Wen et al., 2018).

However, very few studies have examined asset abuse in small businesses, namely restaurants or restaurants, which makes gap research with previous research. The term asset abuse refers to a specific category of employee theft in which "an employee steals or misuses organizational resources (for example, theft of company money, false billing statements or bloated expense reports)" (ACFE, 2014, 2016, 2018, 2020). ACFE focuses primarily on the theft of cash or other financial resources, a measure of losses from assets (Karim, Said and Bakri, 2015; Feess and Timofeyev, 2020) and internal control (Vaswani, 1997; Kazemian et al., 2018; Koomson et al., 2020). Thus, this study considers the misuse of assets refers to the theft of cash, or other non-financial resources of the company. Fraud, misuse of cash and non-cash abuse are classified in other sub-categories of asset abuse schemes (Suzette, 2012; Majid et al., 2014; Kennedy, 2018; District, 2019). This study investigates potential financial fraud and non-cash misappropriation, namely fraud that handles theft of goods that have value to the business but are not financial.

This study contributes to the addition of literature on asset abuse. This research shows how asset abuse in small businesses in restaurants is particularly vulnerable. The findings of this study are expected to have an impact in improving internal control in small business restaurants. This research is also expected to contribute in the form of further research opportunities.

Methods

This research is a type of qualitative research using descriptive qualitative methods of interpretive approach. This research will reveal the experience of the research informant about arisan that followed. Qualitative research method can be said based on the philosophy of positivism, used to research on the condition of natural objects, where researchers are the main key to research and research is more emphasized on meaning than generalization (Nabiha, 2009; Guthrie & Parker, 2016; Taylor, 2018).

Descriptive qualitative research is chosen as a method because more research data uses descriptive data. Nørreklit (2014) and Rubinstein-Ávila (2013) stated that the data used in qualitative research is descriptive data that takes the form of words or images more than numbers. Meanwhile, Ahn & Jacobs (2018), Djamhuri (2011), and Masquefa, Gallhofer & Haslam (2017) stated that tradition emphasizes constructivism efforts and interprets community actions, both through prior knowledge and as reflected through their experiences (actors or actors) involved in social actions. So, the focus is on individual meaning and human perception on reality rather than on independent realities that are beyond them (Baker, 2014; Guthrie & Parker, 2016).

The informants needed in this study were informants who were directly involved in the policy of organizing the restaurant. The informants used in this research are five important stakeholders in the restaurant namely directors, operations managers, accountants, accountant cash admins, warehouse officers or warehouse admins, fish-taking officers and financial consultants. The informant's name was deliberately disguised at the request of the informant. The data collection method used in this study was an interview technique not a structure. The interview was conducted by visiting restaurant X and then interviewing the three key informants. In addition, conversations through mobile phone and SMS media are also conducted if there is an urgent matter.

Findings

Red flag on cash and cash equivalents

The Association of Certified Fraud Examiners divide fraud in three types of typology based on its actions, namely, asset miss appropriation, financial report fraud, misuse of assets (asset misappropriation), and corruption (ACFE, 2014, 2016, 2018, 2020). Asset misappropriation is often associated in the category of theft committed by employees in which an employee steals abuse of organizational resources. The potential for frequent asset abuse in small business restaurants is the theft of money or poor cash management systems. Irregular job disks entrusted to employees are often misused or unclear operational management.

A restaurant must have small cash that is usually used as an operational activity. Small cash is usually held by cash admins or cashiers who at the same time record the expenses and operating income in the company. Another case in the restaurant business sometimes the management of the organization is less neatly arranged according to the job disk (Hjalager, 2000). Small cash holder anomalies have occurred such as cash held by restaurant operations managers not held by cash admins or cashiers, while the record is held by cash admins. This has an impact at the end of the month when cash cross-check has problems. Notes with rill money are always the difference and the nominal amount is quite large. Here's the expression admin cash:

> "petty cash is usually held with the restaurant operations manager, if there are operational needs ask him. I only record cash out and cash in just no more (look at the face of surrender) and rill money how much I do not know, but when crosscheck with rill money is always not the same and the nominal is quite large. Similarly, when there is a take from the bank is not directly recorded and put in cash"

The above statement is interesting to explore more in relation to the cash management of restaurants. This behavior will have an impact in the potential misuse of small cash (Karim, Said & Bakri, 2015; Feess & Timofeyev, 2020) and the impact in restaurant losses. It is reasonable between rill money and recording should be the same in order to avoid presenting false reports. In addition, when there is a taking of money from the bank for petty cash should be immediately put in cash and recorded. The look on the cash admin's face illustrates the surrender of responsibility in emban as proof of surrender and submission in the mechanism of rules inside the restaurant. This is reinforced by one of the restaurant accountants below:

> "Technically it should be record keeping and rill money should be the same," but in reality here it is different. In the past, when I held petty cas was always the same because of my money and notes that held. Lately after I do not hold cash, money and record keeping is separated and not held by one person. He said the director's request that if held behind fear of being uncontrolled was then moved to the operational manager's section (tone of voice) ". In addition, if there is a bank money taking there is no confirmation and sometimes goes into cash for days.

The transfer of responsibility must have a specific purpose, for the better or vice versa. The accountant's statement illustrates that before the cash is moved forward, cash management is actually fine. Then, cash taken from banks always on time goes into cash (Albrecht, Kranacher & Albrecht, 2008). This can be interpreted from his slow tone hinting at a desperation and inability to convey arguments to superiors. Following the rules of superiors is the best option for now. To prove the second statement, the researchers performed a crosscheck to the operations manager. Make sure the operations manager holds the money. Here's what he said:

> "that's right, I hold my cash. I was just told by the director to hold petty cash to meet the operational needs of the restaurant. For the problem of petty

> cash differences there are actually notes that have not been collected so that it can't be put in the cash statement (talking stammering with the expression of the face shrinking as if something is hiding). If the taking of money from the bank is usually held by the director. The director's instructions like that, yes I follow".

The difference in cash with bookkeeping records reaps various interpretations of negative speculation from the above statements. Instead of saying that the un collected notes contained a large question from the researchers and the money taken had not been deposited into the cash giving a solitary cue. Is there no receipt at the time of purchase? Are there any missing or omitted notes? Or something? This question is upt and added to the look on the informant's face that seems to be hidden as a restaurant secret. This could have an impact on cash misuse (Suzette, 2012; Majid et al., 2014; Kennedy, 2018; District, 2019) conducted by an inside man himself. The need for direct confirmation to the authorities in the restaurant is mandatory. Below is the statement of the director of restaurant when confirmed:

> "I told the operational manager to hold the cash. I am worried that the office friends behind are really afraid of wasteful expenses (body expressions that speak differently). The problem is that I can't directly monitor them at the front, so I shoot it up front so that I know what money is going in and out of. If the children ask for money, let me ask for a recommendation from me first. I continue to take money from the bank for petty cash, the problem is that I hold the ATM and if it takes a long time to go to the cash, I usually don't go to the restaurant and bar".

The director's confirmation gives an idea that something is hidden and doesn't want to be known, but concerns about taking money from banks for petty cash have been confirmed. For the taking of money from banks for petty cash still gives a question mark whether it is intentionally not directly cashed in or vice versa (Albrecht, Kranacher & Albrecht, 2008). Unfortunately there are still statements from accountants and directors very different and have the sense that restaurants face a phase of distrust of each other. An openness or transparency from the director to the accountant does not exist. It can be concluded temporarily that there is financial information that does not get to the financial part. So that accounting information will also have an impact on misstated financial statements due to closed information to the financial department (ACFE, 2014, 2016, 2018, 2020). Indications of misuse of assets were seen when informed by financial consultants. Here is one expression that explains there are indications of misuse of assets in the form of cash:

> "Yes, it is true that there is a cash difference every month and I often remind you that management must be replaced. Hand over responsibility for cash back to cash admin and at the same time record expenses and income. However, my advice was ignored and it seems that there is information hidden in the finance department. I can only give advice and return policies to superiors (body expression that says management is difficult to change)".

Rulers are often very powerful in running the wheels of leadership. Taking good care of his decisions and heeding the advice of others is not good. Lack of internal control (Vaswani, 1997; Kazemian et al., 2018; Koomson et al., 2020) potential fraud in the restaurant. A statement saying that the management of the organization in the restaurant is very disorganized in line with the research conducted by Hjalager (2000). Most of the food industry such as restaurants with family corporate backgrounds have their own effects on the management of restaurants inside (Nanda & Utama, 2015; Zahroh & Sudibya, 2016).

The lack of internal controls will lead to potential cash fraud in restaurants. The term little bit into a hill is very relevant in case of regular cash theft and is carried out in a still eating effect will be significant of restaurant. The losses suffered by restaurants will drain revenues and have an impact on operations and subsequent sustainability, often called going concern (Karim, Said & Bakri, 2015; Feess & Timofeyev, 2020). Misuse of cash can be stopped if there is effective internal control in the restaurant and the need for transparency and clear information from the director to the finance department (Vaswani, 1997; Kazemian et al., 2018; Koomson et al., 2020).

Conclusion

Based on the discussion above, it can be concluded as follows. First, the misuse of cash and equivalents is most vulnerable in small business restaurants. Scheme and abuse modes in the form of cash rill and recording are different. The taking of money from banks for petty cash is not directly deposited into direct cash. In addition, there are inside expenses that are directly charged to restaurants when not including restaurant operating expenses (ACFE, 2014, 2016, 2018, 2020). It affects the potential misuse of small cash (Albrecht, Kranacher & Albrecht, 2008; Kennedy, 2018). Second, the misuse of assets that are also vulnerable to occur in restaurants is the misuse of supplies (Siska & Syafitri, 2014; Ketut & Ayu, 2015; Jange, 2018; Arifin, 2018). The onset of stock differences per month due to the theft of fish stocks carried out by an inside person (employee) and an irregular order system when picking up goods that are not recorded. Third, weak internal control in restaurants (Vaswani, 1997; Kazemian et al., 2018; Koomson et al., 2020) potential misuse of cash and inventory assets and poor management of restaurant organizations. In addition, lack of coordination between superiors and subordinates and transparency of information to the finance department regarding expenses and warehouse officers related to the purchase of joints.

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