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Cost Efficiency and Leadership for Sustainable Food and Beverage MSMEs in Indonesia: A Bibliometric Review

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ABSTRACT

Cost efficiency and cost leadership are crucial for business competitiveness and sustainability, yet their roles in food and beverage (F&B) MSMEs remain underexplored. This study examines research trends, conceptual structures, and gaps related to these strategies through a systematic scoping review and bibliometric analysis of Scopus-indexed publications from 2013 to 2026, following PRISMA guidelines. Of 43 identified documents, 24 met the inclusion criteria. VOSviewer analysis employed keyword co-occurrence, network, overlay, and density visualizations, supported by content analysis. The findings reveal that existing research primarily emphasizes SMEs, supply chains, business performance, profitability, adaptability, and sustainability, particularly in Indonesia. Research trends have shifted toward organizational resilience and sustainability, while cost efficiency and cost leadership remain underrepresented. These findings highlight a significant gap in integrating strategic cost management into F&B MSME sustainability research. The study provides a foundation for future research connecting cost strategies, sustainability, and Strategic Management Accounting within Indonesia's F&B MSME sector.

Keywords: Bibliometrics; Cost Efficiency; Cost Leadership; Food and Beverage MSMEs; Sustainability

JEL Classification: L26; M21; L25; Q01; L66.

INTRODUCTION

MSMEs are an essential cornerstone of the Indonesian economy, making substantial contributions to GDP, job creation, and the reduction of poverty (Tambunan, 2019; Bank Indonesia, 2021). The Food and Beverage (F&B) sector stands out among the many MSME sectors because to its significant ties to essential community demands, evolving lifestyles, and the rise of the middle class (Ministry of Industry of the Republic of Indonesia, 2022). Data from the Ministry of Cooperatives and SMEs (2024) indicates that MSMEs represent 60.5% of the national Gross Domestic Product (GDP) and engage about 96.9% of the workforce. Within this system, the Food and Beverage (F&B) subsector is predominant, with 33.4% of the total MSME units (KemenkopUKM, 2023). In spite of their considerable contributions, the complexities surrounding business sustainability in F&B MSMEs reveal substantial obstacles. Research reveals that over 50% of businesses fail in their first year, whereas only about 30% persist for five years. Nonetheless, MSMEs in the food and beverage industry navigate an increasingly arduous business climate. The surge in worldwide food costs, heightened energy prices, interruptions in supply chains post-COVID-19, and sustained inflation have imposed substantial pressure on operational cost structures (OECD, 2021; World Bank, 2022). In addition, heightened competition from other MSMEs and larger corporations venturing into comparable market niches compels enterprises to devise effective competitive strategies for long-term viability (Porter, 1985; Barney & Hesterly, 2019).

Within the framework of strategic management, Porter (1980, 1985) proposed that cost leadership is a generic strategy that enables organizations to achieve competitive advantage through a lower cost structure than competitors. This strategy is achieved through tight cost control, operational efficiency, economies of scale, and value chain optimization. Organizations that successfully implement cost leadership can offer more competitive prices to consumers or enjoy higher profit margins (Porter, 1985; Grant, 2016). In the context of MSMEs with limited resources, effective cost management becomes increasingly crucial as a foundation for competitiveness and sustainability (Kumar et al., 2020).

Unfortunately, a preliminary literature review indicates that research on MSMEs over the past decade has focused predominantly on themes such as digital transformation, innovation capability, entrepreneurial orientation, and supply chain management (Donthu et al., 2021; Kraus et al., 2022). Meanwhile, studies that specifically and in-depthly link cost efficiency and cost leadership strategies to MSME sustainability particularly in the F&B sector are still very rare (Noyons, 2019; Zupic & Čater, 2015). This gap raises fundamental questions: to what extent has cost strategy been a focus in MSME sustainability research, and what is the intellectual landscape of this field?

To answer these questions, a systematic literature mapping is required that can identify research developments, established conceptual structures, and areas requiring further exploration. Bibliometric analysis is an appropriate method for this purpose due to its ability to objectively measure and visualize patterns in the scientific literature (Aria & Cuccurullo, 2017; Donthu et al., 2021). By combining the PRISMA protocol for thorough literature selection and VOS viewer for bibliometric network visualization, this study offers a rigorous and comprehensive mapping.

LITERATURE REVIEW

Bibliometric Analysis as a Tool for Mapping Science

Bibliometric analysis is a quantitative method for mapping the development of scientific fields through publication data, allowing researchers to identify productivity patterns, thematic trends, intellectual structures, and collaboration networks (Broadus, 1987;

Pritchard, 1969; Zupic & Čater, 2015; Donthu et al., 2021). It provides a macro-level overview through techniques such as citation analysis, co-citation analysis, bibliographic coupling, and keyword co-occurrence analysis (Van Eck & Waltman, 2010; Aria & Cuccurullo, 2017). Keyword co-occurrence analysis is particularly useful for revealing conceptual structures because keywords represent the focus and scope of published research (Waltman et al., 2010; Noyons, 2019). Software tools, including VOSviewer, Biblioshiny, and CiteSpace, support these analyses. VOSviewer offers network visualization to display thematic clusters and relationships, overlay visualization to explore temporal developments, and density visualization to highlight research concentrations, collectively providing insights into a field's structure and dynamics.

Cost Efficiency and Cost Leadership in Strategic Perspective

Cost efficiency refers to an organization's ability to minimize resource use while maintaining output quality, emphasizing productivity and waste elimination rather than short-term savings alone (Horngren et al., 2018; Drury, 2018; Womack & Jones, 2003). Within Porter's (1980, 1985) generic strategy framework, cost leadership seeks the lowest cost position in an industry, enabling firms to offer lower prices or achieve higher margins at comparable prices (Barney & Hesterly, 2019). Its implementation involves cost control, efficient technology, economies of scale, process standardization, simplified product design, and integrated supply chain management (Grant, 2016; David & David, 2017). Although commonly associated with large firms, cost leadership also has potential applications in MSMEs through lean operations and frugal innovation (Kumar et al., 2020; Hossain, 2018). For F&B MSMEs, effective cost management is particularly important for business sustainability because of fluctuating input prices (Tambunan, 2019). Nevertheless, research on cost leadership in MSMEs remains relatively limited compared with studies addressing innovation and digitalization (Kraus et al., 2022; Lamprinopoulou et al., 2021).

Sustainability of MSME Businesses: Concepts and Determinants

Business sustainability refers to an organization's ability to maintain long-term operations and performance while balancing economic, social, and environmental dimensions (Elkington, 1997; Bansal & DesJardine, 2014). Elkington's (1997) Triple Bottom Line framework captures these dimensions through profit, people, and planet. Sustainability is particularly important for MSMEs given their vulnerability to failure during the first five years of operation (OECD, 2019; Bank Indonesia, 2021). Key determinants include entrepreneurial orientation, innovation capability, adaptability, access to financing, digital transformation, and operational efficiency (Wiklund & Shepherd, 2005; Beck & Demirguc-Kunt, 2006; Teece et al., 2016; Teece, 2018; Nambisan et al., 2019; Kumar et al., 2020). Although cost efficiency and cost leadership theoretically support profitability and long-term sustainability (Porter, 1985; Grant, 2016), their integration into MSME sustainability research remains limited. Existing studies predominantly emphasize innovation, dynamic capabilities, and digital transformation (Kraus et al., 2022; Saunila et al., 2019), leaving a research gap that motivates this study.

RESEARCH METHOD

This study adopted a systematic scoping review integrated with bibliometric analysis to examine the intersection of strategic cost management, sustainability, and F&B MSMEs. This hybrid approach combines rigorous literature identification and selection with visualization of the conceptual structure of a small but thematically relevant corpus, consistent with methodological recommendations for emerging and niche research topics (Donthu et al., 2021; Snyder, 2019). Data were retrieved from Scopus because of its multidisciplinary coverage, rigorous curation, comprehensive bibliometric metadata, and established use in business and management research (Zupic & Čater, 2015; Aria

& Cuccurullo, 2017). The search strategy combined keywords representing four topic dimensions:

Table 1. Literature search strategy

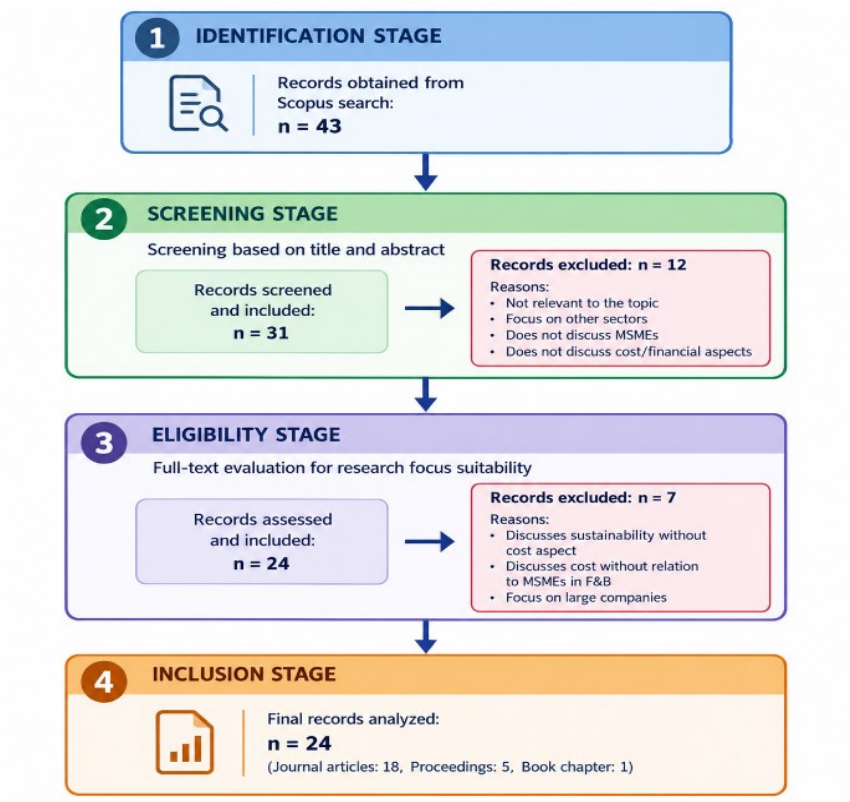
Dimensions	Keywords
Cost Strategy	"Cost efficient" OR "cost leader" OR "cost management" OR "cost strategy" OR "operational efficient" OR "cost reduction"
MSMEs	"SME" OR "small business" OR "micro enterprise" OR "small and medium" OR "MSME*"
Sustainability	"sustainability" OR "survival" OR "resilience" OR "longevity" OR "business continuity"
Sector	"food" OR "beverage" OR "culinary" OR "restaurant" OR "catering"

The search was conducted on the title, abstract, and keywords (TITLE-ABS-KEY) fields using the Boolean AND operator between dimensions. The publication period was set as 2013–2026. Document types were limited to journal articles, conference proceedings, and book chapters.

Literature Selection Procedure: PRISMA Protocol

The literature selection process followed the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol, which consists of four stages (Page et al., 2021):

Figure 1. PRISMA Flowchart



The inclusion of 24 documents warrants methodological justification. Previous studies suggest that relatively small bibliometric datasets can provide meaningful insights when addressing narrowly defined, interdisciplinary, and emerging research domains, particularly when supported by systematic selection procedures (Donthu et al., 2021; Rogers et al., 2020; Snyder, 2019). This study integrates strategic management, management accounting, sustainability, and entrepreneurship within the specific context

of Indonesian food and beverage (F&B) MSMEs, thereby limiting the availability of relevant publications. Methodological rigor was maintained through the application of the PRISMA protocol and clearly defined inclusion and exclusion criteria, ensuring transparency and reproducibility. Furthermore, database triangulation using Google Scholar and Dimensions, with identical and alternative search strings, consistently identified a limited body of relevant literature, indicating that the dataset size reflects the emerging nature of the research field rather than solely methodological constraints. As an exploratory investigation, this study emphasizes mapping intellectual structures, identifying research trends, and revealing knowledge gaps rather than testing statistical hypotheses. Accordingly, the 24 documents constitute a focused analytical corpus rather than a statistical sample intended for generalization. This approach is consistent with bibliometric investigations of specialized research areas employing relatively small datasets for preliminary knowledge mapping, as illustrated by Dzikowski (2018) and Secinaro et al. (2020).

Bibliometric Analysis with VOS viewer

Data that met the inclusion criteria were exported from Scopus in BIB and RIS formats, then analyzed using VOS viewer (Van Eck & Waltman, 2010). The analysis was carried out in several stages:

Table 2. VOS viewer Analysis Parameters

Parameter	**Values/Settings**
Unit of Analysis	Author Keywords
Analysis Method	Co-occurrence
Counting Method	Full counting
Minimum Occurrence	1 (due to small dataset)
Normalization	Association strength
Clustering	Default VOS viewer
Visualization	Network, Overlay, Density

Three visualization modes are employed complementarily in this study: network visualization to identify thematic clusters and relationships among research topics; overlay visualization to examine the temporal evolution of research themes based on the average publication year; and density visualization to identify areas of high research intensity (research hotspots) and low research intensity (research gaps). Together, these approaches provide a comprehensive understanding of thematic structures, research trends, and gaps within the existing literature.

RESULTS

The final results of the PRISMA protocol yielded 24 documents, consisting of 18 journal articles (75%), 5 conference proceedings (20.8%), and 1 book chapter (4.2%). All documents were published in English and indexed by Scopus.

Table 3. Dataset Composition Based on Document Type

Document Type	Amount	Percentage
Journal Articles	18	75.0%
Conference Proceedings	5	20.8%
Book Chapter	1	4.2%
Total	24	100%

The 24 documents that met the inclusion criteria—from a search of the Scopus database, which encompasses millions of publications—was the first significant finding of this study. This figure is not merely a methodological limitation, but rather empirical evidence confirming that the intersection of cost strategy, sustainability, and MSMEs in the F&B

sector is a severely under-researched research area. This finding reinforces the argument that this topic is at a nascent stage in the scientific literature development cycle (Edmondson & McManus, 2007).

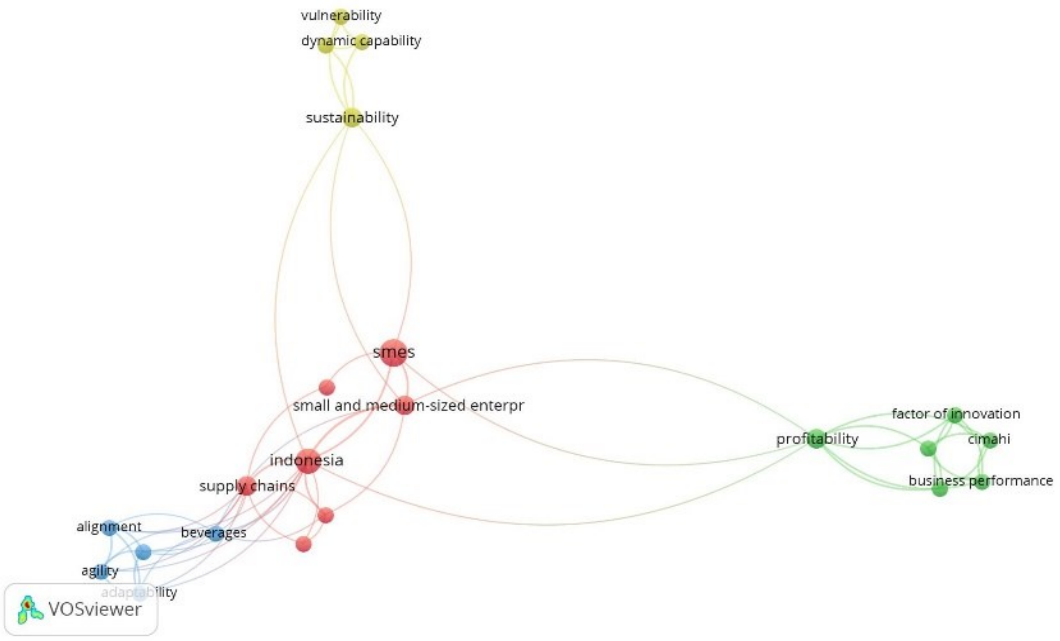
Co-occurrence Analysis

An author keyword co-occurrence analysis was conducted to identify the conceptual structure of 24 documents. The analysis resulted in four thematic clusters visualized in Network Visualization.

Table 4. Summary of Thematic Clusters from Network Visualization Results

Cluster	Color	Number of Keywords	Dominant Keywords	Main Theme
Cluster 1	Red	6	SMEs, Indonesia, small and medium-sized enterprises, supply chains, entrepreneurship, business development	MSME Development and Supply Chain
Cluster 2	Green	5	Adaptability, agility, alignment, beverages, competitive advantage	Adaptive Capabilities and Competitiveness
Cluster 3	Blue	5	Profitability, business performance, factor of innovation, Cimahi, financial performance	Business Performance and Innovation
Cluster 4	Yellow	4	Sustainability, dynamic capability, vulnerability, resilience	Organizational Sustainability and Resilience

Figure 2. Network Visualization



Cluster 1 (Red): MSME Development and Supply Chains — This cluster serves as the center of gravity of the network, indicating that the majority of research focuses on MSMEs (particularly in Indonesia), focusing on supply chain management and business capacity development. The strong connection between "SMEs" and "supply chains" confirms that supply chain issues are a dominant focus in the existing literature.

Cluster 2 (Blue): Adaptive Capabilities and Competitiveness — This cluster connects the themes of adaptability and agility to the beverage sector, indicating a focus on organizational flexibility in responding to market dynamics. The emergence of "competitive advantage" indicates an orientation toward finding sources of competitive advantage, although it is not yet linked to cost terms.

Cluster 3 (Green): Business Performance and Innovation — This cluster focuses on outcomes (profitability, business performance, financial performance) with innovation as an antecedent factor. Interestingly, "Cimahi" emerges as a specific geographic context, indicating the existence of a local case study in Indonesia.

Cluster 4 (Yellow): Organizational Sustainability and Resilience — This cluster represents a newer theme, linking sustainability with dynamic capability and vulnerability. This connection demonstrates a shift in focus from simply profitability to organizational resilience in the face of external shocks.

After examining the four clusters that emerged, one critical observation emerged: none of the clusters contained the keywords cost efficiency, cost leadership, cost management, or other cost strategy-related terminology. This absence is not a technical artifact (e.g., an overly high occurrence threshold, as the minimum occurrence was set to 1), but rather reflects the reality that these terms were not used by the authors as keywords in the articles analyzed. This finding has significant implications: cost strategy has not yet become an operationalized construct in F&B MSME sustainability research.

Gap Confirmation

To validate the above findings more systematically, an explicit analysis of themes that did not appear in the network was conducted. Table 5 provides confirmation of the absence of key terminology.

Table 5. Confirmation of the Absence of Cost Strategy Terminology in Co-occurrence Networks

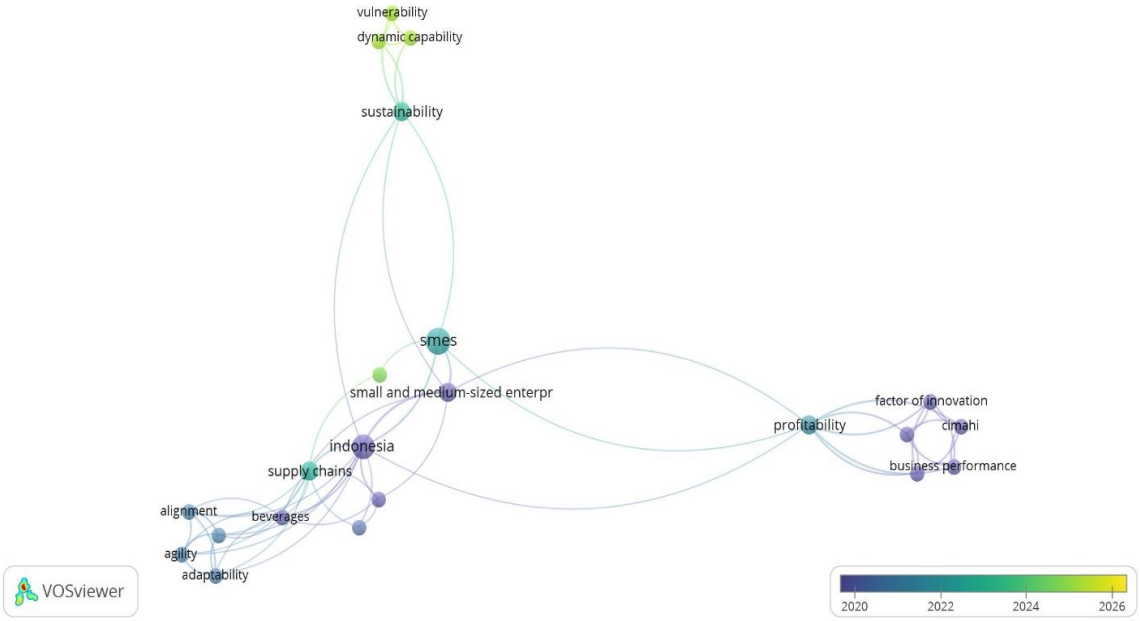
Expected Terminology	Frequency as Author Keyword	Frequency in Title/Abstract	Status
"cost efficiency"	0	2	Does not appear as a keyword
"cost leadership"	0	0	Completely absent
"strategic cost management"	0	0	Completely absent
"cost reduction"	0	3	Does not appear as a keyword
"operational efficiency"	0	4	Does not appear as a keyword
"lean" (in the context of costs)	0	1	Does not appear as a keyword

Although some cost-related terms appear sporadically in titles or abstracts (column 3), none are used as author keywords (column 2). This is a crucial distinction. Author keywords represent what authors perceive as the main contribution and thematic identity of their articles (Noyons, 2019). The absence of cost terminology from author keywords indicates that while cost aspects may be touched upon, they are not the primary analytical focus of the articles. This finding confirms that cost strategies occupy a peripheral position in the F&B MSME sustainability literature. This creates significant

white space for future research seeking to integrate Strategic Management Accounting perspectives into this domain.

Overlay Visualization Analysis: Temporal Evolution of Themes
Overlay Visualization provides a temporal dimension to the conceptual structure, showing how the research focus shifted throughout the analysis period.

Figure 3. Overlay Visualization



Early Period (2013–2018, dark colors): Themes such as "business performance," "factors of innovation," "adaptability," and "Indonesia" dominated the initial period. This suggests that the initial phase of research focused on understanding the factors influencing MSME performance in general, with innovation as a key antecedent.

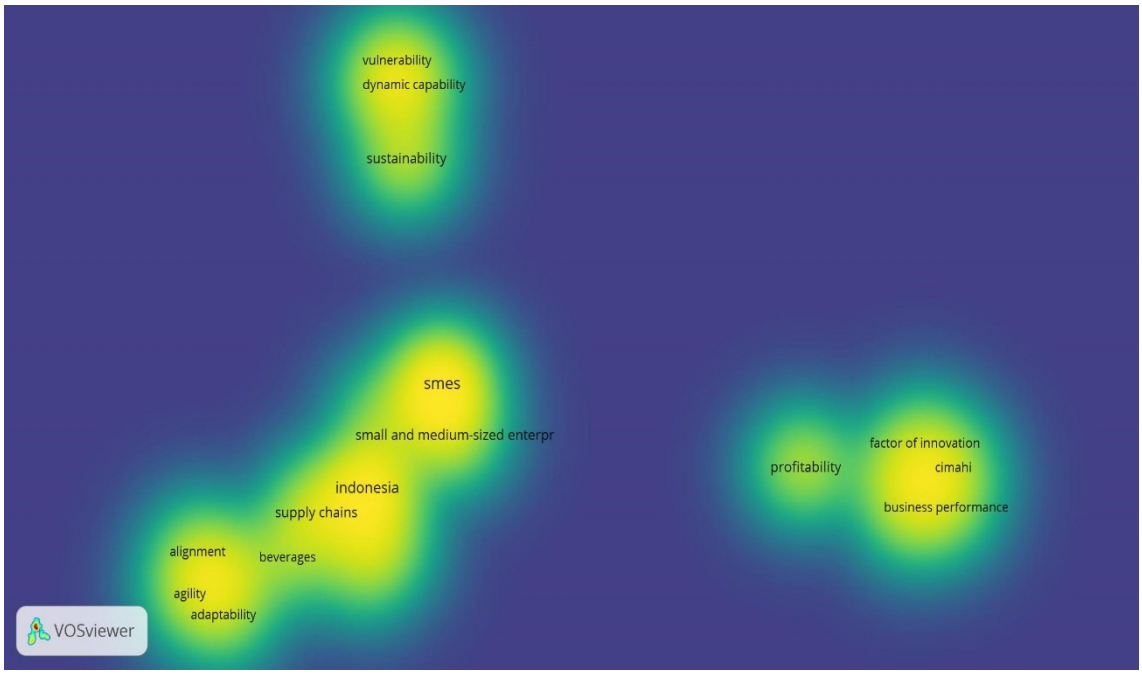
Transition Period (2019–2021, medium color): There has been a shift toward profitability, supply chains, agility, and competitive advantage. This shift reflects increased attention to operational aspects and competitiveness, likely triggered by the disruption of the COVID-19 pandemic, which has forced MSMEs to re-evaluate their operational strategies (OECD, 2021).

Current Period (2022–2026, light colors): The themes of "sustainability," "dynamic capability," "resilience," and "vulnerability" emerged as recent focuses. This signifies a paradigmatic shift from a short-term performance orientation to long-term sustainability and resilience. Interestingly, the cost theme did not appear significantly even in the most recent period, indicating a lack of integration between cost and sustainability strategies.

Density Visualization Analysis: Research Intensity and Gaps
The Density Visualization (Figure 4) shows the level of research density across various thematic areas. Areas in bright yellow indicate high research concentrations (hotspots), while dark green or blue areas indicate areas receiving less attention (coldspots or research gaps).

Figure 4. Density Visualization

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Hotspots (bright yellow): The areas with the highest density are located around "SMEs" and "Indonesia," confirming that Indonesian MSMEs are the central focus of the literature. "Supply chains" and "business performance" also show high density, reflecting a strong focus on operational aspects and outcomes.

Medium Density Area (green): “Profitability,” “adaptability,” and “sustainability” are at medium density levels, indicating that these themes have received attention but are not yet saturated.

Coldspots / Research Gaps (dark blue/green color or empty areas): The virtually devoid of density area encompasses, and this is the most crucial finding, the entire region potentially occupied by the term cost strategy. The complete absence of density in this area visually confirms what the Network and Overlay Visualizations have revealed: cost strategy is an underexplored territory in this research landscape.

Content Analysis: Validation of Bibliometric Findings
To strengthen and validate the bibliometric findings, a content analysis was conducted on the full text of 24 documents. Table 6 presents a summary of the thematic matrix.

Table 6. Summary of the Thematic Matrix of 24 Documents (Content Analysis)

Rated aspect	Number of Documents	Percentage
Explicitly discussing cost efficiency as a primary focus	1	4.2%
Implicitly alluding to cost efficiency (in other contexts)	4	16.7%
Doesn't discuss the cost aspect at all	19	79.1%
Using the terminology "cost leadership" in the text	0	0%
Discussing sustainability as a central theme	15	62.5%
Focus specifically on the F&B sector	11	45.8%
Geographical context of Indonesia	14	58.3%

The content analysis results confirm and strengthen the bibliometric findings. Only one of the 24 documents (4.2%) explicitly places cost efficiency as a primary focus, and none uses the terminology "cost leadership." A total of 79.1% of the documents do not discuss cost aspects at all, although 62.5% of them discuss sustainability as a central theme. This indicates a disconnect between the MSME sustainability literature and the strategic cost management literature.

DISCUSSION

Making Sense of the Gap

The prominence of sustainability, supply chain management, and business performance in the reviewed MSME literature is consistent with the findings of Kraus et al. (2022) and Lamprinopoulou et al. (2021), who emphasize innovation, digitalization, and entrepreneurial orientation while highlighting the limited attention given to cost management. This study extends these findings by identifying the near absence of cost-related strategic terminology within the analyzed corpus, despite the central role of cost efficiency in competitive strategy, as emphasized by Porter (1980, 1985) and Grant (2016). Possible explanations include the dominance of entrepreneurship and general strategic management perspectives over strategic management accounting (Noyons, 2019), as well as the assumption that cost strategies are primarily applicable to large firms benefiting from economies of scale rather than resource-constrained MSMEs (Kumar et al., 2020). However, this assumption warrants further empirical investigation. Accordingly, this study offers three main theoretical contributions.

First, this study provides systematic bibliometric evidence that cost efficiency and cost leadership remain underexplored constructs in the MSME sustainability literature, particularly within the F&B sector. These findings contribute to the Strategic Management Accounting literature by identifying research gaps that require further theoretical and empirical investigation.

Second, by integrating the PRISMA protocol with bibliometric analysis within a highly specific research context, this study demonstrates the methodological feasibility of a hybrid systematic–bibliometric review approach for examining an emerging research domain. This approach may provide a methodological reference for future studies addressing similarly specialized and interdisciplinary topics.

Third, the thematic shift from business performance toward organizational resilience, as revealed through overlay visualization, is consistent with Teece et al.'s (2016) proposition regarding the increasing importance of dynamic capabilities in turbulent business environments. However, the limited representation of cost-related dimensions within the resilience discourse highlights a missing conceptual link that warrants further investigation.

For F&B MSMEs, these findings underscore the importance of effective cost management alongside innovation and adaptability in supporting business sustainability. Cost efficiency can be enhanced through optimized procurement, reduced production waste, long-term supplier contracts, appropriate automation, and lean operational practices (Womack & Jones, 2003; Hossain, 2018). Accordingly, policymakers should expand MSME support programs beyond digital marketing and financing to incorporate cost management literacy and fundamental management accounting practices. Training in production costing, break-even analysis, and activity-based budgeting may strengthen MSMEs' capacity to manage costs strategically and support long-term business sustainability.

CONCLUSION

This study employed a bibliometric-based systematic scoping review of Scopus-indexed publications from 2013 to 2026 to examine cost efficiency and cost leadership in relation to F&B MSME sustainability. Four thematic clusters emerged: MSME Development and Supply Chains, Adaptive Capabilities and Competitiveness, Business Performance and Innovation, and Organizational Sustainability and Resilience. Overlay visualization indicated a shift from business performance in 2013–2018 to supply chains and profitability in 2019–2021, followed by sustainability and organizational resilience in 2022–2026. Despite this broadening focus, bibliometric visualizations and content analysis revealed limited attention to cost strategy: only 4.2% of the analyzed documents explicitly discussed cost efficiency, while none used the term cost leadership. These findings indicate a research gap within the reviewed corpus and highlight the need to investigate how cost strategies support financial performance, long-term sustainability, competitiveness, and resilience among F&B MSMEs, particularly in Indonesia.

LIMITATION

This study is limited by its small sample (n = 24), reliance on Scopus, and primary use of author-keyword co-occurrence analysis, which constrain the generalizability and analytical depth of its findings. The limited corpus also suggests a scarcity of research on cost strategies and sustainability among Indonesian F&B MSMEs within the selected scope. Future studies should broaden database coverage, periodically update the mapping, and apply additional bibliometric techniques as the literature expands. Empirical research using quantitative and qualitative approaches is also needed to examine how cost efficiency affects profitability, competitiveness, operational resilience, and long-term sustainability. An integrated model combining Porter's cost-leadership strategy with the Triple Bottom Line framework could incorporate dynamic capabilities, digital technology adoption, innovation, and supply-chain integration as potential mediators or moderators. Comparisons between MSMEs and larger F&B enterprises could further clarify how business scale influences the implementation and effectiveness of cost-leadership strategies.

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DECLARATION OF CONFLICTING INTERESTS

The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

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