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Strategies Used to Transition from Manual to Computerized Accounting in Small Businesses

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Walden University

College of Management and Technology

This is to certify that the doctoral study by

Yonwanda D. Bullock

has been found to be complete and satisfactory in all respects,
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the review committee have been made.

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Walden University
2021

Abstract

Strategies Used to Transition from Manual to Computerized Accounting in Small

Businesses

by

Yonwanda D Bullock

MS, Strayer University, 2009

BS, Shaw University, 2004

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

March 2021

Abstract

Small business owners with unsuccessful strategies of implementing computerized accounting systems may face a negative impact with their business sustainability and their business financial performance. Small businesses support the majority of the workforce in the United States, but 50% of small businesses fail within five years, and only 30% may survive long term. The beauty salon owners selected, successfully implemented a computerized accounting system to overcome the challenges of financial loss. Grounded in Davis's technology acceptance theory, the purpose of this qualitative multiple case study was to investigate strategies small business beauty salon owners in Baltimore used to adopt computerized accounting systems to sustain their businesses beyond five years. Data were collected from semi structured interviews and company documents from six beauty salon owners in Baltimore who successfully adopted a computerized accounting system in their business. Thematic analysis was used to analyze the data. Four themes emerged: business growth, accounting systems operations, managing finance using an effective accounting system, and computer education and knowledge. A key recommendation is for beauty salon owners to immediately seek outside financial advisors to set their business up with computerized accounting systems. The implications for positive social change include the potential for small business owners to improve financial stability and increase growth, leading to employment in the local community and economic sustainability while providing business mentors for future entrepreneurs.

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Dedication

I would like to dedicate this study to my late mother, Mollie P Bullock whom passed away in 2017. Before my mother passed away she was my biggest cheerleader and my biggest motivator. She encouraged, bragged on me, and supported me until the day she left this earth. Ma I miss you so much, but I know that you are in a better place. You taught me not to give up and not to give in. Always to work hard and finish what you started. You always prayed for me and prayed with me, which I miss like crazy. I am so thankful that God allowed you to be my mommy. I love you mom always and forever will you be in my heart. My sister Tammy, what would I do without you? You are more than a sister, you are my friend, my encourager, my prayer partner, and you never once gave up on me and my goals. You stayed right there with me. Mrs. "Queen" Vicky Williams, wow, I got here. You open your home and your heart up to me and I carried it like it is a precious gem. You have my back front and sides. We have been through so much together and for that, I am truly grateful. I owe you so much and for real one day, I am going to retire you. You have been more than a friend, sister, and confidante, you have been my lifeline. You talked me off many of bridges and often saved my life there is no one like you and I will never forget. Last but never least, my love, my heart, and my soul, my Angela Shaniqua Upchurch, my daughter. I love you without saying. I do what I do so that you can be proud of me and for you to know that the sky is the limit and success is yours. I push because I want to teach you to never give up and to push, pray, and go after your dreams. Never stop my heart I love you

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Thank you, Father, God, and Lord for the strength, the peace, and the friendships while completing this long journey. I finally made it to the end of the rainbow. Thank you to my advisor Mrs. Jill OMG. I can say we did it, so many times after my mom's death I wanted to give up. It had become dark and I did not want to finish. But you came along and made me see that I was great enough to finish this and that I had the love and strength in me to do this. You became more than an advisor, you became a friend and for that, I will always appreciate you. You cared about my education, thoughts, my feelings and never once waivered. Thank you to Polly Ramos and Ken Welch, you are both my prayer partners and advisor what would I have done. Lastly, thank you, Dr. Chad, I finally did it. Thank you for the encouragement and the talks, and thank you for your patience.

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Section 1: Foundation of the Study

This section includes a brief overview of small business owners who have problems transitioning from their current method of not having an accounting system to having an automated accounting system. Although many small businesses such as beauty salons do not have the resources for implementing a new accounting system and survival is critical for economic development (Banham & He, 2014). I also provide a review of the literature indicating the need for future research. Using a qualitative approach to understand small business challenges, I explored the strategies small business owners have used to remain in business, particularly regarding employing an accounting system after having no system and its benefits for a growing company.

Background of the Problem

Small business owners face challenges starting and maintaining a viable business in a growing economy. However, small and medium enterprises (SMEs) are essential for the economic stability of the country (Hyder & Lussier, 2016). In the United States, small businesses make up 99.7 % of employer firms, 48.5 % of the private sector, 63 % of net new private-sector jobs, and 33% of exporting value (Hyder & Lussier, 2016). The process of technology adoption, while it may be critical for sustaining a business, is often gradual and, at best, steady. It may therefore take years to develop an effective business software application to support the future growth of the business (Iansiti & Lakhani, 2017). The rate of small business growth depends on the core values and strategic decisions of managers during difficult economic times (Wolff et al., 2015). In the digital world, beauty salon owners may need to incorporate certain technologies to maintain

administrative control (Iansiti & Lakhani, 2017). An automated accounting system may be such a technology, for without an adequate accounting system in place; small businesses likely will fail (Spigel, 2017).

Problem Statement

Approximately 544,000 new businesses open each year (U.S. Small Business Administration [SBA], 2014). If a business does not have an accurate computerized accounting system and financial expertise and guidance, the business owners may be unable to make sound financial decisions, and this would impact the survivability of their business (Edwards, 2018). Small business owners in the beauty salon industry fail at a rate of 51% within five years (U.S. Department of Labor, 2017) The general business problem was that some small business managers do not understand how to use a computerize accounting system to sustain their business effectively. The specific business problem was that some small business owners of beauty salons lack strategies to adopt a computerize accounting system that will help maintain their business beyond five years.

Purpose Statement

The purpose of this qualitative multiple case study was to explore strategies small business owners of beauty salons used to adopt an accounting system that will help sustain their business beyond five years. The population for this qualitative multiple case study included six small beauty salon owners in the Baltimore metro region who have incorporated an accounting system and sustained their businesses longer than five years. The knowledge gained from this study may prepare aspiring small business owners of a beauty salon with the necessary tools and strategies to implement an adequate accounting

system that may help improve their chances for business growth. The implications for positive social change include the potential for small beauty salon owners to adopt policies, processes, and protocols that will help them improve their financial growth strategies. Implementing such strategies in the beauty salon industry could help owners to be more competitive and enable them to maintain a successful business within the community. As a result of implementing an efficient accounting system and making the necessary improvements to their business policies and protocols, the owners could help improve the standard of living in the local and surrounding communities.

Nature of the Study

As described by Yin (2014), the three research methods that are available for use in a research study are qualitative, quantitative, and mixed methods. I used the qualitative approach to focus on the salon owners' real-world experiences and how they interpreted their experiences. The qualitative research method enables researchers to understand some aspect of social life and its practices, which generate words, rather than numbers, as data for analysis (McCusker & Gunaydin, 2015). The qualitative method has produced findings useful for decision-makers in implementing new strategies (Yin, 2014). The qualitative study method was appropriate for this research study because it allowed me to gain a deeper understanding of accounting system strategies used by small business owners of beauty salons to sustain their businesses beyond five years. The quantitative method was not appropriate for this study because the focus of quantitative studies is on testing hypotheses, whereas I aimed to explore strategies beauty salon owners' used to improve their financial stability using an effective accounting system. The quantitative

research method was inappropriate for collecting in-depth participant perspectives using the research questions in this study. Mixed methods design combines qualitative and quantitative methods, which is a form of triangulation within a broader methodological context (Abowitz & Toole, 2010). McKim (2017) defined the mixed methods approach as a methodology providing the ability to make sense of the world, help readers understand the study better, increase confidence in findings, improved accuracy and completeness, and inform and contribute to overall validity. I did not use a mixed methods design because it combines a quantitative and qualitative element. Furthermore, the mixed methods would have required additional time and resources beyond the scope of this research.

I considered phenomenology, ethnology, and case study for my qualitative research design. Christensen et al. (2010) stated phenomenological research demonstrates the lived experiences of a person or groups of people regarding a particular phenomenon. Phenomenological research approaches use identification and analysis for the structure of the experience, according to Choe et al. (2015). The phenomenology design was not the right choice because it is focused on the lived experiences of a phenomenon (Moustakas, 1994). An ethnography research design relates to the ethnicity, geographic location, and culture of an organization or group (Yin, 2014). I did not use an ethnographic design to explore or investigate group activities through the interrelationship of behaviors and interactions of the participants. The case study design was ideal for this study because of the length of time to conduct research and collect data that allows for an in-depth exploration of the research topic (Yin, 2014). As suggested by (Yin, 2014), I used the

case study design to obtain data through interviews to address the purpose of the study.

Two additional methodological designs, grounded theory and phenomenology, do not have the flexibility offered by case study research (Hyett et al., 2014). Case studies involve careful and in-depth consideration of the nature of the case, historical background, physical setting, and other factors (Hyett et al., 2014).

Research Question

The central research question for this study was as follows:

RQ: What strategies do managers of beauty salons use to implement an accounting system that will help sustain their business beyond five years?

Interview Questions

The questions used in the participant interviews were:

1. What accounting systems did you use to get started in your business?
2. How has your accounting system evolved as you transitioned from a start-up to a sustainable business?
3. Can you offer aspiring small business owners ideas on how to implement an adequate accounting system to remain profitable?
4. How did you utilize your existing strategies for implementing an accounting system to overcome challenges in starting your business?
5. How have your daily activities been affected by using your current accounting system?
6. How has your decision-making process been influenced by using a capable system that will help with sustainability?

7. What other information could you provide on implementing an accounting system that will sustain a company for more than five years?

Conceptual Framework

The conceptual framework for this study was the technology acceptance theory (TAM). TAM provided a framework for understanding how some managers employ accounting systems to stay competitive and profitable. The primary focus of my research was the identification and exploration of strategies small business owners used successfully related to accounting system implementation and its use.

The TAM was first proposed by Davis (1989) as one of the most famous research models to predict and use acceptance of information systems and technology by individual users (Marangunic & Granic, 2015). Researchers Liu et al. (2014) stated the factors that determined the constructs of using technology as performance expectancy, effort expectancy, and social influence. Wallace and Sheetz (2014) noted the lack of adequate software measurement programs to evaluate and monitor project progress provided one possible explanation for the high rate of software project failure. Software measures are defined as any tool that provides an assessment of the degree to which a software product or process evaluates a given attribute, size, complexity, or quality. Samaradiwakara and Gunawardena (2014) proposed a design for the new models such as TAM2 and the unified theory of acceptance and use of technology after 2000, with extra dimensions to the previous model developed. With ongoing studies of the TAM model, the critical determinant that it possesses has been its usefulness as a strong predictor of attitude toward intent to use specific information systems and services. Using TAM in

small businesses allows the owners to create a more conducive environment for information system (IS) implementation, making it easy to adopt the IS (Son et al., 2015). The TAM identified the versatility, ease of use, technology attributes, usage, and attitude behind choosing current security systems. TAM was a relevant theory for this study because the approach served as a framework to understand how implementing a well-developed system was useful for sustainability. Beauty salon owners who apply Davis' TAM are likely to improve their financial growth. The TAM applied to the study because owners with visionary leadership committed to growth driven goals for their business appeared to be more likely to adopt and use information and communications technology (ICT; Giotopoulos et al., 2017).

Operational Definitions

Accounting information systems: Accounting information system (AIS) is a computer-based method for tracking accounting activity in conjunction with IT resources (Pramuka & Pinasti, 2020). Accounting information systems (AIS) are critical to organizational compliance, function, efficiency, decision-making, and communications (Paterson & Wilson, 2018).

Business failure: A business failure is the discontinuance of ownership, having not made a net profit for at least 2 years and possibly may include business loss (Lussier & Halabi, 2010).

Computerized accounting: Computerized accounting is a computer software application used for recording and processing accounting transactions such as (a) accounts receivable module, (b) accounts payable module, (c) trial balance module, (d)

payroll module, and (e) all-purpose functional financial report module (Aduamoah et al., 2017)

Entrepreneurship: Entrepreneurship is the act of creating a business opportunity that involves alertness to and seizing of profit opportunities by taking innovative actions that sell a product or provide a service (Bartz & Winkler, 2016).

Small and medium-sized enterprises (SMEs): Small and medium enterprises are organizations that have fewer than 250 employees. A small enterprise is an enterprise that has fewer than 50 employees (Ayandibu & Houghton, 2017)

Small business: A small business is based on size standards in millions of dollars or number of employees (Electronic Cod of Federal Regulations, 2018). Independently owned firms with fewer than 100 employees account for the majority of small business employment (SBA, 2013).

Strategic planning: Strategic planning summarizes a project launch, environmental assessment, and negotiation on prospects for sustainable development with shared decisions by business visionaries (Ioppolo et al., 2016).

Sustainability: Sustainability refers to a company's mission to find a balance between financial and social performance that seeks to achieve high performance and long-term viability (Galpin et al., 2015).

Assumptions, Limitations, and Delimitations

Researchers used assumptions, delimitations, and limitations to influence the performance of the research. The assumptions and limitations of the study will identify what the researcher cannot control while the delimitations address the boundaries of the

study. The researcher should properly understand what the participants are sharing; therefore, I exerted as much active listening as possible. Finally, I aspired to interpret the data effectively and shared the data collected in a way that future readers may understand.

Assumptions

Assumptions are no validated facts accepted by the researcher as being true (Rovai et al., 2013). My first assumption was that small business owners of beauty salons would give honest, thoughtful, and precise responses during the interview process. My second assumption was that beauty salon owners would provide valuable insights that could aid in adapting to an accounting system versus using cash on hand. The third assumption was that the findings of this study may contribute to positive social change by identifying competitive opportunities for owners who have invested in using an automated accounting system.

Limitations

Limitations represented the weaknesses of the study (Svensson & Dumas, 2013). The first limitation of this study was things out of my control including the participants not fully understanding or comprehending the interview questions. The second limitation was the data collected may not reflect the view or experience of all small business owners. Limitations may also include participants' lapse of memory to recall transactions that happened over the last five years.

Delimitations

Delimitations refer to the bounds or scope of the study. Researchers defined delimitations as limits that researchers will set for the research study (Nelms, 2015; Svensson & Doumas, 2013). The delimitations may include geographical locations, years of success, or financial status (Bloomberg & Volpe, 2012). The first delimitation for this study was small business owners of beauty salons who use cash basis instead of accrual accounting method. A second delimitation was of six beauty salons in Baltimore County that had fewer than 15 employees. The third delimitation was that only owners of small beauty salons who had successfully owned the business for more than five years participated in this study.

Significance of the Study

Findings from this study may lead to the improvement of business practice by providing small business owners in Baltimore with strategies that improve the success rates of their businesses. The results of this study may provide valuable information in support of the current business practice of small beauty salons. Small businesses contribute substantially to the growth of the United States economy by providing jobs (Campbell & Parks, 2017). Small business owners of beauty salons may gain valuable strategies from this study to improve the long-term sustainability of their businesses, which would improve the local social and economic conditions.

Contribution to Business Practice

The focus of this study was to explore experience of owners of small beauty salons in using efficient accounting tools to sustain their businesses. The goal was to

provide business owners with a better understanding of how to operate a small business through improved accounting and financial knowledge. Small business owners may have greater flexibility to define their success by the measures of an adequate accounting system than larger companies. The effect of the accounting tools on profitability and other financial metrics may determine the business' success or failure rate.

This study was significant because I explored strategies that may help small business owners of beauty salons sustain their business beyond five years. In exploring successful strategies, I found that there was a high failure rate amongst small business owners. The findings from this study may provide small business owners with knowledge on how to integrate new accounting software, improve revenue, and discover techniques that enhance their competitive advantage. Small business owners may use the findings from this study to advance company growth and achieve business goals. This study may enable small business owners to identify customers' needs, improve services, boost information technology (IT) performance, and grow to maintain their businesses.

Implications for Social Change

Researchers have viewed small businesses as a vital part of the nation's economy and credit them with creating new jobs and contributing to economic growth (de Wit & de Kok, 2014). The implication for social change for social change from this study is the resources it provides to small business owners to sustainability in the community. The findings in this study may contribute to a positive social change for small business owners by improving their methods of operating while striving to grow in the current market. Incorporating necessary tools such as an updated accounting system may lead to

sustained growth and profitability. Learning to addressing accounting software issues may equip beauty salon owners with essential tools and skills to sustain profitability. Small business owners can use these strategies to improve their business's prospects, which may impact social change by enhancing the economic health of the community.

A Review of the Professional and Academic Literature

The purpose of this qualitative case study was to explore strategic methods used by small business management to develop the internal processes that support sustainability of the business beyond the first five years. Massaro et al. (2016) suggested a literature review should provide a reliable, repeatable framework to ensure a positive outcome of the study. The literature review may offer a better understanding of data previously not worked or looked at (Massaro et al., 2016). In the literature review a researcher summarizes, analyzes, evaluates, and clarifies ideas presented by other authors to construct a sound and reasoned argument (Wakefield, 2015). The types of literature reviewed in this section showed innovation strategies, performance metrics, and growth strategies used by small businesses. I discuss factors concerning business failure, small business sustainability, strategic planning, structural change, and strategic change. Key terms used in the search included accounting software, business failure, business success, small business, sustainability, and strategic planning. By identifying employing the relevant keywords and ideas, I discovered significant information in the literature related to the study topic and limited to the scope of the research.

I used sources from business articles, government reports, scholarly peer-reviewed articles, industry reports, and other publications relevant to the research topic.

The academic databases utilized included Google Scholar, EBSCOhost, ProQuest, Emerald Management Journals, and LexisNexis. Other sources used included reports from the U.S. Census Bureau and the SBA. Over 85% of the total references contained in this study were peer-reviewed. *Ulrich's Periodical Directory* verified many of the articles used in this literature review.

The literature review included 254 peer-reviewed journal articles from both professional and academic literature. In total, there were peer-reviewed sources published within five years of my pending graduation. The literature review included 84(61%) peer-reviewed journal articles, 4 dissertations, and two books from 2015 which represents 63% of the total references (See Table 1).

Table 1

Summary of Reference Types

Source	Within 5 Years of expected graduation		Percentage of overall sources
		More than 5 years	
Books	1	4	25%
Dissertations	6	4	66 %
Peer-reviewed articles	151	85	56%
Government	2	1	50%
Total	160	94	254
Total %	63%	37%	100%
Total Sources	160	94	254

Cosmetology Industry

A beauty salon is a place where beauticians deliver personal care services such as spa, facial, massage, hair care, and other services to their valued customers (Deb & Dey,

2016). The beauty salon business can open with a minimum amount of capital from \$500 to \$27,000 and managed simultaneously with family and even from home (Deb & Dey, 2016). The beauty salon industry has increased in size by 91.8% from 2000-2015 (Deb & Dey, 2016). There are currently over 58,000 beauty salons employing nearly 350,000 nail and hair technicians in the United States (Quach et al., 2015). A beautician is required to obtain proper licensing and training to provide beauty services for their business Norlien et al., (2017).

In the beauty salon industry, profitability is one of the prominent measures of business performance. Effective deployment of IT may both enhance customer intimacy and reduce operational costs (Efendioglu, 2019). The use of IT in beauty salons is critical in creating better customized or individualized services, improving the reliability of services provided, reducing fluctuation in revenues, and increasing profitability and cash flow (Efendioglu, 2019).

Technology Acceptance Model

The technology acceptance model (TAM) provided the conceptual framework for the study. The TAM focuses on a potential technology user's willingness to accept or adopt a given technology (Huang & Martin-Taylor, 2013). Researchers Cheung and Vogel (2013) proposed that TAM was developed to influence subjective norms considered to be a major improvement for small and medium businesses. The purpose of the TAM was to explain the determinants of general computer acceptance as well as end-user behavior across a broad range of computing technologists and other user populations (Davis et al., 1989). Park and Kim (2014) defined TAM as the degree to which a person

believes that using a system would be free of excessive mental and physical efforts; in this study, the TAM refers to that belief and also the degree to which a salon owner believes that using a specific accounting system would enhance their job performance and the health of the business. For hair salons, the lack of adoption of sophisticated technology such as mobile cloud services may cost a hair salon in the short term and threaten its survival in the long term as the salon may not be able to compete with those using a current technology. Technology adoption may result in savings from reduced overhead contributing to profitability, growth, and long-term economic sustainability (Rambe & Mpiti, 2017). To help understand technology acceptance adaption in the hair salon business, it is important to understand TAM's main tenets.

Davis et al. (1989) posited that perceived usefulness and perceived ease of use have primary relevance for computer acceptance behavior. Perceived mobility and connectedness are significant motivational factors of service, system quality, and perceived usefulness in companies (Park & Kim, 2014). The perceived mobility of technology also affects user attitude and intention to use mobile cloud services (Park & Kim, 2014). TAM is used to explain why individuals choose to adopt or not adopt a particular technology when performing a task (Wallace & Sheetz, 2014). Managers should promote both the usefulness and the ease of use, or user-friendliness, of software measures to encourage the adoption and use of a standard technology (Wallace & Sheetz, 2014). Business owners may employ the TAM to simplify and improve business success.

Technology is a growing necessity to better understand the development of TAM. If the owner's perception of the technology is not understood, the TAM technology may

be accepted or rejected (Marangunic & Granic, 2015). A critical tenet of TAM is a person's perceived ease of use of a new technology and belief that using the technology would enhance their job or task performance, which is perceived usefulness (Scherer et al., 2018). Researchers used the TAM as a framework to help understand the adoption of various technologies, and TAM has arguably become the most influential theory for this (Marangunic & Granic, 2015). Researchers Lee, Hsieh, and Chen (2013) used the TAM model to explore employees' intention to use e-learning systems and investigated the effects of organizational support, individual characteristics, and task characteristics on this intention. The results showed that usefulness and ease of use are essential factors in determining the acceptance of e-learning systems in organizations (Lee, Hsieh, & Chen, 2013). Given assistance and other resources from top management, employees were likely to believe that e-learning systems were useful and easy to use (Lee, Hsieh, & Chen, 2013). Installing new technologies in organizations like beauty salons may increase the productivity of their business processes and improve employee participation and satisfaction (Lee, Hsieh, & Chen, 2013). Other TAM adoption phases refer to the decision making when a firm chooses which business information system solution suits its requirements (Puklavec et al., 2018).

The ICT industry changes at a rapid pace with new generations of technology (Xu et al., 2017). The advancements in technology allow companies to provide better quality and more diversified personalized services than ever before (Xu et al., 2017). Rapid introduction of technological innovations together with aggressive strategies such as

pricing raises the possibility of higher performance. Expensive billing of the technology-based services may result in negative consequences (Xu et al., 2017).

In technology, disadoption is a period of downward trends in a population's technology use (Bergquist, 2017). Disadopters tend to not use new generation technology during a disadoption period (Xu et al., 2017). In technology adoption literature, user experience plays a moderating role in models of technology acceptance and use following the rationale that user experience improves a users' knowledge about the target technology (Xu et al., 2017). While user experience may not have a positive effect on readoption intention because of unsatisfactory experience, researchers theorized that there is a more profound and positive impact of usage intensity through experiences (Xu et al., 2017). Many small business owners face challenges with their ability to adopt technological innovations (Agwu & Murray, 2015). Some problems that lead small business owners not to adopt technology are a poor prior experience, uncertainty of benefit, and lack of external computing support. Although these factors may hinder technology adoption, Ashari et al. (2014) suggested that ICTs would help to improve inventory management and develop improved small business internal processes.

Systems Theory

The concept of systems theory introduced by von Bertalanffy (1969) consisted of ideas and principles for researching complicated situations holistically. The system theory is a group of specific plans brought together to aid in the understanding of systems (Adamas et al., 2014). Understanding the methods used allow individuals to improve explanatory power and interpretation with significant implications (Adams et al., 2014).

Thus, systems theory provides explanations for real-world systems. In general, the systems approach encourages the development of a global, more unitary consciousness, teamwork, collaboration, learning for life, and exposure to the universal storehouse of accumulated knowledge and wisdom (Laszlo & Kripner, 1998).

To succeed in a challenging economy, small business owners need to implement an accounting system capable of adapting to everyday business operations and environmental challenges. An accounting system as a whole considers the components and does not develop from the way the jobs interact (Chagas & Campanario, 2014). System thinking is complex, and researchers are, therefore, encouraged to create different ways of understanding work systems to promote sustainability (Kira & van Eijnatten, 2013).

This study is for beauty salon owners to understand the use of accounting systems components and how it affects their profitability and sustainability for more than five years. Aristotle expressed the core tenet of network theory known in the industry as a synergy. The whole is more than the sum of the parts (Chen & Stroup, 1993). Modern efforts to construct a unifying theory capable of addressing complex systems in the domains of natural, social, and engineering sciences goes back to the early 1920s (Chen et al., 1993). Systems theory should possess properties that are derived from the interactions among its components (Dong & Yang, 2018). Therefore, systems theory maintains that components of a network interface with one another rather than operate exclusively to determine the properties and functioning of that system (Morgeson et al., 2015). System theory attempts to achieve a degree of constancy regarding the inflow and

outflow of goods and material as cited by Morgeson et al., 2015). The permanence seen in organizational structures and functions allows variations in interdependent entities' actions and behaviors in adapting to no regular events (Morgeson et al., 2015).

Berrien (1961) and von Bertalanffy (1950) proposed the event system as a complex of three interacting event components: event strength, event space, and event time (Morgeson et al., 2015). IT is applied, the theory-in-use that researchers understand reflects the information in most books, which treat systems as technological artifacts, configurations of hardware, and software that used by users (Alter, 2013). A widely accepted definition-in-practice of systems as technical artifacts leads to obstructed views in regard to major IS research topics. Major IS research topics are as follows: how information technology (IT) -reliant systems operate in organizations, how to implement Treliant policies in organizations, what determines their success, and how IT contributes to productivity and profitability (Alter, 2013). Directly focusing on generating business are some results that managers care about which may lead to better requirements and more valuable IS research (Alter, 2013).

A work system is a system in which human participants and machines perform work (processes and activities) using information, technology, and other resources to produce specific products/services for satisfied internal and external customers (Alter, 2013). Many small business use systems that are part of commercial enterprise resource planning (ERP) and customer relationship management (CRM) packages (Alter, 2013). The work system framework represents a working system regarding nine elements included in a basic understanding of the work system's form, function, and environment

during a period when it is relatively stable, even though incremental changes may occur during that time (Alter, 2013). Therefore, the work system life cycle represents the iterative process through which work systems evolve via a combination of planned change (formal projects) and emergent (unplanned) change that occurs through adaptations, and workarounds as cited by (Alter, 2013).

The work system method (WSM) design is used for different purposes and at various levels of detail because the specifics of a situation determine the nature of the understanding and analysis required by management (Alter, 2013). Every activity produces products and services that may be resources for other events and received by the customers for outside use of the work system (Alter, 2013). Over time small business owners can use various aspects of WSM to think about how the system operates, how well it operates, and how and why possible changes might generate better results for the business (Alter, 2013). The patient work system, which influences the performance of all types in a patient work system, was researched by Holden et al., (2017). The acceptance and use of new technology may affect social forces from peers, clients, organizations, and professional societies (Holden et al., 2017). The findings with this model in-patient care show how the work system contributed to both negative and positive experiences (Holden et al., 2017).

Computerized Accounting Systems

Computerized accounting systems involve the use of computers to handle the large volume of accounting and financial data with speed, efficiency, and accuracy, and the aim is to overcome fundamental challenges (Arcega et al., 2015). Managers and

owners within organizations, including the beauty industry, employ multiple forms of information technology in their accounting information systems (Lim, 2013). Computers have helped businesses to make millions of calculations per second; scholars believe that the time spent in manually accomplishing the steps a significant amount of time compared to the time spent in a computerized system (Lim, 2013). Using an automated accounting system involves the computerization of an accounting information system, established to facilitate decision making (Sugut, 2014). The electronic accounting system is the application of computer-based software used to input, process, store, and output accounting information (Sugut, 2014).

Interactive control systems encourage the search for innovative solutions and learning (Novas, Alves, & Sousa, 2017; Yuliansyah & Khan, 2015), allowing new strategies to emerge as the participants interact, and the debate among each other and dialogue in response to perceived threats and opportunities. Performance is a large part of an organization's growth and stability. Although computerized accounting systems play a vital role in the organizational financial performance, Novas et al. (2017) stated the measurement of performance using purely economic indicators has some advantages, such as objectivity and the universal nature of symbols. Although performance is a large part of an organization's growth and stability, it is not the only role that businesses use to measure and monitor performance.

The balanced scorecard method (BSC) has emerged since the late 1990s as one of the most successful concepts in the field of strategic performance management (Lesakova & Dubcova, 2016). The aim of the balanced scorecard (BSC) is to direct, help manage,

and change in support of the longer-term strategy to manage performances (Lesakova & Dubcova, 2016). The BSC may allow organizations to put more emphasis only on those activities that are beneficial to the achievement of its strategic goals (Reynolds, Fourie, & Erasmus, 2019). The BSC has been quickly adopted worldwide due to the acknowledgment that it is both a vital performance management system and a corporate innovation tool (Myung, An, & Lee, 2019). Because of climate change competitiveness, BSC reflects the long-term investments and efforts of a firm by using the learning and growth perspective (Myung et al. 2019). BSC also helps from the perspective of strategic human resource management, because employees may be perceived as a vital element that facilitates the acquisition and maintenance of competitive benefits and the achievement of organizational goals (Myung et al. 2019).

Computerized accounting has many advantages over traditional accounting as the automated method tends to be more accurate, faster to use, and is not likely to have as many errors as a manual accounting (Arecega et al., 2015). Using an accounting system Romano (2013) stated it becomes easier for different individuals to access accounting data outside the office securely. A computerized accounting system may save on staff hours when it becomes necessary to generate statements and other reports (Ndubuisi et al., 2017).

Adjustments in a family-owned business such as beauty salons are established when the owners centralize their decision-making process (Huerta et al. 2017). Owners do not use complicated systems to assign overhead to calculate the cost (Huerta et al., 2017). Activity-based costing (ABC) is a method used by businesses to identify cost

drivers used in the industry and allocate costs accordingly. (Akhavan et al., 2016). The activity-based costing (ABC) method is more accurate than the ratio of price to charges and used to identify inefficient services and re-engineer care to optimize value to businesses (Akhavan et al., 2016). Implementing the ABC method has been abandoned due to rising costs and employee pushback because of the burdens with numerous interviews, time logs, and direct observations (Akhavan et al., 2016). Thomason (2014) stated that lack of security is another common disadvantage of manual accounting even though it is much cheaper. Weber (2014) cited that a sound computerized accounting system can cost thousands and even millions, depending on the complexity and the size of the organization. Accounting records containing confidential information should remain safe and secure at all times (Weber, 2014). Adoption of accounting systems in beauty salon businesses may potentially contribute to the improvements in decision-making, process improvement, innovation, and firm performance (Seethamraju, 2015). For ISs to impact the business, it is of importance that the use correlates to the business performance goals (Popovic et al., 2018). Benefiting from data integration and prediction capabilities can significantly improve a company's position in the marketplace (Popovic et al. 2018). The ultimate impact of the adoption of accounting systems in SMEs is the impact on marketing and sales, management and internal operations, and the impact on procurement (Popovic et al. 2018).

Customer Relations

Customer relations have many benefits as well as challenges in most industries that may occur in the marketplace. Personal initiative (PI) is at the core of how successful

business owners must perform and includes characteristics, such as self-starting, proactivity, and overcoming difficulties (Frese et al., 2016). Hotel managers gathered information based on customer preferences and requirements (Rahimi and Kozak, 2017). Based on the principles of relationship marketing, customer relationship management (CRM) often used customer preferences and needs to increase customer satisfaction and retention (Rahimi & Kozak, 2017). A practical implementation may also improve customer lifetime value while building and sustaining long-term relationships with those customers, which is a crucial issue for enterprises (Rahimi & Kozak, 2017)

The author examined the existing research on this subject and found (Rahim & Kozak, 2017) that the significant benefits of (CRM) software may improve customer satisfaction, retaining existing customers, providing strategic information, and enhancing customer lifetime value. Though CRM applications aim to improve the quality of service and value, it is essential to understand and to determine when an amount links with customer perception and the need is to mirror its benefits with customer expectations (Rahimi & Kozak, 2017). Therefore, many firms have made use of the CRM system to improve business intelligence, decision-making, to enhance customer relations, and to increase the quality of services, resulting in sustained levels of profitability (Rahimi & Kozak, 2017).

Lechner and Gudmundsson (2014) proposed to fulfill customer needs in a unique way they need to use differentiation versus cost leadership strategies. The basis for distinction is speed, customer service, and flexibility; whereas, process innovation, learning curve benefits, and economies of scale, and design for manufacturing is the basis

for cost leadership (Lechner & Gudmundsson, 2014). Therefore, differentiation helps small firm managers develop behaviors to enhance competitive strategy and is essential to the performance of the company in the marketplace (Lechner & Gudmundsson, 2014). Differentiation aims to create a company's brand loyalty, which gives rise to price inelasticity and enables the business to command a premium price for its products (Panwar et al., 2017). Beauty salon owners may use differentiation as a part of cost-leadership to gain access to capital and leverage in small businesses.

Entrepreneurial Small Business

Small business does not involve new marketing techniques and innovations (Chaudhry et al., 2014). The small business industry consists of many service companies, local enterprises, and professional firms that provide more than half of non-farm employment in most of the capitalist economies of the world (Chaudhry et al., 2014). Small business owners and entrepreneurs have been receiving higher recognition as drivers of economic growth (Ribeiro-Soriano, 2017). Owners who have less than 50 employees, independently owned and organized (SBA, 2014) specify small businesses in this study.

Experts emphasize the importance of small firms in the economy, which have consistently shown that the creation of new businesses drives economic prosperity (Ribeiro-Soriano, 2017). Naude (2013) proposed in his findings that entrepreneurs are persons who are ingenious and creative in finding ways that add to their wealth, power, and prestige. Naude proposes entrepreneurship as a continual quest for economic rents, i.e., rates of return exceeding the risk-adjusted market performance. Small and medium-

sized enterprises (SMEs) play a vital role in providing employment and sustaining economic growth (Huang et al., 2016). Besides, Ribeiro-Soriano (2017) stated entrepreneurs create ways to connect resources and growth across cultures, policy contexts, economic conditions, and political situations that differ from one region to another. In producing, an efficient organization for the success of business leadership plays an essential role in that production (Sakiru et al., 2013). The direction is a behavioral influence on leaders and followers to attain the goals and missions of an organization. Failure for small business owners may occur because the company is underperforming due to the loss of advantages related to ownership, location, or internationalism or omission forced because of turmoil in the external environment (Nummela et al., 2014). Successful entrepreneurs must combine available resources with their unique skills and capabilities to create a competitive advantage which they are seeking (McDowell et al., 2016). Therefore, preventive measures limit small businesses on what short-term and long-term practices effects failure and sustain healthy growth. Small firms need to convince their buyers to be willing to pay the extra cost, provide consumers with reliable information about product performance, and to make it difficult for their competitors to imitate the unique differences of the product to generate differentiation from eco-friendly activities (Leonidou et al. 2015). In small firms, a low-cost advantage may be more suitable in case of low markets, strict regulations, and demanding customers.

Geographical Strategies

Location is significant for small startup businesses as product and distribution is a vital element of effectiveness. Turner and Endres (2017) suggested the importance of business venues in the community are there to help with customers to network and to build a better society. Small business owners have space that provided seating inside and outside the building that allows individuals to network informally (Turner & Endres, 2017). Rolleri et al. (2016) stated that both internal and external factors are acknowledged to build sustainable success. Research support from the external environment may affect the success of small business success or failure. Both internal and external obstacles must be addressed to build sustainable success (Rolleri et al., 2016). It is ideal for business owners to use their internal and external factors which support how they succeed or fail in a sustainable marketplace.

Human Capital

Human capital means referring to education and life experiences of individuals in particular domains that will allow organizations to achieve higher performance levels (Juma & Sequeira, 2017). Individuals increase their productivity through knowledge, skills, and competencies (Faggian et al., 2016). Empirical simplification of the concept of human capital may lead to criticisms and the creation of alternative labels that identify knowledge that matters (Faggian et al., 2016). In other words, business owners recognize and discuss what is socially accountable, culturally accepted, and then study and train with skills that will enhance productivity. Meanwhile, employees' creativity enables them to use their understanding of elastically and to create an organization capable of

continuous process improvement (Chen, Zhu, & Xie, 2004). Educational achievement and business experience of employees are a part of human capital (Millan et al., 2014). The founders of human capital influence the appropriate alliance and may shape the Research & Development (R & D) of incentives to enter a technological relationship (Grilli & Murtinu, 2018).

Human Capital is essential for all entrepreneurs in making occupational choices in the labor market between paid employment and venture creation (Estrin et al., 2016). Three principles of financial management consolidate hazards arising from activities that exist in the strategy of an organization is strategic visualization, quality, cost, and time (Delkhosh & Mousavi, 2016). Strategic financial management is about the planning and control of corporate operations and resources and defines the roles of management with those of to improve management control and functional control of the organizational activities and processes (Delkhosh & Mousavi, 2016). Strategic financial management index has high scores according to (Bryson et al., 2018) that may lead to increases in perceived and actual performances. Bryson et al. (2018) suggested that higher stakeholder involvement will lead to excellent performance. Thus, it may have a positive impact on the perceived management of external relations and an actual summary production on a wide range of services.

Human capital will be less uncertain about their efficiency and will be able to learn faster about market conditions, reducing the chances of an early exit (Baptista et al., 2014). Human capital is essential in this study due to the growth in the beauty salon industry; this method may help owners as technology increases with change and growth.

Owners may need updates in education and training to use an accounting system which will create and improve technology in the business (McGuirk et al., 2015).

Managerial Accounting

The success of small businesses is relevant in any country and depends on many factors, both external and internal (Huerta et al., 2017). Small business success is suitable for any country, given the effect that it may have on the economy (Huerta et al., 2017). Family business owners face challenges common to all business ventures, and those unique to family firms with a distinct familiarity with small businesses. Management accounting control system (MACS) provides real-time reporting capability and uses the information to help decision-makers assess whether an organization or the members are achieving the company's' objectives (Butler & Ghosh, 2015). Although many companies have this type of system, many small businesses generally cannot afford these systems. Research studies show that the costs involved with the inability of some decision-makers to use the information provided by the accounting systems can be a critical factor (Butler & Ghosh, 2015). For example, to acquire many firms use factors such as profitability, net income, or profit as a measure of the correctness of the decision (Butler & Ghosh, 2015).

The development of management accounting systems began with activity-based costing (ABC) in the early 1980s, which generated more precise accounting information to improve decision-making rather than control (Otley, 2016). Budgetary control was the dominant technique used, and most of the early contingency-based researches concentrated on the development and use of budgets (Otley, 2016). Management

accounting organizational goal is achieved using formal and informal input, process, and output controls that are used by management (Chenhall & Moers, 2015).

Manual Accounting

Manual accounting implies that employees perform the whole accounting cycle manually periodically (Arcega et al., 2015). A manual accounting system is a system, which uses individual journals to streamline the journalizing and posting procedures (Ndubuisi et al., 2017). In a manual system, processing includes journalizing transactions, posting to the accounts, and preparing financial statements (Wells, 2018). Accounting records are essential for decision-making, but the majority of the respondents do not prepare yearly financial statements (Abdul-Rahamon & Adejare, 2014). The accounting system has been subject to change, and now most accounting data sources are from other sub-systems where the primary focus is on the capture and storage of data about business processes (Well, 2018). The context in which an accounting system operates has been subject to considerable change, for the accounting system is now a subset of a much more extensive information system. The primary focus for most accounting data is to capture, and store data currently use other sub-systems for business processes (Wells, 2018).

Money Management

While startups are the center of job creation, it is not clear whether they create high-quality jobs relative to established companies (Kim, 2018). Small companies do not intend to grow large or innovate due to the competition between companies already established (Kim, 2018). Startups usually do not have the resources, both technically and financially, to prosper and attain sustainable growth (Usman & Vanhavebeke, 2017).

Therefore, securing investment is imperative for a startup. Funding constraints and increasingly competitive business environments prompt start-ups to look for external knowledge and resources (Usman & Vanhaverbeke, 2017). SMEs typically rely on grants and public funding (Bengo & Arena, 2019). Financial services that were offered to SMEs/social business organizations have complemented their traditional offerings with services such as daily operations management, support for fundraising activities, training, and business plan coaching for social start-ups (Bengo & Arena, 2019).

Paper-Based Systems

Researchers had traced performance measurement back to the era of the industrial revolution when it was used to monitor and manage the performance of workers (Vallurupalli & Bose, 2018). Researchers (Vallurupalli & Bose, 2018) stated that until 1970s performance reports were mostly paper-based, and soon, replaced by a decision support system (DSS). With increased competition and complexity within the business environment, Vallurupalli and Bose (2018) suggested that rapid technological development and adoption of IT-based performance has spiked in recent years.

The use of a full manual paper-based system according to researchers Einkamerer and Maqbool (2017) makes it possible for companies with an accounts payable department to be compliant with Sarbanes- Oxley. When companies add more workforces, it may increase the process and cost and increase the number of errors that can occur in that process. Therefore, implementing technology that can reduce those factors may help companies to become more compliant (Einkamerer & Maqbool, 2017). A business that invests in the paper-based system improves electronic processes and may

benefit from methods that increase processing accuracy, speed up the invoice process, and optimize payment timing to take advantage of available discounts. When a business is not large enough or cannot facilitate processing through paper-based systems, there are measures to ensure increased efficiency to reduce cost (Einkamerer & Maqbool, 2017).

Einkamerer and Maqbool (2017) stated that the accounting software packages currently offered in the marketplace are too complicated and expensive to develop as well as to maintain for small businesses. Workflow automation driven by daily accounting business or accounting processes enables a company to streamline operations and increase efficiency (Einkamerer & Maqbool, 2017).

Small Business Administration

Congress created the SBA to promote the interests of small business concerns to ensure that a fair proportion of the total purchases and contracts placed with small-business enterprises (Matthew, 2016). Congress authorized that the SBA set standards to distinguish which businesses would be eligible for contracts (Matthew, 2016).

While small businesses continue to be a primary driver of the U.S. economy, comprises over 28 million businesses and contributing 48% of the U.S. (Campbell & Park, 2017). Charging small companies to apply for minor business status would cover the cost of the certification process so that the process remains revenue neutral to the agencies involved (Matthew, 2016). Matthew (2016) states the process should require the company to perform a background check on tax returns, financial information, and other available documentation, that confirms the size and ownership requirements because of the cost and burdensome believed to check and enforce Congress's goal of small business

ownership and creation. Therefore, many large lenders have relied on credit-scoring to maintain risk-averse and time-efficient lending practices which hurt small businesses that could prove to be credible in other ways (Mills & McCarthy, 2014).

Small Business Failure

The environment of small business is determined by the type of business or by the opportunities for small business characterized by a community (Chaudhry et al., 2014). A small business may consist of service companies, local enterprises, and professional companies that provide more than half of non-farm employment in most economies (Chaudhry et al., 2014). In the United States, small business research is evident and little known on the visualization. According to (Revilla et al., 2016), a vast majority of family firms aim to endure since many family owners intend to pass the company's ownership and management to the next generation.

Entrepreneurial failure occurs when the operations lapse for financial reasons, but one type of failure is the discontinuance of venturing efforts by entrepreneurs (Arasti et al., 2014). The failure of financial literature reveals a large number of failure prediction models, which are based on financial indications (Arasti et al., 2014). Some external factors, such as weak economic conditions and inadequate infrastructure that are crucial factors and internal factors consist of unfortunate financial circumstances and government policies (Arasti et al., 2014). Investors may suffer adverse consequences regardless of size and location when companies fail. However, researchers (Jenkins & McKelvie, 2016) argued that an entrepreneur could fail, yet his or her business successfully be taken over by another individual. Discontinuity of ownership includes

selling it for profit and selling the company because the owner merely wished to move on to another venture (Uebasaran et al., 2013). The failure experience causes an entrepreneur to lose self-confidence and creates monetary anxiety (Jenkins et al., 2014).

Small Business Finance

Small business owners need to have the finances as a part of the startup process. Small business access to funding is linked directly to capital structure and the types of financing use (Cowling et al., 2015). Small business owners, despite limited financial resources, must find new and creative ways to pay for startup and operational tasks associated with every business (Turner & Endres, 2017). Small business leaders experience a high rate of business loan denial (Cheng, 2015). Capital market restraints are essential determinants for starting a business. The capital market restraints may hinder entrepreneurs and capitalization of new ventures, reduce the creation of new companies, and cause lower survival rates among developing businesses (Cheng, 2015). Growing businesses and firms rely on inside finance, which is mainly from the founder, and possibly friends and family members. As the firm grows and shows potential success, it may begin to rely heavily on outside finance such as banks, and other financial institutions that are willing to grant lines of credit and loans (Kennickell et al., 2015).

Campbell and Park (2017) suggested that a firm's sustainable competitive advantage may be reached if internal resources are available to help guard against substitutes and the threat of new entrants and other external market forces that may negatively impact performance. Small business owners may use guaranteed loan programs to support small businesses around the world (Lee, 2017). The impact of SBA

loans on regional growth differs by industry. To better design entrepreneurship and guaranteed loan policies, firms would contribute to understanding the role in the growth and help tailor policies (Lee, 2017). The secured loans could affect regional growth through their effect on the quality and quantity of new ventures (Lee, 2017). Investments could encourage banks to finance more low-quality ventures in expectation of bailout by the government and attract entrepreneurs with lower ability in quantity (Lee, 2017). Entrepreneurship impact on regional growth depends on the environment (Lee, 2017). The effect of SBA loans on regional growth would depend on how SBA loans affect the supply of local ventures and how those new ventures relate to spillover, agglomeration effects, the competition with incumbents, and regional characteristics (Lee, 2017).

Small Business Management

Conflict management relates to the creative thinking process and usually occurs when individuals encounter disagreements with other actors over the task or interpersonal issues (Chen, Chang, & Lo, 2015). Researchers Chen et al. (2015) implied that entrepreneurial manage conflicts have important implications for new venture creation (Chen et al., 2015). How leaders manage conflicts has a direct impact on their employees' affection, morale, loyalty, and cohesiveness (Chen et al., 2015).

Business growth is vital because of the direct relation to overcoming the liabilities with positive effects for firm survival (Gielnik et al., 2016). Scholars argue the necessity to investigate how performance changes over time and to identify which factors explain some firms that experience an increase in production while others do not (Gielnik et al., 2016). There are different strategic approaches through which companies can grow, for

example, market penetration, diversification, or product and market innovation (Gielnik et al., 2016).

Future research may determine what investigations need to focus on the opportunities available for small business managers to see a firm performance (Gielnik et al., 2016). With the rapid growth in family businesses, researchers stated that owners aim for what is known and to take stock indirect future efforts (Daspit et al., 2017). Although Daspit et al.(2017) recognized that strategic management process is similar for both family and non-family businesses, to move forward, suggestions to find specific features of family firms and understand the effects of competitive advantage is also needed. The extent to which the family business pursues their goals varies with intentions to continue the business and commitment (Daspit et al., 2017; Massis et al., 2016). SME owners can adapt to their environments by building unique resources and capabilities to keep ahead of the competition (Kotey, 2017). Researchers argued that SME owners have the discretion to shape the course of events and outcomes for their businesses through the strategies they choose and the response to opportunities and threats (Kotey, 2017). The importance of employees' development of resources and capabilities of approach would require high-performance work practices that create job satisfaction and enhance employee commitment (Kotey, 2017).

Small Business Planning

Business planning takes place through the systematization of ideas such as a plan of written documentation modeling the future of the firm (Ferreira et al., 2017).

Management requires a broad range of skills in strategy, accounting, finance, legal, and

technical expertise essential to running the business (Ferreira et al., 2017). Business success among potential or experienced entrepreneurs also depends on planning, as both influence market analysis, return on investment, experimentation, and flexibility say (Ferreira et al., 2017). Small business growth forms the foundation of the economies of many nations, therefore, being the driving force for economic growth (Taneja et al., 2016). Although changes are constant in global markets and there are competitive strategies of larger organizations, Taneja et al., (2016), suggested small business leaders can create a work environment where problems convert into opportunities. To drive efficiency and effectiveness, Taneja et al., (2016) suggested fostering productivity to help with ensuring the survival and growth. Leadership can be very impactful in strategic direction and performance when achieving efficiency and effectiveness (Taneja et al., 2016). The capability is necessary for boosting innovations by increasing productivity growth and considers a strategic tool in a competitive market (Taneja et al., 2016).

Personal initiative is at the core of what the lucky business owner demands (Frese et al., 2016). This behavior described by Frese et al. (2016) characterizes a successful business owner as self-starting, proactivity, and overcomer of difficulties. They further explain that entrepreneurs need to pursue self-set goals that keep them ahead of their competitors regarding goals products, services, and strategies to approach customers, getting information from customers (Frese et al., 2016). SBE has to deal with will planning time and making the best use of the limited resource time (Frese et al., 2016).

Capital alone cannot explain the entirety of steady growth; "*managerial capital*" is needed to know how to employ the capital best (Bruhn et al., 2018). Researchers

(Bruhn et al., 2018) argue that managerial money can directly affect the firm by improving strategic and operational decisions but can also affect the company by increasing the productivity of other factors, such as physical capital and labor by using them more efficiently. Recent studies of small business planning have shown that managerial capital constraints are essential for a more comprehensive set of small businesses and affect business practices on many levels (Bruhn et al., 2018). Proof to show improvement of business performance and growth may be provided (Bruhn et al., 2018).

Strategic Planning

Research has shown through other findings of the relationship between strategic planning and small business performance, and the outcome is tension in normative results and empirical findings (Hanlon and Scott, 1993). Strategic planning process objective is for survival and growth of the business. Strategic planning has a significant impact on the overall performance, growth, and production of a small business (Chaudhry et al., 2014). Bryson et al. (2017) suggested that strategic planning can be parts of a broader practice of planning strategic management implementation as an ongoing process. Researchers Bryson et al. (2017) stated that strategic planning aims to maximize enterprise-wide or sub-unit effectiveness regarding profit, market share, and business-related outcomes.

Small business enterprises (SBEs) are considered economic engines that lead to global economic development (Eid & El-Gohary, 2013). Researchers who advocated business owners seeking to prosper or gain a competitive edge should embrace strategies that expand entrepreneurship abilities (Farashah, 2013). Dibrell et al. (2013) stated the

relationship between formal strategic planning and financial performance has been both active and adverse with most studies demonstrating a positive correlation between the two. Defining, determining, and implementing the strategic initiatives of the firm is part of its strategic planning process (Dibrell et al., 2013). Chaudhry et al. (2014) explained that the businesses who plan strategically might obtain better and significant financial results. Although small companies rarely start with direct competitive advantages, their flexibility to modify strategic choices depending on market conditions is already an advantage (McDowell et al., 2016). Papke-Shields and Boyer-Wright (2017) state strategic planning includes the emergence of multiple and competing theories to explain the process and its relationship to achieving management objectives.

Meanwhile, a planning system has two primary functions: to develop an integrated, coordinated, and consistent long-term plan of action, and to facilitate the adaptation of the long-term efforts of the corporation to changes in the environment (Papke-Shields et al., 2017). The vast majority of businesses are devoted to a single goal: maximizing profit for the owners (Phelps et al., 2016). New approaches to decision-making can help reduce or remove the limitations of cost-effectiveness and cost-benefit analysis (Phelps et al., 2016). Nummela et al. (2014) concluded that it is vital that managers understand the delicate balance between the scale, scope, and pace of international on the one hand, and the flow of resources and knowledge required to fuel and sustain. Moreover, if managers can understand the failure process, they can take steps to avoid it (Nummela et al., 2014). ICT adoption by SMEs is relatively developed (Jones et al., 2014). Researchers Jones et al., (2014) noted that understanding micro-sized

enterprises help identify the particular challenges faced by SMEs in their attempt to adopt ICT with little or no training in ICT usage, and a lack of awareness of benefits to be accrued from adoption (Jones et al., 2014).

Current economic pressures suggest that this situation increase; thus, there is a need to explore areas, which might improve the potential for small firm survival and growth (Jones et al., 2014). Jones et al. (2014) cited that ICT adoption is not an alternative but an imperative for future business success. External factors such as market structures and demands, effective competitive strategies and rapidly emerging opportunities and threats online, viewed as essential influences on owner/manager attitudes towards ICT adoption (Jones et al., 2014). In summary, strategic planning can be a useful tool for sustainability and growth for small business owners. Small business owners who exercise this model within their organization can evolve to meet business, employee, and customer needs (Pervaiz & Zafar, 2014). Although corporations suggest that strategic planning plays a vital role in the decision-making process, researchers recommend that small business owners design policies that benefit both customers and clients as this enables owners to overcome the struggles of strategic change (Chereau, 2015).

Strategic Financial Management

Strategic financial management is financing that should be conducted correctly as well as being the collected capital utilized and managed most effectively in enterprises and decisions on reinvestments and distribution of profits made reasonably (Karadag, 2015). In most developing economies, the leading financial challenges for small and

medium-size companies are the lack of capital and poor access to finances (Karadag, 2015). Strategies that affect management startup are the decision-making process, which includes but is not limited to the individuals' education, skills, and contacts with the existing community (Centobelli et al., 2016). Companies that commit to providing opportunities for people to meet and interact may develop a sense of trust. Lisanti et al. (2014) investigated how the implementation of a knowledge management system in startups and small and medium enterprises operate allows entrepreneurs to grow their business.

Financial management is one of the critical vital functions in a business that determines the success of the company (Lim, 2017). Financial management includes fund-raising, fund usage, activity planning, implementations controlling, and future developments with the help of financial accounting, cost accounting, budgeting, and business statistics (Lim, 2017). Researcher (Lim, 2017) stated the impact of information technology on accounting systems is an IT determination and how simplified the accounting processes for recording, summarizing, and preparing records should be. Researchers have argued that when it comes to employee adaptation and the use of ICT, this may cause a problem with the financial management team (Lim, 2017).

Sustainability

Hard work and long hours come as no surprise for many start-up business owners. However, difficulties relating to the pricing of services and remaining competitive are essential challenges (Henry et al., 2016). Researchers Henry et al. (2016) reflected on business strategy and develop a clear vision of how small business owners formulate it in

the future (Henry et al., 2016). Thus, allowing the business owner to aim the company beyond the vulnerable early stages and increase the team (Henry et al., 2016). Owners recognize that an additional business partner would be critical to the future sustainability of the firm and would enable some of the pressure and heavy responsibility currently faced to be shared (Henry et al., 2016). Effective marketing is may be beneficial to sustaining future business (Henry et al. 2016). Developing a monthly newsletter that circulates to both clients and non-clients helps (Henry et al., 2016). Make sure the business website is up to date with new items as well as the business owner showing up in the community (Henry et al., 2016).

Larger companies are more likely to take actions of efficiency, recycle, offer green products and services, and to have an environmental management system than SMEs (Jansson et al., 2015). Meanwhile, SMEs play a significant role in more sustainable development (Klewitz & Hansen, 2014; Jansson et al., 2015) understanding the underlying mechanisms of why SMEs are committed to sustainability than others. Without the customer and stakeholder involvement in the company, there is much less incentive for firms to notice and adapt to sustainability (Jansson et al., 2015).

Compared to larger companies, SMEs often have a flatter, and less formalized organizational structure (Jansson et al., 2015). Ownership, control, and operations are usually in the hands of a single individual or a small group of people (Jansson et al., 2015). While not all positive attitudes of commitment mean that it is sustainable, the expectation of a positive relationship between management values, dedication, and sustainability still exists (Jansson et al. 2015).

A business model according to researchers Schaltegger, Ludeke-Freund, and Hansen, (2016) can be defined as a concept describing what value a company proposes to existing and potential customers, the business organization to create value, infrastructure, create conditions that show financial benefit for the enterprise. Schaltegger et al. (2016) explored if reducing adverse external effects can create positive foreign models that can help achieve economic prosperity. Boons et al. (2013) states competitiveness is an attractive term, as it provides an assessment of the success of firms relative to competing companies.

Conclusion

A review of the literature was conducted on the integration of accounting systems and its use in small business sustainability. Recognizing and understanding the risks involved in business failure was essential for establishing, sustaining, and growing a business (Hyder & Lussier, 2016). The review of the literature included themes, and strategies businesses used to access financial resources to support the growth of more than five years. Implementation of an affordable financial system may help some startup owners, especially in the beauty salon industry to increase their customer relations, manage finance, and increase stability and profitability.

Transition

In Section 1, I briefly discussed the business problem, method, and design used to approach the validity of this study. I conducted a lengthy review of literature that illustrated the need to continue exploring future accounting strategies and methods used as it relates to the small business.

In Section 2, I provided an overview of the qualitative multiple case study design in which I have presented the steps for collecting the data, the participant rights, and the amount of time information is available, and then the data is destroyed via Iron Mountain or one of the local businesses used for shredding essential documents. I have taken all the measures necessary to reassure the reliability and validity that exists and is consistent throughout my study.

Section 3 included the findings of the research study. I reported the findings and results of the study, provided several recommendations for business application, and further research, presented the implications for social change, and closed the study with a concluding statement.

Section 2: The Project

In Section 2, I explain the research purpose and the process I used. Section 2 includes the purpose statement, the role of the researcher, participants, and the selected method of research design. Successful strategies in this study were encouraged for small business owners to use and maintain technology. Using an effective accounting system will help a business sustain and flourish in a growing and challenging economy.

Purpose Statement

The purpose of this qualitative multiple case study was to explore strategies small business owners of beauty salons used to adopt an automated accounting system that will help sustain their business beyond five years. The population for this qualitative multiple case study included six small beauty salon owners in the Baltimore metro region who have incorporated an accounting system that has helped to sustain their businesses for longer than five years. The information obtained for this study may prepare aspiring small business owners with strategies to implement an adequate accounting system to help improve their chances for business growth. The implications for positive social change are the potential for small beauty salon owners to adopt policies, processes, and protocols that will help them improve their financial results. By implementing these processes, the small beauty salon owners could be more competitive and be leaders of small business success in the community. These improvements may increase the number of successful companies in the beauty salon industry, which may lead to increased job opportunities, satisfied customers, and more tax revenues for the state and local

economies. The improvements in implementing an automated accounting system may thereby lead to an improved standard of living in the local and surrounding communities.

Role of the Researcher

My primary function as the researcher was to collect research data by conducting interviews with each participant face to face and to analyze that data. In the study, I was involved in all stages of the survey from concept to design, discussion, transcription, analysis, verification, and reporting the ideas and themes (Sanjari et al., 2014). In this study, I served as the primary data collection instrument as the role of the researcher demands in qualitative research. My personal relationships established during the past 11 years in the beauty industry may have influenced some individuals' willingness and interest to participate in this study. I interacted with potential participants at their place of business and discussed the issue of acceptance of the technological change.

Capturing quality data requires a researcher to remain unbiased at all times. *The Belmont Report* finalized in 1979 put forth three essential principles in conducting research: (a) respect for persons, (b) beneficence, and (c) justice (Miracle, 2016); National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). This report delineated the rights of participants in research (Miracle, 2016; National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). To respect the *Belmont Report's* principles, I treated individuals fairly and equally and followed the guidelines of the report.

I used face-to-face interviews as a technique to collect data (Elmer, Chaitanya, Purwar, & Stadtfeld, 2019). During the collection of data, the researcher should maintain

a journal, take notes during the interview, and use a recording device to ensure accuracy and consistency of the data (Patton, 2015). The process of writing and recording and then listening and reading help researchers identify unclear or unrecognized thoughts, feelings, and impressions, which may lead to bias in the study if unchecked (Chenail, 2011). I asked the participants questions to gain in-depth levels of data to analyze report (see Petty, Thomason, & Stew, 2012).

I used semistructured interviews to gain an understanding of strategies that small business managers use to remain sustainable and competitive in a growing market. Yin (2014) stated that researcher bias might change the direction or the outcome of the study. I made significant efforts to alleviate bias behavior, setting aside personal beliefs and perceptions during the interviews and analysis (see Jakobsen & Jensen, 2015). Bracketing is a method that researchers use to minimize the influence of their own bias (Tufford & Newman, 2012). Therefore, I used bracketing to set aside any prejudices, values, and judgments that may arise during the research process. When conducting structured interviews, the participants involved answered the same questions in the same order with no alterations. Such interviews limit the flexibility that may be needed to capture detailed descriptions (Marshall & Rossman, 2014). Semistructured interviews allow for follow-up questions and questions needed to seek further clarity. All participants understood their right to withdraw from the interview at any time and were aware of the confidentiality and security of the information they provided to me.

Participants

I developed a plan for conducting this study, which included finding reliable and resourceful participants. The eligibility criteria for people in the desired population were that all the participants had to (a) have owned a beauty salon in Baltimore beyond five years, (b) be at least 25 years old of age, and (c) have fewer than 15 employees. For this study, I focused on business owners who had substantial experience with the research topic and would be able to offer detailed knowledge of the phenomenon under investigation (Sotiriadou et al., 2014). Grosseohme (2014) suggested considering how to protect the participants' privacy when reporting findings. Wallace and Sheldon (2015) argued that for individuals to make decisions about participating in research they should understand how their opinions may shape the society in which they live. Cleary et al. (2014) stated participant selection should have a clear rationale and fulfill a specific purpose related to the research question.

To gain access to the participants, I obtained databases of small business owners from the U.S. Department of Commerce SBA and the Chamber of Commerce of beauty salons in the area. The databases included the small business owner's name, business location, telephone number, and years of establishment. The participants received an informal e-mail requesting a face-to-face interview. Yin (2014) suggested that in a working relationship between the participants and the researcher, it is optimal to use the case study protocol. After I choose the participants for this study, I visited each of them to conduct the interviews in search of in-depth responses to the questions. Visiting the participants allowed me to address concerns and issues the participant may have before

conducting the interview (Doody & Noonan, 2013). Building trust and establishing good relationships are imperative for the participants to be comfortable and truthful when answering questions (Doody & Noonan, 2013). Cleary et al. (2014) proposed that determining the number of participants involves thoughtful decision-making because too many may produce superficial or unwieldy volumes of data. Kristensen and Ravn (2015) stated that the selected participants could affect the knowledge that a researcher provides through the study.

After completing the interviews, I transcribed the digital recordings of each conversation in a Microsoft document. Once the study was completed, and I had collected all the data from each participant, I e-mailed the completed interview to each participant. After I received feedback from the participants, I made changes as needed. I did not offer compensation for participation in this study.

Research Method and Design

In this study, I used a qualitative case study to explore strategies that small business owners in Baltimore used to sustain their business beyond five years. Qualitative research enables a researcher to collect information and integrate data from various sources (Yin, 2014).

Research Method

The three approaches to research are qualitative, quantitative, and mixed methods (Erlingsson & Brysiewicz, 2013). For high-quality research to be conducted, researchers need to stay engaged with contemporary thinking, connecting with recently published work (Smith & McGannon, 2017). Researchers employ qualitative research methods to

obtain information through participant interviews, observations, documents, and other materials (Yin, 2014). Thus, a qualitative research method with a case study design allowed me to explore the sustainability strategies used by managers in small businesses. Hlady-Rispal and Jouison-Lafitte (2014) noted the causes and conditions of qualitative research involve more than just studying the relationships that exist between variables as in quantitative analysis. Baskarada (2014) suggested that a qualitative investigation (a) is exploratory, (b) does not utilize only yes or no responses to explain significant circumstances, and (c) enables researchers to identify themes to describe data.

An alternative to a qualitative approach is a quantitative methodology, which Barnham (2015) described as a reflection of the relationships between variables using numeric data. Quantitative researchers use statistical analysis to interpret numerical data in a logical and strictly objective fashion. (Leung, 2015). Quantitative research is measurable through numbers. David, David, & David (2017) stated that using quantitative strategies may determine the relative attractiveness of different approaches considered for potential implementation. Using the quantitative method will enable business owners to capitalize upon strengths and opportunities, improve weaknesses, and avoid or mitigate external threats (David, David & David, 2017). The quantitative approach was not appropriate for this study because the purpose was to explore successful and profitable strategies using current accounting systems for small business managers.

Mixed methods researchers combine both the qualitative and quantitative techniques and data is determined at multiple stages (Green et al., 2015). A mixed

methods approach capitalizes on each method's strengths while attempting to reduce the weaknesses of both the qualitative and quantitative methods (Green et al., 2015). The quantitative and mixed methods approaches were not appropriate for this study as the purpose of this study did not involve statistical evaluations or comparisons of variables using large sample sizes. Because my research did not consider numeric data, a quantitative or mixed methods design was not suitable for this study.

Research Design

Although there were several research designs for this study, I elaborated on one of three designs which researchers commonly use: (a) case study, (b) phenomenology, and (c) ethnography. I used the case study design for this proposed research because of the length of time to conduct research and collect data needed for a presentable study.

The case study design selected for this study allows researchers to use different methods for exploring experiences and perceptions, in this study those of small business owners. Atchan et al. (2016) stated the aim of case study research (CSR) is to provide a narrative summary of the literature on a particular concept or content area. Yazan (2015) suggested case study investigates the case or cases by addressing how or why questions concerning the phenomenon of interest. Hyett et al., (2014) proposed that researchers who use a case study design are urged to seek out what is familiar and what is particular about the case. The case study design was a careful and in-depth consideration of the nature of the case, historical background, physical setting (Hyett et al. 2014). In this study a comprehensive approach to reviewing and analyzing the design was applied to the small business community. The qualitative data will change in digital form to quantify in

either a frequency count or binary way and aid in systematic comparison (Atchan et al., 2016).

The phenomenological study aims to explore the participants' lived experiences and, how they make sense and understand the meaning of those experiences (Allan & Eatough, 2016), which are not the purpose of this study. Phenomenology looks at the data thematically to extract essences and essentials of participant meanings (Hoeve et al., 2017). I did not select the phenomenological approach because the participants that I chose may be reluctant to fulfill the requirements of this design. Allan and Eatough (2016) noted that it is not always possible to process this type of plan. Fusch and Ness (2015) suggested ethnography design uses multiple methods to gather and analyze data. Ethnographic design requires the researcher to spend a great deal of time in a few small businesses collecting observational data (Cuervo-Cazurra et al., 2016). The ethnographic approach encourages the researcher to enter the environment of the participant to watch, listen, and collect available data (Carey et al., 2018). Because ethnography involves cultural influences, it was not a fit for my study of small businesses.

Achieving data saturation will occur when there is no new collection of data. Data saturation is described by Kornbluh (2015) as a method to ensure the sufficiency and quality of data to support the study. In qualitative research, data saturation includes securing sufficient data for replicating studies (Morse, 2015b). There will be no extended periods explored after the initial meeting; therefore, ethnographic research would not be appropriate for this study. I was able to achieve data saturation when there was no new

data from ongoing data collection efforts. Guetterman (2015) stated that there is not a set number of participants required to reach a point of saturation.

Population and Sampling

The community for this study includes small business beauty salon owners located in the Baltimore metro region with less than 15 employees who have sustained their current business for longer than five years. Palinkas et al. (2015) suggested in qualitative methods; purposeful sampling is used to explore and obtain the depth of understanding the reasons for success or failure to implement evidence-based practice or strategies while quantitative techniques are used to test and confirm hypotheses. I chose a purposeful sampling of six participants who have been in business for more than five years, self-starters, and employee size of less than 15.

Purposeful sampling is a technique used in qualitative research to identify and select information cases for the most efficient use of limited resources. Palinkas et al. (2015). Purposeful sampling involves experience, knowledge, availability, and willingness to participate, with the ability to communicate those skills in a meaningful, reflective manner (Palinkas et al., 2015). Purposeful sampling is described as a solution for practical constraints of time, resources, access to information, and expertise (Benoot et al., 2016). The essence of purposeful sampling described by Duan, et al. (2015) is to select information-rich cases for the most effective use of limited resources.

Waters (2013) described snowball sampling as a highly effective sampling technique that enables the study of populations who are difficult to reach or hidden. Dusek et al. (2015) stated that researchers use snowball sampling when a qualified

participant shares an invitation with other subjects similar to new data when a repetitive pattern them who fulfill the qualifications defined for the targeted population. Because investigators use snowball with unknown or rare communities, Migliore et al. (2015) stated participants that have not been previously identified and are more challenging to locate or contact than known populations. Snowball sampling used during sensitive and private matters (Waters, 2013) was not a technique appropriate for this study.

Tran et al. (2016) suggested the concept of data saturation is easy to understand but hard to grasp in practice based on topic, the purpose of research, participants involved, the collection of data, and the analysis. The concept of data saturation is not to stop prematurely gathering new data when a repetitive pattern of stories and incidents occurs but continue to conceptualize comparisons of the events until no unique properties of the model exist (Aldiabat & Le Navenec, 2018). Researchers urge to identify the extent to which a qualitative study employs the best practice, determine optimal ranges of interviews for the various researchers (Marshall et al., 2013). The authors also assessed the degree to which cultural variables affect the sample size of the meeting and the relationship between the sample sizes of interviews, which influences the research. Marshall et al. suggested that a range of 6 to 10 participants should be a sufficient sample size when organizing a qualitative study.

The members chosen for this study must own a small beauty salon business located in Baltimore. The owners must have less than 15 employees. The participants of the study will receive an invitation to participate, and at that point, I introduced the

research project to the participants in their place of business. Each meeting will be scheduled to last for 60 minutes or less.

Ethical Research

Ethical decisions made in the small business allows small and medium-sized enterprises (SMEs) to gain and retain trust (Humphreys et al., as cited in Arend, 2013) of their customers, partners, and communities to enjoy sufficient legitimacy to conduct their business. I provided potential business owners with an informed consent letter as a part of the study's process to participate. Smith and Fogarty (2016) suggested informing potential participants about what they are participating in and what is involved. The method of obtaining consent is to ensure that the participants get a specified amount of time to consider during participation (Smith & Fogarty, 2016). Throughout this research, each participant signed an informed consent form. Nebeker et al. (2016) stated the consent form should be consistent with ethical guidelines. The informed consent process included the purpose and use of the privacy setting, which allowed the participants to review and delete information (Nebeker et al., 2016). I discussed ethical issues that may be of concern to the participants. I informed the participants that participation is voluntary, and they may withdraw from the study without penalty or further obligation at any point in the process by emailing or calling. With this research, there was no form of compensation or incentives offered for participating.

Each participant will be assigned numbers and letters to ensure they are protected ethically (i.e., Participant - Participant 6) instead of using their business or individual name. Bernabe et al. (2016) suggested minimizing harm and monitoring the participants.

Protecting participants involved reducing damage, reassuring that the information given protects, research reliability, following professional requirements, surviving future challenges (Allen, 2015). The signatures collected from the business owners will serve as an acceptance of their agreement of terms of this study and record the interview. I did not conduct or schedule meetings with potential participants until I received all of the consent forms. Data and personal information obtained during the process will be stored in a locked safe to protect the participant's confidentiality. I saved the electronic data in a password preserved external hard drive. After five years, I will shred collected written information and erase electronic information. Before contacting any participants, I applied for and received approval from Walden's Institutional Review Board (approval number 0206200436876).

Data Collection Instruments

Institutional Review Board approval and protecting the participants' privacy and identity was a requirement for the completion of this study. Each participant had the option to sign the informed consent form before I start the interview process to participate. The final step is to destroy all documents and electronic data after five years.

Twining et al. (2016) described data collection instruments as data captured using recording tools and making field notes during observations. In this study, I was the primary data collection instrument. Chan et al. (2013) proposed four strategies to guide in the activity of reflexivity. There are three types of interviews: structured, semi-structured, and unstructured (Yin, 2014). Researchers used evidence from six sources:

documentation, archival records, direct observation, interviews, participant-observation, and physical artifacts and data collected from at least two (Yin, 2014).

I gathered my information from the interviewees using face-to-face semi-structured interviews. Semi-structured interviews are appropriate when exploring the lived experiences of the participants (Dincer & Dincer, 2013).

The data obtained from the interview questions allowed me to explore strategies and resources used by small business owners that help them to sustain more than five years. The interview protocol for this study that I used ensured all questions asked of the participants were valid and reliable. During the interview process, the protocol consists of an overview of the research, data collection procedures and questions, and a guide (Simon & Goes, 2013). The techniques are richly detailed information, questions are open-ended, and the research interviewer does not have to remain in any particular order with the issues (Chaleunvong, 2013). Thus, the techniques allowed researchers to collect information about the object of study, people, or phenomena in which they occur (Chaleunvong, 2013). I used multiple semi-structured questions to achieve data saturation. Thus, observing the participant's body language and gestures will give hints needed to access the information provided at that time. I have stored collected raw data on an external drive.

It was vital to secure and store the privacy of each participant and to strengthen the validity of the survey to ensure the validity and reliability of data collected (Yilmaz, 2013). During the interview, the researcher asked the permission of the participant to record. A researcher should complete the steps in organizing the meeting, such as data

checking, maintaining well thought out notes in a journal, entering raw data into qualitative analysis software, and review notes were taken (Miles, 2013). The use of validated interview scripts is helpful to conduct pilot interviews recommended by (Santos et al. 2016). Therefore, the researcher has time to adjust the questions and time the meetings to have an estimate of the duration of the actual discussion (Santos et al., 2016).

Researchers used member checking to check for accuracy and resonance with their experiences (Birt et al., 2016). During the process of member verification (Birt et al., 2015) suggested researchers' need to be clear on the relevance and value of the method within their design. When conducting interviews, I used member checking to enhance the validity and accuracy of the responses. Researchers also used member checking in a qualitative study to verify the accuracy, creditability, and efficacy of interview responses (Birt et al., 2015).

Data Collection Technique

Researchers have used several approaches to collect data which includes (a) interviews, (b) external data sources such as social media, (c) company documentation, (d) questionnaires, (e) written or oral surveys to collect data (Percy et al. 2015). Research quality should be positive, neutral, or negative. I used the interview protocol as a guide to ensure that I adhered to the same procedure and protocol with each potential participant and do not miss any vital steps. Wiseman and Harris (2015) stated data collection techniques used in the research was developed to align with participants' response in the study. The research study cited by Ghauri andChidlow (2017) stated great effort should

be made to ensure that data collection in different research places is simultaneous as possible to enhance comparability of the data collected.

The data collection technique approach was an advantage used by researchers to collect rich data, which may provide the researcher with concrete and dense information to construct a thorough analysis of data as well as to aid in obtaining more in-depth knowledge of the participant's social and subjective life (Hussein, et al., 2014). The disadvantage of collecting data in the process is time-consuming and overlooking important issues (Choy, 2014). The advantages and disadvantages of using semi-structured interviews are the dominant way to collect data to analyze the study (Deakin & Wakefield, 2013). I provided follow-up questions as required to help the participants give the best rich, detailed descriptions of their experiences.

After I collected data from each participant, I used member checking to provide accuracy on data gathered and interpretations for establishing credibility (Harvey, 2015). Ancker et al. (2015) suggested member checking will be conducted to discuss themes and to present the arguments. Participants performing member checking after time and lapsed may limit the participants to recall their response and the meaning that it was intended to portray during the interview process (Birt et al., 2016).

Data Organization Techniques

Researchers used tools for coding, retrieving, and analyzing data to make the research process more accessible, more efficient, and more accurate (Woods et al., 2016). Researchers suggested comparing data may increase the credibility of the study (Houghton et al., 2013). Qualitative researchers used various methods and techniques to

track the data in research studies. The range of data collection techniques includes telephone, face-to-face interviews, focus groups, participant observation, audio, video, diaries, notes, and surveys (Vaughn & Turner, 2015).

I interviewed each participant to achieve the maximum data saturation for this study. I plan to use a secure storage facility that houses the data. According to Houghton et al. (2013), data analysis began by organizing data and keeping notes. I used journals to record the findings of data collected and coding (Houghton et al., 2013). Personal journals were also used to improve a researcher's critical thinking skills for describing, analyzing, and evaluating the data collected to improve the information for the research problem (Naber & Wyatt, 2014). Grosseohme (2014) stated preserving data confidentiality, and privacy is critical. The importance of this strategy and plan was to verify the complete document of procedures and the privacy of the participants involved. The rights and confidentiality of each participant began at the beginning of the interview. Raw data will remain in a locked file for five years and subsequently disposed of once collected and analyzed.

Data Analysis

Data analysis is a collection of data on the quality and trustworthiness of the report (Bengtsson, 2016). The purpose of data analysis was to organize and elicit from the collected data and draw a conclusion cited by (Bengtsson, 2016). Upon the completion of this study, I imported the data once the participants verified and reviewed the information for accuracy in this study. Vaismoradi et al. (2013) proposed that in the preparation phase, the researcher should transcribe the interview and understand the

discussion by reading the transcripts several times. I applied graphics content, and thematic analysis, which Vaismoradi et al. (2013) described as a low level of interpretation while identifying, analyzing, and reporting the themes with the data.

Fusch and Ness (2015) categorize four types of triangulation as (a) data triangulation for correlating people, time, and space; (b) investigator triangulation for relating the findings from multiple researchers; (c) methodological triangulation for associating data from various data collection methods; (d) theory triangulation for using and correlating multiple theoretical strategies. The primary purpose of triangulation was to eliminate or reduce biases and increase the reliability and validity of the study (Cope, 2014) Triangulation is not so much about getting the truth; it is about discovering the multiple perspectives to understand a social world (Marshall & Rossman, 2016). Renz et al. (2018) suggested data analysis triangulation would provide an in-depth, evaluation of communication through written and verbal events. The type of triangulation that I used for this study was data triangulation because this study involved primary data collected from semi-structured interview questions. Also, secondary data will come from public documents and various business reports.

Once I collect the desired data, I analyzed the interviews and observations using a modified version of the van Kaam method of phenomenological data analysis (Flatt & Haskell, 2016). This approach describes the phenomena as they appear from the perspective of the person focusing on the participants' experiences.

Organizing and coding data used in the data analysis process is the next step. In this process, I used the NVivo, for coding, mind-mapping, and identifying themes. I chose

the program that was consistent with comparisons for qualitative software advantage. Upon the completion of the study, I conducted a review of the raw data to code as a backup for any content not identified by the software that I intended to use. I plan to keep a journal along the way with personal notes, comments, and suggestions that reflected the recorded interviews (Cowan, 2014). Cowan (2014) suggested that the primary themes associated with the participant answer as well as observations of note for participant body language and behavior that coincide with the theme development or response integrity assessment. Small and Medium Enterprises must develop alternative strategies that adapt to constant change (Rad et al., 2013). My research questions and conceptual framework focused on how SME's managers respond to sustainability within the business environment.

Reliability and Validity

Reliability and validity according to qualitative researchers' aim are to design and incorporate methodological strategies to ensure the trustworthiness of the findings, unlike quantitative researchers who apply statistical methods for establishing validity and reliability findings (Noble & Smith, 2015). Qualitative data collection can provide depth in a research inquiry by allowing researchers to gain deep insight from rich narratives, and surveys and quantitative approach can bring breadth to a study by helping the researcher gather data about different aspects of a phenomenon from many participants (Venkatesh, Brown, & Bala, 2013).

Reliability

Reliability and validity according to qualitative researchers aim are to design and incorporate methodological strategies to ensure the trustworthiness of the findings, unlike quantitative researchers who apply statistical methods for establishing validity and reliability findings (Noble & Smith, 2015). Dependability is the ability of a trust mechanism to provide services in the prescience of faults (Chiregi & Navimipourr, 2017). Qualitative data collection can provide depth in a research inquiry by allowing researchers to gain deep insight from rich narratives, and surveys and quantitative approach can bring breadth to a study by helping the researcher gather data about different aspects of a phenomenon from many participants (Venkatesh et al., 2013).

Member checking was developed in research as a way to assess validity (Madill & Sullivan, 2018). Member checking is highly flexible and can involve the participants at one or many points in the research using interviews, diary entries, focus groups, or even innovative techniques such as card sorts or interview transcription (Madill & Sullivan, 2018). Researchers and participants bring different perspectives to the analytical process (Varipo et al., 2017). The researchers bring their own theoretical and methodological expertise to inform data interpretations, whereas the participant's comments and insights are used for further data (Varipo et al., 2017). I used member checking to show the readers how many participants were involved and why, how many of those potential participants responded, and the changes interpretations that resulted because of me using member checking (Varipo et al., 2017).

Validity

A qualitative researcher establishes the accuracy of the inquiry by adopting the following credibility strategies: prolonged and varied field experience, time sampling, reflexivity (field journal), triangulation, member checking, peer examination, interview technique, establishing the authority of researcher, and structural coherence (Anney, 2014). Validity in qualitative research means “appropriateness” of tools, processes, and data (Leung, 2015). Kozleski (2017) stated by entering the data and applying each consistently, the researcher can develop, manage, and audit their analyses so future researchers can obtain the same data set as well and follow similar procedures in alternative settings.

Credibility

I reviewed what the participants say for member checking of data interpretation to ensure the credibility of the interview during the collection of data (Gordon & Patterson, 2013). Member checking refers to giving the transcribed interview analysis back to the participants to obtain additional information or to correct data (Morse, 2015). To increase the validity of study findings through the collection of data from all study participants using the triangulation approach to using data triangulation (Carter et al. 2014). Researcher Yin (2014) suggested that triangulation refers to the process of applying multiple sources to collect data needed to study a phenomenon. Cypress (2017) stated for credibility to have an accurate and truthful depiction of a participant’s lived experience, there must be prolonged engagement and persistent observation, and to minimize distortions that may creep into data.

Transferability

To determine the transferability of research, the responsibility of the researcher lies in providing detailed descriptions for the reader to make informed decisions about the findings to their specific contexts (Houghton et al., 2013). Transferability use by a researcher who collects data is also different here-in that it is defined as occurring whenever a person or group in one setting consider adopting something from another that the research has identified (Smith, 2018). The criterion of transferability is dependent on the aim of the qualitative study and may only be relevant if the research intends to generalize the subject or phenomenon (Cope, 2014). In this study, I used the full description to provide detailed reports of research, for future research understanding and concepts in SBE.

Confirmability

Confirmability exists when the readers of my study begin to trust and understand my description of the research performed. Cope (2014) stated confirmability refers to the researcher's ability to demonstrate that the data represent the participant's responses and not the researcher's biases or viewpoints. Researchers (Houghton et al., 2013) suggested confirmability refers to the neutrality and accuracy of data, thus, closely linked to dependability. Cope (2014) reaffirmed confirmability; the researcher can demonstrate confirm-ability by describing how conclusions and interpretations were established and exemplified that the findings derived directly from the data. Connelly (2016) further explained that confirmability is the neutrality or the degree findings that are consistent

and may repeat. Connelly (2016) also suggested that researchers keep detailed notes of all their decisions and their analysis as it progresses.

Data saturation occurs when there is enough information to replicate the study, when the ability to obtain additional new information, and when further coding is no longer feasible (Fusch & Ness, 2013). Roy et al. (2015) stated the decisions about the amount of data collected thoroughly describes a family phenomenon or to distinguish the repetition of themes. In semi-structured interviews, Coke et al. (2016) found achieving saturation of data occurs when the conduction of further discussions would not add additional insight to the research questions. I collected data for truth, validation, and interpretation of the participant's lived experience until saturation is reached.

Transition and Summary

A few critical topics discussed in Section 2 included the purpose of the study, research methodology, and design that involves completing the survey, the role of the researcher, and the participants engaged. A semi-structured interview conducted with small business managers was used to explore emerging themes from a business that has been in operation for at least five years. Meetings took place until there was complete data saturation. I collected documents and reviewed them through triangulation and merged findings with interview results. Section 3 began with an introduction and a restatement of the purpose of the research study, along with the central research question. Chapter 3 contained the overview, study findings, including the study's business relevance, applications to professional practice, and implications for social change. Section 3 includes the recommendations for action and future studies.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative multiple case study was to explore strategies small business owners of beauty salons used to adopt an automated accounting system that is needed to succeed in business beyond five years. Using an effective accounting system for daily activities enables small beauty salon owners' ways to increase profitability and to deliver a positive customer relationship experience. In Baltimore, I collected data by conducting semistructured face-to-face interviews with six salon owners who had successfully implemented strategies that improved accounting practices. I used recordings in completing one-on-one interviews in which there was trust with and cooperation from the participants. I used the NVivo 10 qualitative analysis software to analyze the participants' responses and their company's business plans to identify themes for coding. I used member checking to verify accuracy in documenting and interpreting the participants' answers to the interview questions.

After each participant validated the summary of the interview and the final data was collected, I used Yin's (2017) five-step process of compiling, disassembling, reassembling, interpreting, and concluding the analysis (Yin, 2017). My research question was:

RQ: What strategies do managers of beauty salons use to implement an accounting system that will help sustain their business beyond five years?

Presentation of the Findings

During the interviews, each participant was candid about their lived experiences and expressed their knowledge of the research topic. The study requirements were that all participants must meet the criteria of being owners of beauty salons established for over five years in the Baltimore area, at least 25 years of age, who used an effective accounting system in their business for daily transactions. Most of the data came from face to face interviewing but due to unforeseen circumstances that surrounds a pandemic, I had to reconsider interviewing the participants via e-mail. The data collection process included interviews and questions from six established business owners. I reached data saturation when the interview data and company documents became repetitive, and no additional information came forward.

Table 2

Qualified Participants Contacted Who Met Criteria

PARTICIPANTS	AGE REQUIREMENTS	ESTABLISHED IN BALTIMORE	OPERATING FOR 5 CONSECUTIVE YEARS
P1	35	YES	6
P2	45	YES	35
P3	46	YES	15
P4	34	YES	7
P5	43	YES	10

Before the interviews, I sent out e-mails to each participant explaining the study eligibility requirements to determine their willingness to participate. Each e-mail included the consent form, invitation to participate, and seven questions. I completed the

first round of interviews face-to-face with each participant, but due to the pandemic I had the second round of interviews via e-mail. The following themes were established based on participants' responses to the interview questions:

- business growth,
- accounting systems operations,
- managing finances with the use of a computerized accounting system, and,
- computer education and knowledge.

I used the third theme to demonstrate the positive outcomes from using software accounting systems. . I conducted semistructured interviews with six experienced small business owners who have successfully been in the beauty salon industry for more than five years to obtain information on strategies the owners have used to remain in business longer than five years, particularly concerning when they transitioned from a paper-based accounting system to a computerized accounting system.

I reviewed financial documents to compare the speed of using a computerized accounting system versus using a paper-based accounting system. I conducted two rounds of interviewing of sending questions to each of the participants to ensure validity and to gather accurate data. Three main themes emerged: (a) business growth, (b) accounting systems operations, (c) managing financing with an effective accounting system, and (d) computerized education and knowledge. I used triangulation for this study with the questionnaire form given to the participants. Noble and Heale (2019) proposed that triangulation is a method used to increase the credibility and validity of research findings. Furthermore, it is an effort to help explore and explain complex human behavior using a

variety of methods and to offer a more balanced explanation that can be used in both quantitative and qualitative studies (Noble & Heale, 2019). Natow (2020) offered a similar purpose for triangulation stating that the data from interviewees should be cross-checked against those of their colleagues for construct validity. The purpose of using methodological triangulation was to make sure the findings acquired from the analysis were from two independent data sources (interviews and company documents).

Triangulation of data may improve the reliability of the results. Triangulation was used to compare the transcriptions of the interviews, and review of company documents to help verify the validity of the findings. In lieu of the interviews, I also reviewed two of the owner's business plans to verify if they were continuing on the right path to eliminate risks and maximize rewards. I continued to collect and analyze the data until there was no new information or themes that came from further data collection.

Theme 1: Business Growth

The participants who were interviewed for this study used various strategies to increase the growth of their business to remain sustainable for more than five years. The findings that came from Questions 1 through 7 were that business owners should use more than one strategy to increase business growth to remain in this type of industry. These growth strategies balances with the concept of TAM, which affirms the process of implementing a computerized accounting system improve services and efficiency (Yoon, 2016). Arcega et al. (2015) argued that manual accounting is more time consuming than the computerized accounting system. Each participant expressed the need to do research and follow up on accounting software companies that were able to assist them in

implementing and using an accounting system that was viable for their operation. P3's feedback reiterated the importance of implementing a computerized accounting system to remain competitive. P3 stated it was critical to understand the functions of a new accounting system as it relates to daily business operations. P4 stated the importance of implementing new accounting technology because of its capability to create improved financial statements resulted in a new systematic accounting approach.

All of the participants' concerns involved the long-term use of technology. Each participant who chose to start up their beauty salon business during an unstable economy and market knew that there would be a need to change their current strategy of running their business. A benefit of information systems is that they may lead to better strategic decisions that enhance business performance, which has substantial ramifications for the future (Smith & Simon, 2009). It is also viable for small businesses to pursue strategic collaborations, which are especially important for technology development (Taneja et al., 2016). The participants' did not have bookkeeping or accounting experience before starting their business; therefore, they set aside funds for technical assistance to include specific technology training, conferences, and business classes to improve their knowledge of the business.

Some of the findings of this study came from a review of key financial statements over a 3-year period, which contained some indicators for the businesses remaining sustainable for at least five years. In addition to obtaining cosmetology licenses, having specific operational strategies in was a common factor with each of the participants. The findings are from each participant were that the business owners who used the

computerized accounting software would spend more time focusing on clients and increasing revenue and less time on manual accounting. Ganyam & Ivungu (2019) proposed that the biggest impact information technology made on accounting is the ability of companies to develop and use computerized systems to track and record financial transactions. Patel (2015) suggested that the effectiveness of accounting information systems helps in better decision making, more effective internal control, improvement of quality of financial reports, and the expansion of profitability of the organization.

Table 3

Strategies for Implementing Business Growth

Strategies	Participants' perspective %
Education and training	100 %
Bookkeeping skills	90%
Using QuickBooks software	100%
Reliability and dedication	100%

Theme 2: Accounting Systems Operations

P1 and P3 did not start their businesses using an accounting system as part of their daily transactions and office schedule. When the participants began their business, they all did their day-to-day operations without the assistance of an accounting system. Eventually, they both sought help from outside accounting firms to assist with their daily transactions. All the participants expressed the enjoyment of personal communication

with customers when they paid with cash manually versus using an electronic accounting system to calculate the fees and adjustments for clients' services. Although they enjoyed the labor of manually handling the monies, it was convenient for them to rely on a computerized system that helped with the growth and productivity of their business. P3 expressed the importance of how a start-up business should work with an experienced accounting firm to ensure that the proper accounting system is adopted and maintained. Nwobu et al. (2015) proposed that accounting services help small businesses with adequate record-keeping.

Finding professional resources to fulfill the objectives of the business was essential for each participant. P1, P3, P5 encouraged owners of other businesses that were trying to establish themselves to seek a professional accountant who may provide them with knowledge on adopting an accurate and useful accounting system. It has been argued that some small businesses have improved their operations by seeking and hiring professional accountants to implement an effective accounting system (Semiu Babatunde et al., 2015). Beauty salon owners understood that they should seek an accounting professional with expertise in an accounting system and financial information. P1 and P2 used QuickBooks software to maintain accounting records and other daily transactions. Using QuickBooks software allowed the participants easy access to specific accounts as well as to create financial statements whether on an accrual or cash basis (Schiff & Szendi, 2014). After observing the participants using their accounting software, I confirmed that the owners could finish their jobs accurately and efficiently with minimal interruptions while handling cash or credit card transactions.

Table 4

Financial Gain with the Use of Effective Accounting System

Participant	Comment
P1	<p>I have found that working with software such as QuickBooks have improved my perspective on the use of a computer system.</p> <p>I had to accept the challenge of learning how to operate the new system in my business.</p>
P2	<p>It takes money to invest in a practical system and that system depends on the size of your business.</p> <p>If you don't have system knowledge or any idea of how to implement a system you should consider using outside help.</p>
P3	<p>I had to use outside help, and they help me pick the right right system to use for my business.</p>

Theme 3: Managing Finances with the Use of a Computerized Accounting System

The participants agreed that for success to happen in their business, keeping proper documentation and records for expenses and separating personal and business accounts is essential for business growth and sustainability. All of the participants discussed the importance of using an accounting system and adhering to the accounting practices such as budgeting, proper cash flow, preventing errors and fraud, and tax obligations.

Participant 1, Participant 3, and Participant 5 are all business owners who have combined experience in the beauty salon industry of over 40 years. Participant 2 and Participant 6 have combined experience in the salon business of 12 years. Each

participant expressed their intentions of having a successful business while using a system that would help with financial management, monitoring revenues, and expenses. All of the participants chose to rely on financial accounting software to maintain their accounting records, therefore, accounting training and outside help was needed to adopt and set up their financial systems.

Upon setting their systems up, the participants had to separate their business and personal accounting systems. Therefore, the owners used an accounting firm to develop their accounting system for their business. They used banking personnel to set up services that helped with the financial aspects of the business.

P5 explained the survival of the business was due to the accounting skills, knowledge, and willingness of the owner-operators to grow the company. The benefits of implementing a financial accounting system in a business are enhanced transparency and accountability, eliminate overspending, improved the budgeting process, and reconciliation of bank data (Ali & Miller, 2017). Participant 3 reminded me of the importance of utilizing experienced professionals to ensure proper use of the accounting system and to maintain accuracy in their daily transactions and records. Hiring a professional accountant is strongly encouraged when starting and maintaining a business. Semiu Babatunde et al. (2015) stated that small businesses can improve their operations by using the services of professional accountants. An accounting professional can provide the advantage of maintaining secure records for tax purposes and offer advice to future entrepreneurs in the beauty salon business.

Theme 4: Computer Education and Knowledge

Small and medium enterprise owners and management should ensure that their staff have the experience and are competent and financially literate enough to use the accounting package in their business. In addition, owners need to invest in the latest technology to improve the efficiency of the operations within the organization (Ogundana et al., 2017).

P3 noted that "selecting new applications and processes are vital to the business and that it takes time to learn the software." Being willing to learn the process and procedures of the business has allowed many of the owners who started a business to remain successful over five years. P1 and P2 also acknowledged that upgrading a system and maintaining a reliable strategy may prove to be profitable and sustainable. P1 and P5 discussed how it was essential to rely on real-time accounting in making daily financial management decisions in the business, and what an improvement this was over a manual accounting system. It was much faster to input their daily totals versus using several documents to keep track of different expenses. A professional accountant was able to set up the business accounting system using QuickBooks. They were able to categorize their expenses such as rent, supplies, clients, and utilities. All of the participants from the different businesses noted, "adopting the new software as a part of their daily activities was somewhat of a challenge Participant 1 and Participant 2 noted, "they sometimes had minor delays and setbacks when trying to open program." Participant 1 also suggested that "it took a few years for the business to make a decent profit until they sought outside help." Using outside help and better technology resulted in higher productivity and

profitability. The key for a business to integrate technological innovations successfully comes from individuals on the same level of understanding and the need for easy to use technology (Rogers, 2015; Uchida, 2015).

Remaining up-to-date with technology came from Interview Question 2. Using Quick Books to keep abreast of technology was the same among the participants from each of the businesses. P1 indicated, "they started with an online booking system with an accounting feature as well as an accounting ledger from office depot." P1, P2, and P3 all agreed that business skills and knowledge are qualities that contribute to the growth and success of the business.

When asked what they can offer aspiring small business owners on how to implement an adequate accounting system to remain profitable, the participants responded:

- "Use QuickBooks software and maybe have a CPA to review their data quarterly" (P1).
- "Use QuickBooks and focus on strategies that set yourself apart from others" (P2).
- Learn from your mistakes, seek outside help if needed, do not give up, and be confident in your decision making of adopting and using up-to-date software (all participants).

The findings in this study demonstrate that small business owners may need logbooks, inventory control, and pricing procedures for successful operation (Karagiorgos et al., 2020). Small business owners who utilized outside help with IT

experience and accounting experience has improved their productivity regarding their workload and finances (Karagiorgos, et al., 2020).

Applications to Professional Practice

The strategies and recommendations provided in were developed to address a small beauty salon owner's needs to develop and implement computerized accounting systems for processing daily transactions in Baltimore. A sound financial management system is a requirement for any business needing to utilize available financial resources in an optimum way, and to manage daily commercial operations without facing severe problems (Karada, 2018).

The findings of this study are relevant to small business beauty because it contains documented strategies for adopting accounting systems by owners who have maintained their business for more than five years. The findings in this study may prove to business owners who have not been successful to use strategies that will allow them to maintain a sustainable and prosperous business. New and small business beauty salon owners may implement the recommendations from this study to develop strategies to survive in their business. The research findings may also influence small business owners to seek policies that help with their success in adopting and implementing new software and computer systems. The themes identified in this study can help increase a positive impact on business survival small business has adopted and implemented technology to achieve profit and survivability.

Implications for Social Change

The impact on social change may contribute to a positive change if the findings lead to tangible improvements for individuals, cultures, and increase the quality of life within the community. Beauty salon owners may use this study as a guide to duplicate strategies and readiness for developing future records when transitioning from manual to computerized accounting systems to improve their daily operational performances. This information may be useful to the local small business community, and used by organizations to share with owners and educational leaders who train others in the area of having sustainable small business practices. Providing small business owners with new strategies and accounting practices may lead to efficiency using, enable the business to track, record, and produce financial and accounting reports with ease (Ganyam & Ivungu, 2019). Using automated or computerized accounting systems and practices may assist entrepreneurs and owners with additional computerized accounting system knowledge that may enhance their business. This study may show that beauty salon owners who once used manual systems will improve business processes and the chances of developing and sustaining their business.

Recommendations for Action

Small business owners can benefit from this study as they evaluate their strategies for sustainability. From the findings of this study, small business owners may take action to sustain and grow their business while increasing profitability. Computerized accounting systems may create an opportunity for business growth and job security. The adoption of an effective automated accounting system may help business owners use

strategies to integrate technology with operations that may improve profitability and survivability. The conceptual model considers the TAM's post-adoption factors with the relationship between satisfaction and business owner's intentions to discontinue the use of the technology (Ritz et al., 2019). I recommend that small business owners educate themselves with pricing and processes that include budgeting, vendor information, income status, and risks. The TAM model was used in this study to determine whether a relationship might exist between perceived ease of use and perceived usefulness when adopting a new information system. I encourage small business owners to seek a financial planner immediately to set up their financial systems to avoid errors in their operation. I encouraged the participants' to review the results and findings of this study for longevity, strategies utilizing new methods, and improvement in business practices.

Recommendations for Further Research

This study involved beauty salons located in Baltimore that has been in business 5 or more years. There were two limitations identified in Section 1 of this study. The first limitation was things that were out of my control. The second limitation was data collected may not reflect the view or experience of all small business owners.

Recommendations for further research include improving the validity of the study findings by using different study participants, geographic locations, and different industries, focusing on the themes in this study (a) business growth, (b) accounting system operations, (c) managing finances with the use of an effective accounting system, and (d) computerized education and knowledge would provide more specific areas for additional research. In addition to understanding how small business owners adopt and

accept technology, researchers may examine additional steps with sustainable strategies business owners can utilize to remain in business beyond five years. I recommend the use of other theories and designs for further research.

I recommend that future researchers conduct a quantitative or mixed-method research study to explore the correlation between manual accounting systems and adopting technology within a larger population which focuses on financial support, cloud based computer services, and online banking services. In addition to understanding why businesses need to adopt new technology at startup, researchers might examine the time frame that it takes for a small business owners to adopt a computerized accounting system. In addition to the time frame of setting the business up with a computerized system, they should also factor in the cost of installing the system.

Reflections

My experience as a scholar in the DBA program at Walden University has been challenging, useful, and now rewarding. I entered this program expecting to complete the coursework along with the research within five years. The faculty at Walden always had high expectations with their students, and I worked tirelessly many nights to finish assignments, help other students, and complete research papers. My journey started because I wanted to help beauty salon owners to understand the importance of having a computerized accounting system versus having a manual accounting system for daily transactions and finances.

The participants and potential participants interviewed were established in their business for 5 or more years and provided me with valuable information on business

survival after the adoption and implementing new software. The owners were also very passionate about their business. My passion for finding ways to help small businesses to succeed and to stop the high failure rates were ammunition for me to do this particular study. I used triangulation and member checking as tools to eliminate any biases that I may have seen. The participants were excited and dedicated to helping me to finish this study. With the information that I have gained, I can use it to encourage and strengthen other owners to start their business and be successful.

Conclusion

The purpose of this qualitative multiple case study was to explore strategies that small business owners need to implement when adopting an effective accounting system. The population for this study was six small beauty salon owners in Baltimore who has been in business beyond five years. I conducted semistructured interviews which came to a sudden halt which was out of my control. All participants were over the age of 25 with a successful business of more than five years, and were willing to do the interview voluntarily.

Small business owners in the beauty salon industry had challenges surviving in a changing business environment without an accurate computerized accounting system. Small business owners create 64% of the employment opportunities in the United States (U.S. Census Bureau, 2014). Fifty percent of small businesses fail within five years (Holloway & Schaefer, 2014). Using purposeful sampling, I selected six small beauty salon owners as participants because they installed an accounting system that would help them with their success in the business. As beauty salon owners, the participant was

willing and committed to keep up with the daily operations of their business. While they had challenges of affording an effective accounting system, they used an outside bookkeeping service or CPA firm until they could officially adopt QuickBooks accounting systems. Small business salon owners need knowledge and strategies to keep up with current accounting systems that will allow them to remain profitable and sustainable.

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Appendix A: CITI Program

		Completion Date 19-Feb-2019 Expiration Date N/A Record ID 30648477
This is to certify that:		
Yonwanda Bullock		
Has completed the following CITI Program course:		
Student Researchers (Curriculum Group) Student Researchers (Course Learner Group) 1 - Basic Course (Stage)		
Under requirements set by:		
Walden University		
		
Verify at www.citiprogram.org/verify/?w0d4f3408-90c1-46a1-a8cc-f0b64a81822c-30648477		

Appendix B: Interview Protocol

The interview protocol will consist of the following steps: (a) Ensure receipt of informed consent; greet the participant; make an opening statement; turn on audio recording device; (b) ask the interview questions as follows:

1. How has your accounting system evolved as you have transitioned from a start-up to a sustainable business?
2. What strategies and ideas can you discuss on the implementation of an adequate accounting system can you offer to an aspiring small business owner in the beauty salon industry?
3. How did you utilize your current strategies for implementing an accounting system to overcome challenges in starting your business?
4. How does using your current accounting system affect your daily activities?
5. How has your decision-making process been influenced by using a capable system that will help with sustainability?
6. What other information could you provide on implementing an accounting system that will sustain a company for more than five years?

(c) ask probing questions for additional information and clarity; (d) ask participants to verify themes and codes noted during the interview; (d) follow-up with additional questions as needed for clarity regarding themes; and (e) record reflective notes during and after the interview.