

Designing the Cashier's Standard Operating Procedures (SOP) for Fashion Retail Business

Henny Wirianata*, Annastasha Geraldine, Cordelia Stella Chandra
Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, 11470, Indonesia

*Correspondence should be addressed to Henny Wirianata; hennyw@fe.untar.ac.id

(Received December 21, 2025; Revised February 2, 2026; Accepted March 5, 2026)

Abstract

A Standard Operating Procedure (SOP) is a guideline that explains how to perform a task. SOPs can help companies prevent manipulation or fraud because each activity in a business process explains the parties involved, the transaction evidence and documentation involved, and the parties who authorize it. This community service activity was carried out in the form of mentoring for SOP preparation, which took place from August to September 2025 at PT EGP. PT EGP is a trading company whose primary business process is fashion retail. The implementation of this activity goes through five stages which include planning stage, system analysis stage, system design stage, system trial stage, and system implementation stage. This activity was carried out with conducting direct and open observations using questionnaires, interviews with owners and employees, and documenting all information and explanations obtained for each activity in the partner's business process. The resulting SOP is limited to SOP for cashiers consisting of four SOPs, namely the SOP when opening the cashier, the SOP during sales transactions, the SOP after transactions or during operations, and the SOP when closing the cashier. The cashier SOP aims to prevent and avoid manipulation and misuse of company assets by cashiers and employees responsible for sales. It is hoped that partners can implement the SOPs that have been created consistently and become a monitoring tool for owners.

Keywords: cashier SOP, in-store fashion retail, standard operating procedure

How to Cite:

Wirianata, H., Geraldine, A., & Chandra, C. S. (2026). Designing the cashier's standard operating procedures (SOP) for fashion retail business. *Journal of Innovation and Community Engagement*, 7(2), 92-104.
<https://doi.org/10.28932/ice.v7i2.14146>

© 2026 The Authors. This work is licensed under a Creative Commons Attribution-Non-commercial 4.0 International License.



Introduction

Retail business is a commercial activity whose main operation is to sell goods directly to consumers (Meliana et al., 2025). In the past, retail businesses were commonly found in traditional markets. However, along with the development of business, economy, technology, and changes in people's lifestyles, retail businesses in Indonesia can now be found not only in traditional markets but also in various forms of modern markets such as supermarkets, shopping centers, boutiques, trade centers, department stores, specialty stores, and factory outlets.

The products traded in the retail business are not always in the form of physical goods, but also in the form of services, or even nowadays, creative ideas or concepts can become products offered at retail according to the needs and desires of consumers. Based on the type of products sold, retail businesses can be divided into three categories: goods retail businesses, service retail businesses, and non-store retail businesses. In the goods retail business, the products marketed are physical goods ranging from daily necessities such as clothing and food to electronics. Meanwhile, products in the service retail business are in the form of services provided to consumers, such as online ticket purchasing services. Non-store retail offers products to consumers through sales conducted via vending machines and e-commerce platforms (Husnunnisa, 2025).

With the rapid development of the retail business today, competition has become increasingly tight among local and foreign retailers, and companies are required to be able to maintain their position (Meliana et al., 2025). To maintain their position, companies need to have orderliness and good administration so that business processes can run smoothly. Large companies, small companies, and MSMEs need to understand the business processes they carry out. Companies need an accounting information system that will make it easier for every part involved in the business process to obtain the information needed to carry out its function (Fadillah & Aisha, 2023). The accounting information system can help companies monitor the development of their business continuously (Raharjo et al., 2022).

Operations in a company will run well if every part involved understands the existing business processes. To make it easier to understand business processes, companies need to have a Standard Operating Procedure (SOP) for every transaction that occurs. SOP is a guideline that

explains how to carry out a job according to the function of each part (Gabriele, 2018). SOP can help companies prevent manipulation or fraud because in SOP, each activity in the business process will explain the parts involved, the transaction evidence and documentation involved, and the party who performs authorization. SOP is absolutely necessary so that the company's business processes can run in an integrated manner, prioritizing cooperation between parts, so that the company can maintain the quality of service according to standards and can be carried out consistently (Aprianti & Maharani, 2023).

SOP can be a means of implementing governance within the company and acts as an internal control tool. However, even though SOP has many benefits, companies need to avoid common mistakes that often occur in the preparation of SOP. The first mistake in preparing SOP is that it is made not in accordance with the company's vision and mission, and the second mistake is that SOP is prepared without adjusting to the company's needs, but is directly copied from another company's SOP (Istiqomah, 2023). As a result, the series of activities carried out in the SOP does not meet the expectations of the company owner.

The fashion retail business in Indonesia is one of the retail businesses that still has significant growth opportunities, driven by public awareness of fashion and the development of digital shopping platforms that make it easier for people to meet their fashion needs. Snapcart, one of the survey institutions, released the latest survey results, where 35% of respondents stated that fashion is an important aspect of life, and 30% consider fashion very important (Fauzan, 2025). Although fashion retail has the potential to grow, companies in the fashion retail business face various challenges, including how companies present innovation in their business processes, such as utilizing AI technology, implementing sustainable practices, and conducting national and international collaborations. Having regularity in operations is also important for fashion retail businesses so that companies can compete (Ong et al., 2020).

SOPs are divided into two types, namely technical SOP and administrative SOP (Triwidatin, 2021). Technical SOP explains technical standard procedures with very detailed descriptions so that there is no possibility of variation in the explained procedures. Administrative SOP explains standard procedures related to administrative activities. In the fashion retail business, SOP serves as a detailed guideline for carrying out store sales operations consistently and efficiently. Technical SOPs for sales in fashion retail include procedures for opening and closing stores, customer service procedures, including procedures for handling customer

complaints, product display procedures, product management procedures, inventory management procedures, employee appearance and behavior procedures, as well as procedures related to store cleanliness and security. Meanwhile, administrative SOPs for sales in fashion retail are procedures for cashier work and daily sales report procedures.

PT EGP is a trading company whose main business process is fashion retail. The initial observation results from the partner company showed that the company's business processes so far have been carried out following the owner's guidelines, and there are no written and standardized SOPs. This condition causes business processes to experience obstacles when the owner is not present, and the related employees are absent. Based on this existing condition, Untar Team (the community service team) agreed with the partner company to help design SOPs related to the company's business processes. Due to the broad scope of business processes and the partner company's SOP needs, the Untar Team agreed with the partner company to help design SOPs limited to store sales administration, namely the cashier SOP and the daily sales report SOP. The preparation of these SOPs aims to prevent and avoid the manipulation and misuse of company assets by cashiers and employees responsible for sales.

Methods

This community service activity is focused on designing the SOP for the partner company, which is PT EGP. According to the initial observation on the partner company, it is found that there are problems that PT EGP is facing, as well as the solution given to PT EGP. The problems and proposed solutions could be explained in Table 1.

Table. 1. Problems and proposed solutions

No.	Partner company's problem	Proposed solutions
1	The company did not have SOP for in-store sales	The Untar Team will design the required SOPs and assist partners in implementing these SOPs.
2	There is inconsistency in running the business, hence making it harder to increase sales.	SOPs ensure that business processes run in an orderly and consistent manner, thereby encouraging increased sales.
3	Not all employees understand the activities in the business process.	Written and standardized SOPs help employees to work more effectively and efficiently, as there would be standardization in the activities for business process.

Observation activities involve partner employees in the accounting, cashier, and SPG departments. The design of the SOP goes through five stages, which include the planning stage, system analysis stage, system design stage, system trial stage, and system implementation stage. In the planning stage, the business processes are identified, the existing system is evaluated, and a new system proposal is developed. In the analysis stage, the community service team conducts direct and open observations by using questionnaires, interviewing the owner and employees, and documenting every piece of information and explanation obtained for each activity in the partner company's business process. Observations were carried out during August 2025 involving the accounting department, sales and operations, and cashiers. Based on the results of the analysis, in the design stage, the SOP requirements are identified, and the SOP is prepared according to the characteristics of the company's business processes. The trial stage involves testing the designed SOP. In this stage, revisions are also made if, during testing, any parts of the SOP are found to be inappropriate. Finally, in the system implementation stage, the finalized SOP is implemented, and periodic evaluations are conducted. The stages of SOP design are presented in Figure 1.

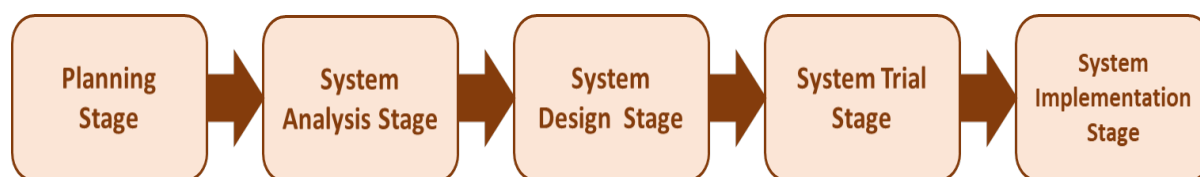


Fig. 1. Stages of SOP design

Results and Discussions

This community service activity takes the form of mentoring in designing Standard Operating Procedures for the partner company, PT EGP. This activity was carried out from August 2025 to September 2025. The stages undertaken in this activity were as follows:

a. Conducting observations at the partner company

Observations at the partner company are part of the initial stage of SOP design. In this activity, the observations were carried out directly and openly. Direct observation means conducting on-site monitoring by visiting the partner company, particularly at the partner's brand outlet. Figure 2 shows the observation being conducted at the brand outlet.

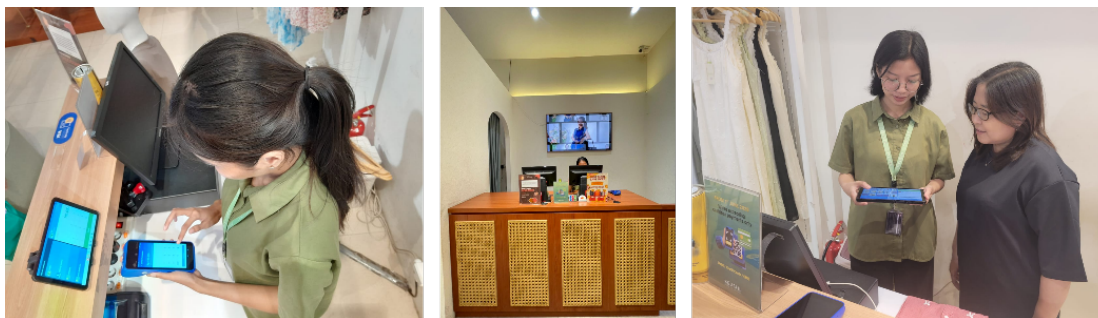


Fig. 2. Observation at the brand outlet

Open observation means that the monitoring activity is conducted with the partner's consent and not done secretly. The observation activities carried out include interviews with relevant parties at the partner company, namely management and employees, the distribution of questionnaires, and on-site observation of the location, as well as a review of certain documents. All information and explanations obtained from the observation are documented as the basis for analyzing SOP requirements.

b. Conducting an analysis of the observation results

Based on the observation results, the next stage is to identify the requirements for designing SOPs related to cashier activities, from the store opening until its closing. Cashier SOPs are necessary to provide standard guidelines for cashiers in performing their duties, which include sales transactions, financial recording, and daily cash management. These SOPs were chosen because the main business process of PT EGP is clothing sales, and written SOPs are needed to help cashiers carry out their tasks more effectively and efficiently through the standardization of required activities. With standardized SOPs, the tasks and responsibilities of a cashier can continue even if the assigned cashier is unavailable or if there is a change in cashier personnel. The company owner is also facilitated in managing operational activities without needing to provide direct training or guidance for the on-duty cashier. The developed cashier SOPs consist of four parts: SOP for opening the cashier, SOP for sales transactions, SOP after transactions or during operations, and SOP for closing the cashier.

c. Designing the system and procedures in the form of narratives and flowcharts

Based on the analysis results, the Untar Team prepared SOPs according to partner needs in the form of narratives/explanations and simple flow charts, as follows:

1. SOP for opening the cashier

- Attendance and preparation
 - Cashier must arrive according to the schedule and record attendance following the

company's procedures.

- Cashier must ensure that the cashier area is clean, tidy, and ready for use.

- Initial cash check

- Cashier counts the initial cash balance (cash float) according to the company's standards.

- Cashier records the initial cash balance in the cashbook, store log, or Point of Sale (POS) system.

- Cashier ensures that cashier equipment is functioning: Point of Sales (POS) or Olséra, scanner, barcode, receipt printer, and internet connection.

2. SOP during sales transactions

- Sales transaction process

- Cashier enters the product code into the POS system by scanning the SKU barcode.

- Cashier ensures the price matches the system or applicable promotions.

- Cashier offers promotions, vouchers, or membership if available.

- Receiving payment from customers

- Cash payment: cashier counts the money clearly and gives the correct change.

- Non-cash payment (debit, QRIS, e-wallet): cashier ensures the transaction is successful and the payment receipt is saved.

- Cashier stores the cash securely in the cash drawer.

- Printing receipts and handing over items to customers

- Cashier prints the payment receipt and hands it over to the customer.

- Cashier ensures that the items are packaged neatly according to company standards.

3. SOP after transactions or during operations

- Cashier maintains the cleanliness of the cashier area and does not leave the area unattended without a replacement.

- Cashier periodically checks the stock of shopping bags, receipts, and cashier supplies.

- Cashier stores excess cash in the store safe (if any) according to SOP.

4. SOP for closing the cashier

- Closing transactions in the POS system

- Cashier performs a POS system closing.

- Cashier prints the daily sales report.

- Cashier cash count

- Cashier counts the total cash and reconciles it with the POS report.

- Cashier reconciles non-cash payments (debit and e-wallet).
- Cashier records all sales in the cash book or store log.
- Reporting
 - If there is a cash discrepancy, the cashier immediately reports it to the Supervisor.
 - Cashier stores cash in a secure place according to company procedures.
 - Cashier submits the sales report to the Supervisor or Sales & Operations.

Figure 3 is a flowchart of the SOP for opening the cashier. Figure 4 illustrates the SOP during a sales transaction. Figure 5 explains the SOP after a sales transaction is completed or during operations. Figure 6 outlines the SOP for closing the cashier.

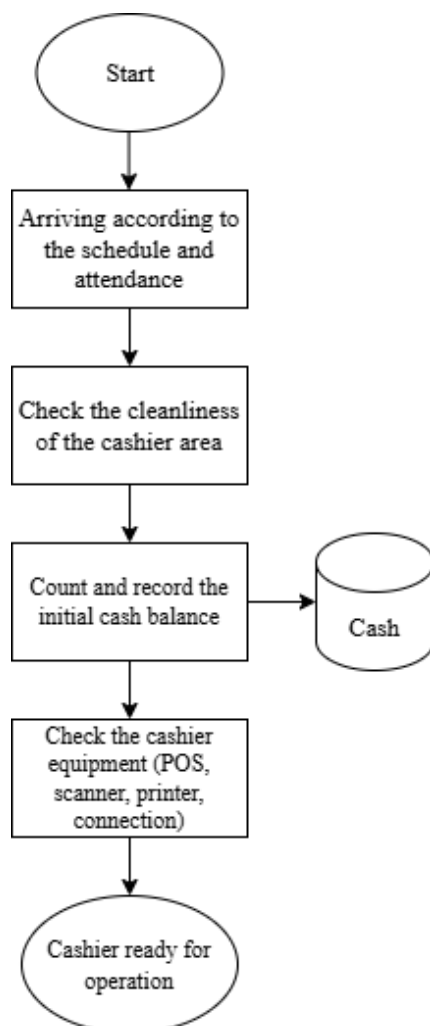


Fig. 3. SOP for opening the cashier

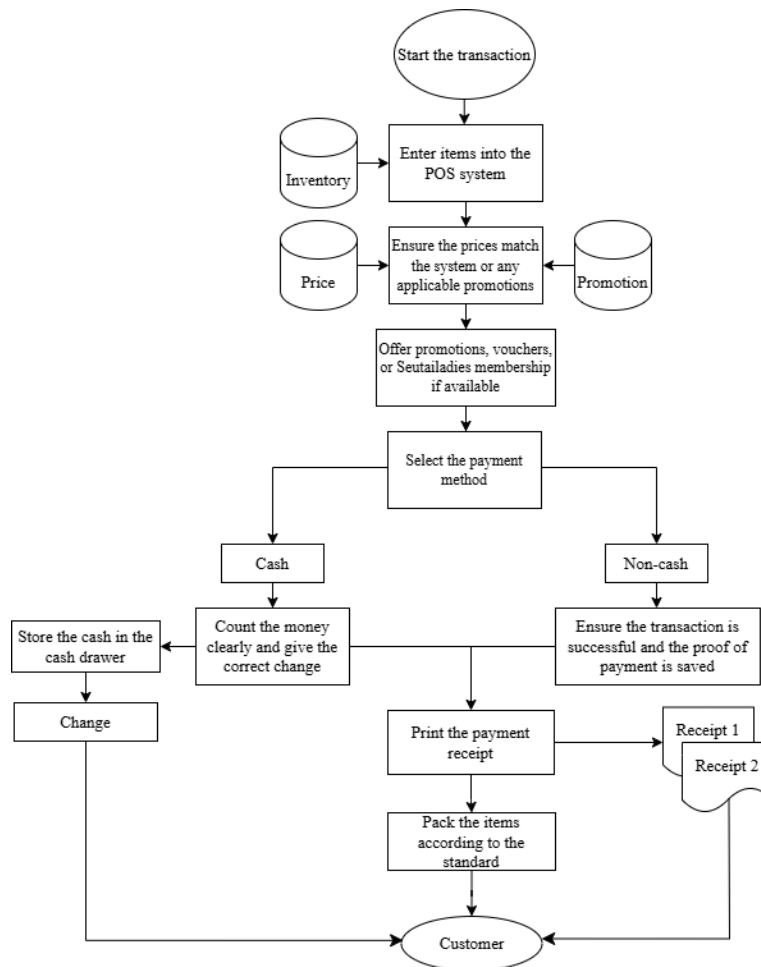


Fig. 4. SOP during sales transactions

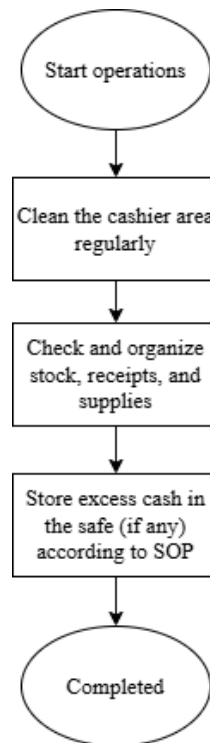


Fig. 5. SOP after transactions or during operations

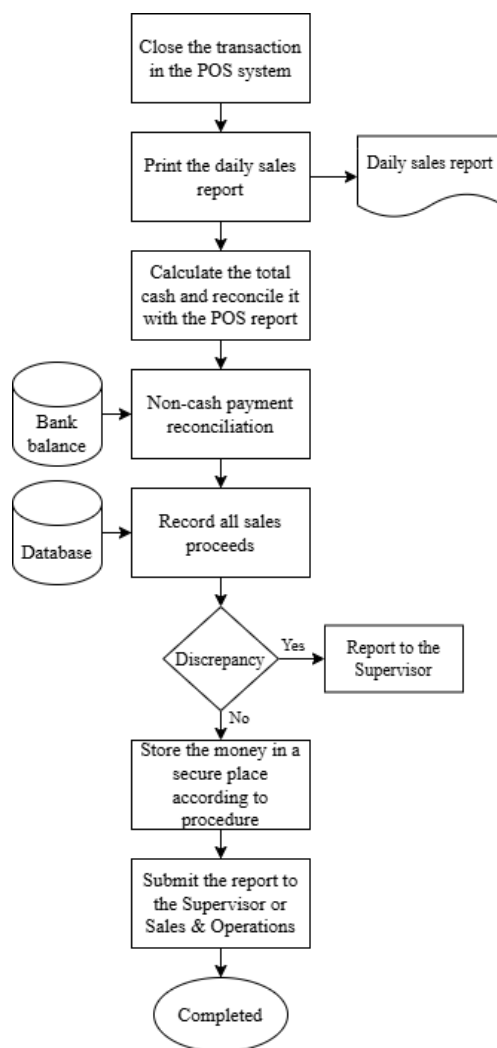


Fig. 6. SOP for closing the cashier

d. Trial implementation of the designed SOP

Figure 7 shows the situation when the Untar Team reviewed the SOP trial implementation at the brand outlet. The next stage was to trial the Cashier SOP that had been developed. The trial was carried out gradually at each brand outlet. During the trial stage, no significant issues were encountered because the cashiers on duty are experienced employees who have already been performing most of the procedures outlined in the Cashier SOP. However, with a written Cashier SOP, cashiers and other store employees could better understand the duties and responsibilities of the cashier. The existence of a written Cashier SOP also helps cashiers work more effectively and efficiently; if any tasks are missed or forgotten, cashiers can easily refer to the procedures outlined in the established SOP.



Fig. 7. Documentation during SOP trial implementation

e. Implementation of the SOP

Based on the results of the SOP implementation, the Untar Team provided feedback to the partner to ensure that the developed Cashier SOP can be permanently used as the standard procedure at the brand outlet. The SOP that had been prepared is open and flexible, allowing for future changes and adjustments if necessary.

This activity ran smoothly, and no significant obstacles were encountered. The management and employees of PT EGP provided the necessary information for the preparation of the SOP, allowing the implementation to proceed as planned. Based on the results of this implementation, several recommendations were provided to the partner, namely:

1. The partner is advised to implement the developed Cashier SOP consistently so that the operational activities under the cashier's responsibility can run effectively and efficiently.
2. The developed Cashier SOP can serve as a supervisory tool for the partner. Having a written SOP can minimize opportunities for cashiers and store employees to commit fraud or manipulate assets from sales proceeds.
3. The partner is encouraged to develop other SOPs that support the Cashier SOP to ensure store operations can run more optimally.

Conclusion

The community service activity was conducted in the form of assistance in preparing the Cashier SOP for the partner, PT EGP. The SOP preparation was carried out through several stages: planning stage, system analysis stage, system design stage, system trial stage, and system implementation stage. PT EGP is a trading company in the fashion retail sector. Due to time constraints and the extensive business processes of PT EGP, the SOP preparation was

limited to the Cashier SOP, which consists of four procedures: opening the cashier, handling sales transactions, post-sales transaction or operational activities, and closing the cashier. These SOPs were chosen because the main activity of PT EGP is sales, and a written SOP is necessary to minimize the risk of company asset manipulation from sales proceeds at the brand outlets. Based on the implementation results, it can be concluded that the designed SOP can be applied at the partner's site without any issues. The partner is expected to implement the SOP consistently so that operational activities can run effectively and efficiently, and the SOP can serve as a supervisory tool for management. It is recommended that the partner develop SOPs for other business process activities to complement the Cashier SOP, thereby ensuring PT EGP's business processes run more optimally.

Acknowledgements

The Untar Team expresses their gratitude to LPPM Untar for their support, which allowed the activities to run smoothly. The Untar Team also thanks PT EGP for the opportunity and collaboration, enabling this activity to proceed as expected.

References

- Aprianti, D. I., & Maharani, D. A. (2023). Sosialisasi standarisasi mutu dan pembuatan SOP (Standard Operating Procedure) pada XS Mart Samarinda. *Jurnal Pengabdian Masyarakat Dharma Gama*, 1(1), 1–6. <https://jurnal.fekon-uwgm.ac.id/index.php/dharmagama/article/view/75>
- Fadillah, M. R. R., & Aisha, D. (2023). Studi penerapan sistem informasi akuntansi kas masuk dan laporan kas pada UMKM di Desa Waluya. *Abdimajurnal Pengabdian Mahasiswa*, 2(2), 7251–7257.
- Fauzan, M. (2025, February 1). *Mayoritas orang Indonesia anggap "fashion" penting*. GoodStats. <https://data.goodstats.id/statistic/mayoritas-orang-indonesia-anggap-fashion-penting-GPQci>
- Gabriele. (2018). Analisis penerapan Standar Operasional Prosedur (SOP) di Departemen Marketing dan HRD PT Cahaya Indo Persada, 6(1).
- Husnunnisa, I. A. (2025, July 9). *Bisnis ritel (retail): Pengertian, cara kerja, fungsi, jenis, dan strategi menjalankannya*. Youtap. <https://www.youtap.id/blog/bisnis-retail>
- Istiqomah, I. (2023). Pengembangan UMKM melalui pelatihan Standard Operational Procedure dalam program karang mitra usaha. *Jurnal Masyarakat Madani Indonesia*, 2(4), 436–441. <https://doi.org/10.59025/js.v2i4>

- Meliana, D., Riswati, J., & Astuti, D. (2025). Analisis perkembangan bisnis ritel di Indonesia. *Journal of Business Economics and Management*, 1(3), 235–243. <https://jurnal.globalscients.com/index.php/jbem/article/view/181/187>
- Ong, J. O., Sutawijaya, A. H., & Saluy, A. B. (2020). Strategi inovasi model bisnis ritel modern di era industri 4.0. *Jurnal Ilmiah Manajemen Bisnis*, 6(2), 201–210. <https://publikasi.mercubuana.ac.id/index.php/jimb/article/view/8891>
- Raharjo, T., Ismawati, K., & Savitri. (2022). Evaluasi sistem pencatatan penerimaan dan pengeluaran kas pada warung sate kambing Bang Tigor, Surakarta. *Jurnal Penelitian dan Kajian Ilmiah*, 20(1), 56–62.
- Triwidatin, Y. (2021). Standar Operasional Prosedur (SOP) sebagai upaya peningkatan produksi bagi pelaku umkm agritepa abadi Desa Banjarsari Kabupaten Bogor. *Jurnal Pengabdian Kepada Masyarakat*, 1(3), 339–346. <https://doi.org/10.53625/jabdi.v1i3.125>