

Analysis of Management Accounting Use of Raw Material Management and Implementation of EMKM SAK in UMKM Sir Coffe Roasters Marelan

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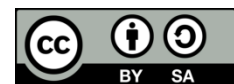
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ABSTRACT

This study aims to examine the application of management accounting in raw material management and the implementation of Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) at the SME Sir Coffee Roasters Marelan. The study focuses on the process of planning, recording, and controlling raw materials, as well as the extent to which financial statements are prepared in accordance with the provisions of SAK EMKM. This study uses a qualitative descriptive approach with data collection techniques through observation, interviews, and documentation. The research findings show that raw material management has been carried out simply, but has not yet implemented management accounting principles optimally, especially in the aspects of recording, planning needs, and evaluating raw material usage. The implementation of SAK EMKM has also not been fully implemented because financial recording is still limited to cash inflows and outflows without the preparation of a statement of financial position, profit and loss statement, or notes to the financial statements.

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1. Introduction

The business environment has experienced rapid and significant transformation in recent years, particularly affecting Micro, Small, and Medium Enterprises (MSMEs). These changes occur not only gradually but also abruptly due to economic fluctuations, government policies, market competition, technological advancement, and shifts in consumer behavior. As a result, MSMEs are required to continuously adapt, innovate, and improve operational efficiency to maintain business sustainability and competitiveness.

In Indonesia, MSMEs play a strategic role as the backbone of the national economy. Data from the Ministry of Cooperatives and MSMEs indicate that MSMEs contribute more than

60% to the national Gross Domestic Product (GDP) and absorb the majority of the workforce (Kemenkop UKM, 2023). Despite their substantial contribution, MSMEs still face structural challenges, particularly in operational management and financial reporting. Inefficient raw material management and the absence of standardized financial records often lead to production inefficiencies, increased costs, and limited access to external financing.

The implementation of the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), issued by the Indonesian Institute of Accountants, aims to simplify financial reporting and improve MSMEs' access to funding (IAI, 2016). However, empirical evidence shows that the level of understanding and implementation of SAK EMKM among MSME actors remains low due to limited accounting literacy and insufficient technical assistance (Lubis et al., 2023). This condition results in low-quality financial statements, reducing the credibility of MSMEs in the eyes of financial institutions and investors.

In addition to financial reporting issues, raw material management is a critical operational aspect, particularly for manufacturing-based MSMEs such as coffee processing businesses. Management accounting plays an essential role in supporting decision-making related to planning, controlling, and evaluating raw material usage. Without proper management accounting practices, MSMEs risk excessive raw material costs, inefficient production processes, and declining profitability (Hikma, 2024).

Various management accounting methods can be applied to inventory management, including FIFO, LIFO, EOQ, and Just In Time (JIT). Among these methods, JIT emphasizes minimizing inventory levels by purchasing raw materials only when needed, thereby reducing storage costs and waste. Several studies indicate that JIT can significantly improve operational efficiency, although its application requires reliable suppliers and effective internal control systems (Astuti et al., 2022; Azzat, 2024).

Table 1. Coffee Purchases in the Last 5 Years

| Year | Number of Coffee Orders Per Year | Increase/Decrease Per Year (%) | Description |
|------|----------------------------------|--------------------------------|---|
| 2020 | 1500 Kg/Year | - | Purchases remain stable |
| 2021 | 1.300 Kg/Year | 13,33% | Decreased due to the Covid-19 Virus |
| 2022 | 1.000 Kg/Year | 23.08% | Decreased due to the unstable economy |
| 2023 | 850 Kg/Year | 15% | Starting to stabilize and trying to recover |
| 2024 | 700 Kg/Year | 17,65% | Decreased due to drastically increased coffee prices and business competition |

Source: Processed by Researchers 2025

Table 2. Coffee Sales in the Last 5 Years

| Year | Number of Coffee Orders Per Year | Increase/Decrease Per Year (%) | Description |
|------|----------------------------------|--------------------------------|---|
| 2020 | 1440 Kg/Year | - | Purchases remain stable |
| 2021 | 1.260 Kg/Year | 12,5% | Decreased due to the Covid-19 Virus |
| 2022 | 900 Kg/Year | 28.57% | Decreased due to the unstable economy |
| 2023 | 828 Kg/Year | 8% | Starting to stabilize and trying to recover |
| 2024 | 684 Kg/Year | 17,39% | Decreased due to drastically increased coffee prices and business competition |

Source: Processed by Researchers 2025

This research focuses on UMKM Sir Coffee Roasters Marelan, a coffee-roasting MSME that has experienced a consistent decline in raw material purchases and sales over the past five years. Interview findings and internal data reveal that the business has not implemented structured raw material management nor applied management accounting principles and SAK EMKM in its financial reporting. Fluctuating coffee prices, rising storage costs, and increasing competition from franchise coffee businesses have further intensified these challenges.

Previous studies have examined management accounting practices or JIT implementation separately. However, there is still limited research that integrates management accounting, raw material management using the JIT method, and the application of SAK EMKM within a single analytical framework, particularly in the context of coffee-based MSMEs. This gap highlights the need for an in-depth case study approach to understand real-world implementation, contextual barriers, and adaptive strategies employed by MSME actors (Lestari et al., 2023).

Therefore, this study aims to analyze the use of management accounting in raw material management and the application of SAK EMKM at UMKM Sir Coffee Roasters Marelan. By employing a qualitative case study approach, this research seeks to provide a comprehensive understanding of how management accounting practices and standardized financial reporting can support operational efficiency, improve financial accountability, and enhance business sustainability. The findings are expected to contribute both theoretically to the development of MSME accounting literature and practically as a reference for other MSMEs facing similar challenges.

2. Research Methodology

Research Approach and Design

This study employs a qualitative descriptive approach with a case study design. The qualitative approach is used to obtain an in-depth understanding of real phenomena experienced by research subjects within their natural setting. This method allows the researcher to explore managerial practices, decision-making processes, and financial reporting implementation in a comprehensive manner.

Qualitative research is appropriate because it emphasizes meaning, process, and context rather than generalization. According to Sugiyono (2020), qualitative research is conducted in natural conditions where the researcher acts as the main instrument, data are collected through triangulation techniques, and analysis is carried out inductively to interpret the meaning behind observed phenomena. Therefore, this approach is considered suitable for examining the implementation of management accounting, raw material management, and SAK EMKM in MSMEs.

Research Location and Time

This research was conducted at UMKM Sir Coffee Roasters Marelán, a micro, small, and medium enterprise engaged in coffee processing and sales. The business is located in Medan Marelán District, Medan City, North Sumatra Province. The selection of this location was based on the consideration that Sir Coffee Roasters Marelán carries out independent production activities and has financial management practices relevant to the research focus.

The research was carried out from September to October 2025. During this period, data collection activities such as interviews, observations, and documentation were conducted, followed by data analysis and report preparation.

Research Subjects and Objects

The research subjects consist of the owner and business manager of UMKM Sir Coffee Roasters Marelán, who are directly involved in raw material management and financial recording activities. These individuals were selected because they possess firsthand knowledge and experience related to the phenomena being studied.

The research object focuses on the application of management accounting in raw material management and the implementation of Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). The study examines financial statements, coffee purchase data, and sales records from 2020 to 2024 to understand operational and financial management practices.

Types and Sources of Data

The type of data used in this research is qualitative data, which provides descriptive information related to operational conditions, management practices, and financial reporting processes within the MSME.

Data sources consist of:

- a. Primary Data, obtained directly from the research subjects through in-depth interviews and direct observation of business activities. Interviews were conducted with the owner and manager of UMKM Sir Coffee Roasters Marelan to gather detailed information regarding raw material management, accounting practices, and decision-making processes (Sugiyono, 2020).
- b. Secondary Data, collected indirectly from existing documents and records, such as financial reports, purchase and sales records, organizational documents, and other supporting data relevant to the research topic. Secondary data were used to strengthen and validate findings obtained from primary data sources.

Data Collection Techniques

Data collection techniques used in this study include:

- a. Interviews, conducted through direct question-and-answer sessions with research subjects to explore in-depth information related to management accounting practices, raw material management, and financial reporting implementation.
- b. Observation, carried out by directly observing operational activities and financial recording processes at the business location to obtain real-time and contextual data.
- c. Documentation, involving the collection and review of financial records, transaction evidence, and raw material procurement documents to support interview and observation findings.

Data Analysis Techniques

Data analysis was conducted using an interactive qualitative analysis model consisting of three main stages:

- a. Data Reduction
Data reduction involves selecting, simplifying, and focusing raw data obtained from interviews, observations, and documentation. Relevant data related to raw material management and financial reporting were identified, while irrelevant information was excluded to sharpen the research focus.
- b. Data Display
At this stage, reduced data were organized and presented in narrative descriptions and tables to facilitate interpretation. Data were grouped according to research questions, supported by direct quotations from informants, and linked to relevant theories and previous studies.
- c. Conclusion Drawing and Verification
The final stage involves interpreting the displayed data to identify patterns, meanings, and relationships among findings. Conclusions were drawn through continuous verification during the research process to ensure data credibility and consistency. The conclusions are presented in descriptive form to answer the research objectives comprehensively.

3. Results and Discussion

Overview of Research Object

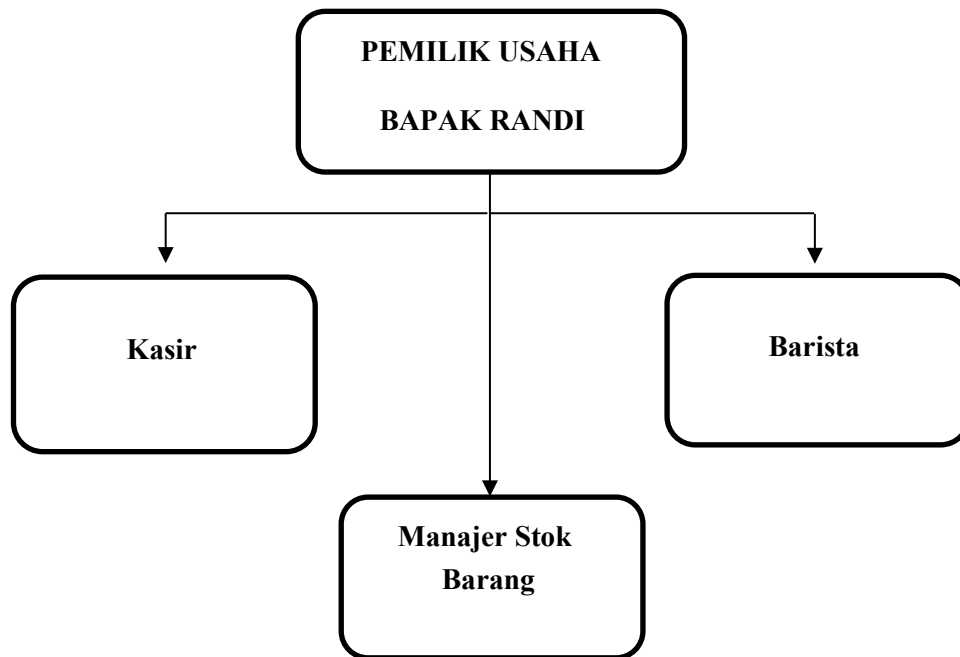


Figure 1. Organizational Structure of Sir Coffee Roasters Marelán MSME

Source: Researcher 2025

Sir Coffee Roasters Marelán is a micro, small, and medium enterprise (MSME) operating in the coffee beverage and complementary food sector. The business has been operating for approximately five years and is located in Marelán District, Medan City, North Sumatra. Initially, the business adopted a simple *angkringan*-style café concept offering traditional coffee with limited facilities. Along with the rapid growth of coffee culture among young people and professionals, Sir Coffee Roasters gradually transformed into a modern café by expanding menu variations, adopting contemporary brewing techniques, and improving interior design and customer facilities.

This transformation has strengthened the business's market position and brand image in the local area. Despite adopting a modern concept, Sir Coffee Roasters maintains its identity as a local coffee provider with consistent product quality and customer-oriented service. Promotional strategies are primarily conducted through digital platforms such as Instagram and Facebook, complemented by partnerships with food delivery applications. These strategies have proven effective in expanding market reach and increasing customer engagement.

Organizationally, Sir Coffee Roasters operates with a simple, non-formal structure. The owner acts as the primary decision-maker, supported by an operational manager, baristas, and a cashier who simultaneously handles basic financial recording. This organizational model reflects common characteristics of MSMEs, where task overlapping is frequently practiced to maintain operational efficiency.

Table 3. Financial Recording Practices and SAK EMKM Implementation Sir Coffee Roaster Malang Financial Report Results January-December 2024

| Date | Description | Debit | Credit |
|---------|------------------------------------|-------------|-------------|
| Jan-Des | Cash | 180.000.000 | |
| | Sales | | 180.000.000 |
| Jan-Des | Cost of Goods Sold (Raw Materials) | 70.000.000 | |
| | Inventory | | 70.000.000 |
| Jan-Des | Salaries Expense | 48.000.000 | |
| | Cash | | 48.000.000 |
| Jan-Des | Rent Expense | 6.500.000 | |
| | Cash | | 6.500.000 |
| Jan-Des | Storage Expense | 3.000.000 | |
| | Cash | | 3.000.000 |
| Jan-Des | Water & Electricity Expense | 18.000.000 | |
| | Cash | | 18.000.000 |

Field observations and interviews reveal that financial recording practices at Sir Coffee Roasters Marelan are still limited to basic cash inflow and outflow records. The enterprise has not yet implemented a complete financial reporting system in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Financial records are maintained in the form of simple journals, which are primarily understandable only to the owner and staff involved in daily operations.

In principle, SAK EMKM requires MSMEs to prepare at least three main financial statements: the statement of financial position, the income statement, and notes to the financial statements. However, prior to this research, Sir Coffee Roasters had not separated assets, liabilities, and equity, nor distinguished revenues and expenses systematically. This

condition indicates that financial information generated by the enterprise had not yet met the criteria of relevance, reliability, and comparability as mandated by accounting standards.

Table 4. Financial Report Results (Balance Sheet) Based on SAK EMKM for MSME Sir Coffee Roasters Marelan, January-December 2024

| | |
|---------------------------------------|------------------------|
| Assets | |
| Current Assets | |
| cash | Rp. 20.000.000 |
| Raw Material Inventory | Rp. 75.000.000 |
| Total Current Assets | Rp. 95.000.000 |
| Non-Current Assets | |
| Shop Equipment | Rp. 7.000.000 |
| Total Non-Current Assets | Rp. 7.000.000 |
| TOTAL ASSETS | Rp. 102.000.000 |
| Liabilities | |
| Accounts Payable – | |
| Other Payables – | |
| Total Liabilities | 0 |
| Equity | |
| Initial Capital | Rp. 20.000.000 |
| Retained Earnings | Rp. 43.000.000 |
| Net Profit for the Current Year | Rp. 39.000.000 |
| Total Equity | Rp. 102.000.000 |
| TOTAL LIABILITIES & EQUITY | Rp. 102.000.000 |

Source: UMKM Sir Coffee Roasters Marelan

Based on available transaction data for the January–December 2024 period, the researcher reconstructed financial statements in accordance with SAK EMKM. The results show that Sir Coffee Roasters recorded total sales revenue of Rp180,000,000. After deducting the cost of goods sold amounting to Rp65,500,000 and operating expenses of Rp75,500,000, the enterprise generated a net profit of Rp39,000,000 for the year.

The statement of financial position indicates total assets of Rp102,000,000, dominated by current assets in the form of cash and inventory. The enterprise has no recorded liabilities, meaning that its operations are fully financed by owner's equity. This structure reflects a relatively low financial risk profile, although the absence of liabilities may also indicate limited access to external financing.

Cost of Goods Sold and Expense Measurement

Table 5. Results of the Cost of Goods Sold (COGS) Report Based on SAK EMKM for the MSME Sir Coffee Roasters Marelan for the Period January-December 2024

| Komponen | Jumlah (Rp) |
|------------------------------|-------------|
| Persediaan awal | 5.000.000 |
| Pembelian bahan baku | 70.000.000 |
| Barang tersedia untuk dijual | 75.000.000 |
| Persediaan akhir | (9.500.000) |
| Harga Pokok Penjualan | 65.500.000 |

Source: Processed by researchers in 2025

The calculation of the cost of goods sold (COGS) follows the standard formula of beginning inventory plus purchases minus ending inventory. For the 2024 period, Sir Coffee Roasters incurred raw material costs of Rp65,500,000. This figure represents a significant portion of total operating costs and directly affects gross profit levels.

Operating expenses consist mainly of employee salaries, electricity and water expenses, storage costs, and rental expenses, totaling Rp75,500,000. Expense recognition is carried out using the matching principle, whereby expenses are recognized in the same period as the revenues they help generate. Although this principle is applied informally, the reconstructed financial statements demonstrate that expense allocation can be aligned with SAK EMKM requirements when supported by systematic recording.

Raw Material Management and Just In Time (JIT) Application

One of the key operational challenges faced by Sir Coffee Roasters Marelan is raw material inventory management. Prior to the implementation of management accounting analysis, the enterprise relied on a traditional purchasing system, ordering coffee beans in large quantities once a month. This approach resulted in excessive inventory levels, increased storage costs, and potential quality degradation of coffee beans.

Table 6. Ordering Cycle for Traditional and Just-In-Time Methods at Sir Coffee Roaster Marelan MSMEs Raw Materials Traditional Method Just-In-Time Method Robusta Coffee
12 Orders/Year 24 Orders/Year

| Raw Materials | Traditional Method | Just-In-Time Method |
|----------------|---------------------|---------------------|
| Robusta Coffee | 12 Kali Orders/Year | 24 Kali Orders/Year |

Source: Processed by researchers 2025

The study proposes the application of the Just In Time (JIT) method as an alternative inventory management strategy. Under this method, raw material purchases are made more frequently in smaller quantities, aligned with actual production needs. Simulation results indicate that by increasing purchase frequency from 12 times per year to 24 times per year, the enterprise can significantly reduce inventory accumulation.

Table 7. Ordering Cycle for Traditional and Just-In-Time Methods for Sir Coffee Roaster Marelan MSMEs

| Raw Materials | Traditional Method 2024 | Just-In-Time Method 2025 |
|----------------|----------------------------|-----------------------------|
| Robusta Coffee | Rp. 3.000.000 | Rp. 840.000 |

Source: Researcher 2025

The cost analysis shows that storage costs under the traditional system amounted to Rp3,000,000 per year. With the adoption of the JIT approach, storage-related costs decrease to approximately Rp840,000 per year, representing a cost reduction of 28%. This reduction is primarily due to the elimination of long-term storage requirements and the shift toward transportation-based costs.

Relationship Between SAK EMKM Implementation and Management Accounting

The findings demonstrate a strong interrelationship between the implementation of SAK EMKM-based financial reporting and the application of management accounting in raw material management. Accurate and standardized financial reports provide essential information for analyzing cost structures, identifying inefficiencies, and evaluating alternative operational strategies such as JIT.

The owner acknowledged that high storage costs significantly reduced net profit. By adopting management accounting principles supported by standardized financial information, the enterprise was able to identify cost-saving opportunities and improve operational efficiency. The integration of SAK EMKM and management accounting thus functions not only as a compliance mechanism but also as a strategic tool for enhancing business performance.

Discussion

The results confirm that the limited application of SAK EMKM at Sir Coffee Roasters Marelan is primarily influenced by internal factors such as low accounting literacy, limited

human resource capacity, and perceptions regarding the complexity of accounting standards. External factors, including the lack of consistent supervision and assistance from relevant institutions, also contribute to this condition.

Consistent with the Theory of Reasoned Action, the owner's intention to adopt standardized accounting practices is strongly influenced by perceived usefulness. When accounting information is directly linked to operational efficiency and profit improvement, as evidenced through the JIT implementation, the likelihood of adoption increases.

The application of management accounting through the JIT method proves effective in reducing costs, improving inventory turnover, and maintaining raw material quality. These findings highlight the importance of integrating financial reporting standards with operational management practices to strengthen MSME sustainability and competitiveness.

4. Conclusion

Based on the results of research conducted on the application of management accounting and the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) at the Sir Coffee Roasters Marelán MSME, the following conclusions can be drawn:

- a. The application of management accounting in raw material management and the implementation of financial reports based on SAK EMKM at the Sir Coffee Roasters Marelán MSME represent a strategic step towards improving business performance effectiveness. This implementation encompasses two main focuses. First, internally, the MSME strives to prepare financial reports in accordance with SAK EMKM standards to produce more transparent and accurate financial information. Externally, the focus is on managing raw materials, which frequently experience excess stock, through the application of management accounting principles and efficient storage costs.
- b. The application of management accounting in raw material management and the application of SAK EMKM at the Sir Coffee Roasters Marelán MSME play a significant role in improving raw material quality and producing relevant financial reports. Through the application of management accounting principles, the Sir Coffee Roasters Marelán MSME is able to plan and measure raw material needs. This step helps the SME, Sir Coffee Roasters Marelán, anticipate excess inventory, minimize waste, and improve raw material quality. Furthermore, the implementation of management accounting enables cost control, increasing operational efficiency and positively impacting net profit.

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