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Exploration of Decision-Making Practices from the Perspective of Strategic Management Accounting

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Abstract---*Purpose: This research examines how Mile Coffee applies strategic management accounting to enhance operational efficiency and financial stability. Method: The research uses a qualitative case study method, with data collected through interviews, observations, and document analysis, validated by triangulation. Results: Findings reveal that value chain analysis, profitability analysis, competitor analysis, and benchmarking improve Mile Coffee's decision-making and business sustainability. Novelty: The study highlights the integration of strategic management accounting in small businesses within the coffee shop industry. Contribution: It offers insights into applying strategic management accounting to support sustainable business practices in Indonesia's competitive market.*

Keywords---*Decision Making, Mile Coffee, Strategic Management Accounting.*

Introduction

Effective decision-making is a fundamental element in the success of businesses, including micro, small, and medium enterprises (MSMEs) in the food and beverage sector, such as coffee shops (Quinn, 2011; Cristyanti et al., 2020; Onggaria et al., 2022; Proença et al., 2022; Koesworodjati & Fathiyyahrohmah, 2023). Accurate information enables business owners to evaluate various options and develop more effective strategies, ultimately contributing to growth and competitiveness in a dynamic market (Langfield-Smith, 2008; Prihastiwi & Sholihin, 2018). Strategic management accounting is critical in this context as it integrates financial and non-financial data, allowing businesses to make informed strategic decisions that improve operational efficiency and financial stability (Hoque, 2004; Porter, 1998; Ojra et al., 2021; Masschelein, 2024). The rapid expansion of the coffee shop industry in Indonesia underscores its potential, with the number of outlets tripling from approximately 1,000 in 2016 to over 2,950 by 2019 (Kurniawan, 2019). This growth is attributed to shifting urban lifestyles and a growing appreciation for high-quality coffee products (Toffin, 2020).

The importance of strategic management accounting in improving competitiveness is supported by existing research. Studies emphasize the role of value-added analysis, full-cost accounting, and the use of non-financial information to enhance managerial decision-making (Cadez & Guilding, 2008; Bromwich, 1990). However, despite

its benefits, many MSMEs struggle with adopting these practices due to resource constraints and limited managerial capabilities (Prihastiwi & Sholihin, 2018; Cadez & Guilding, 2008; Albu & Albu, 2012; Nguyen & Nguyen, 2021; Vu et al., 2022). Prior studies have largely focused on large corporations, leaving a gap in understanding how MSMEs in the coffee shop sector can effectively implement strategic management accounting in response to market dynamics and intense competition (Koesworodjati & Fathiyyahrohmah, 2023; Ojra et al., 2021; Nguyen & Nguyen, 2021; Vu et al., 2022; Roslender & Hart, 2010).

This research fills this gap by examining the practices of Mile Coffee, a local coffee shop in Denpasar, through the lens of strategic management accounting. Unlike prior studies that often generalize applications, this study explores the integration of value chain analysis, customer profitability metrics, competitor analysis, and the balanced scorecard in MSMEs (Roslender & Hart, 2010; Cadez & Guilding, 2012; Dixon, 1993; Sriyono et al., 2022). Mile Coffee has adopted unique strategies, such as producing key raw materials in-house, collaborating with local suppliers, and employing data-driven approaches to optimize pricing and operational efficiency. The novelty of this research lies in its detailed exploration of how a small-scale business uses strategic management accounting to achieve financial sustainability and competitive advantage in a dynamic market (Simmonds, 1982).

This research contributes to national economic challenges by providing theoretical and practical insights. For instance, the application of strategic management accounting supports MSMEs in addressing operational efficiency, adapting pricing strategies, and innovating products to meet changing consumer preferences (Prihastiwi & Sholihin, 2018; Rigby & Bilodeau, 2011). Additionally, the findings highlight the role of local coffee shops like Mile Coffee in fostering sustainable business practices and generating economic value amidst growing competition in Indonesia's coffee shop sector (Jiuhardi, 2023; Maspul, 2023; Nadiri & Gunay, 2013).

The purpose of this article is to explore the implementation of strategic management accounting in Mile Coffee, Denpasar. This study focuses on four key aspects: value chain analysis, customer profitability analysis, competitor analysis, and the balanced scorecard. By examining these dimensions, the research provides a comprehensive understanding of how MSMEs can utilize strategic information to support effective and sustainable decision-making in a highly competitive industry (Rizal et al., 2021).

Method

This study adopts a qualitative approach utilizing an interpretive paradigm to explore the strategic decision-making practices at Mile Coffee within the framework of strategic management accounting. A case study methodology was chosen to provide a detailed and contextual understanding of how strategic management accounting supports decision-making processes in micro, small, and medium enterprises (MSMEs) (Yin, 2018). This method emphasizes the deep exploration of phenomena through interactions with research subjects and environments, making it particularly suited for examining the dynamics of Mile Coffee's operational and strategic practices.

Data collection involved three primary methods: interviews, observations, and document analysis. Interviews were conducted with key stakeholders, including the Manager and Leader of Mile Coffee, who play central roles in operational management and decision-making. These interviews were designed to gather insights into the practical application of strategic management accounting principles, focusing on aspects such as cost management, pricing strategies, and competitor analysis (Creswell, 2018). Observations took place at the Mile Coffee premises over a series of site visits, capturing real-time data on operational practices, customer interactions, and employee workflows. This immersive approach provided a deeper understanding of the day-to-day implementation of strategic decisions and their alignment with broader business goals. Document analysis included internal financial records, operational reports, and relevant industry data to triangulate findings and enhance the study's validity and reliability.

Data analysis followed a structured qualitative methodology involving classification, reduction, and triangulation (Yin, 2018; Yin, 2009). First, the data were categorized into four main aspects of strategic management accounting: value chain analysis, customer profitability analysis, competitor analysis, and balanced scorecard. These categories served as analytical frameworks to identify patterns and relationships within the collected data. Reduction techniques were then applied to refine the data by focusing on key themes and eliminating redundant information, ensuring clarity and relevance in the findings. Finally, triangulation was employed to compare data from interviews, observations, and documents, ensuring consistency and enhancing the credibility of the research outcomes.

The interpretive paradigm, rooted in phenomenology and hermeneutics, was chosen to analyze how internal and external factors influence Mile Coffee's decision-making processes. This paradigm aligns with the research objective of uncovering the subjective meanings and practical applications of strategic management accounting in a real-world MSME context. For example, this study explored how Mile Coffee integrates financial and non-financial information to support decisions related to operational efficiency, pricing flexibility, and market positioning. The paradigm also

enabled an investigation into the dynamic interaction between Mile Coffee's internal strategies and external market challenges, revealing nuanced insights into the role of strategic management accounting in sustaining competitiveness.

This approach offers significant contributions to understanding strategic decision-making in MSMEs. The detailed exploration of Mile Coffee's practices provides a replicable model for other MSMEs, particularly in the food and beverage sector, to adopt strategic management accounting for enhancing operational efficiency and ensuring business sustainability. The study demonstrates the importance of integrating qualitative research techniques with a robust analytical framework to derive meaningful insights that inform both theory and practice.

3. Results and Discussion

The decision-making practices at Mile Coffee reflect the systematic and integrated application of strategic management accounting principles. Analytical techniques such as value chain analysis are utilized to optimize cost efficiency and pricing strategies, while customer profitability analysis focuses on the profitability of each product. By leveraging key performance indicators, Mile Coffee can continuously monitor performance and support accurate data-driven decision-making (Masschelein, 2024; Cadez & Guilding, 2008).

This approach enables the company to respond quickly and effectively to market changes and cost fluctuations. Each element of strategic management accounting applied, including value chain management and product strategy innovation, helps maintain a balance between operational efficiency and achieving business targets. Strategic decisions at Mile Coffee are based on historical data analysis and market trend projections, ensuring the company remains competitive and responsive to market dynamics.

Each element of strategic management accounting applied, from value chain management to product strategy innovation, plays a crucial role in maintaining a balance between operational efficiency and achieving business targets (Prihastiwati & Sholihin, 2018; Cadez & Guilding, 2008; Ekkaphol & Wichitsathian, 2024; Nik Abdullah et al., 2022). The strategic decisions made are based on historical data analysis and market trend projections, ensuring that Mile Coffee remains responsive to market dynamics and can sustain its competitive advantage over time. A detailed explanation of each element and aspect listed in the table above will be presented in the following description:

A. Value Chain Analysis

Value Chain Analysis is utilized to evaluate business processes that generate added value, starting from the procurement of raw materials to the delivery of products to customers (Ojra et al., 2021; Masschelein, 2024; Cadez & Guilding, 2008). The analysis conducted at Mile Coffee focuses on cost management, pricing, and product performance evaluation. The process begins with classifying costs, such as raw materials, operations, and labor, which are then analyzed to ensure efficiency and minimize waste. The results of the cost analysis are used to set product prices that cover all costs and the desired profit margin, as well as to evaluate whether the products meet customer expectations.

The primary objectives of Value Chain Analysis are to create cost efficiency, enhance competitiveness, and maintain product quality (Porter, 1998; Masschelein, 2024; Cadez & Guilding, 2008). The elements of the value chain analysis will be explained and described as follows:

i. Cost Analysis at Mile Coffee

Mile Coffee demonstrates the implementation of comprehensive cost analysis as part of its financial management strategy. This process includes classifying raw material costs based on the type of material used, to identify the most significant cost elements. Based on information from the Manager (M), this step allows the company to find more efficient raw material alternatives and closely monitor raw material price fluctuations. Negotiation efforts with suppliers are also carried out to control costs effectively. These steps are in line with the principles of strategic management accounting, which emphasizes cost efficiency and data-based decision-making.

Significant Statement M.1:

"Raw material costs are the largest component in our cost structure, and we classify these costs based on the type of raw materials used."

The statement from Manager (M) above explains that cost information from previous periods, including raw material costs, operational costs, and other costs, are analyzed to project future cost requirements. This approach supports

proactive product price adjustments, allowing the company to maintain stable profitability amidst changes in raw material costs. This process reflects relevant strategic planning in facing rapid market dynamics.

Significant Statement M.2:

"We use cost data from previous years to create an annual budget. This helps us adjust product prices to reflect changes in raw material costs."

Mile Coffee's holistic cost analysis approach covers all cost elements, including raw materials, operating costs, and fixed costs such as rent. Leader Outlet (L)'s statement revealed that by calculating the total cost of production in detail, the company can make more informed strategic decisions, such as evaluating the efficiency of electricity usage or considering alternative locations to reduce rent costs. This step provides a comprehensive cost picture, supports more accurate financial planning, and improves operational efficiency.

Significant Statement L.1:

"In addition to raw material costs, we also take into account operational costs such as electricity and rent in our cost analysis, which gives a complete picture of the total cost of production."

The cost analysis approach at Mile Coffee reflects the integration of effective strategic management accounting principles, especially in the context of MSMEs with limited resources. This application shows the relevance of the use of historical data, systematic cost classification, and comprehensive cost management. Research by [Cadez & Guilding \(2012\)](#), emphasized the importance of planned strategies and market orientation in the application of strategic management accounting. [Bromwich \(1990\)](#), also supports that strategic accounting information is an important tool for creating competitive advantage. The approach applied by Mile Coffee not only supports strategic decision-making but also contributes to increasing overall efficiency and profitability.

ii. Frequency of Use of Cost Information

The analysis of the frequency of use of cost information in the decision-making process at Mile Coffee is based on interviews with key informants, namely Managers (M) and Leaders (L). This interview process was designed to identify the intensity and pattern of use of cost information in various managerial and operational aspects, such as financial performance evaluation, response to external changes, and new product planning.

Significant Statement L.1:

"We regularly hold monthly meetings where cost information is analyzed to evaluate financial performance and make necessary adjustments, such as pricing and inventory management."

The statement highlights that Mile Coffee actively uses cost information to evaluate monthly financial performance. In the meeting, a comparison was made between the planned budget and financial realization, which was then used as a basis for making strategic decisions such as adjusting product prices or managing inventory. This activity shows that financial management at Mile Coffee is carried out systematically and based on data.

Significant Statement L.2:

"Cost information is also used when there are significant changes in raw material prices or other operating costs, allowing us to adjust our strategy quickly."

The statement indicates that cost information is not only used in the context of routine evaluation, but also to respond to external dynamics, such as fluctuations in raw material prices or changes in other operational costs. The use of cost information in a responsive manner allows Mile Coffee to adjust operational strategies quickly, so as to maintain financial stability and competitiveness in the market.

Significant Statement M.1:

"We also use cost analysis when planning new products, to ensure that the price set covers all costs and provides an appropriate profit margin."

The statement above confirms that cost analysis is a crucial component in the new product planning process. The use of cost information ensures that the selling price of the product can cover all cost elements, including raw material costs, operations, and overhead so that the designed product is not only attractive to consumers but also provides an optimal profit margin for the company. Overall, the frequency of use of cost information at Mile Coffee reflects the consistent application of strategic management accounting principles. The use of cost information in routine evaluations, responses to external changes, and product innovation planning demonstrates a strategic and adaptive data-based approach. This approach supports operational efficiency, more targeted decision-making, and increased company competitiveness in facing dynamic market challenges.

iii. Pricing strategy

The pricing strategy at Mile Coffee reflects the application of strategic management accounting principles that integrate cost factors, customer added value, and periodic price evaluation. Based on interviews with Managers (M) and Leaders (L), three significant statements can be identified as follows:

Significant Statement M.1:

"We determine the price by calculating all production costs, such as raw materials and labor. After that, we add the desired profit. So, the price we set covers all costs and also makes a profit."

The statement above shows that Mile Coffee uses the Cost Based Pricing (CBP) approach in pricing. By calculating production costs including raw materials, labor, and operational costs, then adding the desired profit margin, the company ensures that the price set can cover all costs and provide appropriate profits.

Significant Statement M.2:

"We consider the added value perceived by customers, such as the quality of premium raw materials and the services we provide, to adjust prices."

The statement illustrates that Mile Coffee does not only focus on production costs when setting prices, but also considers the added value perceived by customers. This includes aspects of the quality of premium raw materials and the services provided. By considering this added value, the company adjusts prices to match customer value perceptions, reflecting a more comprehensive pricing approach.

Significant Statement L.1:

"We periodically evaluate the pricing of our products, especially when there are significant changes in raw material costs or market conditions."

The statement shows that Mile Coffee conducts price evaluations periodically, especially when there are significant changes in raw material costs or market conditions. This regular price evaluation allows the company to adjust prices according to cost fluctuations and market changes, maintaining the company's profit margin and competitiveness. By implementing a strategy that integrates costs, customer value, and periodic evaluations, Mile Coffee can maintain profit margins and competitiveness in a dynamic market, in line with the findings of [Ma et al. \(2022\)](#), who suggest responsive price evaluations to market changes to maintain financial stability and business sustainability.

iv. Flexibility

Flexibility in pricing at Mile Coffee is one of the important strategies in maintaining competitiveness and profitability in an uncertain market. Based on interviews with Managers (M) and Leaders (L), three significant statements that describe the implementation of price flexibility in their strategies are as follows:

Significant Statement M.1:

"We are always ready to adjust prices based on sudden changes in raw material costs or market demand."

The statement shows that Mile Coffee adopts a pricing strategy that is very responsive to fluctuations in raw material costs and changes in market demand. This flexibility allows the company to adjust prices quickly, maintain a balance between costs and selling prices, and maintain profit margins despite significant external changes. This shows the

application of strategic management accounting principles that emphasize the importance of real-time cost monitoring and rapid price adjustments to respond to market changes (Grundy, 1996).

Significant Statement L.1:

"We have regular discussions within the team to assess whether product pricing needs to be adjusted based on customer feedback and changing market conditions."

This statement illustrates that price flexibility at Mile Coffee does not only depend on cost factors, but also on customer feedback and market dynamics. By periodically evaluating customer responses and market conditions, the company can adjust prices flexibly according to existing trends, ensuring prices remain competitive and attractive to customers. This approach adopts the principles of strategic management accounting that encourage continuous evaluation of external elements that affect prices (Grundy, 1996; Kaplan & Norton, 1996).

Significant Statement L.2:

"At certain times, we apply discounts or special offers to attract more customers without sacrificing profit margins significantly."

This statement shows that Mile Coffee uses a flexible pricing strategy by implementing discounts or special offers as a tactic to attract customers at certain times. Although prices can be adjusted in the form of discounts, the company still pays attention so that these price changes do not sacrifice the established profit margin. This approach reflects the implementation of strategic management accounting that prioritizes price flexibility in order to strengthen market position, without harming the company's financial performance (Grundy, 1996; Kaplan & Norton, 2004; Drury, 2013).

Through the implementation of price flexibility that is responsive to changes in costs, demand, and customer feedback, Mile Coffee is able to maintain competitiveness and profitability in a highly dynamic market. This flexibility reflects adaptive price management, in accordance with the principles of strategic management accounting that encourage the use of relevant information for fast and effective pricing decision making.

v. Response to Cost and Market Changes

Responding to cost and market changes at Mile Coffee is an important part of the pricing strategy that supports the company's sustainability and competitiveness. Based on interviews with the team responsible for pricing strategy, Mile Coffee adopts a proactive approach to cost fluctuations and market dynamics, which is reflected in several important aspects as follows:

Significant Statement L.1:

"When there is a significant change in raw material costs or operating costs, we immediately evaluate and adjust product prices. This is done to ensure that profit margins are maintained and the business can continue to operate healthily."

The statement reflects how Mile Coffee manages cost fluctuations by adjusting product prices. This process aims to maintain profit margins and ensure the continuity of business operations. With a quick response to changes in raw material and operational costs, Mile Coffee can avoid financial losses and maintain the stability of the company. This quick price adjustment based on systematic evaluation shows the application of strategic management accounting principles in maintaining the competitiveness and financial health of the business. This supports the understanding that making the right decisions on cost fluctuations is a key aspect in maintaining business profitability (Grundy, 1996; Bhimani & Langfield-Smith, 2007; Duçi, 2021).

Significant Statement M.1:

"We also pay attention to changes in market demand. If demand increases or decreases significantly, we evaluate whether price adjustments are needed to remain competitive and meet customer expectations."

This statement shows that Mile Coffee not only responds to cost changes, but also adjusts prices based on fluctuations in market demand. This response shows the importance of integrating internal factors, such as costs, with external factors, such as market demand, in making pricing decisions. By adjusting prices responsively to changes in demand, Mile Coffee can maintain product competitiveness and attract customers, which ultimately supports business sustainability. This process is in accordance with the principles of strategic management accounting which emphasize the importance of managing cost and market information for adaptive and effective decision making in maintaining competitiveness (Grundy, 1996; Kaplan & Norton, 1996; Zhu et al., 2021).

Significant Statement M.2:

"In some situations, we conduct in-depth analysis and internal discussions to determine the impact of price changes on customers and profits. We ensure that any price adjustments are made with consideration of the impact on customer satisfaction and market position."

This statement shows that before making price adjustments, Mile Coffee first conducts an in-depth analysis of its impact on customers and market position. Evaluation of the potential impact of price adjustments shows that Mile Coffee is very careful in ensuring that pricing decisions do not only focus on cost aspects but also on customer satisfaction and product competitiveness in the market. This shows the application of strategic management accounting principles in considering all relevant factors in strategic decision-making so that the company can avoid negative impacts on customer loyalty and market position. This approach underlines the importance of thorough evaluation in sustainable and strategic pricing decision-making (Grundy, 1996; Zhu et al., 2021).

Based on the three significant statements above, it can be concluded that Mile Coffee adopts a systematic and strategic approach in responding to changes in costs and markets. Price evaluation and adjustment are carried out quickly and in-depth, both based on cost fluctuations and changes in market demand. This process is in line with the principles of strategic management accounting which emphasize the use of cost and market information for responsive and strategic decision making. Thus, pricing decisions taken by Mile Coffee contribute to financial stability, operational sustainability, and competitiveness.

vi. Operational Decisions

Mile Coffee demonstrates a commitment to operational decision-making based on the principles of efficiency and effectiveness. The management of operational decisions in this company involves three main elements: raw material procurement, employee scheduling, and inventory management. All of these decisions are influenced by external factors such as raw material price fluctuations and dynamic customer demand trends, as well as internal factors related to production capacity and human resources.

Based on information from Manager (M), raw material procurement at Mile Coffee is carried out very carefully to avoid waste. The company relies on historical data on product demand trends to estimate future raw material needs, while avoiding overstocking that can lead to wasteful costs. By utilizing historical data and market trends, raw material procurement becomes more planned and timely, ensuring smooth operations without disruption.

Significant Statement M.1:

"Raw material procurement is done by relying on historical data and demand projections, to ensure that we do not run out of stock, but also do not have excessive inventory that could harm our cash flow."

This statement shows the importance of using relevant data to plan raw material procurement effectively. By ensuring a balance between demand and supply, Mile Coffee can keep costs under control and operations running smoothly.

In addition to raw material procurement, employee work scheduling is also an important part of operational decision making. Based on the explanation from the Outlet Leader (L), scheduling is done by considering the volume of customer visits, ensuring that each shift is filled with the right number of employees. This aims to increase productivity while avoiding wasting time and labor.

Significant Statement L.1:

"We adjust the number of employees working to the expected customer volume, so we can improve operational efficiency and reduce waste."

By optimizing the number of employees according to operational needs, this decision not only increases productivity but also contributes to controlling labor costs, which is one of the largest cost factors in the coffee shop industry.

Inventory management is also an important factor in operational decisions at Mile Coffee. The company implements an efficient inventory management system to avoid shortages or excess stock of raw materials. By using adequate technology and systems, the company can monitor inventory movements in real-time, which makes it easier to procure and maintain the availability of raw materials.

Significant Statement M.2:

"We use a system to monitor inventory in real-time, so we can avoid excess stock that can add costs or shortages that can disrupt operations."

This statement shows the application of technology in inventory management, which helps Mile Coffee to minimize waste and maintain smooth operations. In this way, decisions regarding raw material procurement and inventory management can be taken more quickly and accurately, leading to better cost efficiency.

Overall, operational decisions at Mile Coffee reflect the application of Strategic Management Accounting principles that involve structured and data-driven cost management. The use of historical data in raw material procurement planning, efficient employee scheduling, and timely inventory monitoring are all part of the company's efforts to improve operational efficiency and maintain cost stability in the face of market dynamics. This reinforces the relevance of SMA in supporting data-based decision-making and in-depth cost analysis.

b. Customer Profitability Analysis

Customer Profitability Analysis aims to measure the contribution of customer segments to the company's profitability. By using Key Performance Indicators (KPIs) such as profit margin per customer and cost per cup, the company can monitor customer performance efficiently. Mile Coffee implements Customer Profitability Analysis through two main aspects, namely the use of KPIs to monitor customer segment profitability, and product performance evaluation through sales analysis, satisfaction surveys, and market trials to assess the relevance of new products. This analysis helps the company allocate resources effectively and design strategies that are in accordance with customer needs, which will be described as follows:

i. Use of Key Performance Indicators (KPI)

Analysis of the use of Key Performance Indicators (KPI) at Mile Coffee was conducted based on interviews with the management team, especially Manager (M). The purpose of this analysis was to explore how strategic management accounting principles are applied in improving operational efficiency, cost control, and customer satisfaction. The results of the interviews produced five Significant Statements, as follows:

Significant Statement M.1:

"At Mile Coffee, we monitor our business performance by looking at a few key things. We look at the profit margin for each product we sell, so we know how much profit we make from each cup of coffee. We also look at the costs involved in making each cup, including ingredients and operations. In addition, we measure customer satisfaction levels to ensure they are happy with our products and services. All of this helps us ensure our business is running well and meeting customer expectations."

The statement above shows the use of KPIs at Mile Coffee which include profit margin per product, cost per cup, and customer satisfaction level. These KPIs serve to measure performance and provide concrete data on important aspects of the company's operations. In addition, measuring cost per cup helps control expenses and maintain operational efficiency while measuring customer satisfaction supports adaptation to market needs, which is essential for long-term success.

Significant Statement M.2:

"Profit margin per product is calculated by subtracting the total cost of production from the selling price and then comparing it to the selling price to ensure that we achieve the set profit target."

The process of calculating profit margin per product at Mile Coffee is an important step to ensure that each product generates profit according to target. This supports the principle of strategic management accounting which emphasizes the use of cost information in strategic decision. This profit margin measurement allows Mile Coffee to set strategic prices and manage costs effectively.

Significant Statement M.3:

“We always check the cost per cup to make sure all expenses, such as raw materials and operational costs, are within reasonable limits. This helps us keep production costs down and increase efficiency. By understanding these costs, we can make better decisions about pricing and resource management.”

Cost per cup is an important KPI for controlling production costs. Using accurate cost information to identify areas for improvement is essential in a cost control strategy (Hornngren, 2014; Hornngren et al., 2012). By monitoring these costs, Mile Coffee can optimize production processes and improve operational efficiency (Kaplan & Norton, 1996). Monitoring cost per cup also supports data-driven decision-making to improve profitability (Grundy, 1996).

Significant Statement M.4:

“Customer satisfaction levels are measured through surveys and direct feedback. We study the survey results to understand customer needs and improve certain aspects of our service.”

Customer satisfaction surveys at Mile Coffee are used to measure customer perceptions of the products and services provided. This is in line with the principles of strategic management accounting which prioritize data-based decision making, both in terms of cost and non-cost (Cadez & Guilding, 2012; Alamri, 2019). The survey results are used to improve service quality, which can support customer loyalty and long-term competitiveness (Nadiri & Gunay, 2013; Chen & Hu, 2010; Pérez-Morón et al., 2022). Overall, monitoring KPIs at Mile Coffee, such as profit margin per product, cost per cup, and customer satisfaction levels, reflects the effective application of strategic management accounting principles in managing and evaluating business performance.

ii. Product Performance Evaluation at Mile Coffee

Product performance evaluation at Mile Coffee is carried out systematically to ensure that the products offered meet quality standards and can meet customer expectations. Based on interviews with the Mile Coffee team, namely the Manager coded M, who has a deep understanding of the product performance evaluation method, information was obtained regarding the approach applied by Mile Coffee. The purpose of this analysis is to understand how product performance evaluation is implemented and the market response to new products.

Significant Statement M.1

“We use several methods to evaluate product performance, including sales analysis, customer satisfaction surveys, and monitoring social media feedback. Every month, we assess product performance based on the sales data and feedback we receive.”

The statement above shows that Mile Coffee uses various methods to evaluate product performance, such as sales analysis, customer satisfaction surveys, and monitoring feedback on social media. Evaluations are conducted monthly to assess product performance based on sales data and feedback collected. According to Kotler & Keller (2016), sales analysis is an effective tool for understanding market dynamics and consumer preferences, which allows Mile Coffee to take corrective actions or necessary adjustments. Customer satisfaction surveys, as revealed by Zeithaml et al. (2017), collect feedback from customers to assess their level of satisfaction and loyalty. Social media monitoring, according to Verhoef & Bijmolt (2019), is also important because it provides direct feedback from customers regarding the product. This evaluation supports better decision making in managing the product.

Significant Statement M.2:

“Every new product launched goes through a market trial phase before becoming part of the permanent menu. We analyze the trial results to see how the product is received by customers and whether there is a need for improvement.”

This statement explains that new products at Mile Coffee go through a market trial stage before becoming part of the permanent menu. Market trials help to evaluate the acceptance of the product by customers and make necessary

improvements. According to Cooper (2019), market trials are a critical stage in product development to reduce the risk of failure. Data obtained during market trials helps Mile Coffee in assessing customer reactions to new products, as well as evaluating the marketing strategies used. Langfield-Smith (2018), suggests that techniques such as cost-benefit analysis and variance analysis help in assessing the potential benefits and effectiveness of new products.

Significant Statement M.3:

"We also compare the performance of new products to existing products in the market to understand how new products perform in the context of our overall menu. This helps us make better decisions about product adjustments and development."

This statement reveals that Mile Coffee compares the performance of new products with existing products in the market. This process helps to make decisions about product development and adjustments. According to Anderson & Srinivasan (2003), comparing new products with existing products can help identify opportunities for improvement. Benchmarking, as explained by Cooper (2019), is one method used to measure the performance of new products compared to existing standards. Analysis of sales data and customer feedback also provides important insights in determining whether new products are well received by customers.

Based on the three significant statements described, Mile Coffee applies a comprehensive and systematic product performance evaluation method, including sales analysis, customer satisfaction surveys, and social media feedback monitoring, to ensure products meet quality standards and customer expectations. Techniques in Strategic Management Accounting, such as variance analysis and cost-benefit analysis, are used to support data-based evaluations and improve decision-making.

C. Competitor Analysis

Competitor Analysis aims to evaluate Mile Coffee's position in the market and understand the strategies implemented by competitors[9]. This process involves collecting data through surveys and sales to analyze the market and customer segmentation. With this information, Mile Coffee can adjust its marketing strategy and product offerings to remain competitive. The implementation of competitor analysis at Mile Coffee includes the following three main aspects:

i. Market analysis and segmentation

Market analysis and customer segmentation at Mile Coffee is based on interviews with Managers (code M) and Leaders (code L), which provide an in-depth understanding of market dynamics and consumer behavior. This analysis aims to understand Mile Coffee's approach to identifying and grouping relevant customer segments and developing effective marketing strategies. The interviews yielded three *significant statement* following:

Significant Statement M1:

"At Mile Coffee, we start by analyzing market trends and customer preferences through surveys and sales data. We use this information to identify the most potential market segments."

The statement indicates that Mile Coffee begins its market analysis by collecting data through surveys and sales to understand customer trends. This information is used to identify segments with the highest potential. This process is an important foundation in developing an effective marketing strategy. Customer surveys provide direct insight into needs and preferences, while sales data analysis provides a picture of actual purchasing patterns. The combination of the two produces a holistic view that supports strategic decisions.

Significant Statement M.2:

"After identifying market segments, we conduct a deeper analysis to understand the specific needs of each segment. This includes analyzing demographics, consumer behavior, and product preferences."

The statement shows that Mile Coffee conducts in-depth analysis of market segments, including demographic studies, consumer behavior, and product preferences. This approach helps the company understand the specific needs

of each segment, such as age, income, purchasing patterns, and product preferences. By understanding these details, Mile Coffee is able to customize products and services, and develop personalized and relevant marketing strategies.

Significant Statement L.1:

"Our approach to customer segmentation allows us to tailor our product offerings and marketing strategies to be more relevant to each customer group. We often tailor promotions and services based on this segmentation."

The above statement highlights the use of segmentation results to tailor products and marketing strategies to be more relevant to the needs of each customer segment. Promotions and services are specifically designed to appeal to specific groups, such as time-sensitive discounts or attractive loyalty programs.

Based on the three significant statements above, market analysis at Mile Coffee includes collecting survey and sales data to understand customer trends and preferences, identifying potential market segments, and in-depth analysis of the specific needs of each segment.

This approach allows Mile Coffee to adjust products and marketing strategies to be relevant to each customer group. Through a strategic management accounting approach, Mile Coffee uses market data to support strategic decision-making. Research such as [Langfield-Smith \(2018\)](#), emphasizes the importance of data in understanding customer needs, while [Kotler & Keller \(2016\)](#), support market segmentation for effective marketing strategies. This approach increases marketing relevance and customer satisfaction, while supporting sustainable business growth.

ii. Product Innovation at Mile Coffee

Product innovation at Mile Coffee is an important aspect of business strategy to maintain competitiveness and meet changing customer needs. Interviews with the management team, especially the manager coded M, were conducted to obtain information related to the implementation of product innovation and the evaluation of its impact on customer satisfaction and company growth. This analysis resulted in four significant statements which are described as follows:

Significant Statement M.1:

"We introduce new products regularly every three months to keep our menu fresh and exciting for customers. This product innovation involves developing new flavors, unique ingredients, and innovative presentations."

The statement shows that Mile Coffee regularly updates its menu to attract customers. This strategy presents new elements in creative flavors and presentations, thus maintaining the relevance of the menu in the market. This approach not only attracts new customers but also maintains the loyalty of old customers through consistent product variations. [Liu & Shankar's \(2015\)](#) research revealed that regular new product launches increase customer engagement and drive sales. Product innovation is an important element in maintaining competitiveness in a dynamic market with changing consumer preferences.

Developing new flavors and using unique ingredients expands the variety of products offered to customers. [Kotler & Keller \(2016\)](#), shows that product variety increases customers' positive perceptions of a brand and encourages them to try new products. Collaboration with local and international suppliers allows Mile Coffee to use exclusive ingredients to create unique flavors. [Verhoef & Bijmolt \(2019\)](#), explain that product differentiation through ingredients can provide a sustainable competitive advantage.

Creative presentation adds aesthetic value to products and creates a better customer experience. Positive customer experiences, including visual aspects, strengthen loyalty and brand image ([Kotler & Keller, 2016](#)). Strategic management accounting techniques such as cost-benefit analysis and variance analysis support the evaluation of the effectiveness of product innovation. This analysis helps companies assess the benefits of launching a new product compared to its costs and identify deviations from targets.

Significant Statement M.2:

"Our product innovation strategy focuses on monitoring market trends and customer feedback. We frequently conduct surveys and product trials to ensure that our innovations are in line with customer interests and needs."

Mile Coffee's innovation strategy involves monitoring market trends and collecting customer feedback to ensure product relevance. Liu and Shankar's (2015), research emphasizes the importance of monitoring market trends in understanding changing market dynamics and helping companies adapt. Market trends such as increasing demand for environmentally friendly products or healthy drinks provide opportunities for new product development.

Customer surveys help Mile Coffee understand customer preferences, needs, and expectations, while product trials allow for concept evaluation before wide launch. Verhoef & Bijmolt (2019), noted that customer feedback in the innovation process increases the success of new products in the market. Regular surveys ensure that decision-making is based on accurate data, including taste preferences, packaging, and price.

Strategic management accounting plays an important role through cost-benefit analysis and variance analysis in evaluating the effectiveness of innovation initiatives. Langfield-Smith's (2007), shows that the application of these techniques improves the quality of decision-making and supports the success of innovation.

Significant Statement M.3:

"We also involve stakeholders in the product development process to generate new and different ideas. This collaborative approach helps us create products that are not only innovative but also have strong appeal in the market."

A collaborative approach to product innovation involves multiple parties, such as suppliers, business partners, and customers. This strategy encourages the creation of fresh ideas that are difficult to generate by internal teams alone. Homburg et al. (2017) highlighted that collaboration of teams with diverse expertise improves the quality of ideas and product innovation.

Collaboration allows the combination of different perspectives to create products that are relevant and in line with market needs. Aldrighetti et al. (2021), stated that this approach strengthens the effectiveness of the innovation process and produces competitive products. The participation of related parties in development, from initial concept to launch, ensures the uniqueness and attractiveness of the product.

Strategic management accounting techniques support this approach with analysis that helps companies identify risks and opportunities, and allocate resources efficiently. Langfield-Smith's (2018), research shows that the application of strategic management accounting techniques optimizes the decision-making process and increases innovation success.

Significant Statement M.4:

"As part of the rebranding, we present the concept of 'milecious' by adding choices of side dishes such as toast and pasta. This is to make the dining experience at our place more interesting with fast food options and affordable prices. The goal is to get more customers to come, our market is wider, and profits increase."

The product innovation strategy through the concept of 'milecious' expands the market segment by presenting a choice of side dishes. The addition of menus such as toast and pasta offers a new experience for customers, increasing the appeal of the Mile Coffee restaurant. This step supports business growth by increasing competitiveness in the market.

Strategic management accounting supports the evaluation of these innovations through cost-benefit and variance analysis techniques, ensuring that each change adds value to the company. This analytical support allows Mile Coffee to maximize the potential benefits of new concepts and ensure the success of the innovation strategy.

iii. Marketing Strategy Implementation

The analysis of Mile Coffee's marketing strategy implementation was conducted through interviews with the Manager (M), who provided in-depth insights into the marketing strategy and its impact on business performance. This study assesses the implementation of the marketing strategy, its impact on company growth, and the importance of effective execution to achieve optimal results. There are four significant statements described as follows:

Significant Statement M.1:

"Our marketing strategy focuses on increasing brand awareness and engagement through social media, local promotions, and customer loyalty programs. We regularly evaluate the results of each strategy to ensure its effectiveness."

Based on the significant statement above, this strategy focuses on social media, local promotions, and customer loyalty programs to build brand awareness and engagement. Local promotions such as participation in community events and collaboration with local businesses help attract new customers and strengthen relationships with the community. Loyalty programs, such as member cards and discounts, increase customer retention and average transaction value. Regular evaluation using techniques such as variance analysis and cost-benefit analysis helps ensure the effectiveness of the marketing strategy.

Significant Statement M.2:

“The success of our marketing strategy is seen from the increase in the number of new customers, the frequency of visits, and the increase in sales. We also get positive feedback from customers regarding promotions and their experiences at our stores.”

Based on the statement above, the marketing strategy implemented by Mile Coffee shows significant results, such as an increase in the number of new customers, frequency of visits, and sales. Omnichannel campaigns, including social media, local promotions, and loyalty programs, have succeeded in attracting attention and encouraging purchases. Positive customer feedback reflects the success of the strategy in creating a satisfying experience and building long-term relationships.

Significant Statement M.3:

“The impact of our marketing strategy is not only limited to increasing sales but also strengthening our brand image in the local market. We see that customers are increasingly recognizing and appreciating the quality and service we offer.”

Based on the statement above, Mile Coffee's marketing strategy not only increases sales but also strengthens the local brand image. By focusing on product and service quality, as well as active involvement in the community, the company is able to build a positive reputation. Data-based evaluation techniques, including variance analysis, allow Mile Coffee to measure the effectiveness of the strategy and strengthen the brand image in the local market.

Significant Statement M.4:

“In 2021, we changed our name from Milenials's Es Kopi to 'MILE' to reach a wider market and make our brand better known. We also upgraded the quality of our products and services, plus streamlined our costs to be more efficient. With a new, fresher logo, we managed to attract attention with a more contemporary concept and competitive prices.”

Rebranding to 'MILE' in 2021 reflects a strategic move to expand the market and increase brand recognition. This change is complemented by improved product quality, cost efficiency, and a more modern concept. The new logo with a fresh design strengthens the brand's appeal in the market while maintaining competitive prices. This move has a positive impact on the brand's marketing and competitiveness.

Mile Coffee's marketing strategy demonstrates the application of Strategic Management Accounting principles to evaluate and optimize marketing initiatives. This effort includes the use of customer data analysis, feedback evaluation, and strategy adjustments based on the results obtained, thus supporting effective decision-making and business growth.

iv. Benchmarking & Balanced Scorecard

Benchmarking & Balanced Scorecard assesses business performance holistically from the perspective of finance, customers, internal processes, and learning and growth. This approach ensures the achievement of strategic goals measurably and sustainably by establishing performance indicators for each perspective. Regular training and brainstorming sessions increase employee engagement in supporting more effective strategic and operational decision-making. The implementation of Benchmarking & Balanced Scorecard at Mile Coffee is explained as follows:

i. Balanced Scorecard Implementation

The analysis of Balanced Scorecard implementation at Mile Coffee was conducted through interviews with Managers (M), who provided insights related to the implementation of a performance evaluation system based on four main perspectives: financial, customer, internal processes, and learning and growth. This study aims to assess the implementation of the Balanced Scorecard approach in managing company performance holistically and its impact on achieving strategic goals. Based on interviews with Managers, several significant statements were found that can describe the implementation of this approach at Mile Coffee.

Significant Statement M.1:

“At Mile Coffee, we assess business performance from four angles: financial, customer, internal processes, and learning and growth. Each of these angles helps us understand business performance holistically.”

The statement illustrates how Mile Coffee utilizes four main perspectives in evaluating the company's performance, although it does not explicitly mention the term Balanced Scorecard. The financial perspective focuses on measuring financial results such as profit margins and return on investment (ROI). The customer perspective, on the other hand, assesses customer satisfaction and loyalty. The internal process perspective focuses on improving operational efficiency, while the learning and growth perspective aims to develop employee skills and drive innovation. The implementation of these four perspectives allows Mile Coffee to gain a more comprehensive picture of the company's performance and make more informed decisions based on the available data.

Significant Statement M.2:

“We set goals and indicators for each perspective and monitor progress regularly. With this approach, we can ensure that all aspects of our business are running well and aligned with the long-term strategy.”

The statement reveals the importance of setting measurable goals and indicators in the implementation of the Balanced Scorecard at Mile Coffee. Each perspective is measured by relevant performance indicators, and progress is monitored regularly to ensure the achievement of goals. Performance evaluations are carried out regularly, allowing the company to assess the alignment between the implemented strategy and the results achieved, and to make necessary adjustments to remain relevant to changing market and internal conditions.

Significant Statement M.3:

“From a financial perspective, we monitor indicators such as profit margin, ROI, and revenue per capita. For customers, we focus on satisfaction and loyalty levels that we measure through surveys and feedback.”

The statement above explains in more detail how Mile Coffee monitors performance from a financial and customer perspective. From a financial perspective, the company uses indicators such as profit margin, ROI, and income per capita to assess efficiency and profitability. The customer perspective is evaluated through measuring levels of satisfaction and loyalty, which are conducted through surveys and analysis of direct feedback from customers. This evaluation helps the company to maintain good relationships with customers and continuously improve customer experience.

Significant Statement M.4:

“For the internal process perspective, we focus on cost reduction and operational efficiency improvement. On the learning and growth side, we invest in employee training to improve product and service quality.”

The statement above illustrates Mile Coffee's efforts to improve its performance through the perspective of internal processes learning and growth. The focus on cost reduction and increasing operational efficiency shows the company's efforts to optimize resource use and increase productivity. From the learning and growth perspective, the company invests in employee skills development through training, to improve product and service quality, and support continuous innovation.

The implementation of the Balanced Scorecard at Mile Coffee reflects the use of Strategic Management Accounting principles in comprehensive performance management. Through this approach, the company can monitor and evaluate various operational and strategic aspects measurably, both in terms of finance, customers, internal processes, and learning and growth. Thus, the Balanced Scorecard not only functions as a performance evaluation tool but also as a strategic decision-making tool that allows the company to remain competitive and adapt to changes in the market.

ii. Human Resource Management

Human resource management (HR) at Mile Coffee is an integral part of the company's strategy, with a primary focus on employee development to have skills that support the success of business operations. Based on interviews with managers and leaders, the company conducts regular and additional training to ensure employee skills are always up to date and in line with business needs. The following are significant statements obtained from interviews with managers (M and Leaders (L) of Mile Coffee:

Significant Statement M.1:

"We conduct regular training for all employees covering customer service skills, coffee serving techniques and operational management."

The above statement shows that regular training is held to ensure that employee skills are maintained, especially in terms of customer service and operational management, which are very important in improving customer satisfaction and operational efficiency. Zeithaml et al. (2018), stated that training in customer service contributes to increasing customer satisfaction, while Heineke & Davis (2017), emphasized the important role of operational management training in business efficiency[47,54]. Evaluation using strategic management accounting techniques such as cost-benefit analysis can ensure that training investments provide optimal results.

Significant Statement M.2:

"In addition to routine training, we also conduct additional training sessions when there are new product updates or changes in operational processes."

Additional training is conducted to address product updates or operational changes, allowing employees to adapt quickly. Research by Aguinis & Kraiger (2009), shows that additional training can improve employees' adaptability to change. Cost-benefit analysis and variance analysis are used to evaluate the effectiveness of such training, ensuring that the changes implemented are in line with business objectives.

Significant Statement L.1:

"We encourage employees to provide input and ideas in regular team meetings."

Employee involvement in decision-making through team meetings provides valuable insights that can improve a company's operational performance. Zhang & Bartol (2018), revealed that involvement in the decision-making process increases ownership and work motivation. The use of balanced scorecards and variance analysis in strategic management accounting supports data-driven decisions that improve transparency and communication.

Significant Statement L.2:

"We also hold brainstorming sessions and group discussions to involve employees in developing new ideas."

Brainstorming sessions and group discussions are used to generate innovative ideas, allowing employees to actively participate in strategic and operational processes. Paulus & Kenworthy (2019), show that brainstorming can increase creativity in developing new ideas[57]. SMA techniques such as SWOT and cost-benefit analysis are used to evaluate these ideas, ensuring that the implementation of innovation supports the company's strategy.

Significant Statement L.3:

"We have a reward system for employees who contribute to improving operational performance."

This statement illustrates Mile Coffee's efforts in providing rewards for employees who contribute to improving operational performance. Gagné & Deci (2005), explained that a reward system can increase intrinsic motivation and

employee performance[58]. By using KPIs as part of the SMA technique, companies can assess the impact of the reward system on productivity and operational efficiency.

Management at Mile Coffee demonstrates the company's commitment to employee skills development and engagement. Regular and additional training, as well as employee participation in decision-making, improve the quality of service and business operations. Evaluations based on strategic management accounting techniques, such as cost-benefit analysis, SWOT, and KPI, help the company ensure that every step in HR management has a positive impact that supports the company's success and competitiveness.

Conclusion

This research explores the decision-making patterns adopted by Mile Coffee through the lens of strategic management accounting, focusing on four primary aspects: value chain analysis, customer profitability analysis, competitor analysis, and the balanced scorecard. The findings demonstrate that the application of these aspects supports operational efficiency, financial stability, and long-term sustainability. Key findings include the optimization of business processes through strong supplier partnerships and efficient resource management, enabling Mile Coffee to strengthen its competitive position. Additionally, the use of cost-based pricing and continuous monitoring of profitability per product has proven effective in maintaining financial stability. A proactive competitor analysis and responsive pricing strategies further ensure that Mile Coffee remains competitive and innovative. Lastly, the integration of benchmarking and the balanced scorecard provides a comprehensive performance evaluation framework, balancing financial and non-financial indicators for sustainable growth.

This research contributes to both the academic and practical realms by highlighting the significant role of strategic management accounting in the operational and strategic decisions of small and medium enterprises (SMEs). Academically, it enriches the literature on the application of strategic management accounting in the coffee shop industry, showcasing its relevance to SMEs. Practically, the findings offer actionable insights for coffee shop owners and managers on leveraging strategic management accounting to improve decision-making and achieve competitive advantage. The novelty lies in its detailed exploration of strategic management accounting practices in an industry characterized by rapid growth and high competition.

Despite its contributions, this research has limitations that warrant further research. The study focuses on a single case (Mile Coffee), which may limit the generalizability of the findings. Future research could expand by comparing the application of strategic management accounting across various business sectors, such as manufacturing, trade, and services, to identify sector-specific benefits. Additionally, an exploration of how social and cultural factors influence the adoption of strategic management accounting in SMEs could offer deeper insights into tailoring these practices to diverse market contexts. These directions could provide a more comprehensive understanding of strategic management accounting and its adaptability to varying environments.

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