

MANAGERIAL ACCOUNTING AND COST CONCEPTS: A THEORETICAL REVIEW AND ITS APPLICATION IN COST MANAGEMENT OF FOOD AND BEVERAGE MSMEs IN MEDAN CITY (A CASE STUDY OF KEDAI KOPI KAWAN)

Rifqy Habib Ridwan¹, Rostin Berlina Zega², Iskandar Muda³

Universitas Sumatera Utara

Email: habibridwan06@gmail.com, rostinberlinazega@gmail.com, iskandar1@usu.ac.id

Corresponding Email: iskandar1@usu.ac.id

Abstract

Effective cost management is a fundamental prerequisite for the financial resilience and long-term economic sustainability of Micro, Small, and Medium Enterprises (MSMEs). This study synthesizes foundational managerial accounting frameworks developed by Garrison, Noreen, and Brewer encompassing cost traceability, cost behavior, and decision-relevant costing and examines their practical operationalization through an empirical case study of a food and beverage (F&B) enterprise in Medan City, Kedai Kopi Kawan. Employing a descriptive single-case study design integrated with quantitative Cost-Volume-Profit (CVP) and Break-Even Point (BEP) modeling, this study reclassifies the enterprise's operational expenditures across direct, indirect, fixed, variable, and manufacturing overhead components. The empirical findings reveal that at a normalized monthly production volume of 1,000 cups, the business incurs total manufacturing outlays of IDR 8,000,000, yielding a baseline unit Cost of Goods Sold (COGS) of IDR 8,000. At a selling price of IDR 15,000 per cup and a unit variable cost of IDR 5,250, the enterprise generates a unit contribution margin of IDR 9,750 (65% contribution margin ratio). Under the conventional accounting model, the monthly break-even threshold stands at 564 cups (IDR 8,461,538) with a margin of safety of 436 cups (43.6%). Crucially, incorporating previously unrecorded opportunity costs contracts true economic net operating income from IDR 4,250,000 to IDR 1,750,000, elevates the break-even threshold to 821 cups (IDR 12,307,692 or 27 cups/day), and compresses the margin of safety to 179 cups (17.9%). Transitioning from traditional cash-basis reporting to behavioral contribution margin models equips MSME proprietors with accurate visibility into cost drivers and latent economic exposures, enabling calibrated pricing strategies, operational risk mitigation, and sustainable business longevity.

Keywords: *Managerial Accounting, Cost Behavior, Contribution Margin, Break-Even Point, Opportunity Cost, MSME Sustainability.*

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1. INTRODUCTION

In the contemporary macroeconomic landscape, Micro, Small, and Medium Enterprises (MSMEs) serve as indispensable engines of employment creation, localized innovation, and socio-economic resilience, particularly within the fast-evolving food and beverage (F&B) sector across developing urban centers such as Medan City. The proliferation of independent specialty coffee

shops underscores a vibrant entrepreneurial ecosystem; however, this aggressive expansion is paradoxically shadowed by elevated business failure rates during the initial operational years (Cassar, 2009; Mitchell & Reid, 2000). This vulnerability rarely stems from an absence of market demand, but is predominantly driven by rudimentary financial governance and an acute deficit in managerial accounting literacy among micro-entrepreneurs. Operating under severe resource constraints, enterprise owners frequently employ arbitrary, competitive-matching pricing heuristics while failing to systematically trace operational overheads and true conversion expenditures. Consequently, working capital deteriorates, cost control collapses, and the long-term economic sustainability of these micro-enterprises becomes severely compromised.

To cultivate financial resilience and prevent early insolvency, small-scale enterprises require the analytical toolkit of forward-looking managerial accounting, as systematically structured within the foundational framework developed by Garrison, Noreen, and Brewer (2019). The central axiom introduced by Garrison et al. (2019) posits that "different costs are required for different managerial purposes," thereby dismantling the restrictive view that cost accounting exists merely for historical external compliance. This framework synthesizes cost architecture across five foundational dimensions: assigning costs to defined cost objects based on physical and economic traceability, delineating manufacturing expenditure structures, facilitating formal financial reporting through accrual matching principles, forecasting cost behavior across activity fluctuations within the relevant range, and isolating decision-relevant parameters. Mastering this multidimensional taxonomy is imperative for discerning true economic profitability from misleading accounting surpluses.

Despite the pervasive conceptual influence of managerial accounting frameworks in large-scale corporate and manufacturing environments, their pragmatic operationalization within micro-scale retail hospitality enterprises remains conspicuously underexplored in empirical literature (López & Hiebl, 2015; Pelz, 2019). Small business proprietors routinely depend on traditional functional accounting formats that aggregate fixed overheads with variable inputs, thereby obscuring critical visibility into unit contribution margins and operational leverage. More egregiously, small culinary ventures consistently overlook latent non-cash expenditures most notably the uncompensated opportunity costs of owner and family labor, alongside accurate capital equipment depreciation reserves. When unrecorded opportunity costs are excluded from calculations, the reported net margins project a phantom financial health, concealing the reality that the enterprise may be operating dangerously below its genuine economic break-

even threshold. This evident bifurcation between established managerial accounting theory and grassroots financial practices forms a crucial empirical gap.

To resolve this dichotomy, this study conducts an in depth theoretical synthesis of Garrison et al.'s (2019) cost taxonomy and Cost-Volume-Profit (CVP) frameworks and investigates their practical application through a detailed empirical case study of Kedai Kopi Kawan, an active F&B MSME situated in Medan City, North Sumatra. The primary objectives are to: (1) deconstruct the coffee shop's real-world cost taxonomy across traceability and behavioral lines to determine an accurate per-unit Cost of Goods Sold (COGS) (2) restructure traditional income reporting into a behavioral contribution margin model; and (3) establish an empirical Cost Volume Profit (CVP) and Break Even Point (BEP) baseline to quantify operational safety margins. Ultimately, this research provides empirical substantiation of how foundational managerial cost frameworks can be strategically harnessed by micro enterprises to mitigate pricing risks, optimize internal resource allocation, and safeguard operational sustainability within competitive regional markets.

2. LITERATURE REVIEW

The conceptual framework of cost and managerial accounting is built upon several foundational principles:

2.1. Foundations of Managerial Accounting and Cost Architecture

In contrast to financial accounting, which strictly complies with uniform historical reporting standards for external stakeholders, managerial accounting furnishes internal decision-makers with forward-looking qualitative and quantitative data to drive strategic planning, product innovation, cost containment, and operational control (Dunk, 2011; Garrison et al., 2019). The structural paradigm governing this discipline rests on the foundational axiom of *"different costs for different purposes"* (Garrison et al., 2019). Within the analytical taxonomy proposed by Garrison et al. (2019), expenditures are initially categorized based on their traceability to a designated cost object: direct costs, which can be conveniently and economically traced to a specific object, and indirect costs (or common costs), which support multiple operational facets jointly and require allocation mechanisms. Within manufacturing operations, total production cost is bifurcated into direct materials, direct touch labor, and manufacturing overhead (Garrison et al., 2019). The combination of direct materials and direct labor constitutes prime cost, whereas direct labor coupled with manufacturing overhead defines conversion cost—

representing the total operational outlay required to transform raw resources into saleable commodities (Garrison et al., 2019).

2.2. Cost Behavior Dynamics, Contribution Approach, and Decision Relevance

To accurately forecast cost fluctuations in response to shifts in organizational activity levels, Garrison et al. (2019) conceptualize cost behavior across variable, fixed, and mixed dimensions bounded within a specified relevant range, while contemporary literature also notes the presence of asymmetric cost behavior across volume adjustments (Banker & Byzalov, 2014). Variable expenditures fluctuate in direct proportion to total volume while remaining constant per unit, whereas fixed expenditures remain stable in total monetary amounts within the relevant range, causing per-unit fixed costs to decrease inversely as activity escalates (Garrison et al., 2019). Recognizing this structural behavior enables the formulation of the contribution format income statement, which segregates variable expenses from fixed overheads to isolate the contribution margin (Garrison et al., 2019). This metric is foundational for Cost-Volume-Profit (CVP) evaluations and Break-Even Point (BEP) determinations under operational uncertainty (Nielsen & Nielsen, 2015). Furthermore, for evaluating alternatives, Garrison et al. (2019) isolate relevant costs specifically differential costs and revenues while mandating the exclusion of irreversible sunk costs. Crucially, opportunity costs the quantifiable prospective benefits foregone by pursuing a selected course of action represent indispensable economic criteria for rational decision-making, despite their conventional omission from formal general ledgers (Garrison et al., 2019)

2.3. Management Accounting Practices in MSMEs and Empirical Challenges

Empirical investigations indicate that the systematic adoption of managerial accounting practices across Micro, Small, and Medium Enterprises (MSMEs) significantly influences firm performance but remains constrained by educational and resource bottlenecks (Ahmad, 2017; Prihastiwi & Sholihin, 2018). As documented by Kaharti (2023), small business owners in emerging economies predominantly rely on rudimentary single-entry cash flow records rather than behavioral cost accounting. In the retail hospitality and culinary sectors, calculating the accurate Cost of Goods Sold (COGS) is frequently compromised by the improper categorization and haphazard allocation of overhead expenses (Afriani & Mubarak, 2025; Nurhayati et al., 2026). Most critically, empirical literature highlights the systemic oversight of implicit economic costs, notably uncompensated owner and family labor (Sari et al., 2025). Treating non-cash owner inputs as zero cost variables creates an illusion of commercial profitability,

thereby concealing instances where the enterprise is operating well beneath its true economic break-even threshold.

2.4. Strategic Cost Control and MSME Economic Sustainability

The long term resilience and viability of micro enterprises are intrinsically tethered to their capacity to integrate sustainability accounting into management systems and maintain positive operating cash flows (Schaltegger & Burritt, 2010; Shields & Shelleman, 2015; Nartey & van der Poll, 2021). Within the conceptual paradigm of SME sustainable development, management accounting systems play a pivotal role in aligning operational efficiency with long-term business continuity (Cardoni et al., 2020; Songini et al., 2020). Conversely, the inability of micro-scale entrepreneurs to delineate their real Break-Even Point (BEP) and preserve an adequate margin of safety severely exacerbates vulnerability to macroeconomic shocks and inflationary supply pressures. Nartey and Van Der Poll (2021) underscore that implementing modern management accounting techniques serves as an indispensable risk-mitigation mechanism that enhances organizational survival capabilities. Translating Garrison et al.'s (2019) foundational cost taxonomy into the routine operations of micro-cafes enables accurate pricing, provides transparency over unit-level operating leverage, and anchors strategic resilience within fiercely competitive urban markets.

3. METHODS

3.1 Research Methods

This study adopts an empirical descriptive single-case study design integrated with quantitative managerial cost modeling. A case study framework was selected to critically examine the real-world operationalization of theoretical management accounting constructs within the resource-constrained environment of a micro-scale enterprise.

3.2 Research Site and Key Informants

The empirical investigation was conducted at Kedai Kopi Kawan, an active Micro, Small, and Medium Enterprise (MSME) operating within the competitive food and beverage (F&B) sector in Medan City, North Sumatra. The primary research informant was the enterprise's owner-operator, selected through purposive sampling. This key informant possessed end-to-end authority and direct access to procurement outlays, daily operational ledgers, labor management, and strategic pricing decisions.

3.3 Data Collection Techniques

Primary and secondary qualitative and financial data were gathered through a triangulation protocol encompassing:

- **Semi-Structured In-Depth Interviews:** Conducted with the business proprietor to capture qualitative narratives concerning operational workflows, cost allocation heuristics, and latent economic factors specifically uncompensated owner and family labor representing implicit opportunity costs.
- **Direct Field Observation:** Performed to trace direct material consumption (coffee beans, UHT milk, packaging supplies), barista labor cycles, and manufacturing overhead drivers (commercial espresso machine power consumption and kitchen utilities).
- **Documentary Analysis:** Reviewing monthly cash registers, ingredient procurement receipts, rental lease agreements, and recurring utility bills. Data trustworthiness was preserved via data source triangulation, corroborating owner verbal statements against actual supplier invoices and observed inventory turnover (Yin, 2018).

3.4. Data Analysis and Computational Procedures

Data processing proceeded through a three-stage analytical workflow:

1. **Cost Taxonomy Reclassification:** Disaggregating raw operational expenditures and mapping them onto the theoretical dimensions of Garrison et al. (2019) distinguishing direct versus indirect expenditures and segregating monthly costs into fixed and variable components across a monthly relevant range of 1,000 units.
2. **Cost of Goods Sold (COGS) Structuring:** Consolidating direct materials, direct labor, and manufacturing overhead (MOH) to determine unit manufacturing costs.
3. **Cost-Volume-Profit (CVP) and Break-Even Point (BEP) Modeling:** Formulating a behavioral contribution margin matrix and computing operational thresholds using standard algebraic equations:

$$BEP(Units) = \frac{Total\ Fixed\ Costs}{Selling\ Price\ per\ Unit - Variable\ Cost\ per\ Unit}$$

$$BEP(Currency) = BEP(Units) \times Selling\ Price\ per\ Unit$$

4. **Margin of Safety (MoS) Evaluation:** Quantifying the operational buffer (in both physical units and percentage terms) protecting the business from downside market volatility under both conventional and economic cost models.

4. RESULTS AND DISCUSSION

4.1. Results

The synthesized results are structured into cost classifications and reporting comparisons below:

4.1.1 Reclassification of Operational Expenditures Based on Garrison's Taxonomy

Drawing upon direct field observations and semi-structured interviews examining the operational workflows of Kedai Kopi Kawan in Medan City, the enterprise's routine monthly outlays were mapped onto the managerial accounting framework articulated by Garrison et al. (2019), assuming a normalized activity volume of 1,000 cups per month.

Table 1. Cost Reclassification Matrix of Kedai Kopi Kawan.

Operational Expenditure Item	Traceability	Cost Behavior	Financial Statement Classification	Monthly Outlay (IDR)
Coffee beans, UHT milk, palm sugar, flavoring syrups	Direct Cost	Variable Cost	Product Cost (Direct Materials)	3,800,000
Packaging supplies (paper cups, lids, straws)	Direct Cost	Variable Cost	Product Cost (Direct Materials)	1,200,000
Base salary of barista / operational staff	Direct Cost	Committed Fixed Cost	Product Cost (Direct Labor)	2,000,000
Operational power for espresso machine & grinder	Indirect Cost	Mixed Cost	Manufacturing Overhead (MOH)	450,000
LPG canisters for hot water boilers	Indirect Cost	Variable Cost	Manufacturing Overhead (MOH)	150,000

Operational Expenditure Item	Traceability	Cost Behavior	Financial Statement Classification	Monthly Outlay (IDR)
Refill gallon water for sanitation & cleaning	Indirect Cost	Fixed Cost	Manufacturing Overhead (MOH)	100,000
Table tissues, takeaway bags, plastic sacks	Indirect Cost	Variable Cost	Non-manufacturing (Selling Expense)	100,000
Equipment depreciation (espresso unit, grinder, freezer)	Indirect Cost	Committed Fixed Cost	Manufacturing Overhead (MOH)	300,000
Commercial premises lease	Indirect Cost	Committed Fixed Cost	Period Cost (Administrative/ Rent)	2,500,000
High-speed commercial Wi-Fi subscription	Indirect Cost	Fixed Cost	Non-manufacturing (Selling / Overhead)	150,000
Total Monthly Operational Outlays				10.750.000

4.1.2 Manufacturing Cost Structure and Cost of Goods Sold (COGS) Computation

Applying the manufacturing cost formulations outlined by Garrison et al. (2019), the enterprise's primary production outlays were consolidated to ascertain baseline manufacturing costs:

- Prime Cost: Direct Materials (IDR 5,000,000) + Direct Labor (IDR 2,000,000) = IDR 7,000,000.
- Conversion Cost: Direct Labor (IDR 2,000,000) + Manufacturing Overhead (IDR 1,000,000) = IDR 3,000,000.
- Total Monthly Production Outlay: Direct Materials + Direct Labor + MOH = IDR 8,000,000.

Given an anticipated production benchmark of 1,000 units per month, the resulting manufacturing cost of goods sold per cup is derived as follows:

$$COGS \text{ per Cup} = \frac{IDR 8,000,000}{1,000 \text{ units}} = IDR 8,000/cup$$

4.1.3 Contribution Format Income Statement and Opportunity Cost Simulation

To discern genuine operating profitability from apparent accounting surpluses, the enterprise's operational statement was restructured under the behavioral contribution approach. Furthermore, a comparative scenario analysis was executed by incorporating an implicit Opportunity Cost specifically, an imputed market-rate compensation for the working proprietor valued at IDR 2,500,000 per month, which had previously been excluded from the firm's informal records.

Table 2. Contribution Format Income Statement: Conventional versus Economic Cost Model

Financial Statement Line Item	Conventional Model (Excl. Opportunity Cost)	Economic Cost Model (Incl. Owner Labor)
Gross Revenue (1,000 cups @ IDR 15,000)	IDR 15,000,000	IDR 15,000,000
Variable Expenses		
Direct Materials & Primary Packaging	IDR 5,000,000	IDR 5,000,000
Incidental Variable Costs (LPG, Tissues, Takeaway Bags)	IDR 250,000	IDR 250,000

Financial Statement Line Item	Conventional Model (Excl. Opportunity Cost)	Economic Cost Model (Incl. Owner Labor)
Total Variable Expenses	IDR 5,250,000	IDR 5,250,000
Contribution Margin	IDR 9,750,000	IDR 9,750,000
Unit Contribution Margin	IDR 9,750/unit	IDR 9,750/unit
Contribution Margin Ratio (CM Ratio)	65%	65%
Fixed Expenses		
Salaried Barista Compensation	IDR 2,000,000	IDR 2,000,000
Commercial Facility Lease	IDR 2,500,000	IDR 2,500,000
Baseline Utilities (Electricity base-load, Wi-Fi, Water)	IDR 700,000	IDR 700,000
Equipment Depreciation	IDR 300,000	IDR 300,000
Imputed Owner/Family Labor (Opportunity Cost)	Unrecorded (IDR 0)	IDR 2,500,000
Total Fixed Expenses	IDR 5,500,000	IDR 8,000,000
Net Operating Income	IDR 4,250,000	IDR 1,750,000

4.1.4 Break-Even Point (BEP) and Margin of Safety Dynamics

Segregating costs into strictly fixed and variable parameters allows for the precise determination of the enterprise's operational break-even threshold and safety cushion. The

computational outcomes for both operational models are summarized below:

Table 3. Cost Volume Profit (CVP) and Risk Exposure Parameters

CVP Analytical Metric	Conventional Model	Economic Model	Variance & Impact
BEP in Physical Volume (Cups/Month)	564 cups	821 cups	+45.5% increase in operational breakeven
BEP in Monetary Value (IDR)	IDR 8,461,538	IDR 12,307,692	Revenue requirement elevates by IDR 3.84M
Actual Operational Volume Target	1,000 cups	1,000 cups	Current capacity ceiling
Margin of Safety (Units)	436 cups	179 cups	Substantial reduction in downside buffer
Margin of Safety Percentage (MoS %)	43.6%	17.9%	Vulnerability to market demand shocks

The quantitative evaluation demonstrates that integrating the opportunity cost of uncompensated managerial labor shifts the firm's break even threshold from 19 cups to 27 cups per day. This substantial upward shift reveals that the enterprise's conventionally recognized operating profit of IDR 4,250,000 embeds an artificial surplus of IDR 2,500,000, stemming entirely from unremunerated internal sweat equity that obscures underlying economic exposure.

4.2. Discussion

4.2.1 Misconceptions in Product Costing and the Pitfalls of Unitized Fixed Costs

The empirical findings from Kedai Kopi Kawan illustrate a pervasive vulnerability among small food and beverage ventures: the reliance on static product costing formulas that divide aggregate monthly manufacturing expenditures (IDR 8,000,000) uniformly across normal capacity (1,000 cups), deriving an apparent flat Cost of Goods Sold of IDR 8,000 per cup. Garrison et al. (2019) explicitly warn against the analytical trap of unitizing fixed costs, allocating fixed overheads to individual product units as if they fluctuate proportionally with sales volume. In reality, when retail foot traffic contracts from 1,000 to 500 cups during adverse market cycles, committed fixed overheads such as commercial premises rent (IDR 2,500,000) and baseline barista salaries (IDR 2,000,000) remain completely inelastic, thereby inflating the realized unit cost significantly. As corroborated by Afriani and Mubarak (2025) and Nurhayati et al. (2026), small enterprise proprietors who lack cost behavior visibility routinely misprice their product offerings, remaining oblivious to the rapid erosion of operating profits during volume contractions. By transitioning toward Garrison et al.'s (2019) contribution format, the enterprise isolates a stable unit contribution margin of IDR 9,750 per cup, equipping the proprietor with an accurate baseline to assess sales volume sensitivity and promotional discounts.

4.2.2 Profitability Distortion Driven by Omitted Opportunity Costs

A central analytical contribution of this investigation is the empirical quantification of unrecorded owner labor, a persistent blind spot in micro enterprise financial management. Within the informal operating accounts of Kedai Kopi Kawan, the business appeared to generate an attractive monthly surplus of IDR 4,250,000. However, this recorded profitability represents a phantom accounting surplus, enabled entirely by the proprietor's uncompensated direct labor spanning barista operations, procurement, and daily administration. Following the foundational tenets of Garrison et al. (2019), opportunity costs represent quantifiable foregone economic benefits sacrificed by choosing one alternative over another, the market rate professional salary the owner could command elsewhere. When an imputed managerial wage of IDR 2,500,000 is formally recognized, the firm's actual economic operating profit contracts sharply to IDR 1,750,000. This finding aligns directly with observations by Kaharti (2023) and Sari et al. (2025), which indicate that micro enterprises in Indonesia frequently operate under the illusion of commercial profitability while essentially surviving on self-exploitative, unpaid internal labor that is economically unsustainable in the long run.

4.2.3 Break Even Threshold Elevation and Business Economic Sustainability

Within the thematic scope of business sustainability, evaluating Break Even Points (BEP) transcends rudimentary algebraic computation, serving as an essential metric of organizational resilience and survival capacity (Nartey & van der Poll, 2021). The empirical scenario simulation demonstrates that recognizing implicit owner labor costs elevates the firm's monthly break even threshold from 564 cups to 821 cups, requiring daily sales to surge from 19 to 27 cups simply to avoid economic insolvency. Consequently, the firm's margin of safety deteriorates precipitously from 43.6% down to a fragile 17.9%. Operating with an effective buffer of merely 179 cups per month (approximately 6 cups per day above breakeven) severely escalates operational vulnerability, leaving the enterprise exposed to sudden supply shocks, bean price inflation, or regional demand fluctuations. As emphasized by Nartey & van der Poll (2021), small ventures operating with compressed safety buffers face heightened insolvency risks, often failing to maintain premises lease payments when temporary demand downturns occur.

4.2.4 Managerial Implications for MSME Longevity

The operationalization of Garrison's cost taxonomy across Kedai Kopi Kawan underscores that sustaining competitive viability requires micro enterprises to transcend basic cash ledger bookkeeping in favor of strategic cost accounting. Unmasking the high proportion of fixed overhead commitments (ranging between IDR 5,500,000 and IDR 8,000,000 per month) demonstrates that engaging in aggressive localized price wars or uncalibrated discounting strategies poses catastrophic risks to unit contribution margins. Furthermore, accounting for non-cash equipment depreciation reserves ensures that capital replacement funds for high-wear espresso machines are preserved rather than mistakenly consumed as profits. Consistent with Prihastiwi & Sholihin (2018), elevating managerial accounting capability directly bolsters strategic agility among small business managers. Micro cafe proprietors and enterprise development agencies must institutionalize contribution-margin-based reporting to build transparent pricing structures, protect financial liquidity, and secure sustainable business continuity within saturated urban markets.

5. CONCLUSION

This study demonstrates that the foundational managerial accounting frameworks articulated by Garrison, Noreen, and Brewer (2019) provide indispensable analytical tools for deconstructing cost architecture at the micro-enterprise level, as empirically validated through the case study of Kedai Kopi Kawan in Medan City. . Systematically reclassifying operational outlays according to traceability and cost behavior establishes an accurate baseline Cost of

Goods Sold (COGS) of IDR 8,000 per cup, derived from aggregate monthly manufacturing expenditures of IDR 8,000,000 across a benchmark capacity of 1,000 units. More fundamentally, adopting the behavioral contribution format dispels the phantom profit illusion generated by informal single-entry bookkeeping. When implicit opportunity costs uncompensated managerial and family labor valued at IDR 2,500,000 are formally incorporated into the cost matrix, true economic net operating income contracts from IDR 4,250,000 to IDR 1,750,000. This recognition shifts the monthly break-even threshold from 564 cups to 821 cups, simultaneously compressing the margin of safety from 43.6% down to 17.9%, thereby underscoring the enterprise's acute operational vulnerability to volume contractions.

From a managerial perspective, these findings affirm that the long-term economic sustainability of food and beverage MSMEs hinges upon rigorous cost behavior literacy and decision-relevant costing rather than passive top-line revenue tracking. Steering clear of the analytical trap of unitized fixed costs, alongside maintaining disciplined capital depreciation reserves, constitutes a vital operational defense against premature enterprise failure. Micro-cafe operators and small-business support agencies are strongly advised to institutionalize periodic contribution-format reporting to formulate resilient pricing strategies and safeguard operational liquidity within saturated urban markets. For future research, expanding this empirical inquiry to incorporate multi-product costing systems, such as Activity-Based Costing (ABC), is recommended to refine profitability profiling across heterogeneous beverage and culinary menu lines.

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