



COST CLASSIFICATION AND COST MANAGEMENT PRACTICES IN FOOD AND BEVERAGE MSMEs IN MEDAN: A LITERATURE-BASED APPLICATION

Loviana Sofhia Tarigan¹, Afniza Syahril², Iskandar Muda³

Business Administration, Faculty of Social and Political Sciences, Universitas Sumatera Utara

*Email: lovianasofhia@gmail.com , afnizasyaril@gmail.com

Corresponding Email: iskandar1@usu.ac.id

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ABSTRACT

This paper reviews cost classification concepts from Garrison, Noreen, and Brewer's Managerial Accounting (16th ed.) and discusses their application to food and beverage micro, small, and medium enterprises (MSMEs) in Medan, Indonesia. Cost information is important for planning, controlling operations, determining prices, evaluating profitability, and making short-term and long-term decisions. Food and beverage MSMEs commonly incur raw material, direct labor, utilities, rent, packaging, transportation, marketing, and administrative costs, but these costs are not always classified systematically. The literature indicates that resource limitations, accounting knowledge, and incomplete overhead allocation can hinder the implementation of cost accounting practices in MSMEs. This paper uses a literature-based approach and does not claim primary field research. The discussion applies five major purposes of cost classification: assigning costs to cost objects, financial reporting, predicting cost behavior, decision making, and recognizing that the same cost can be classified differently for different purposes. A hypothetical catering example is provided only as an illustration. The review shows that a simple and consistent cost-classification system can improve cost visibility, pricing decisions, cost control, and managerial decision making in food and beverage MSMEs.

Keywords: *Managerial Accounting, Cost Classification, Cost Management, Food and Cost Classification, Cost Behavior, Managerial Accounting, Cost Management, Food and Beverage MSMEs*

1. INTRODUCTION

Micro, small, and medium enterprises (MSMEs) play an important role in economic activity and employment, including in Indonesia. Food and beverage businesses are particularly common because they can operate in various forms, such as restaurants, bakeries, catering businesses, cafés, small food producers, and home-based culinary enterprises. Although these businesses may operate on a relatively small scale, their daily transactions can involve many different cost categories. Ingredients, packaging, production labor, electricity, gas, rent, transportation, promotion, marketplace fees, and administrative expenses can all affect profitability.

A major managerial accounting challenge is not simply recording that money has been spent, but understanding what the cost represents and how it should be used for a particular decision. Garrison, Noreen, and Brewer (2018) emphasize that costs can be classified in different ways depending on the purpose of the analysis. The same expenditure may be treated as a direct cost for one cost object but an indirect cost for another. Likewise, a cost

can be variable for one activity range, fixed for another time horizon, and irrelevant to a particular decision if it is already sunk.

The five broad purposes discussed in Chapter 1 are cost classification for assigning costs to cost objects, cost classification for manufacturing companies and financial reporting, cost classification for predicting cost behavior, cost classification for decision making, and the principle that different costs are useful for different purposes (Garrison et al., 2018). Understanding these categories is especially relevant for food and beverage MSMEs because inaccurate or incomplete cost information may lead to inappropriate selling prices or poor resource-allocation decisions.

Recent research supports the relevance of management accounting for smaller businesses. Roffia et al. (2024) report that cost accounting implementation in SMEs can be constrained by limited resources, training, and skills, while overhead costs may not be allocated comprehensively. In Indonesia, Acintya (2020) discusses the need for modern management accounting techniques in MSMEs, while Puryati (2022) documents management accounting practices among Indonesian MSMEs. These findings

reinforce the importance of practical cost information that is proportional to the size and capabilities of a small business.

This paper therefore aims to explain the main cost-classification concepts in Chapter 1 of Managerial Accounting (16th ed.) and connect them with the operating context of food and beverage MSMEs in Medan. The application section is literature-based. No interviews, surveys, observations, or original field measurements are presented. Numerical examples are hypothetical illustrations designed to demonstrate how the concepts can be used.

2. LITERATURE REVIEW

2.1 Cost Classification and Managerial Accounting

Cost classification is the process of organizing costs into meaningful categories according to the purpose for which the information will be used. In managerial accounting, classification is not an end in itself. It supports planning, control, performance evaluation, pricing, and decision making. Garrison et al. (2018) present cost classification as a fundamental component of managerial accounting because managers need different cost information for different questions.

For an F&B MSME, a manager may ask several different questions: How much does one product cost? Which costs change when production increases? Which costs can be avoided if an order is rejected? What minimum price is acceptable for a special order? How much additional cost will be incurred if production is expanded? Each question requires a somewhat different classification of cost.

2.2 Direct Costs and Indirect Costs

A direct cost can be conveniently traced to a particular cost object, whereas an indirect cost cannot be conveniently traced to a particular cost object and is therefore allocated. A cost object can be a product, service, customer, project, department, or other item for which cost information is desired (Garrison et al., 2018).

For example, flour used specifically to produce a particular cake can be treated as a direct material cost of that cake. In contrast, electricity used by a shared kitchen may support many products simultaneously and therefore may be treated as an indirect cost. The classification depends on the cost object and the practicality of tracing the cost.

2.3 Manufacturing Costs

For a manufacturing operation, product costs consist of direct materials, direct labor, and manufacturing overhead. These categories capture the resources consumed to manufacture a product (Garrison et al., 2018). For food producers, bakeries, and catering businesses that prepare food internally, these concepts provide a useful framework for identifying production costs.

2.3.1 Direct Materials

Direct materials are materials that become an integral part of the finished product and whose cost can be conveniently traced to the product. Examples in food production include flour for bread, rice for meal boxes, chicken for a specific menu, coffee beans for beverages, and packaging materials when the packaging can be directly assigned to a product.

2.3.2 Direct Labor

Direct labor consists of labor costs that can be conveniently traced to products or services. In an F&B MSME, the wages of cooks, bakers, or production workers who spend identifiable time making products may be treated as direct labor. The usefulness of this classification increases when labor time can be reasonably connected to specific products or orders.

2.3.3 Manufacturing Overhead

Manufacturing overhead includes manufacturing costs other than direct materials and direct labor. Examples include indirect materials, indirect labor, utilities used in production, equipment depreciation, production-area rent, and cleaning supplies. Overhead is important because it can represent a substantial part of total production cost even though it is not directly traceable to a single product.

2.4 Nonmanufacturing Cost

Nonmanufacturing costs are generally divided into selling costs and administrative costs. Selling costs are incurred to obtain and retain customers, such as advertising, promotion, delivery-related selling activities, and sales commissions. Administrative costs include general management and office activities, such as accounting, office supplies, and administrative salaries.

For a café or small food producer, distinguishing production costs from selling and administrative costs helps prevent nonproduction expenditures from being incorrectly included in product cost. This distinction is important when management evaluates gross margins, operating expenses, and overall profitability.

2.5 Product Costs and Period Costs

Product costs are costs assigned to products and are initially recorded as inventory in a manufacturing setting. They become an expense when the related products are sold. Period costs, in contrast, are charged to expense in the period in which they are incurred (Garrison et al., 2018).

For a bakery, ingredients, direct production labor, and manufacturing overhead can form product cost. Advertising and general administrative expenses are examples of period costs. The distinction helps managers understand the relationship between production costs, inventory, cost of goods sold, and operating expenses.

2.6 Variable Costs

A variable cost changes in total in proportion to changes in the activity level within the relevant range. For example, if ingredients required per meal are relatively constant, total ingredient cost will increase as the number of meals produced increases. Variable cost per unit generally remains constant within the relevant range, while total variable cost changes with activity.

2.7 Fixed Costs

A fixed cost remains constant in total within the relevant range, although fixed cost per unit changes as activity changes. Monthly rent is a common example for an F&B business. If rent is IDR 6,000,000 per month, the total rent remains IDR 6,000,000

whether the business produces 1,000 or 2,000 units, assuming both volumes are within the relevant range.

2.8 Mixed Costs

Mixed costs contain both variable and fixed components. Utilities are often treated as mixed costs because a business may incur a basic charge plus a usage-related charge. Understanding mixed costs is useful for budgeting and forecasting because managers need to estimate how much of the cost will change when activity changes.

2.9 Relevant Range

The relevant range is the range of activity within which assumptions about fixed and variable cost behavior are reasonably valid. Cost behavior should not be assumed to remain unchanged at all possible production levels. For example, a bakery may pay the same monthly rent while operating within its current capacity, but expanding beyond that capacity may require additional space, equipment, or labor.

2.10 Cost Classifications for Decision Making

Decision making requires attention to costs that differ between alternatives. Differential costs are costs that differ between two alternatives. A cost that has already been incurred and cannot be changed by a future decision is a sunk cost and should not influence the choice between current alternatives. Opportunity cost represents the potential benefit given up when one alternative is selected instead of another (Garrison et al., 2018).

These classifications are highly relevant to MSMEs. When considering a special order, for example, management should focus on incremental revenues and incremental costs rather than historical costs that cannot be changed. Similarly, when production capacity is limited, the opportunity cost of using capacity for one order instead of another can affect the decision.

3. METHODS

This paper uses a literature review method. The primary theoretical source is Garrison, Noreen, and Brewer's *Managerial Accounting* (16th ed.), particularly Chapter 1 on cost concepts and cost classification. Secondary sources include peer-reviewed journal articles, conference proceedings, and studies concerning management accounting practices, cost accounting, production costing, and MSMEs in Indonesia.

The literature was reviewed descriptively by identifying the definitions, classification principles, and managerial uses of different cost categories. Indonesian MSME studies were used as supporting evidence for the relevance and practical challenges of cost accounting. Local Medan studies were used only as secondary literature; their empirical findings are not presented as original findings of this paper.

The application section translates the textbook concepts into hypothetical F&B MSME situations. All numerical examples are illustrative and are not based on interviews, surveys, observations, or actual financial records of a specific Medan business.

4. RESULT AND DISCUSSION

4.1 Result

The literature review indicates that cost classification should be selected according to the managerial purpose. The major classifications identified from Chapter 1 can be summarized as follows.

Purpose	Classification	F&B MSME Example
Assigning costs	Direct cost	Chicken purchased for a specific catering order
Assigning costs	Indirect cost	Shared kitchen electricity
Manufacturing	Direct materials	Flour, rice, chicken, coffee beans
Manufacturing	Direct labor	Cook or baker producing the items
Manufacturing	Manufacturing overhead	Gas, production electricity, depreciation
Nonmanufacturing	Selling cost	Advertising and promotional expenses
Nonmanufacturing	Administrative cost	Bookkeeping and office expenses
Financial reporting	Product cost	Direct materials + direct labor + manufacturing overhead
Financial reporting	Period cost	Advertising and general administration
Cost behavior	Variable cost	Ingredients that increase with units produced
Cost behavior	Fixed cost	Monthly shop or bakery rent
Cost behavior	Mixed cost	Electricity with base and usage components
Decision making	Differential cost	Additional ingredients for an additional order
Decision making	Sunk cost	Purchase price of an old oven already incurred
Decision making	Opportunity cost	Profit forgone when capacity is used for another order

The framework shows that one cost can have more than one classification depending on the question being asked. Electricity, for instance, may be an indirect manufacturing cost for product costing and a mixed cost for cost-behavior analysis. This is consistent with the principle that different costs are useful for different purposes.

4.1.1 Hypothetical Catering Application

To illustrate the framework, consider a hypothetical catering business receiving an order for 100 lunch boxes. The following figures are illustrative only.

Cost Item	Amount (IDR)	Classification
Rice	300,000	Direct material / variable
Chicken	600,000	Direct material / variable
Vegetables and spices	250,000	Direct material / variable
Packaging	250,000	Direct material / variable
Cooking labor	400,000	Direct labor
Packaging labor	150,000	Direct labor
Gas	100,000	Manufacturing overhead
Electricity	100,000	Manufacturing

		overhead
Equipment depreciation	100,000	Manufacturing overhead / fixed
Cleaning supplies	50,000	Manufacturing overhead
Total hypothetical job cost	2,300,000	Production cost

Under these assumptions, the hypothetical total production cost is IDR 2,300,000 for 100 lunch boxes, or IDR 23,000 per box. This amount should not be interpreted as an actual market cost in Medan; it simply demonstrates how direct materials, direct labor, and manufacturing overhead can be accumulated to obtain a production cost.

4.1.2 Literature Evidence from Indonesian and Medan MSMEs

Research on Indonesian MSMEs indicates that cost accounting practices vary and that more systematic management accounting can support business performance. Acintya (2020) examines whether Indonesian MSMEs need modern management accounting techniques, while Puryati (2022) examines management accounting practices among Indonesian MSMEs. Kaharti (2023) also links management accounting practices with MSME performance.

Usman et al. (2023), in a systematic literature review of production-cost determination in MSMEs, identify approaches including activity-based costing, variable costing, and full costing. The study also highlights problems associated with incorrect treatment of overhead costs. This is directly relevant to the Chapter 1 distinction between direct, indirect, and manufacturing overhead costs.

Local literature further demonstrates the relevance of cost classification to food businesses. Siregar and Meliza (2022) discuss production cost calculation for Catering Dapoer Laziid in Medan Johor using a variable-costing approach. Rangkuty et al. examine production cost and revenue budgeting for Dimsum production in Medan. Hutahaeen et al. (2026) examine production and selling cost calculation at a culinary MSME in Medan and identify weaknesses in real-cost recording. These studies are used here as literature evidence rather than as primary data for the present paper.

4.1.3 Real Case Evidence from F&B MSMEs in Medan

The literature contains several empirical cases from food and beverage MSMEs in Medan that make the cost-classification discussion more concrete. These cases are especially useful because they provide actual business-level cost figures rather than hypothetical assumptions. They remain secondary evidence in this paper; the present paper does not claim to have collected the underlying data itself.

First, Siregar and Meliza studied Catering Dapoer Laziid in Medan Johor. The study found that the catering business serves daily meals as well as large-party and event orders, making detailed production-cost identification important. Their analysis using variable costing reported a production-cost figure of IDR 15,457 under the business calculation versus IDR 12,510 under the

reported variable-costing comparison, with a difference of IDR 2,947. The study also identified electricity and marketing costs that had not been incorporated in the business's production-cost calculation. This case directly illustrates why managers must distinguish direct production costs from other costs while also recognizing relevant overhead and operating expenditures.

Second, Rangkuty, Atika, and Nasution examined Adidimsum Medan Karya, a home-industry dim sum business. Their published case reports monthly production costs of IDR 61,870,000 and monthly income of IDR 110,000,000, producing a reported margin of IDR 48,130,000. The study also reports that the business had not previously recorded a production-cost budget covering raw materials, direct labor, and overhead. Raw materials included shrimp, chicken, crab, mushrooms, seaweed, fish eyes, wheat flour, spring-roll pastry, and cooking oil, with monthly raw-material costs reported at IDR 31,870,000. This is a strong real-world example of the Chapter 1 principle that cost information must be classified before it can be used effectively for budgeting and cost control.

Third, Hutahaeen et al. (2026) analyzed Toko Donat & Roti Jaynudin in Medan, North Sumatra. The study reports a production capacity of 20,000 donuts per day and total daily production cost of IDR 13,594,204. The amount consisted of IDR 5,446,500 in raw materials, IDR 3,200,000 in direct labor, and IDR 4,947,704 in factory overhead. The reported production cost per unit was IDR 679.71. Importantly, the study found that the traditional recording method overlooked overhead components such as depreciation and utilities. This case closely matches the Chapter 1 discussion of manufacturing overhead and demonstrates how incomplete cost classification can create hidden costs and distort product-cost information.

Taken together, these Medan cases show that cost classification is not merely a textbook exercise. In actual F&B MSMEs, the distinction between raw materials, direct labor, overhead, utilities, marketing, and other expenses affects the calculation of production cost and the quality of managerial decisions. The cases also demonstrate a recurring practical issue: small businesses may record cash expenditures but fail to classify all economically relevant costs consistently.

Source: Siregar and Meliza (2022); Rangkuty et al. (2025); Hutahaeen et al. (2026). Figures are reproduced as secondary literature evidence and are not original field data for this paper.

MSME Location	Business	Key Evidence Cost	Classification Issue	Managerial Implication
Catering Dapoer Laziid, Medan Johor	Catering	IDR 15,457 vs IDR 12,510 in the reported production-cost comparison; difference IDR 2,947	Electricity and marketing were not fully incorporated in the business calculation	More complete cost identification supports better HPP and pricing
Adidimsum Medan Karya	Home-industry dim sum	Monthly production cost IDR 61.87 million; income IDR 110 million; raw materials IDR 31.87 million	Production budget had not systematically captured raw materials, direct labor, and overhead	Cost budgeting can strengthen cost control and profitability analysis
Toko Donat & Roti Jaynudin, Medan	Bakery / donut production	20,000 units/day; total production cost IDR 13.594 million/day; unit cost IDR 679.71	Traditional records overlooked depreciation and utilities	Including overhead improves product-cost accuracy and managerial decisions

4.2 Discussion

4.2.1 Importance of Cost Classification for Pricing

Accurate classification provides a stronger basis for pricing. Suppose a hypothetical cake requires IDR 250,000 of direct ingredients, IDR 80,000 of direct labor, and IDR 50,000 of manufacturing overhead. The resulting product cost is IDR 380,000. If the selling price is IDR 500,000, the difference between selling price and the illustrated production cost is IDR 120,000 before considering other selling and administrative costs. If overhead were ignored, management could overestimate the product's profitability.

4.2.2 Variable Cost and Production Volume

Suppose ingredients cost IDR 15,000 per meal. At 100 meals, the total ingredient cost would be IDR 1,500,000; at 200 meals, it would be IDR 3,000,000, assuming the same unit cost. This illustrates variable cost behavior. The example can help an F&B MSME prepare budgets for different sales-volume scenarios.

4.2.3 Fixed Cost and Capacity

Assume monthly bakery rent is IDR 6,000,000. At 1,000 units, rent is equivalent to IDR 6,000 per unit. At 2,000 units, it is equivalent to IDR 3,000 per unit. Total rent remains unchanged within the relevant range, while fixed cost per unit decreases as volume increases. This illustrates why capacity utilization can affect reported unit economics even when total fixed cost does not change.

4.2.4 Mixed Cost and Budgeting

If electricity is estimated at IDR 500,000 fixed per month plus IDR 1,500 for each production hour, the total electricity cost can be expressed as a fixed component plus a variable component. Such a classification is useful when managers prepare budgets because the expected production activity can be used to estimate total utility cost.

4.2.5 Product Costs versus Period Costs

For a bakery, flour, direct production labor, and production-related overhead are associated with making products. Advertising and general administrative expenses are period costs. Separating these categories helps management avoid treating all expenditures as if they have the same relationship with inventory and sales.

4.2.6 Differential, Sunk, and Opportunity Costs

Consider a hypothetical special order for 200 additional catering boxes. If incremental revenue is IDR 4,200,000 and incremental costs are IDR 3,500,000, the illustrative incremental benefit is IDR 700,000, provided the business has sufficient unused capacity and no other relevant costs are omitted. The historical purchase price of an old oven would be a sunk cost if it cannot be recovered or changed by accepting the order.

Opportunity cost becomes relevant when capacity is scarce. If accepting Order A generates an incremental contribution of IDR 1,000,000 while an alternative use of the same constrained capacity could generate IDR 1,500,000, selecting Order A may involve an opportunity cost of IDR 1,500,000. The point is not that the opportunity cost is a cash payment, but that the forgone benefit

is relevant to the decision.

4.2.7 Recommended Simple Cost Recording Format for F&B MSMEs

A practical cost system does not have to be highly complex. A small business can begin with a simple transaction-level record that identifies the cost item, amount, and major classification. The following format is an illustrative management-accounting template.

Date	Cost Item	Amount	Direct/Indirect	Product/Period	Variable/Fixed/Mixed	Decision Relevance
01/09	Flour	500,000	Direct	Product	Variable	Relevant
02/09	Kitchen electricity	350,000	Indirect	Product	Mixed	Relevant
03/09	Instagram advertising	300,000	Indirect	Period	Fixed/periodic	Relevant
04/09	Old oven purchase	20,000,000	Indirect	Product-related asset	Sunk	Not relevant to past purchase

This format can be simplified further depending on the business. The key principle is consistency. Managers should be able to trace major production costs, distinguish production from nonproduction expenses, understand cost behavior, and identify costs that actually change between alternatives.

4.2.8 Implications for Food and Beverage MSMEs in Medan

For F&B MSMEs in Medan, cost classification can support several managerial activities simultaneously. First, it can improve product costing by ensuring that material, labor, and overhead are recognized. Second, it can support pricing by providing a more complete view of the resources consumed. Third, it can support cost control because managers can identify which expenses are increasing and whether they are variable, fixed, or mixed. Fourth, it can improve short-term decisions such as special-order acceptance and capacity allocation.

The literature also suggests that implementation should match the firm's scale. Roffia et al. (2024) highlight constraints involving resources, training, and skills in SMEs. Therefore, an MSME should not necessarily adopt a highly sophisticated costing system immediately. A consistent spreadsheet or bookkeeping structure with clear categories may be a practical starting point. As transaction volume and product variety increase, the system can be expanded.

4.2.9 Limitations

This paper has several limitations. First, the discussion is literature-based and does not use primary data from a specific food and beverage MSME in Medan. Second, the numerical examples are hypothetical and cannot be generalized as actual Medan cost levels. Third, the paper focuses on the cost-classification concepts in Chapter 1 rather than developing a complete accounting information system. Future work could apply these classifications to actual MSME records, compare different costing methods, or evaluate how cost information affects pricing and profitability decisions.

5. CONCLUSION

Cost classification is a fundamental component of managerial accounting because managers require different cost information for different purposes. Based on Chapter 1 of Garrison et al. (2018), important classifications include direct and indirect costs, manufacturing and nonmanufacturing costs, product and period costs, variable, fixed, and mixed costs, and differential, sunk, and opportunity costs. The chapter also emphasizes that the same cost can be classified differently depending on the managerial purpose.

The literature indicates that cost accounting practices can be challenging for MSMEs because of limited resources, training, accounting skills, and incomplete treatment of overhead costs. These challenges are relevant to food and beverage MSMEs because their operations involve many cost items that directly or indirectly support production and sales.

For food and beverage MSMEs in Medan, a simple and consistent cost-classification system can improve production-cost identification, pricing, budgeting, cost control, and decision making. The most important practical principle is not complexity but consistency: costs should be classified according to their purpose, documented systematically, and used to answer specific managerial questions. A proportional system can therefore provide useful managerial information without imposing unnecessary administrative burdens on small businesses.

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