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Cost Control Practices in SMEs through a Sociomateriality Perspective: A Qualitative Case Study of Avorea

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Abstract

This study examined how cost control practices at Avorea, a beverage micro, small, and medium-sized enterprise, were constituted through the entanglement of social and material elements in everyday operations. An interpretive qualitative case-study design was employed, drawing on sociomateriality and Karen Barad's agential realism as the analytical foundation. Data were collected through semi-structured interviews with the owner and two employees and analyzed using interpretive thematic analysis. The findings identified three interconnected dimensions of cost control: recipe standardization and material consumption, inventory materiality and employee knowledge, and digital–material entanglement in operational decision-making. Standardized recipes regulated ingredient quantities, maintained product consistency, and supported cost-of-goods-sold calculations. Physical inventory inspections revealed discrepancies between recorded quantities and actual material usability, particularly for perishable ingredients. Point-of-sale applications and Google Sheets facilitated transaction recording, expenditure monitoring, and margin evaluation, while employee experience and operational communication informed purchasing and inventory decisions. These findings indicate that accounting information requires continuous interpretation through material conditions and human activities. The study contributes to management accounting literature by conceptualizing SME cost control as a situated sociomaterial practice rather than an exclusively technical accounting function, emphasizing the interdependence of digital systems, operational knowledge, and physical resources in organizational control processes.

Keywords: *Case Study, Cost Control, Management Accounting, SMEs, Sociomateriality.*

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INTRODUCTION

Cost control has become a critical management accounting concern for small and medium-sized enterprises (SMEs), particularly as resource constraints, operational uncertainty, and increasing demands for financial accountability require businesses to manage expenditures without compromising operational continuity. Unlike large organizations with established accounting departments and formalized control structures, SMEs frequently depend on simplified recording procedures, managerial experience, and operational information generated through routine business activities. Roffia et al. (2024) identified organizational characteristics and implementation barriers that influence the adoption of cost accounting practices in SMEs, indicating that formal accounting systems cannot always be transferred directly into smaller organizational settings. These limitations are particularly consequential in food and beverage businesses, where fluctuations in ingredient prices, inventory consumption, production quantities, and selling prices create continuous requirements for cost monitoring and operational adjustment. Research on food and beverage operations has demonstrated the relevance of variance analysis for examining differences between expected and actual expenditures, illustrating how cost information can support managerial evaluation and expenditure control (Dewi et al., 2024). Nevertheless, the availability of accounting techniques does not necessarily explain how cost control operates when business decisions depend on immediate interactions among employees, purchasing documents, inventory records, and production materials. Understanding these interactions has become increasingly relevant to management accounting research because the operational effectiveness of cost control depends not only on accounting information itself but also on the organizational arrangements through which such information is generated, interpreted, and incorporated into everyday decisions.

Management accounting scholarship has progressively shifted attention from the technical characteristics of accounting systems toward the organizational conditions influencing their

implementation, continuity, and practical application within SMEs. Studies addressing management accounting adoption indicate that organizational size, resource availability, managerial capabilities, and operational requirements influence the establishment of accounting practices and their integration into business activities (Ylä-Kujala et al., 2023). Research examining the development of management accounting systems further indicates that implementation involves organizational adjustment and changes in established working arrangements rather than the mechanical introduction of accounting procedures (Latif et al., 2023). Investigations of management control similarly emphasize the processes through which control mechanisms become embedded in organizational routines, suggesting that their continued application depends on more than formal system design (Reinking & Resch, 2023). The digitalization of management accounting has introduced additional analytical considerations concerning how technological capabilities, accounting information, and organizational performance are connected within resource-constrained enterprises (Ratmono et al., 2023). Material flow cost accounting research has also extended conventional cost analysis by directing attention toward material consumption, resource losses, and their monetary implications for production activities (Pranata & Adhariani, 2023). These developments suggest that cost control in SMEs must be examined through the relationship between organizational capabilities, accounting arrangements, technological resources, and material processes, although existing analytical approaches frequently prioritize particular dimensions of these relationships rather than their simultaneous formation within everyday practice.

A significant limitation in the existing literature concerns the insufficient explanation of how cost control is continuously enacted through interconnected human activities, accounting artifacts, technological resources, and physical materials within individual SMEs. Research on management accounting adoption has established the importance of organizational characteristics and practical implementation challenges, but these explanations do not necessarily reveal how accounting practices emerge through situated interactions during routine business activities (Roffia et al., 2024). Investigations of recipe-based financial information systems demonstrate the operational relevance of connecting production information with accounting records, although examining information system functionality does not fully explain how accounting artifacts participate in shaping everyday managerial decisions (Setiawan et al., 2022). Sociomateriality offers an alternative conceptual foundation by questioning the analytical separation of human agency and material arrangements and emphasizing their constitutive relationships within organizational practices. Vosselman and De Loo (2023) developed a sociomaterial understanding of accounting information systems through agential realism, highlighting the role of human–material entanglements in configuring accounting practices and organizational realities. Empirical research on digitalization in Nepalese nongovernmental organizations further illustrates how technologies become intertwined with organizational activities, communication arrangements, and operational changes rather than functioning solely as instruments controlled by human actors (Adhikari et al., 2023). The resulting research gap concerns the limited practice-oriented explanation of how cost control in SMEs is constituted through the recurring relationships among organizational actors, accounting information, operational documents, technological artifacts, and production materials, particularly in small businesses where accounting and operational responsibilities frequently overlap.

The relationship between formal accounting arrangements and everyday operational practices presents a substantial challenge for developing contextually appropriate explanations of cost control in resource-constrained enterprises. Evaluating cost control exclusively through the adoption of prescribed accounting techniques may overlook informal monitoring, operational adjustments, and situated decisions that occur outside comprehensive financial management systems. Evidence concerning management accounting implementation in small businesses indicates that the application of accounting practices depends on organizational capabilities and the challenges associated with integrating information into existing managerial activities (Ylä-Kujala et al., 2023). Food and beverage enterprises represent a particularly relevant operational setting because decisions involving ingredient procurement, portion determination, production quantities, inventory consumption, and selling prices create continuous interactions between financial information and physical resources. Variance analysis in food and beverage operations provides a mechanism for identifying differences between expected and actual costs, but understanding how these differences become recognizable and actionable also requires attention to the operational practices through which information is produced and interpreted (Dewi et al., 2024). Sociomateriality extends this analytical concern by treating accounting information

and organizational activities as interconnected practices through which particular financial conditions acquire meaning and become subjects of managerial intervention (Vosselman & De Loo, 2023). Examining these relationships can provide a more grounded explanation of cost control and offer practical insights into how smaller enterprises coordinate accounting procedures, employee activities, technological resources, and material consumption under everyday operating conditions.

Avorea provides a qualitative case-study setting for examining cost control as a practice constituted through relationships among organizational actors, accounting information, operational routines, technological artifacts, and physical resources. The analytical position adopted in this investigation differs from studies concentrating on management accounting digitalization and organizational performance because it prioritizes how cost control is enacted within routine business activities rather than treating accounting technology primarily as an explanatory variable for organizational outcomes (Ratmono et al., 2023). Research on material flow cost accounting has emphasized the relationship between resource movements, material losses, and monetary information, whereas the present investigation extends attention toward how material conditions become involved in situated accounting activities and managerial judgments (Pranata & Adhariani, 2023). Studies of management control institutionalization provide insights into how control arrangements become sustained within SMEs, but the sociomaterial approach directs closer attention toward the participation of documents, technologies, and physical resources in the formation of those arrangements (Reinking & Resch, 2023). The theoretical foundation of this investigation recognizes that accounting information systems do not merely represent organizational activities but participate in configuring the practices through which financial realities are identified, interpreted, and managed (Vosselman & De Loo, 2023). Its proposed novelty lies in extending this relational explanation to everyday cost control within an SME, connecting management accounting research on organizational control with the sociomaterial analysis of human–material entanglements in operational activities. Rather than assuming the existence of predetermined relationships among managerial decisions, accounting records, and production materials, the case-study approach allows these relationships to be investigated empirically through their observable manifestations in the specific organizational setting of Avorea.

The present investigation aims to explain how cost control practices at Avorea are formed, maintained, and adjusted through the entanglement of human actors, accounting information, technological artifacts, operational documents, and physical materials in everyday business activities. Its first objective is to identify the recurring operational and accounting activities through which expenditures are recognized, recorded, monitored, evaluated, and subjected to managerial decisions. The second objective is to examine how owners or managers, employees, accounting records, technological resources, and material conditions participate in the practical organization of cost control. A further objective is to understand how interactions among these elements enable, constrain, or modify cost control practices under the organizational and operational conditions of the enterprise. Through a qualitative case-study approach, the research seeks to develop an empirically grounded explanation of cost control that accounts for situated practices rather than evaluating organizational activities exclusively against predetermined accounting procedures. The anticipated theoretical contribution is an extension of sociomaterial analysis into SME cost control research, providing a relational understanding of how accounting practices are constituted through the interaction of human and material elements. Its practical contribution is to inform the development of management accounting arrangements that correspond to existing organizational routines, available operational resources, and the actual conditions under which financial information is produced and used in small enterprises.

RESEARCH METHODS

This research employed a qualitative approach grounded in an interpretive paradigm and a single-case study design to investigate how cost control practices were constituted through interactions among human actors, accounting information, technological artifacts, and material resources at Avorea. The methodological orientation drew on sociomateriality and Barad's agential realism, which conceptualize accounting practices as emerging through the constitutive entanglement of social and material arrangements rather than through independent human and technological influences (Vosselman & De Loo, 2023). Avorea, a beverage micro, small, and medium-sized enterprise established in 2024, operates two outlets in Gowa, namely Waduk Borong and Andi Tonro, and offers avocado-based beverages, coffee, and non-coffee products. Its operational environment incorporates a point-of-sale application

for recording sales and Google Sheets for managing transaction records, operational expenditures, cost of goods sold, profit margins, and financial evaluations, while inventory inspection continues to involve direct assessment of material quantities and physical conditions. The examination of these interconnected activities was informed by sociomaterial research demonstrating that organizational practices develop through relationships between technological arrangements, human participation, and everyday operational activities (Adhikari et al., 2023). Three informants were purposively selected based on their direct involvement in financial management and operational cost control, comprising the business owner and two employees, Jazran and Grace. This selection enabled the investigation to capture both managerial and operational perspectives, consistent with qualitative management accounting research emphasizing the importance of examining accounting arrangements through organizational experiences and situated practices (Latif et al., 2023).

Primary data were collected through semi-structured interviews using questions addressing expenditure monitoring, material purchasing, cost of goods sold calculations, pricing decisions, recipe standardization, inventory inspection, technological applications, and communication between the owner and employees. The interview procedure allowed participants to explain how financial records, operational information, and material conditions influenced their activities, reflecting the relevance of organizational routines to the practical operation of management control systems in smaller enterprises (Reinking & Resch, 2023). The collected interview data were examined using interpretive thematic analysis, beginning with repeated reading of participants' accounts, followed by initial coding, categorization of related statements, and development of themes representing recurring cost control practices. Particular analytical attention was directed toward relationships among point-of-sale information, Google Sheets records, recipe standards, purchasing activities, material availability, and managerial judgments, recognizing the relevance of digitalized accounting arrangements to management information practices in SMEs (Ratmono et al., 2023). Sociomaterial interpretation was subsequently applied to examine how human decisions and material arrangements jointly constituted cost recognition, expenditure monitoring, inventory adjustments, and operational responses without treating technology as an independent causal determinant. Data credibility was addressed through source triangulation by comparing accounts provided by the owner, Jazran, and Grace, while observational and documentary evidence was considered supplementary material only where such records were actually available for examination. The interpretation emphasized differences and correspondences between managerial accounts and employees' operational experiences, consistent with management accounting scholarship recognizing that accounting practices are shaped by organizational conditions and implementation challenges (Ylä-Kujala et al., 2023).

RESULTS AND DISCUSSION

Recipe Standardization and Material Consumption as Situated Cost Control Practices

Cost control at Avorea is embedded in routine beverage production activities through standardized recipes, predetermined ingredient quantities, and operational supervision of material consumption. Interviews with the owner, Jazran, and Grace indicated that production standards establish practical references for ingredient composition, quantity determination, and consistency across beverage products. These arrangements connect production activities with expenditure management because variations in ingredient consumption directly influence the cost of goods sold (HPP). Employees implement prescribed material quantities during beverage preparation, while the owner uses standardized ingredient requirements to calculate unit production costs and evaluate operational expenditures. Research on food and beverage operations demonstrates that recipe standardization contributes to maintaining production cost consistency and controlling material consumption (Dwitama et al., 2026). Cost control at Avorea consequently operates through the relationship between managerial calculations and physical production activities rather than exclusively through retrospective financial recording.

Recipe standards establish operational boundaries that regulate ingredient consumption while supporting consistent product characteristics and financial evaluation. Each beverage has a predetermined composition that employees are expected to follow, limiting discretionary differences in material quantities across comparable orders. The owner explained that HPP calculations depend on the ingredients specified in each recipe, making standardized quantities relevant to production supervision and pricing considerations. Research on culinary entrepreneurship identifies standard recipes as an

important basis for calculating production costs and determining appropriate selling prices (Suwandojo et al., 2024). Jazran associated excessive ingredient use with accelerated stock depletion and increased production expenditure, while Grace emphasized the contribution of recipe adherence to maintaining taste consistency and serving size. These accounts indicate that standardized recipes function simultaneously as production instructions, material consumption controls, and informational references for managerial decision-making.

The relationship between employee practices and accounting information becomes particularly evident when standardized ingredient quantities are translated into actual production activities and subsequently incorporated into HPP calculations. Jazran explained that employees follow established material requirements rather than independently determining ingredient quantities, while Grace confirmed that consistent application of recipes helps prevent unnecessary consumption. Their accounts suggest that material control depends on shared operational expectations reinforced by managerial supervision rather than automated restrictions within the accounting system. Research on recipe-based accounting information systems illustrates how standardized ingredient information can connect production requirements with financial reporting and profitability evaluation (Setiawan et al., 2022). Changes in purchasing prices nevertheless require further managerial consideration because HPP adjustments do not automatically determine selling prices, which also depend on market conditions, consumer purchasing power, and sales performance. Research on food cost evaluation similarly recognizes the relationship between material expenditure and pricing decisions as an important component of food and beverage financial management (Dwiutomo & Sixpria, 2025). At Avorea, recipe standardization provides a relatively consistent reference for distinguishing changes in ingredient prices from variations in material consumption during production.

The integration of recipe standards, employee activities, ingredient quantities, and cost calculations demonstrates that production control at Avorea operates through interconnected organizational and material arrangements. Employees enact cost control by following prescribed quantities, while the owner interprets production requirements and purchasing prices to evaluate financial implications. The relationship between physical resource consumption and monetary information is consistent with material flow cost accounting research, which emphasizes the importance of connecting material utilization with financial consequences (Pranata & Adhariani, 2023). However, Avorea does not demonstrate the implementation of a comprehensive material flow cost accounting system, as its practices rely primarily on established recipes, managerial calculations, and operational supervision. These relationships are summarized in Table 1, which presents the operational components, empirical practices, and cost control functions identified through the available case-study accounts. The table provides a qualitative synthesis rather than quantitative measurements of material efficiency or financial savings. Recipe standardization can therefore be interpreted as a situated cost control mechanism through which accounting information, human activities, and physical resources become connected within everyday beverage production.

Table 1. Recipe-Based Cost Control Practices at Avorea

Operational Component	Evidence from the Case	Cost Control Function	Sociomaterial Interpretation
Standardized recipes	Products have predetermined ingredient compositions and quantities	Establishes material consumption standards	Recipes connect material requirements with employee actions
Ingredient measurement	Employees follow prescribed quantities during beverage preparation	Restricts unnecessary material consumption	Cost control is enacted through routine production activities
Owner supervision	Employees receive reminders to follow established recipes	Reinforces compliance with production standards	Managerial direction interacts with operational artifacts

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HPP calculation	Owner calculates product costs using ingredient requirements	Provides information for evaluating unit production costs	Material quantities become represented in financial calculations
Ingredient price changes	Owner considers changes in purchase prices when evaluating HPP	Supports cost evaluation and pricing considerations	External price conditions interact with established production standards
Selling-price decisions	Owner considers HPP, market conditions, purchasing power, and sales levels	Supports managerial decisions concerning product prices	Financial information acquires meaning through situated managerial judgment
Product consistency	Employees associate recipe adherence with consistent taste and serving size	Connects quality consistency with controlled material consumption	Quality and cost considerations converge in preparation practices

The relationships presented in Table 1 indicate that standardized recipes operate as more than written instructions specifying how beverages should be prepared. Recipes establish material boundaries that become operationally meaningful when employees select ingredients, determine quantities, and perform preparation activities. These material boundaries are simultaneously associated with accounting calculations because deviations in ingredient consumption can alter the cost attributed to individual products. From a sociomaterial standpoint, accounting information cannot be understood independently of the material practices through which its underlying quantities are generated (Vosselman & De Loo, 2023). At Avorea, recipe standards acquire practical significance through their repeated use by employees, while managerial cost calculations depend on the assumed relationship between prescribed and actual material consumption. The significance of the recipe therefore emerges through its involvement in interconnected production, supervision, and costing activities rather than through its existence as a standalone operational document.

A further implication concerns the relationship between product quality and material efficiency within Avorea's beverage preparation routines. The accounts provided by Jazran and Grace indicate that following standardized recipes is associated with maintaining consistent taste and serving size while limiting unnecessary ingredient consumption. These objectives are operationally connected because adjustments in the quantity or composition of ingredients may influence both product characteristics and the amount of material required for production. Research concerning cost control in food and beverage operations supports the use of structured cost information to evaluate production expenditures and identify deviations requiring managerial attention (Dewi et al., 2024). Although the available case data do not include numerical measurements of recipe deviations or material savings, employee accounts indicate that excessive ingredient use is recognized as a potential source of increased production costs. The resulting control practice is therefore preventive in orientation, relying on prescribed ingredient quantities and employee adherence before discrepancies become visible through subsequent financial evaluation. Such preventive control differs from retrospective expenditure analysis because its immediate operation occurs through the physical handling of ingredients during production rather than exclusively through accounting records.

The findings also clarify why relatively simple operational arrangements can perform significant management accounting functions in SMEs without relying on highly formalized production control systems. Avorea's practices demonstrate that ingredient standards, employee participation, owner supervision, and cost calculations can operate as interconnected control mechanisms within the ordinary organization of beverage production. Research on the institutionalization of management control in SMEs suggests that sustained control depends on how managerial arrangements become incorporated into organizational practices rather than solely on their formal design (Reinking & Resch, 2023). At Avorea, recipe standards provide continuity in ingredient requirements, but their cost control function remains dependent on employee compliance and managerial interpretation of changing material prices. The existence of standardized recipes does not eliminate operational judgment because purchasing conditions, consumer demand, and production requirements may still influence decisions concerning costs and selling prices. The relationship between prescribed quantities and situated decision-making

consequently reveals a form of cost control that combines routine standardization with adjustments to operational conditions.

Viewed through sociomateriality, recipe-based cost control at Avorea can be interpreted as an ongoing accomplishment involving human participation, standardized instructions, physical ingredients, and accounting representations of material consumption. The owner establishes and evaluates cost-related requirements, employees enact these requirements through beverage preparation, and recipe standards connect material quantities with the calculations used to assess production costs. Such relationships correspond with research emphasizing that management accounting practices in small businesses are shaped by organizational characteristics and the practical conditions under which accounting information is produced and used (Ylä-Kujala et al., 2023). Material consumption is particularly important because financial control becomes operationally observable when predetermined ingredient quantities influence the physical composition of individual products. The available evidence does not establish the magnitude of cost reductions attributable to recipe standardization, but it demonstrates how the participants understand and apply standardized material requirements as part of expenditure management. The theoretical contribution of this finding lies in identifying recipe standardization as a sociomaterial arrangement through which production practices and accounting calculations become mutually connected. This interpretation provides a basis for examining how inventory conditions, material deterioration, and employee experience further shape cost control when physical resources do not correspond directly to the information represented in accounting records.

Inventory Materiality, Employee Knowledge, and Operational Cost Adjustment

Inventory control at Avorea extends beyond numerical stock recording because the physical characteristics of ingredients influence their suitability for beverage production. Interviews with the owner, Jazran, and Grace indicated that inventory evaluation involves assessing stock quantities, material conditions, sales requirements, and potential deterioration before purchasing and production decisions are made. This consideration is particularly relevant to avocados and milk, whose physical conditions may change during storage despite their continued inclusion in recorded inventory. Research on material flow cost accounting emphasizes the relationship between physical resource consumption and financial consequences, highlighting the importance of material management beyond conventional expenditure recording (Pranata & Adhariani, 2023). Studies of food waste management similarly identify ingredient deterioration and operational handling as factors influencing material losses in restaurant businesses (Masurel et al., 2024). At Avorea, direct inspection provides operational information that may modify conclusions derived from recorded inventory quantities. Inventory control consequently emerges through the interaction of accounting information, material characteristics, employee observations, and managerial decisions concerning resource utilization.

The physical assessment of perishable ingredients demonstrates how employee experience contributes to identifying material conditions that cannot be adequately represented through numerical records. Jazran explained that avocados require particular attention because changes in ripeness may reduce their suitability for beverage preparation even when recorded quantities remain unchanged. Grace similarly described examining ingredients showing signs of deterioration, prioritizing materials that remain suitable for use, and separating unusable ingredients before reporting their condition to the owner. These practices indicate that inventory availability depends not merely on physical presence but also on the operational suitability of materials for production. Research on restaurant food waste prevention recognizes routine inspection and material management as relevant practices for limiting unnecessary resource losses (Renfors, 2024). Employee knowledge therefore becomes an important source of operational information, particularly when decisions require assessments of ingredient quality that are not immediately reflected in accounting records.

Differences between recorded inventory quantities and physically usable materials become particularly significant when the owner evaluates purchasing requirements and production continuity. The owner explained that purchasing decisions consider remaining stock, ingredient conditions, anticipated sales, material prices, and potential waste rather than relying exclusively on inventory records. Employees contribute to these decisions through observations developed from repeated involvement in beverage preparation and direct assessment of material conditions. Research on resource efficiency indicates that production cost performance is associated with how enterprises manage material consumption, operational processes, and waste-related expenditure (İncekara, 2022). The

relationship between material inspection and financial evaluation consequently demonstrates that inventory control involves interpreting accounting information alongside actual production requirements. At Avorea, deteriorating ingredients may alter purchasing priorities even when recorded quantities suggest that sufficient materials remain available. This interaction positions employee experience and material conditions as integral components of operational cost control rather than supplementary considerations outside accounting practice.

The relationships among inventory conditions, employee knowledge, and managerial decisions are summarized in Table 2, which presents the qualitative patterns identified from the available interviews with Avorea's owner, Jazran, and Grace. The table distinguishes numerical inventory information from physical material characteristics and experience-based assessments that influence operational responses. Its analytical categories cover avocado ripeness, milk condition, inventory discrepancies, material deterioration, purchasing requirements, employee observations, and communication with the owner. Research on food waste behavior identifies practical knowledge concerning waste-related conditions as relevant to organizational efforts to reduce unnecessary material disposal (Pizzo et al., 2025). At Avorea, the integration of physical inspection and purchasing considerations indicates that cost control depends partly on recognizing differences between recorded stock availability and actual ingredient usability. These discrepancies illustrate how material characteristics influence the interpretation of accounting information and the decisions subsequently undertaken by organizational actors. Table 2 therefore provides a qualitative representation of situated inventory control without introducing unreported inventory quantities, spoilage rates, financial savings, or other numerical measurements.

Table 2. Material Conditions, Employee Knowledge, and Inventory Control Practices at Avorea

Inventory Control Aspect	Evidence from the Case	Employee Or Managerial Involvement	Cost Control Significance
Avocado ripeness	Physical ripeness may change while recorded quantities remain available	Jazran and Grace inspect ingredient conditions	Identifies material suitability for beverage production
Milk condition	Usability requires assessment of material condition during storage	Employees assess physical conditions during inventory inspection	Helps identify materials that may no longer be suitable for production
Recorded inventory quantities	Recorded stock may differ from physically available or usable materials	Employees compare records with observed conditions	Provides a basis for correcting inventory-related decisions
Material deterioration	Ingredients showing reduced quality require examination before use	Grace assesses usability and reports unsuitable materials	Supports decisions concerning material utilization and disposal
Purchasing requirements	Decisions consider stock conditions, sales levels, prices, and potential waste	Owner evaluates operational information before purchasing	Relates purchasing decisions to actual material requirements
Experience-based knowledge	Employees identify material conditions through repeated operational involvement	Jazran and Grace provide direct observations	Supplements information unavailable in numerical records
Inventory communication	Employees report stock shortages and material conditions through WhatsApp	Employees communicate findings to the owner	Connects outlet observations with purchasing decisions
Waste prevention	Usable materials may be prioritized while unsuitable materials are separated	Employees assess materials and inform the owner	Supports efforts to limit avoidable material losses

The evidence presented in Table 2 indicates that inventory information acquires operational significance through interactions between recorded quantities and the physical characteristics of available ingredients. A material recorded as part of inventory may remain present in storage while no longer satisfying the quality requirements of beverage preparation. This distinction demonstrates that accounting representations and material usability are related but not necessarily equivalent within everyday production activities. Material deterioration can alter the practical meaning of recorded stock by reducing the quantity available for production without an equivalent change being immediately reflected in the recording system. From a sociomaterial standpoint, accounting information participates in organizational practices through its relationship with material conditions and human activities rather than existing as an entirely independent representation of operational reality (Vosselman & De Loo, 2023). At Avorea, the identification of unusable ingredients requires employees to interpret physical conditions before inventory information can be incorporated into decisions concerning material consumption and replacement.

Employee experience constitutes another significant component of inventory-related cost control because practical judgments are developed through repeated interaction with ingredients and operational requirements. Jazran's familiarity with avocado ripeness and other material conditions illustrates how knowledge acquired during routine production activities becomes relevant to determining actual stock availability. Grace's account similarly indicates that identifying suitable ingredients and prioritizing their use involves assessments that may not be documented immediately within formal accounting records. The integration of such observations into operational decisions suggests that employees perform an informational function extending beyond the execution of production instructions. Sociomaterial research demonstrates that organizational practices are constituted through relationships among human participation, technological arrangements, and the material conditions encountered during work activities (Waizenegger et al., 2023). At Avorea, this relationship becomes visible when employees translate physical observations into information that affects inventory utilization, material replacement, and communication with the owner. Experiential knowledge consequently operates as an element of the cost control arrangement because it helps establish which materials remain economically and operationally relevant for production.

Communication between employees and the owner further illustrates how inventory control is distributed across organizational responsibilities and communication technologies. Jazran explained that information about declining stock and material conditions could be communicated through WhatsApp, including photographs or descriptions intended to clarify the situation encountered at the outlet. Grace also described reporting inventory discrepancies and operational requirements through digital communication or direct interaction when the owner was present. These communication practices connect physically observed conditions with managerial decisions that may be made without the owner's immediate presence at the production location. Research on organizational digitalization emphasizes that digital technologies become embedded in existing operational relationships and communication practices rather than functioning independently of human participation (Adhikari et al., 2023). At Avorea, WhatsApp serves as a communication medium through which material observations can inform purchasing considerations alongside sales data and other accounting records. The resulting arrangement demonstrates that inventory-related cost control involves the circulation and interpretation of operational information among employees, digital communication tools, physical ingredients, and managerial authority.

The inventory practices observed at Avorea reveal a relationship between material uncertainty, employee judgment, and financial control that extends beyond conventional inventory recording procedures. Accounting records provide information concerning quantities and transactions, but operational decisions also depend on whether available ingredients remain usable and whether their continued storage may create additional waste. The owner and employees participate in different yet connected activities, with employees identifying material conditions and the owner considering those observations alongside purchasing prices, sales requirements, and cost-related information. Research on environmental management accounting emphasizes the relevance of integrating resource-related information into organizational management processes, particularly where operational activities involve material consumption and resource efficiency considerations (Huy & Phuc, 2025). The Avorea case illustrates this relationship at the level of everyday practice without establishing that the enterprise

has implemented a formal environmental management accounting system. Its theoretical significance lies in showing how the physical characteristics of ingredients participate in shaping the interpretation of inventory information and the organization of cost-related decisions. These findings establish a foundation for examining how digital records, operational communication, and material conditions become interconnected when cost control requires reconciliation between information stored in technological systems and circumstances encountered directly within production activities.

Digital–Material Entanglement and Distributed Cost Control in Everyday Business Operations

Digital technology constitutes an integral component of cost control at Avorea by connecting transaction recording, financial evaluation, and operational information generated through daily business activities. The enterprise uses a point-of-sale application to record sales transactions, while Google Sheets supports the documentation and evaluation of expenditures, cost of goods sold (HPP), profit margins, and other financial information across its Waduk Borong and Andi Tonro outlets. These applications enable the owner to monitor business activities without requiring continuous physical presence at each location. However, interview findings indicated that digital records do not independently determine purchasing decisions or establish actual material availability, particularly when recorded quantities differ from physical inventory conditions. Research on management accounting digitalization emphasizes the relationship between technological systems and managerial information in supporting accounting practices within SMEs (Ratmono et al., 2023). At Avorea, digital information becomes operationally meaningful when interpreted alongside employee observations, material conditions, purchasing requirements, and managerial judgment. Cost control consequently operates through interconnected technological, organizational, and material arrangements rather than exclusively through automated financial recording.

Discrepancies between digital records and physical inventory demonstrate the limitations of accounting representations in capturing changing operational conditions. Jazran explained that inventory records could indicate sufficient stock even when direct inspection revealed lower quantities or deteriorating materials, particularly when ingredient consumption or spoilage had not been reflected in the records. Grace described similar situations requiring verification because materials physically available at the outlet were not necessarily suitable for beverage production. These findings indicate that inventory information requires continuous reconciliation with material conditions before it can reliably inform operational decisions. Research on digital technologies and accounting quantification highlights how accounting representations influence the production and interpretation of organizational information (Berlinski & Morales, 2024). At Avorea, differences between recorded and physically usable stock illustrate how accounting information acquires practical significance through interaction with material conditions and employee knowledge.

The reconciliation process involves coordinated activities among employees, digital applications, communication technologies, and the owner. When discrepancies occur, employees inspect available materials and communicate their observations through WhatsApp, sometimes including photographs or descriptions of stock shortages and ingredient deterioration. Jazran and Grace indicated that these exchanges help clarify operational conditions that may not be immediately represented in Google Sheets or other transaction records. Such practices demonstrate that inventory reconciliation involves more than numerical correction because material suitability and operational requirements must also be evaluated. Research on accounting digitalization and internal control recognizes the relationship between technological arrangements, control procedures, and financial information quality (Asmira & Sulkiah, 2025). At Avorea, operational information generated through physical inspection complements digital records and contributes to the owner's assessment of purchasing requirements. The reliability of cost-related information consequently depends on interactions among technological records, employee experience, communication processes, and observable material conditions.

Sales information further contributes to cost control by informing purchasing decisions, inventory evaluation, and adjustments to material requirements. The owner considers sales activity, available stock, ingredient prices, and HPP calculations when evaluating operational expenditure and purchasing needs. Jazran explained that increasing sales accelerate the consumption of avocados, milk, and cups, requiring more frequent inventory inspection, while Grace emphasized the need for cautious purchasing when declining sales increase the possibility of unused perishable materials. Research on

cloud accounting in MSMEs identifies organizational and technological conditions as relevant to the practical value of digital accounting arrangements (Putri et al., 2025). These findings indicate that purchasing decisions emerge through the interaction of transaction information, employee observations, material availability, and managerial evaluation rather than through sales figures alone. Sociomaterial research similarly demonstrates that technological systems become intertwined with organizational routines and communication practices rather than operating independently of human participation (Adhikari et al., 2023). The relationships identified at Avorea are synthesized in Table 3, which presents the interconnected roles of digital applications, employees, operational documents, physical materials, and managerial decisions in constituting everyday cost control practices.

Table 3. Sociomaterial Configuration of Cost Control Practices at Avorea

Sociomaterial Configuration	Empirical Evidence from Avorea	Interaction Among Social and Material Elements	Cost Control Significance
Sales recording and financial monitoring	The point-of-sale application records sales transactions used in operational evaluation	Digital transaction information is interpreted by the owner alongside operating conditions	Supports monitoring of sales activity and material requirements
Accounting documentation and cost evaluation	Google Sheets records expenditures, HPP, margins, and other financial information	Accounting records connect managerial calculations with transaction and production information	Provides an informational basis for cost evaluation
Recipe-based production control	Employees follow predetermined ingredient quantities during beverage preparation	Recipe standards, physical ingredients, and employee actions become interconnected in production	Relates material consumption to unit production costs
Physical inventory verification	Employees inspect ingredient quantities, ripeness, and suitability for production	Material characteristics and employee experience qualify recorded inventory information	Supports identification of actual usable stock
Digital–physical discrepancy reconciliation	Recorded stock may differ from physically available or usable materials	Employees compare digital records with physical observations and communicate discrepancies	Informs operational adjustments and inventory decisions
Operational communication	Employees communicate stock conditions through WhatsApp and direct interaction	Communication technology connects outlet observations with managerial decision-making	Enables material information to inform purchasing considerations
Sales-responsive purchasing	The owner considers sales activity, remaining inventory, and ingredient prices	Sales records interact with physical stock conditions and managerial judgment	Supports adjustment of purchasing requirements
Management of perishable materials	Employees identify deteriorating ingredients and report their condition	Material deterioration influences employee assessments and managerial responses	Supports decisions concerning material utilization and potential waste
Distributed managerial control	The owner, Jazran, and Grace perform interconnected	Human responsibilities are coordinated through documents, technology, and materials	Constitutes cost control through multiple operational relationships

	monitoring and decision-related activities

The relationships presented in Table 3 demonstrate that cost control at Avorea cannot be adequately attributed to an individual decision-maker, accounting application, or operational procedure. The owner exercises managerial authority, but the information used to support decisions is generated through activities involving employees, digital records, production standards, and physical ingredients. This distribution is especially apparent in inventory-related decisions, where transaction information becomes operationally meaningful only after its relationship with actual material availability has been considered. Research on management accounting as a business intelligence system highlights the importance of accounting information in supporting managerial knowledge and organizational decision processes (Santos et al., 2025). At Avorea, the generation of actionable information remains dependent on the practical activities through which employees assess material conditions and communicate operational developments. The resulting control arrangement combines formally recorded financial information with experience-based observations that are not necessarily incorporated into the same digital system. Such interactions suggest that the organization of cost control is distributed across technological, human, and material components, although responsibility for final purchasing and pricing decisions remains with the owner.

Sociomateriality provides a theoretical explanation for these findings by directing analytical attention toward how accounting practices are constituted through relationships among human activities, technological artifacts, and material conditions. Vosselman and De Loo (2023) argued that an agential realist understanding of accounting information systems requires moving beyond the treatment of accounting as a passive representation of an independently existing organizational reality. At Avorea, sales records, HPP calculations, and inventory information do not merely document completed transactions but participate in subsequent decisions concerning purchasing, production, and material utilization. Their practical significance nevertheless changes when employees encounter ingredient deterioration, identify stock discrepancies, or report operational requirements that are not adequately reflected in digital records. This relationship does not imply that physical materials independently exercise managerial authority but indicates that material characteristics participate in configuring the possibilities and constraints under which organizational decisions are made. The relationship between digital records and operational conditions can consequently be understood as an ongoing process through which accounting information acquires meaning through its encounters with production, inventory management, and employee experience.

The empirical contribution of the Avorea case lies in extending the analysis of cost control beyond the presence or absence of formal management accounting procedures toward the practices through which financial information and material conditions become interconnected. Existing research on management accounting adoption in small businesses has identified implementation challenges and relationships between accounting arrangements and organizational performance, providing a foundation for understanding the institutional conditions influencing accounting practices (Ylä-Kujala et al., 2023). The findings from Avorea add a practice-oriented explanation by identifying how cost monitoring depends on the coordination of sales records, recipe standards, employee observations, communication technologies, and purchasing decisions. This analytical position is also consistent with sociomaterial research emphasizing that organizational routines emerge through interrelated social and material activities rather than through exclusively human or technological determinants (Waizenegger et al., 2023). The study does not establish that digital technology independently improves cost efficiency, since the available qualitative evidence does not include comparative expenditure measurements or quantified savings attributable to particular applications. Instead, it demonstrates how digital information participates in everyday cost control through its relationship with material inspection, operational communication, and managerial interpretation. The resulting theoretical contribution is a situated account of cost control as a sociomaterial practice in which accounting representations and operational realities are continually connected, evaluated, and adjusted through everyday business activities.

The practical implications of these findings concern the development of cost control arrangements that recognize both the informational benefits of digital accounting systems and the continuing relevance of employee knowledge and material inspection. Integrating sales records,

purchasing information, HPP calculations, and inventory documentation could provide Avorea with a more coordinated basis for evaluating operating expenditures and identifying discrepancies between recorded and physically available materials. Such improvements would be particularly relevant where the existing separation between digital transaction records and manual inventory assessment requires additional communication and verification before purchasing decisions are finalized. Research on management accounting information systems and strategic cost management associates information quality and managerial decision processes with organizational performance considerations, supporting the practical relevance of improving accounting information arrangements in SMEs (Wulandari et al., 2025). Digital integration should nevertheless preserve mechanisms for recording ingredient condition, employee observations, and material deterioration because numerical stock information alone cannot establish whether perishable ingredients remain suitable for production. The findings support a context-sensitive approach to cost control development in which technological improvements complement established operational knowledge rather than displacing the human and material practices through which cost-related information is generated. For management accounting research, the Avorea case reinforces the value of examining organizational control as an evolving relationship among accounting systems, practical knowledge, physical resources, and managerial action, while recognizing that conclusions concerning measurable financial improvements require additional empirical evidence.

CONCLUSION

This study demonstrates that cost control practices at Avorea are constituted through the interrelationship of accounting information, digital technologies, human activities, standardized recipes, and material conditions rather than exclusively through formal financial recording procedures. Recipe standardization functions as an operational control mechanism by regulating ingredient quantities, maintaining product consistency, and providing a basis for calculating the cost of goods sold (HPP). The implementation of these standards depends on employee adherence and managerial supervision, indicating that cost control is embedded in routine beverage preparation activities. Inventory management further reveals that recorded stock quantities do not necessarily represent the actual availability of usable materials, particularly when ingredients experience changes in ripeness, quality, or physical condition. Employee experience and direct material inspection consequently provide operational information that complements accounting records and informs decisions concerning material utilization, purchasing requirements, and potential waste. The point-of-sale application and Google Sheets support transaction recording, expenditure monitoring, HPP evaluation, and margin assessment, while discrepancies between digital information and physical inventory require verification and communication between employees and the owner. These findings establish that cost control at Avorea operates as a sociomaterial practice in which financial information, technological artifacts, human judgment, and physical resources jointly constitute everyday organizational control.

The theoretical contribution of this research lies in extending the sociomateriality approach to cost control practices in SMEs by demonstrating how accounting arrangements acquire practical significance through their involvement in production routines, inventory inspection, operational communication, and managerial decision-making. The findings indicate that formal accounting information and experience-based operational knowledge are complementary components of cost control rather than competing sources of organizational authority. From a practical standpoint, Avorea should strengthen the integration of sales, purchasing, inventory, HPP, and margin records to improve information consistency and support more systematic expenditure monitoring. Such integration should preserve standardized recipes, direct inspection of perishable materials, and communication between the owner and employees because digital records cannot independently capture every change in material quantity, quality, or usability. The qualitative single-case design and involvement of three informants limit the transferability of the findings, while the absence of quantitative cost measurements prevents conclusions regarding the magnitude of financial savings or improvements in operational efficiency. Future research should examine SMEs operating in different industries and organizational settings, incorporate broader informant perspectives, and investigate how variations in digital integration and material characteristics influence the enactment of cost control practices. Further investigations combining qualitative observations with longitudinal financial and inventory records could clarify how sociomaterial arrangements evolve and whether changes in these arrangements correspond to measurable improvements in cost management performance.

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