

Cost Efficiency and Cost Control in Indonesian Food and Beverage MSMEs: A Narrative Literature Review from a Managerial Accounting Perspective

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Abstract

Food and beverage micro, small, and medium enterprises (MSMEs) are important to the Indonesian economy, yet many of them still struggle to control costs and keep profits stable. This study reviews how managerial accounting supports cost efficiency and cost control in these businesses. We conducted a narrative literature review of seven core empirical studies on culinary and processed food MSMEs in Indonesia, published between 2024 and 2026, and supported the analysis with five additional studies for background and corroboration. The literature was searched in Google Scholar, ScienceDirect, and the Garuda Portal, then compared across three themes: managerial accounting practices, efficiency outcomes, and barriers to implementation. The evidence shows that managerial accounting in these MSMEs is still basic and often partial. Even so, consistent daily recording allowed one business to detect an 18% rise in raw material cost, collective purchasing saved 12 of 15 processed food MSMEs between 15% and 20% of their main raw material cost, and full costing revealed costs that had been hidden, such as equipment depreciation. The main barriers are low accounting literacy, unstructured bookkeeping, unallocated overhead, and limited mentoring. We propose a six-step cost control framework that links each practice to a managerial accounting function. We also identify research gaps, including the concentration of evidence in Medan and the lack of longitudinal and intervention studies. The findings are useful for MSME owners, training providers, and financial institutions that support small food businesses.

Keywords: managerial accounting, cost efficiency, cost control, food and beverage MSMEs, profitability, narrative literature review

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1. Introduction

Micro, small, and medium enterprises (MSMEs) are a backbone of the Indonesian economy. Data from the Ministry of Cooperatives and SMEs, as cited by the Coordinating Ministry for Human Development and Cultural Affairs (2024), show that MSMEs contribute about 60.5% of national gross domestic product and absorb about 96.9% of the national workforce. Within this group, food and beverage MSMEs are especially exposed to cost pressure. Fluctuating raw material prices, strong market competition, and limited resources make it hard for owners to protect their margins. A study of processed food MSMEs in South Tangerang identified changes in raw material prices, market competition, and logistical constraints as the main challenges in cost control, and it pointed to collective purchasing of raw materials as a source of cost efficiency (Asmana, 2025).

From a managerial accounting perspective, cost efficiency and cost control are part of planning, monitoring, and decision making. Cost accounting helps owners identify cost

components, calculate production costs, set selling prices, and evaluate how resources are used. Asih et al. (2024) showed that calculating all production cost components with the full costing method gives more complete cost information for pricing and business decisions. Riyanto et al. (2024) found a gap between the production cost calculated by the owners of the 4K Canteen & Kost MSME and the cost produced by full costing, suggesting that costs are easily missed when calculation is informal.

Despite this attention, the evidence is scattered. Existing studies usually focus on one business or a small sample, and they use different designs, such as regression surveys, single case studies, and phenomenological interviews. As a result, owners, trainers, and researchers still lack a consolidated picture of which cost management practices are reported in food and beverage MSMEs, what results are associated with them, and what stops owners from adopting them. In addition, most of the recent evidence reviewed here comes from Medan, so it is unclear how far the findings apply to other regions.

This study therefore reviews the literature on cost efficiency and cost control in food and beverage MSMEs from a managerial accounting perspective. Three research questions guide the review.

RQ1: Which managerial accounting practices for cost recording, cost calculation, budgeting, and cost control are reported in these businesses?

RQ2: What efficiency and profitability outcomes are associated with these practices?

RQ3: What barriers limit their adoption, and what practical steps follow from the evidence?

The review contributes in three ways. It organizes recent evidence into one thematic synthesis, it links the reported practices to managerial accounting functions, and it offers a six-step framework and a research agenda that can guide both practice and future studies.

2. Theoretical Background

2.1 Managerial accounting in MSMEs

Managerial accounting provides owners and managers with information to plan operations, control costs, and make decisions. In food and beverage MSMEs, this information can be used to monitor expenses, evaluate resource use, and respond to changing business conditions. A systematic literature review of 25 scientific articles identified management accounting information, budgetary control, and accounting digitalization as important factors supporting operational efficiency in MSMEs (Ningrum et al., 2026). This suggests that managerial accounting is more than record keeping, because it also informs decisions about purchasing, pricing, and spending.

Lestari and Kusumawati (2024) describe five management accounting functions, namely planning, organizing, directing, controlling, and decision making, and report that applying them contributes positively to operational efficiency at a beverage MSME. In this review, these functions are condensed into three analytical lenses. The first is planning, which covers budgets and cost standards. The second is control, which covers recording and the evaluation of deviations. The third is decision making, which covers pricing, purchasing, and product mix.

2.2 Cost efficiency and cost control

Cost efficiency refers to using operational resources in the best possible way to reduce waste and raise productivity (Lestari & Kusumawati, 2024). In food and beverage production, this involves managing raw materials, setting production cost standards, monitoring labor use, and reducing waste. Manihuruk et al. (2025) define cost optimization as reducing production spending without lowering product quality. In this review, cost control is understood as monitoring actual spending and evaluating deviations so that spending matches operational needs and does not create waste that reduces profit.

A common control tool is standard costing, which compares standard cost with actual cost to reveal variances. Natasha et al. (2025) applied it to Strawberry Cake, an MSME in Medan, and found an unfavorable variance of Rp185,000, or 5.88%, between planned and actual cost. This example shows how a simple comparison can point to where corrective action is needed.

2.3 Cost calculation and profitability

Accurate cost calculation is the base for pricing and for judging profitability. Asih et al. (2024) and Riyanto et al. (2024) both point to the value of full costing, which includes raw material, labor, and manufacturing overhead, because it gives more complete cost information than informal calculation. Arofah et al. (2024) reported that production cost management, especially raw material cost management, supports operational efficiency and profitability in food and beverage MSMEs. Their case of Soto Abas Trunojoyo reported a net profit of Rp17,875,000 for October 2024. Because this is a single business, the figure illustrates what cost recording makes visible and cannot be generalized to other MSMEs.

3. Methodology

3.1 Review design

This study uses a narrative literature review. The design suits the research aim because the included studies use different methods, namely regression surveys, case studies, and phenomenological interviews, so their results cannot be pooled statistically and are better compared and interpreted in a thematic way.

3.2 Sources, search, and selection

Relevant national and international journal articles were searched in Google Scholar, ScienceDirect, and the Garuda Portal. The keywords were managerial accounting, cost efficiency, cost control, production costs, operational costs, and MSMEs. Only articles published within the last five years were considered. A study entered the core sample when it focused on culinary or processed food and beverage MSMEs in Indonesia and addressed financial recording, cost calculation, budgeting, efficiency, or business performance. Seven empirical studies met these conditions and form the core of the synthesis in Section 4. Five further studies on cost accounting in MSMEs were used as supporting evidence in Sections 1, 2, and 5, but they are not part of the core synthesis. Table 1 summarizes the review protocol.

Table 1. Review protocol

Element	Description
Review type	Narrative literature review
Databases	Google Scholar, ScienceDirect, Garuda Portal
Keywords	Managerial accounting, cost efficiency, cost control, production costs, operational costs, MSMEs
Publication period	Last five years
Core sample	Seven empirical studies on culinary and processed food MSMEs in Indonesia (Saragih et al., 2026, Syifa et al., 2025, Asmana, 2025, Lestari & Kusumawati, 2024, Manihuruk et al., 2025, Siregar et al., 2025, and Yunita, 2026)
Supporting studies	Asih et al. (2024), Riyanto et al. (2024), Natasha et al. (2025), Arofah et al. (2024), and Ningrum et al. (2026)
Analytical lens	Planning, control, and decision making

Element	Description
Synthesis	Thematic comparison along three themes: practices (RQ1), outcomes (RQ2), and barriers (RQ3)

3.3 Data extraction and analysis

For each core study, we extracted the location, business object, research design, sample size, main findings, and any quantitative results. Findings were then compared along the three themes that match the research questions. Figures are reported as they appear in the original articles. Where the articles gave raw values, simple percentage changes were recalculated by the authors to check consistency, and these recalculated values are marked as such.

4. Results

4.1 Overview of the core studies

Table 2 profiles the seven core studies. Five were conducted in Medan, one in South Tangerang, and one in Serang. Four studies used quantitative designs (three regression or correlation studies and one descriptive costing study), and three used qualitative designs (a case study, a phenomenological study, and an interview and observation study). The business objects cover sushi, processed food, dawet beverage, and fried chicken (*ayam geprek*) businesses, as well as broader groups of culinary MSMEs.

Table 2. Profile of the seven core studies

No	Study	Location and object	Design	Key findings
1	Saragih et al. (2026)	100 culinary MSME owners, Medan	Survey, multiple linear regression	Financial management ($B = 0.476$) and financial behavior ($B = 0.352$) have a positive and significant effect on performance, $R^2 = 0.581$
2	Syifa et al. (2025)	Nyushiin Medan (sushi business)	Descriptive qualitative case study, 2022 to 2024	SAK EMKM applied only in part. Daily recording improved transparency and efficiency. Main barriers were literacy and mentoring
3	Asmana (2025)	15 processed food MSMEs, partners of STIE Ganesha, South Tangerang	Phenomenological approach	Three cost control strategies: collective purchasing, flexible labor, simple COGS application. 60% of MSMEs struggled to include overhead
4	Lestari & Kusumawati (2024)	Suka Drink Ratu Serang (dawet beverage)	Interviews and observation	The five management accounting functions have a positive effect on operational efficiency
5	Manihuruk et al. (2025)	10 MSMEs in Pancing, Medan	Regression and correlation analysis	Production cost optimization significantly affects profit ($r = 0.75$, $R^2 = 0.56$)

No	Study	Location and object	Design	Key findings
6	Siregar et al. (2025)	Food and beverage MSMEs in Medan, 100 respondents	Survey, multiple linear regression	Sales growth, organizational culture, product quality, profitability, and budgeting together affect performance ($R^2 = 0.85$)
7	Yunita (2026)	Ayam Geprek Sofi, Medan	Descriptive quantitative, full costing and SAK EMKM	COGS of Rp7,049,418 with raw materials at 74.36%. Net profit of Rp3,163,768 (25.70% of sales)

4.2 Managerial accounting practices and cost control (RQ1)

The reported practices range from simple daily bookkeeping to full costing. At Nyushiin Medan, SAK EMKM was applied only in part, yet daily recording improved transparency and efficiency (Syifa et al., 2025). At Ayam Geprek Sofi, full costing was combined with SAK EMKM to calculate the cost of goods sold (Yunita, 2026). Among 15 processed food MSMEs, Asmana (2025) found three cost control strategies, which were collective purchasing, flexible labor, and a simple COGS application. Lestari and Kusumawati (2024) concluded that planning, organizing, directing, controlling, and decision making each contributed positively to operational efficiency at Suka Drink Ratu Serang.

The three quantitative studies add statistical support. Saragih et al. (2026) found that financial management and financial behavior both have a positive and significant effect on the performance of 100 culinary MSMEs, and together they explain 58.1% of the variation in performance. Siregar et al. (2025) reported that budgeting, along with sales growth, organizational culture, product quality, and profitability, significantly affects the performance of food and beverage MSMEs ($R^2 = 0.85$). Manihuruk et al. (2025) found a strong positive correlation ($r = 0.75$) between production cost optimization and profit among 10 MSMEs, with $R^2 = 0.56$. The sample of the last study is small, so its result is best read as indicative.

Taken together, the seven studies show that managerial accounting in these MSMEs is still at an early stage. Syifa et al. (2025) found partial use of SAK EMKM and mostly manual recording. Asmana (2025) found a similar pattern, as about 60% of the processed food MSMEs struggled to include overhead costs in their books. Most owners have not built a comprehensive cost control system, and the pattern appears in both Medan and Banten, although the reviewed evidence does not allow us to claim a common cause.

4.3 Efficiency and profitability outcomes (RQ2)

Table 3 lists the quantified outcomes. The strongest single-case evidence comes from Nyushiin Medan. The business began recording daily transactions consistently in mid-2023 after its revenue dropped, and monthly summaries then helped the owner spot an 18% rise in raw material cost, from Rp58,050,847 in December 2023 to Rp68,500,000 in January 2024 (Syifa et al., 2025). This led the owner to review suppliers and purchasing patterns. The summaries also showed that some premium menu items had low margins, so the owner shifted the sales focus to the main products. Revenue fell from Rp1,411,338,294 in 2022 to Rp1,194,470,132 in 2023, which is a decline of about 15.4% by our calculation, and then rose to Rp1,966,126,316 in 2024, an increase of about 64.6%. Daily production capacity grew from 150 to 250 portions.

In South Tangerang, 12 of the 15 processed food MSMEs saved 15% to 20% on main raw material costs through collective purchasing, and 80% of the MSMEs used part-time work and profit-sharing arrangements that reduced fixed labor costs by up to 30% (Asmana, 2025). A

spreadsheet-based COGS application cut the time needed to calculate COGS from 4 hours to 1 hour, a reduction of 75%. At Ayam Geprek Sofi, the COGS to sales ratio was 57.25%, which gave a gross profit margin of 42.75% and a net profit margin of 25.70% (Yunita, 2026).

Table 3. Quantified outcomes reported in the core studies

Study	Practice	Reported outcome
Syifa et al. (2025)	Daily recording and monthly summaries	Detected an 18% rise in raw material cost (Rp58,050,847 to Rp68,500,000). Reviewed suppliers and shifted focus to main products. Revenue Rp1,411,338,294 (2022), Rp1,194,470,132 (2023), and Rp1,966,126,316 (2024). Capacity rose from 150 to 250 portions per day
Asmana (2025)	Collective purchasing	12 of 15 MSMEs saved 15% to 20% on main raw material costs
Asmana (2025)	Flexible labor	80% of MSMEs used part-time work and profit sharing, reducing fixed labor costs by up to 30%
Asmana (2025)	Simple spreadsheet COGS application	Time to calculate COGS fell from 4 hours to 1 hour
Yunita (2026)	Full costing with SAK EMKM	COGS Rp7,049,418 (74.36% raw materials). COGS to sales 57.25%, gross margin 42.75%, net margin 25.70% (Rp3,163,768). Equipment depreciation of Rp64,418 entered COGS only under full costing
Manihuruk et al. (2025)	Production cost optimization	$r = 0.75$ and $R^2 = 0.56$ with profit. 60% of the 10 MSMEs analyzed production costs routinely, yet half of them still suffered losses
Lestari & Kusumawati (2024)	Five management accounting functions	Positive contribution to operational efficiency (qualitative finding)

4.4 Barriers to implementation (RQ3)

The reviewed studies describe five groups of barriers, summarized in Table 4. They are low accounting literacy, unstructured financial recording, overhead and depreciation that are not calculated, limited facilities and mentoring, and weak access to formal financing. Manihuruk et al. (2025) add that analyzing costs is not enough by itself, because half of the businesses that analyzed costs routinely still suffered losses.

Table 4. Barriers to cost accounting and cost control

Barrier	Evidence	Source
Low accounting literacy	Most owners have no accounting education background. 11 of 15 MSMEs had only limited basic accounting knowledge. Low understanding makes budgeting and cost control hard to carry out	Syifa et al. (2025), Yunita (2026), Asmana (2025), Siregar et al. (2025)

Barrier	Evidence	Source
Unstructured record keeping	62% of owners had no adequate financial records. 70% of MSMEs operated without structured bookkeeping. The subject MSME had never prepared Notes to the Financial Statements	Saragih et al. (2026), Asmana (2025), Syifa et al. (2025)
Uncalculated overhead and depreciation	60% of MSMEs struggled to calculate overhead correctly. Depreciation of Rp64,418 appeared in COGS only after full costing was applied	Asmana (2025), Yunita (2026)
Limited facilities and mentoring	Little outreach from government agencies and universities. Only 40% of MSMEs had a laptop	Syifa et al. (2025), Asmana (2025)
Weak access to formal financing	Financial institutions require financial statements for the last two years, while the MSME only had manual recaps	Syifa et al. (2025)

5. Discussion

5.1 Recording and cost information as the foundation of efficiency

The studies consistently show that orderly financial records come first. At Nyushiin Medan, leaks and waste could be found only after daily transactions were recorded systematically, and the data then gave the owner a basis for concrete action such as changing suppliers and reviewing shipping costs (Syifa et al., 2025). Without data, cost control rests on guesses and can easily be wrong. This agrees with Saragih et al. (2026), who concluded that financial management, which covers planning, cash flow monitoring, and reporting, has a positive effect on the performance of culinary MSMEs in Medan. Lestari and Kusumawati (2024) made a similar point, noting that an accounting information system that records transactions regularly provides the basic data for strategic decisions.

An important insight is that the first control step does not need a complex system. The 18% rise in raw material cost found at Nyushiin Medan is, in essence, a simple variance analysis between the actual cost and the cost of the previous period. The standard costing study of Natasha et al. (2025) shows the next level, where actual cost is compared with a predetermined standard and the variance is Rp185,000, or 5.88%. The two levels need different inputs. Period comparison needs only consistent records, while standard comparison also needs cost standards. This suggests a natural path for MSMEs, which can start with recording, move to period comparison, and later set standards.

5.2 From information to action

Recording matters only when it changes decisions. Nyushiin Medan used its cost summaries to review suppliers and to move sales toward products with better margins (Syifa et al., 2025). The processed food MSMEs in Asmana (2025) used collective purchasing and flexible labor. These practices share a useful feature, because they are low in cost, rely on cooperation or work arrangements, and do not require expensive software. This helps explain why they are realistic for small businesses with limited resources. The revenue growth reported at Nyushiin Medan after these changes should be read with care. The study reports the sequence of events, but other factors such as market recovery could also have played a part, so the evidence shows association and does not establish cause.

The results of Manihuruk et al. (2025) add a warning. Although 60% of the respondents already analyzed production costs routinely, half of them still suffered losses. The data do not explain why, but a plausible reading is that cost analysis without standards, budgets, or corrective action does not amount to cost control. This view fits the finding of Saragih et al. (2026) that financial behavior has a significant effect on performance ($\beta = 0.352$) alongside financial management. In other words, discipline in applying the information matters as much as having it.

5.3 Why the barriers persist

The barriers in Table 4 appear to reinforce one another. Owners with little accounting education tend to keep manual and partial records (Syifa et al., 2025, Yunita, 2026). Partial records make it hard to allocate overhead and depreciation, which Asmana (2025) found in 60% of the MSMEs, so unit costs are understated. Manual recaps are also not accepted by financial institutions that ask for two years of statements, and this limits access to formal financing (Syifa et al., 2025). Finally, limited outreach from government agencies and universities means that few owners receive the mentoring that would help them break out of this cycle. This cycle is our interpretation of the reviewed evidence and has not been tested directly in the original studies. Even so, it points to a practical conclusion, which is that tools alone will not solve the problem unless literacy and mentoring are addressed at the same time.

The hidden cost problem is clearest in the full costing studies. At Ayam Geprek Sofi, equipment depreciation of Rp64,418 became part of COGS only after full costing was applied (Yunita, 2026). Riyanto et al. (2024) likewise found that the owners of 4K Canteen & Kost calculated a production cost that differed from the full costing result, and Asih et al. (2024) showed that counting all cost components gives more comprehensive information for pricing. When costs are left out, selling prices and perceived profits can be misleading. The net margin of 25.70% reported by Yunita (2026) looks healthy, but it comes from one business and should not be taken as a benchmark for the sector.

5.4 A practical managerial accounting framework for MSMEs

Based on the evidence above, we propose the six-step framework in Table 5. The sequence matters. Steps 1 and 2 produce reliable data, steps 3 and 4 turn the data into planning and control, and steps 5 and 6 make the system durable and visible to outsiders such as lenders.

Table 5. Six-step cost control framework for food and beverage MSMEs

Step	Practice	What the owner does	Function	Supporting evidence
1	Daily transaction recording	Record all cash inflows and outflows consistently and keep personal money separate from business money	Control	Syifa et al. (2025) and Saragih et al. (2026)
2	Cost classification and COGS calculation	Separate raw material, labor, and overhead, including depreciation, so that COGS per unit is accurate	Decision making	Yunita (2026) and Asmana (2025)
3	Budgeting	Prepare a monthly budget and set a limit for operating costs	Planning	Siregar et al. (2025) and Lestari and Kusumawati (2024)

Step	Practice	What the owner does	Function	Supporting evidence
4	Variance control and evaluation	Compare actual costs with the budget or the previous period to detect deviations and act on them	Control	Syifa et al. (2025), Lestari and Kusumawati (2024), and Natasha et al. (2025)
5	Simple financial reporting	Prepare a basic income statement and statement of financial position based on SAK EMKM principles	Control and decision making	Syifa et al. (2025) and Yunita (2026)
6	Simple tools and mentoring	Use spreadsheets or simple digital tools and join regular mentoring programs	Supports all functions	Asmana (2025) and Saragih et al. (2026)

5.5 Implications

For MSME owners, the most realistic starting point is steps 1 and 2. Daily records and a complete COGS calculation cost little and create the data needed for everything else. A simple ratio such as COGS to sales, which Yunita (2026) used, can then be tracked from month to month. For universities, government agencies, and training providers, the evidence points to mentoring as a missing element. Training that is short, practical, and repeated is likely to be more useful than a single workshop, since the barriers concern behavior as well as knowledge. For financial institutions, the finding that manual recaps block access to financing suggests value in simple, standard reporting formats that small food businesses can realistically produce. For researchers, the next section outlines where the evidence is thin.

6. Research Gaps and Future Directions

Four gaps stand out. The first is geographic concentration. Five of the seven core studies are from Medan and the other two are from Banten Province, so cost control practices in other regions and in non-urban settings remain poorly documented. The second is research design. The seven studies are mostly cross-sectional or single case studies, and only Syifa et al. (2025) follows one business across several years. Studies that follow MSMEs before and after a training or mentoring intervention, ideally with a comparison group, are still needed to show what actually causes improvement. The third is measurement. Cost outcomes are reported in different ways, and ratios such as COGS to sales appear in only one study, which makes comparison across studies difficult. A shared set of simple indicators would help. The fourth is technology. Only Asmana (2025) reports a simple spreadsheet application, and, as reported here, none of the seven studies tests digital accounting tools or overhead allocation methods in a systematic way, although Ningrum et al. (2026) identified digitalization as an important factor in a wider set of MSMEs.

7. Limitations

This review has several limitations. It is a narrative review, so the selection of studies may not be exhaustive, and no formal quality appraisal was applied. The core sample is small, with seven studies, and some of them rely on single businesses or on samples as small as 10 MSMEs. The studies use different designs and indicators, so their results could not be pooled.

All figures were taken from the published articles and were not independently verified against the original data. Finally, the interpretations in Sections 5.2 and 5.3, such as the reinforcing cycle of barriers, are the authors' reading of the evidence and need to be tested in future empirical work.

8. Conclusion

This review examined cost efficiency and cost control in Indonesian food and beverage MSMEs from a managerial accounting perspective. In answer to RQ1, managerial accounting in these businesses is mostly simple and partial. Owners focus on recording daily transactions, and few calculate full costs or use budgets. In answer to RQ2, even simple practices were associated with useful results. Consistent recording exposed a cost increase, collective purchasing and flexible labor reduced costs, a spreadsheet shortened COGS calculation, and full costing brought hidden costs into the books. In answer to RQ3, the main barriers are low accounting literacy, unstructured bookkeeping, uncalculated overhead, and little mentoring, and these barriers appear to reinforce one another.

Efficiency and cost control are therefore not only about cutting spending. They are about building a managerial accounting routine that supports decisions about purchasing, pricing, and product mix. The proposed six-step framework gives owners a practical sequence, and the research agenda shows where evidence is still missing. Building managerial accounting capacity through training, user-friendly tools, and continued mentoring from government, universities, and financial institutions is a key step toward better competitiveness, profitability, and sustainability for food and beverage MSMEs as competition grows.

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