



## ANALYSIS OF COST CONTROL SYSTEM IMPLEMENTATION IN IMPROVING MICRO-ENTERPRISE EFFICIENCY (Case Study: Mrs. Delin's Grocery Business in Tuni Hamlet)

## ANALISIS IMPLEMENTASI SISTEM PENGENDALIAN BIAYA DALAM MENINGKATKAN EFISIENSI USAHA MIKRO (Studi Kasus: Usaha Sembako Ibu Delin di Dusun Tuni)

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### Abstract

Micro-enterprises play a strategic role in the Indonesian economy, particularly in rural areas. However, limited resources and a low level of financial management understanding often lead to operational cost inefficiencies. This study aims to analyze the implementation of a cost control system in improving the efficiency of a micro-enterprise, focusing on a grocery business owned by Mrs. Delin in Tuni Hamlet. The study employs a descriptive qualitative approach using a case study method. Data were collected through in-depth interviews and direct observation. Data analysis was conducted using the Miles and Huberman model, which includes data reduction, data display, and conclusion drawing. The results indicate that the implementation of a simple cost control system through expense recording, budgeting, and expenditure evaluation can improve operational efficiency, as reflected by reduced waste and better cost management. The main challenges in implementing cost control include limited accounting knowledge and informal business management habits. This study is expected to serve as a reference for micro-enterprise owners in improving efficiency through simple and applicable cost control practices.

**Keywords :** cost control, business efficiency, micro-enterprises, MSMEs.

### Abstrak

Usaha mikro memiliki peran strategis dalam perekonomian Indonesia, khususnya di wilayah pedesaan. Namun, keterbatasan sumber daya dan rendahnya pemahaman pengelolaan keuangan sering menyebabkan inefisiensi biaya operasional. Penelitian ini bertujuan untuk menganalisis penerapan sistem pengendalian biaya dalam meningkatkan efisiensi usaha mikro pada usaha sembako milik Ibu Delin di Dusun Tuni. Penelitian menggunakan pendekatan kualitatif deskriptif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui wawancara mendalam dan observasi langsung. Analisis data menggunakan model Miles dan Huberman yang meliputi reduksi data, penyajian data,



dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa penerapan sistem pengendalian biaya sederhana melalui pencatatan biaya, penyusunan anggaran, dan evaluasi pengeluaran mampu meningkatkan efisiensi operasional usaha, ditandai dengan penurunan pemborosan dan pengelolaan biaya yang lebih terkontrol. Kendala utama dalam penerapan pengendalian biaya adalah keterbatasan pengetahuan akuntansi dan kebiasaan pengelolaan usaha secara informal. Penelitian ini diharapkan dapat menjadi referensi bagi pelaku usaha mikro dalam meningkatkan efisiensi melalui pengendalian biaya yang sederhana dan aplikatif.

**Kata Kunci :** pengendalian biaya, efisiensi usaha, usaha mikro, UMKM.

## 1. INTRODUCTION

Micro-enterprises are the backbone of the national economy due to their significant contribution to employment creation and income generation (Al-ghifary et al., 2025). According to Law Number 20 of 2008, micro-enterprises are characterized by limited assets, turnover, and managerial capacity. These limitations make cost management a critical factor for business sustainability (Firman et al., 2022).

In practice, many micro-enterprises, particularly in rural areas, operate without systematic financial records. Business activities are often managed informally, and operational costs are rarely monitored or evaluated. As a result, business owners are unable to accurately assess their financial condition, which may lead to inefficiencies, waste, and declining profitability.

Mrs. Delin's grocery business in Tuni Hamlet is a micro-enterprise that has been operating for approximately 13 years without a structured cost control system. This condition highlights the importance of examining how cost control can be implemented to improve efficiency in micro-enterprises. Therefore, this study aims to analyze the application of cost control systems and identify the challenges faced in improving business efficiency.

## 2. RESEARCH METHOD

### a. Research Type and Approach

This study uses a descriptive qualitative approach with a case study method (Amelia et al., 2023). This approach was chosen to gain an in-depth understanding of cost control implementation in a single micro-enterprise.

### b. Research Location and Time

The research was conducted at Mrs. Delin's grocery business located in Tuni Hamlet, Hatalae District, in April 2025.

### c. Data Collection Techniques

Data were collected through: In-depth interviews with the business owner, and Direct observation of daily business activities

### d. Data Analysis Technique

Data analysis followed the Miles and Huberman model, which includes data reduction, data display, and conclusion drawing.



### 3. RESULT AND DISCUSSION

#### a. Implementation of Cost Control in the Case Study

Prior to the implementation of cost control, Mrs. Delin's grocery business operated in a highly informal manner, which is characteristic of many micro-enterprises. Financial management practices were based primarily on experience and intuition rather than systematic recording. Operational expenses such as inventory purchases, transportation costs, and packaging expenses were not documented consistently, and business funds were frequently mixed with household finances. This condition created significant difficulties in identifying actual operating costs, measuring profitability, and evaluating overall business performance. Consequently, managerial decisions were often made without accurate financial information, increasing the risk of inefficiency and resource misallocation.

Following the introduction of a simple cost control system, notable changes began to emerge. The system included daily expense recording, basic budgeting, and periodic cost evaluation, all of which were designed to be practical and easy to implement. Through daily recording, the business owner gained clearer visibility into cash outflows and became more aware of spending patterns. Budgeting helped set informal financial limits for key expense categories, while periodic evaluations enabled the identification of cost trends over time.

As a result, Mrs. Delin was able to distinguish between necessary and unnecessary expenses. Recurring costs such as inventory restocking and transportation were monitored more closely, allowing the owner to adjust purchasing decisions according to actual sales levels. This process reduced waste, minimized impulsive spending, and improved the allocation of limited financial resources. These findings indicate that even basic cost control mechanisms can significantly enhance financial awareness and managerial capability in micro-enterprises.

#### b. Impact of Cost Control on Business Efficiency

The implementation of cost control had a clear and positive impact on business efficiency. Improved cost monitoring enabled the business owner to optimize inventory purchases by aligning them more closely with demand. Overstocking, which previously led to expired or unsold goods, was reduced, while stock shortages became less frequent. This improvement contributed to smoother business operations and better customer satisfaction.

In addition, better control over operational expenses—such as transportation, packaging, and minor daily costs—resulted in more disciplined spending behavior. The business owner became more selective in choosing suppliers and transportation methods, aiming to minimize costs without compromising product availability. These adjustments led to more efficient utilization of limited capital, which is crucial for the sustainability of micro-enterprises.

The findings of this study are consistent with Yuliana (2019), who found that effective cost control positively influences efficiency and financial performance in small and medium-sized enterprises. Moreover, the results align with management accounting theory, which emphasizes that cost information plays a vital role in planning, controlling, and decision-



making processes (Anthony & Govindarajan, 2017). In this context, cost control served not only as a monitoring tool but also as a foundation for better operational decisions, thereby enhancing overall business efficiency.

### c. Challenges in Implementing Cost Control

Despite the positive outcomes, the implementation of cost control was not without challenges. The primary obstacle was the limited accounting knowledge of the business owner. At the initial stage, recording expenses and preparing simple budgets were perceived as difficult and time-consuming activities. This limitation is common among micro-enterprise owners, who often lack formal financial education and rely on informal management practices.

Another challenge was resistance to change stemming from long-standing habits. The business had operated informally for years, and the transition to structured financial recording required a shift in mindset and daily routines. This resistance initially reduced consistency in record-keeping and delayed the realization of full benefits from cost control practices.

However, these challenges were gradually overcome by adopting simple, flexible, and practical recording methods. Instead of using complex accounting systems, the owner utilized basic notebooks and straightforward expense categories. Over time, familiarity with the process increased, and the perceived difficulty decreased. This finding suggests that cost control systems for micro-enterprises should prioritize simplicity and usability. Overly complex systems may discourage adoption and undermine their effectiveness, particularly in businesses with limited managerial capacity.

### d. Theoretical and Practical Implications

From a theoretical perspective, this study reinforces the applicability of management accounting concepts in micro-enterprise settings. It demonstrates that cost control principles—traditionally associated with larger organizations—can be effectively adapted to small-scale businesses. The findings support the argument that management accounting is not solely dependent on sophisticated systems but rather on the relevance and usability of cost information for decision-making.

From a practical perspective, the results highlight the potential benefits of simple cost control practices for micro-enterprise owners. By implementing basic expense recording and budgeting, business owners can improve efficiency, strengthen financial discipline, and enhance business sustainability. Furthermore, the study provides valuable insights for policymakers, financial institutions, and educational organizations. These stakeholders can use the findings as a basis for designing financial literacy and entrepreneurship training programs that are tailored to the specific needs and capabilities of micro-enterprises.

Overall, this study emphasizes that cost control is a feasible and impactful managerial tool for micro-enterprises, provided that it is implemented in a manner that aligns with the owners' knowledge, experience, and resource constraints..

## 4. CONCLUSION



This study demonstrates that the implementation of a simple cost control system significantly improves the operational efficiency of micro-enterprises, as shown in the case of Mrs. Delin's grocery business. Prior to implementation, the business operated with informal financial management practices, including the absence of systematic expense recording, budgeting, and separation of personal and business finances. These conditions limited the owner's ability to monitor costs and evaluate business performance.

The adoption of basic cost control practices—daily expense recording, simple budgeting, and periodic cost evaluation—enhanced financial awareness, reduced unnecessary expenditures, and improved the allocation of limited resources. Cost control also supported better managerial decision-making, particularly in inventory management and operational spending. Although implementation was constrained by limited accounting knowledge and habitual informal practices, these challenges were mitigated through the use of simple and practical recording methods. Overall, the findings confirm that cost control is an effective and applicable tool for improving efficiency and sustainability in micro-enterprises.

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