

## UNDERSTANDING ACCOUNTING FRANCHISE, GUIDANCE BY FRANCHISOR AND GOING CONCERN OF FRANCHISE COMPANY IN BANDUNG

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### ABSTRACT

Competition franchise business so rapidly at the moment of failure impact franchise business opportunity (BO franchise), which can not compete with an established franchise (national or international class). BO franchise holder suspected is still not fully implemented accounting is useful to support its survival. Besides the form of coaching is not maximized guidance from the franchisor to franchisees to impact the franchise business continuity.

This article suggests an outline of the results of research into the role of understanding accounting and guidance by the franchisor to support business continuity franchise company in the city of Bandung to test the hypotheses set. The study aimed to franchise businesses in the city of Bandung as many as 7 people franchisor respondents. The research method used is descriptive associative research method. The results showed that the understanding of accounting and guidance by franchisors to simultaneously affect the going concern franchise company in Bandung with a correlation value of 0.589 which proves that there is a role of "medium" between understanding Accounting and guidance by the Franchisor in supporting the Franchise company's going concern in Bandung.

**Key words:** Accounting Franchise, Franchisor Development, Corporate Franchise Going Concern

### 1. INTRODUCTION

Entrepreneurship as a group of small-scale enterprises and medium enterprises in Indonesia plays an important role in economic development, because it can absorb a lot of work, contribute, and potential gross domestic product as a source of growth in non-oil exports. Many ways to become entrepreneurs, among others, by way of setting up a new business or buy an existing business system and has been running the business system called the franchise.

For people who want to become entrepreneurs but do not have knowledge and experience in business, franchising is a suitable business options because this system has been tested and is ready to run by the purchaser business system, so employers do not need to build a business from scratch, and the potential for failure in starting businesses very small. (Hapsari, 2008)

Franchising is one of the alternative strategies in the development of the ideal business. This business concept offers business development individuals to become larger organizations to receive the right to sell certain goods or services under the brand name of the larger organization.

Franchise business in Indonesia is experiencing rapid growth, which currently amounts to the 2000s, consisting of the 100-steady local franchises, 300s foreign franchises and franchise the rest 1.600s are BO franchises experiencing 80% growth annually. This is consistent with the contribution of franchising to the economy in 2011 to Rp 100 trillion (Indonesian Franchise Association, 2011).

To become a franchisor takes hard work to learn science in a comprehensive franchise, had to build up a strong brand and registered to *Direktorat Jenderal Hak Kekayaan Intelektual RI* (the Directorate General of Intellectual Property). In addition they should have a system of management

and human resources, as well as a clear standard operating procedures to support the practice of franchising.

The risk reduction of a brand that is feared by the franchisor. To avoid that risk franchisor send experts to foster employee and owner franchisee about the standard operating procedures and how to maintain the quality of the product.

In addition, the analysis of business continuity is critical for business franchise, because with this analysis, the businesses may be wise in managing its business and execute its business operations work with a good business strategy.

The failure of a franchise business is actually not without reason. From some of the problems of survival in the franchise business is a lack of understanding of accounting in business management franchise. The fact that many franchises holders that went bankrupt due to poor financial management efforts. It is a driver for some businesses to further enrich their knowledge, especially about financial management franchise.

Information generated from the financial statements will be considered for a franchise holder both in budgeting, short and long term decision-making as well as an effective base in the financial and performance evaluation of a small and medium business.

Besides lack of understanding of accounting in business management franchise, poor guidance provided by the franchisor to the franchisee to contribute to the failure of a franchise business.

Above facts to motivate businesses to further enrich the knowledge of business format franchising. Franchisor's ability to apply accounting franchise is one form of support system of the franchisor competent. Moreover franchisor's commitment in fostering continuous push its management franchise that will be able to realize the viability of the business.

In general there is a perception that assess the franchise as a form of business that can

provide success for small entrepreneurs in Indonesia, but in reality franchise does not guarantee absolute gain financial success because a franchise business is also not immune to the risks that occur. Based on statistical data Franchise and License Indonesia (Waralaba dan Lisensi Indonesia / Wali) of 2009 franchisee failure rates as high as 50% and the franchisor's failure to reach 30%.

Phenomena associated with the activities of the franchise in the city of Bandung occurred in recent years. As the capital of West Java province is known as the city of creative industries and culinary. In line with that potential franchise in the city is huge. In this city there are many local franchise entrepreneurs, who franchised their products in order to grow the business efficiently.

On the other hand the Vice Chairman of the Indonesian Chamber of Commerce (*Kamar Dagang Indonesia / Kadin*) West Java suggests that there are still a few employers *UMKM (Usaha Mikro, Kecil dan Menengah / Micro, Small and Medium Enterprises)* who registered the products to the Directorate General of Intellectual Property Rights and yet haven't a clearly standard operating procedure (SOP) as important criteria must be met in determining electoral franchise (Lia Marlia / PR, 2012).

This is in line with the statement of Kodrat Wibowo an observer economic of UNPAD that BO rapid franchise growth comparable with the high number of franchise businesses founded. The decision to franchisees needs to be appreciated for his courage to take risks and to provide employment opportunities to workers. Franchisors need to learn business skills and management for managing a franchise because ideally franchisee is expected to be the franchisor to another product (Tri Joko Her Riadi / PR, 2012).

Also note that the operational management of the company's franchise in general still conventional and do not make the accounting considerations of business transaction as an important point in the effort to support the business operations continuity.

With the analysis of business continuity the franchise company in the city of Bandung expected to manage their business more professionally in both production and financial management activities so as to achieve business continuity lived.

The ability of a franchisor to provide guidance to franchisees as well as understanding and proficiency in applying knowledge of accounting in business is certainly a plus for a franchisor. The elements above will encourage strength in its management franchise business that will be able to achieve sustainable business survival.

On the basis of the description above, the authors are interested to discuss in more depth on "**The Role of Understanding Accounting Franchise and Guidance by Franchisor in support of Business Continuity (going concern) of Franchise in Bandung**"

## 2. THEORITICAL BACKGROUND

### 2.1. Analysis of Business Continuity (corporate going concern)

Business continuity is the ability of the entity to maintain the viability of the business entity to meet its obligations as they fall due without doing most of the asset sales to outsiders through regular business, debt restructuring, operations improvement and other similar activities.

Going concern is the assumption that an entity will be able to survive in a sustainable manner.

In SPAP SA section 341 explained that a company's business continuity indicators are not experiencing or avoided of the following:

1. **Negative trends**, the operating loss occurs repeatedly, working capital deficiencies, negative cash flow from operating activities, essentials financial ratios are ugly.
2. **Another indication of the possibility of financial difficulties**, the failure to meet debt obligations or similar agreements,

arrears of payment of dividends, the refusal by the supplier to the filing of a regular credit purchases, debt restructuring, the need for new financing sources and methods, or selling of partial assets.

3. **Internal problems**, is strikes or other hardship labor relations, the dependence on the success of a particular project, a long-term commitment that is not the economy, the need to significantly improve operations.
4. **External problems** that have occurred, the complaint claims court, issue laws that jeopardize the ability of operations, loss of franchise, licensing or patent importantly, loss of major customers or suppliers, catastrophic losses that are not insured with inadequate coverage.

Evaluation of the ability of the entity to maintain its viability in the appropriate period of not more than one year from the date of the audit report, the auditor evaluation based on knowledge of the conditions and events that occurred before the field work is completed.

Analysis of business continuity is essential for franchise holders, because they will do the business with a good business strategy. The fact that many franchise businesses that went bankrupt due to poor financial management. It encourages businesses to enrich their knowledge, especially regarding financial management and accounting.

Hope all franchise businesses is to achieve sustainable business continuity. It is an accounting assumption that the company would continue until the time that can not be in charge, or long enough to carry out his plans (Sujana Ismaya, 2006). With the survival of a business, the entity will be able to sustain operations in the long term , will not be liquidated in the short term.

### 2.2. Understanding Accounting Franchise

In modern society plays an important role in accounting extends to all citizens or nationals, as they can't avoid the influence of accounting on a particular occasion.

Those who work for the company in the

areas of finance, production, marketing, personnel and general management do not need an accountant, but will be more effective if they have a good knowledge of accounting principles. All the people working at the company, whether an employee is low, the managers and owners of companies will have a relationship with the accounting. The higher position and responsibilities, it is increasingly necessary to know the concepts and terminology of accounting.

The importance of understanding accounting is not limited to the business sector but also individuals who are not engaged in business as an engineer, lawyer, and government agencies, all of which are almost certainly involved in business transactions and are interested in the financial aspects of his life. They will consider the accounting data for decision-making in their respective profession as in engineering problems at the plant; under dispute in a court on the issue of taxation or seizure of property disputes; operating efficiency assessments and feasibility studies.

Accounting is defined as a system of accounting that produces financial reports to the parties concerned about the economic activities and condition of the company (Niswonger, 1996: 6). In this study the use of such information is a franchisee and franchisor in running the franchise company. Accounting franchise is defined as a system of accounting which provides information on the economic activity of these franchise businesses use accounting methods, support ongoing operations, financial condition and managerial company to franchisors and franchisees that are useful in certain economic decisions. Holmes and Nicholls (1989) defines a accounting franchise as system that provides information on economic activity, including the use of intellectual property rights, support continuous operation, an understanding of the economic and managerial enterprise.

Thus the owner of the franchise needs to have an adequate understanding of accounting franchise that controls the information on trading activity that occurred and were able to adequately carry out

managerial activities that run their business activities on an ongoing basis to avoid business failure.

In addition it is proposed that the lack of accounting information in the management company could jeopardize operations. Deteriorating financial condition and lack of accounting records will restrict access to necessary information, which will lead to the failure of the company. Therefore the use of accounting information affects the planning and control of the company (Roberts, Dunne, and Ezell; 1980).

### 2.3. Guidance by the Franchisor

In addition to the implementation of the operational accounting franchise, franchise holders (franchisor) need to fulfill their obligations to support their business continuity, for the franchise's success lies not only in the success of the franchisor to run their businesses. For franchisees, the key to success lies precisely in the ability and discipline by franchisor in fulfilling its obligations.

According Bije Widjajanto (2002), there are at least four obligations to be fulfilled by the franchisor, namely: Providing supply of raw materials, providing business guidance in detail, building a branding strategy, and support activities.

Moreover franchisor must also provide franchise offering prospectus and to provide guidance in the form of training, operational guidance management, marketing, sustainable development of the franchisee.

Act No. 42 of 2007 about Franchise Article 8 and Regulation of the Minister of Trade No. 31 of 2008 explained that the Franchisor shall provide guidance in the form of training, operational guidance management, marketing, research and development on an ongoing basis to the Franchisee. The guidance given Franchisor conducted continuously, including the quality control and evaluation of the business conducted by the Franchisee.

According to regulation of the Minister of Trade (*Kementerian Perdagangan*) RI No.

31 of 2008 the franchisor shall provide guidance on an ongoing basis.

Coaching or guidance is done by the Franchisor to the Franchisee are :

1. Education and training management systems / management cooperation franchises that Franchisee can be run franchising activities and benefit;
2. Routinely provide operational guidance of management, so that if found to operational errors can be addressed immediately;
3. Assist the development of the market through promotions, such as through advertising, leaflet / catalog / brochure or exhibition;
4. Research and development of markets and products are marketed, so according to the needs and well accepted by the market.

Franchisor must give them full support in terms of management, technical, operational and standardization or quality control (such as the supply of raw materials, equipment, training), site selection, advertising, marketing even campaigns as the responsibility of the company's reputation (Kristi Gayatri : 2010).

### 3. RESEARCH METHOD

This study uses a descriptive associative research with survey approach, in order to present a structured, factual facts and the relationship between the variables studied Understanding Accounting Franchise, Guidance by Franchisor and Business Continuity (going concern) Franchise Company in Bandung city.

The population in this study is the Company's existing franchise in Bandung City with samples taken by 7 franchisor company members of HIPMI and AFI Bandung. In this study sampling using non-probability sampling with purposive sampling. Sampling provisions in question is a local franchisee Business Opportunity who has had many franchisees and has operated for more than 5 years, can be seen in table below:

Table 1. Local franchisee Business Opportunity

No.	Franchisor's Name	type of business
1	Rabbani Asyisa	Fashion
2	Shafira	Fashion
3	Pisang Ijo Just Mine	Culinary
4	Mr. Crepes	Culinary
5	Pisang Ijo Aladin	Culinary
6	Bebek Van Java	Culinary
7	Auto Bridal	Car Wash Service

The data obtained through questionnaires to the respondents above then analyzed to draw conclusions by using certain statistical methods considered effective and efficient in the study.

Been conducted descriptive analyzes and test hypotheses on the basis of verificative analyzes. Descriptive analysis is used to describe or explain an overview of each unit studied various indicators of the fulfillment inherent in it and explained with descriptive statistics in the form of frequency distribution of respondents answer that describes the highest value, lowest value, and the average value in both the percentage or absolute. Further hypothesis testing either partially or simultaneously to determine the correlation of each variable studied with Spearman Rank coefficient correlation test.

F statistical test or tests to determine whether understanding Accounting Franchise and guidance by the Franchisor has a role in supporting sustainability simultaneously franchise companies by examining the significance of the price of the F-count or compare prices F-calculate a price F-table at significance level 0 , 05 ( $\alpha = 0.05$ ).

### 4. RESULTS AND DISCUSSION

#### 4.1. Analysis of Understanding Accounting Franchise of Franchises Company in the Bandung City

Research on understanding the Accounting Franchise with dimensions of Information Activities of Company Franchises measure the achievement indicators of Understanding Accounting Franchise by 7 respondents on 4 statements given to them, which include: a) accounting system that provides information

on the transaction activity of which use the right franchise intellectual property, b) support continuous operation, c) an understanding of the economic conditions franchise company, and d) managerial franchise company.

Respondents obtained a score of 121 out of 140 ideal score, so that achievement of franchise accounting for 80.64%, which fall into the category of "maximum achievement".

In addition, respondents score on Understanding Accounting Franchise if the calculated average (mean), obtained the following results:

$$Me = \frac{\sum x}{n} = \frac{121}{7} = 17,29$$

The results of the calculation of the average score of the respondents' answers are compared to predetermined criteria, then it is at grade values between 16.9 to 20, which is included in the criteria "Very Understanding Accounting Franchise".

Table 2. Respondents Frequency response of Understanding Accounting Franchise

No. State-ment	Respondents assessment										Total	
	5		4		3		2		1		Resp	%
	f	%	F	%	F	%	Freq	%	Freq	%		
1	2	28.57	5	71.43	0	0	0	0	0	0	7	100
2	2	28.57	5	71.43	0	0	0	0	0	0	7	100
3	4	57.14	2	28.57	1	14.28	0	0	0	0	7	100
4	2	28.57	5	71.43	0	0	0	0	0	0	7	100
Total	10		17		1		0		0		28	
%		35.71		60.71		3.57		0		0	100	

Source: Results of questionnaire, processed

If partially analyzed, the majority of respondents (60.7%) said "understand Accounting Franchise", most of the others (35,7%) expressed "deep understanding of Accounting Franchise" and only a small fraction (3.58%) declared "sufficient understand Accounting Franchise ". None of the respondents who said "isn't quite understand" or "do not understand" the accounting Franchise.

Based on the observation of the authors, respondents simply stated "sufficient understanding" about the economic condition of the company, the statement causes the lowest score because the company developed a new franchise and still age of 5 years. To overcome this Franchisor still requires research and benchmark the company's operations, snystems franchise before they duplicated or given to the Franchisee.

The presence of a majority of respondents who "understand" and "very understanding" about the Accounting Franchise of Franchise Company in the Bandung City when

analyzed in more detail the reason can be seen as follows:

- a. The level of education businesses is high enough, all respondents are either accounting graduates Strata 1 (S1)
- b. Some entrepreneurs have received training in accounting for franchise activities of government institutions and associations that provide training franchise, so they get an adequate understanding of accounting franchise.
- c. Awareness of the importance of accounting for the franchisor to its advancement and business continuity that lived in the future (going concern).
- d. The main requirement to be a partner bank financing, which requires franchise businesses provide accounting records.

**4.2. Analysis of the implementation Guidance by the Franchisor to the Franchisee in Bandung**

Research on the Development of Sustainable Guidance Franchisor with dimensions measuring about fostering achievement indicators by Franchisor on 4 statements given to them, which include: a) Education and training, b) Operations, c)

Market Development and d) Market research and product .

Respondents obtained a score of 124 out of 140 ideal score. So, the achievement by implementation guidance of the franchisor of 80.86% that fall into the category of "maximum achievement".

In addition, respondents score on coaching by Franchisor in Bandung if the calculated

average (mean), obtained the following results:

$$Me = \frac{\sum x}{n} = \frac{124}{7} = 17,71$$

The results of the calculation of the average score of the respondents' answers are compared to predetermined criteria, then it is at grade values between 16.9 to 20, which is included in the criteria "Always do the Guidance Sustainable".

Table 3. Frequency response of Respondents Guidance by the Franchisor to the Franchisee

No. State-ment	Respondent's assesment										Total		
	5		4		3			2		1			
	f	%	f	%	f	%	%	Freq	%	Freq	%	Resp	%
1	4	57,41	3	42,85	0		0	0	0	0	0	7	100
2	5	71,43	2	28,57	0		0	0	0	0	0	7	100
3	2	28,57	4	57,14	1	14,28	14,28	0	0	0	0	7	100
4	2	28,57	5	71,43	0		0	0	0	0	0	7	100
Total	13		14		1			0		0		28	
%		46,43		50		3,57	3,57		0		0	100	

Source: Results of questionnaire, processed.

If partially analyzed, the majority of respondents (50%) said "often provide guidance" to the franchisee, most of the others (46.43%) said "always give guidance" and only a small fraction (3.58%) said "sometimes provide guidance ". None of the respondents who said "rarely provide guidance" or "never give guidance" to the franchisee.

This proves that most of the franchisor as a key player in the company's franchise in the city of Bandung "Often provide continuous guidance" to the franchisee as a form of responsibility in business development franchise in the city of Bandung.

The presence of the majority of respondents were "often" and "always" provide ongoing guidance to the franchisee in Bandung when analyzed in more detail the reason can be seen as follows:

- Franchisor in the city of Bandung comply where government regulations requiring that continuous guidance to franchisees to reduce the failure rate franchise.
- As a form of responsibility franchisor to the franchisee a franchise business partners in the form of support system for franchisees to conduct business.

- Awareness franchisor for business continuity (going concern) franchise business. If the survival rate is low, will be negative impact to franchisor business development.

#### 4.3. Analysis Business Continuity (going concern) of Franchise Company in Bandung

Research on analysis Business Continuity (going concern) on the company's franchise with the dimensions of the features of sustainable business measuring about the achievement indicators : 1) "to avoid negative trend" with indicators to determine whether the experience: a) repeated operating losses , b) lack of working capital, and c) a negative cash flow, 2)-dimensional "avoid financial difficulties" with indicators to determine whether the experience: a) failure to meet the obligation, b) refusal by the supplier on the purchase on credit, and c) the sale of assets, 3) dimensions "to avoid internal problems" with a strike indicator or labor issues, and 4) "avoid external problems" with indicators to determine whether the experience: a) the complaint claims court, b) difficulties business operation since the release of laws, and c) loss of major customers or suppliers.

Obtained a total score of respondents 300 from 350 the ideal score. so known franchise business continuity achievement of 85.71% which belong to the category of "maximum achievement".

Of the total respondents score on Business Continuity (going concern) Franchise companies in Bandung, if calculated the average (mean) in each dimension, the results obtained with the following summary on table 4.

Table 4. Summary of Respondents Answer Score on Business Continuity (going concern) Franchise Company in the City of Bandung

Dimensions	Result	IdealScore	Mean	% Progress	Category/ achievement
Avoid negative trend	92	105	13,42	87,61	Very avoided/max
Avoid financial difficulties	90	105	12,86	85,71	Very avoided/max
Avoid the problem of internal	25	35	3,57	71,43	avoided/max
Avoid the problem of external	93	105	13,28	88,57	avoided/max
<b>Total Score</b>	<b>300</b>	<b>350</b>	<b>10,71</b>	<b>85,17</b>	<b>Maximum</b>

Source: Results of questionnaire, processed.

Table 5. Frequency response of Respondents Business continuity (going concern)

No. State-ments	Respondents assessment										Total	
	5		4		3		2		1			
	f	%	f	%	F	%	Freq	%	Freq	%	Resp.	%
1	1	14,29	6	14,29	0	0,00	0	0,00	0	0,00	7	100
2	3	42,86	4	42,86	0	0,00	0	0,00	0	0,00	7	100
3	6	85,71	0	85,71	0	0,00	1	14,29	0	0,00	7	100
4	6	85,71	1	14,29	0	0,00	0	0,00	0	0,00	7	100
5	1	14,29	6	85,71	0	0,00	0	0,00	0	0,00	7	100
6	2	28,57	4	57,14	0	0,00	0	0,00	1	14,29	7	100
7	0	0,00	4	57,14	3	42,86	0	0,00	0	0,00	7	100
8	6	85,71	1	14,29	0	0,00	0	0,00	0	0,00	7	100
9	5	71,43	0	0,00	2	28,57	0	0,00	0	0,00	7	100
10	2	28,57	4	57,14	0	0,00	1	14,29	0	0,00	7	100
Total	32		30		5		2		1		70	
%		45,71		42,86		7,14		2,86		1,43	100	

Source: Results of questionnaire, processed.

The average score of answers according to each of these dimensions when compared to predetermined criteria, then each dimension is on criteria of "Highly protected from negative trends", "Very avoid financial difficulties", "Protected from internal problems", and "Protected from external problem".

In addition, if the respondent's answer scores compared with the ideal score on each dimension of the outcome achievements expressed "maximum".

From the calculation of the average scores obtained can be seen where the business

continuity (Going Concern) on the company's franchise in the City of Bandung in more detail through the analysis of respondents' answers as table 5 as follow.

Based on the respondents' business continuity (Going Concern) Continuity (Going Concern) Franchise Company in Bandung, it is known that the majority (45.71%) stated that Going Concern Franchise Company in the City of Bandung took place "very sustainable"; most of the others (42.86%) expressed ongoing "continuous" the remaining 7.14% said "fairly sustainable" amount, 2.86% state lasted "less sustainable" and amounted to 1.43%



last declared "unsustainable". So it can be concluded that the Business Continuity (Going Concern) Franchise Company in the city of Bandung on most franchise holders in a state of "Highly sustainable".

**4.4. Role of Understanding Accounting and Coaching Franchisor Franchise Supporting Business Continuity (Going Concern) on the company's franchise in Bandung**

To determine the role of Accounting Franchise and Development by Franchisor with Business Continuity (going concern) in Bandung can be determined by verification of the hypothesis that has been established earlier that "there is the role of Accounting Franchisor Franchise and Development in supporting business continuity (Going Concern)" in Bandung city.

The calculation of value statistics using the following formula:

$$R_{y.x_1x_2x_3} = \sqrt{\frac{r^2_{yx_1} + r^2_{yx_2} + r^2 - 2r_{yx_1}r_{yx_2}r_{yx_3}r_{x_1x_2x_3}}{1 - r^2_{x_1x_2x_3}}}$$

Tests performed by using statistical software SPSS 17 for windows. The test results on the multiple correlation equation above can be seen in the table 6 below.

Table 6. Results Multiple Correlation Test (Test F)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.589 <sup>a</sup>	.346	.653	1.51782	.346	814	2	4	.0021

a. Predictors: (Constant), X2, X1; b. Dependent Variable: Y

Based on the table above, the correlation obtained at 0,589 which indicates that there is a role that is "Strong" between Accounting Franchisor Franchise and Development in Supporting Business Continuity (Going Concern) franchise company with a magnitude of role that can be seen from the R-square of 34.6%, while the remaining 65.6% played by other factors that are not included in this study such as government regulation, Quality Management, Motivation Entrepreneurship, Brand Management, Sales Performance, Franchise Financing, and others.

From the test results proved that the hypothesis has been established writers is that "Accounting for Franchise and guidance by franchisor has a role in supporting the sustainability of the going concern on the company's franchise" can be substantiated, and acceptable.

**5. CONCLUSION**

Based on these results and the above discussion, it can be concluded the study as follows:

1. Accounting Franchise has been well understood by franchisor in the city of Bandung with an average score of 17.29 and franchisors stated "Very Understanding Accounting Franchise".
2. Most Franchisor in Bandung has conducted coaching (guidance) to franchisees with an average score of 17.71 and franchisors stated "always doing sustainable guidance".
3. Business continuity (going concern) Franchise Company in Bandung, stated continuously with an average score of 10.71% and franchise company shall be declared "very sustainable business continuity".
4. Simultaneously there is the role of Understanding Accounting Franchisor and Guidance by franchisor in supporting business continuity Franchise Company in Bandung with a correlation value of 0, 589, which includes criteria for "moderate".

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