

IMPLEMENTATION OF RECIPE COSTING IN PRODUCTION COST CONTROL IN THE CULINARY INDUSTRY: SYSTEMATIC LITERATURE REVIEW

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Abstract

Industry culinary face challenge Serious in control cost production, especially for perpetrator business that has not been apply system calculation cost in a way structured research This aim identify pattern implementation recipe costing in control cost production in industry culinary through approach Systematic Literature Review (SLR). Search literature conducted on the Google Scholar, Scopus, and DOAJ databases with range 2020–2025 publications, resulting in 10 articles selected who meet the requirements criteria inclusion based on PRISMA guide. Study results show that standardization portion and management inventory capable pressing cost operational up to 10–15%, while efficiency procurement material standard through track distribution direct contribute to the reduction waste by 15%. Three factor determinant success recipe costing identified, namely fluctuations price material standard, consistency control waste, and efficiency chain supply. This study also found three gap significant research, including lack of studies on the culinary MSME segment, not yet integration dimensions health consumers, as well as lack of study impact digitalization system recipe costing. Findings This expected become runway for perpetrator business culinary in designing system control higher costs effective and sustainable.

Keywords: recipe costing, control cost production, industry culinary, food cost percentage, systematic literature review

INTRODUCTION

Culinary industry is sector strategic in global economy that has complexity tall in management cost operational. Intensity fierce competition as well as volatility price material standard cause control cost production as gauge critical for sustainability business . Phenomenon failure business in the sector culinary scale small and medium often rooted in inefficiency cost control system, which is the form inability in do calculation accurate costs so that cause distortion in profitability margins, despite sales volumes show trend positive (Wati et al., 2025).

Recipe costing is procedure managerial systematic for calculate total costs material raw materials, energy Work as well as overhead from every portion of the menu produced. Scientific study by Zaitul et al., (2023) write for mitigate risk financial said, then required implementation recipe costing as procedure systematic for count cost material standard per portion so that help control costs, determination Accurate and maintaining menu prices profitability business. Fundamentally, recipe costing functions as instrument for determine food cost percentage, namely ratio cost material to price sell that becomes indicator main efficiency operational. Implementation method This covers identification comprehensive to component material raw materials, costs power Work direct labor, as well as allocation cost overhead in a way structured (Haque, 2024). Accuracy in phase identification This become crucial for prevent inaccuracy determination price main production that can impact on the decline Power competition business. Prior studied by Wardhani et al., (2025) show that implementation recipe costing and recipes standard help business culinary calculating the cost of goods sold Product (HPP) more accurate, set price sell more appropriate as well as pressing waste through portion and cost control material standard. On the other hand, development technology information participates push transformation practice *recipe*

costing from manual method towards digital system-based device soft management restaurant management system. Adoption technology This open opportunity for perpetrator industry culinary for obtain cost data in a way *real-time*, doing calculation *yield percentage* material standard in a way automatic, and integrate information price suppliers in a way dynamic. However Thus, the level adoption technology This still varies greatly between perpetrator business, especially in developing countries where literacy is financial and capital constraints become obstacle main (Indriani et al., 2025).

Relevance *systematic literature review* (SLR) in context This become very important remember Not yet existence synthesis comprehensive which is special discuss implementation *recipe costing* as tool control cost production in industry culinary. The SLR approach allows researchers for identify patterns, gaps, and findings key from various studies that have been done previously in a way systematic and measurable. With referring to the protocol search rigorous literature, research SLR based capable produce synthesis more evidence objective and can be accountable in a way scientific as runway taking decision managerial (Henirsa, 2023). Novelty or novelty study This lies in the effort integrate findings cross discipline start from accountancy costs, management operational, up to technology information in One framework practice-focused analysis *recipe costing* in industry culinary. Research This expected give contribution theoretical in the form of map implementation concept (*conceptual map*) comprehensive recipe costing, at the same time contribution practical in the form of recommendation-based proof for perpetrator business culinary in designing system control cost effective and efficient (Satrio & Parhusip, 2025).

Based on background the back that has been described, research This formulate problem as following: (1) How patterns and trends implementation *recipe costing* in control cost production in industry culinary based on published literature from 2021-2025 (2) Factors What only that affects effectiveness implementation *recipe costing* as instrument control cost production in industry culinary? (3) What just research gap *that* still exists found in study literature related implementation *recipe costing* in industry culinary delights that can become direction future research? Study This aim to : (1) identify and synthesize pattern implementation *recipe costing* in control cost production in industry culinary based on study literature systematic; (2) analyze factors determinants that influence success implementation *recipe costing* in various context industry culinary , good from aspect managerial, technological, and source Power humans; and (3) identifying gap existing research use give direction for development studies empirical and theoretical in the field management cost culinary in the future come. In a way theoretical, research This expected can enrich treasury knowledge accountancy management and management operational, in realm *food cost management* and *culinary cost control*, with provide framework structured and conceptual based proof literature latest. In practical, results study This can made into as guidelines for perpetrator business culinary starting from scale *home industry* until restaurant scale big in design and implement system proper *recipe costing* use so that efficiency cost production can achieved optimally. More continue, for stakeholders' policy (*stakeholders*) and academics, research This can become reference in development curriculum, training businessman culinary, as well as formulation policy coaching business micro, small and medium enterprises (MSMEs) in the sector sustainability-oriented culinary financial.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Draft Recipe Costing in Industry Culinary

Recipe costing is a calculation process systematic to all over component costs incurred in manufacturing One portion or one batch of product food, including material standard main, spices, and material supporters other (Zaitul et al., 2023). Approach This become foundation main in management finance business culinary because allows perpetrator business to know in a way precision How many costs real issued for every menu served. Without existence calculation

structured recipe, determination price sell tends nature speculative and potential harm continuity business in term long (Prasetya, 2023).

Food Cost Percentage as Indicator Efficiency Operational

One of output main from implementation *recipe costing* is *food cost percentage*, namely ratio comparison between total costs material food to price sell product (Haque, 2024). Indicator This commonly used by management restaurant as gauge measuring efficiency management material standard at a time base evaluation Menu profitability. Ideal *food cost percentage* standards in the food industry culinary generally range between 28–35%, although number the can varies depending on the concept and market segment targeted by each business culinary (Madani, 2025).

Control Cost Production in Industry Culinary

Control cost production (*production cost control*) in industry culinary covers a series activity managerial goals minimize waste, optimize use source power, as well as guard consistency quality product on standard costs that have been set (Zaitul et al., 2023). Implementation control cost effective requires existence standard documented recipe (*standardized recipe*) with good, so every production process can measure and evaluated in a way objective. Absence standard standard recipe often become trigger main inefficiency costs in business culinary scale small and medium (Diny, 2026).

Yield Percentage and Calculation Cost Raw material

Draft *yield percentage* refers to the proportion material truly standard can used after through the process of cleaning, cutting, or cooking compared to with amount material standard initial purchase (Koyama et al., 2024). Accurate understanding to *yield percentage* is very crucial in calculation *recipe costing* Because error in consider mark This will produce estimate higher costs low from condition actual, so that the profit margin become distorted. The perpetrator business culinary which is consistent count *yield percentage* every material standard proven capable produce planning more budget accurate and realistic.

The Role of Digital Technology in Implementation Recipe Costing

Digital transformation has bring change significant in method perpetrator industry culinary manage system *recipe costing*, from method manual recording to an integrated digital platform that is capable of processing cost data in a way automatic and *real-time* (Amentae & Gebresenbet, 2021). Device soft management modern restaurants today equipped with feature calculation cost recipe automatic, update price material standard dynamic, as well as report analysis profitability per menu that can accessible When only. Although thus, adoption technology This Still face obstacle in the form of limited capital, low digital literacy, as well as lack of support infrastructure technology among perpetrator business culinary scale micro.

RESEARCH METHODS

Research Design

Study This use approach *Systematic Literature Review* (SLR) as framework methodological main. Approach This chosen Because capable identify, evaluate, and synthesize all over proof relevant scientific in a way systematic, transparent, and can replicated. Different with review library conventional, SLR applies protocol rigorous search so that produce more conclusion's objective and avoidable from selection bias subjective. Use method This considered most appropriate For answer

question research of a nature comprehensive about implementation *recipe costing* in control cost production culinary (Andika, 2025).

Protocol Search Literature

Search literature done through several scientific databases reputable, including Google Scholar, Scopus, and DOAJ, with range time publication from 2021 to 2025. Keywords used covering "*recipe costing*", "*food cost control*", "*production cost culinary industry*", and "*standardized recipe management*", both in a way single and combination using the Boolean operators *AND* and *OR*. This process produces several later articles filtered based on criteria inclusion and exclusion that have been set previously (Nastiti et al., 2024).

Criteria Inclusion and Exclusion

Articles included in study This must fulfil criteria following published in 2021–2025 period, in Indonesian or English, focusing on *recipe costing* or control cost culinary, as well as has through a *peer-review* process. On the other hand, articles that are opinion without empirical data, publication duplicate, and literature that is not relevant with topic study eliminated from the analysis process. Stages selection This referring to the PRISMA (*Preferred Reporting Items for Systematic Reviews and Meta-Analyses*) guidelines ensure transparency and accountability of the screening process literature (Prasetya, 2023).

Data Analysis and Synthesis

All over article fulfil criteria inclusion grouped use device soft management Mendeley references for facilitate the data extraction process systematic analysis done through approach *thematic synthesis*, namely with identify every literature encoded based on variables key like pattern implementation, factors determinants and gaps research. Coding and identification process theme done iteratively to ensure adequate data saturation so that results synthesis capable represent scientific consensus from various studies reviewed in a way objective (Hakim, 2025).

RESULTS AND DISCUSSION

Selection Results Literature (Preferred Reporting Items for Systematic Reviews and Meta-Analyses)

Identification process literature done in a way systematic through several scientific databases and produced a total of 309 articles at the stage beginning. After deletion duplication as many as 102 articles, 207 articles remaining to be submitted to stage filtering. From the number of said, 95 articles excluded Because no fulfil criteria relevance topics, so 112 articles worthy reviewed more continue. At this stage evaluation eligibility, 56 articles evaluated in a way in-depth, but 46 articles return excluded with two reason main namely mismatch focus study (n=24) and limitations data quality (n=22). Finally, 10 articles set as corpus analysis the main thing that becomes runway all over discussion in study this. Selection flow literature the depicted visually as following.

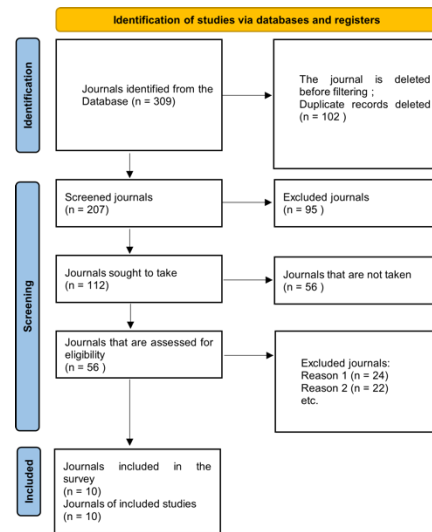


Figure 1. PRISMA Selection Process Flowchart Literature Implementation *Recipe Costing* in Control Cost Production Industry Culinary

All 10 articles passed selection Then summarized identity, method, sample, findings main, and its relevance to in table synthesis article as presented in Table 1 below. Table This functioning as map base analysis before done discussion more thematic in depth in the sub-chapters furthermore in accordance with formulation problems that have been set.

Table 1. Matrix Synthesis of Selected Articles Implementation *Recipe Costing* in Control Cost Production Industry Culinary

No	Author	Title	Method	Sample	Findings Researchers	Relevance with Topic
1	(Yoon, 2023)	Effects of campus dining sustainable practices on consumers' perception and behavioral intention in the United States	Quantitative online surveys , analysis factors , regression multiple	382 students in 8 dining halls of major universities in the United States part southeast	Identified 4 dimensions practice sustainability campus : sustainable food, waste management, energy/water conservation, and recycling/reuse. Waste management becomes factor the strongest influence on perceived value ($\beta = 0.330$), followed by sustainable food ($\beta = 0.262$) and recycling/reuse ($\beta = 0.154$). Perceived value has an influence positive significant against revisit intention.	Relevant in aspect waste control materials) which are part from recipe costing. Management waste food related direct with efficiency cost production in industry culinary .

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|---|---------------------------|--|---|--|---|--|
| 2 | (Tabouratzi et al., 2023) | Investigation of Applied Costing Systems in the Hotel Industry during the COVID-19 pandemic: Evidence of Greece | Quantitative and qualitative (mixed) questionnaires , primary and secondary data , reviews literature | Hotel companies in Greece | Industry hospitality in Greece implements various system costing systems. The COVID-19 pandemic has had an impact on the implementation of costing system in Greek hotels. Found mapping implementation system cost in hotel operations in general overall . | Very relevant Because discuss direct implementation costing systems in industry hospitality which includes food and beverage, as runway the importance of recipe costing in control cost production culinary . |
| 3 | (Rodriguez, 2025) | Optimizing Operation Processes and Supply Chain Management for Enhanced Service and Product Quality in Quick Service Restaurants | Quantitative questionnaire structured analysis correlation , regression , and SEM (Structural Equation Modeling) | 392 QSR employees and managers across various location in the Philippines | Management good operational and practice chain effective supply increase quality services and products . Integrated strategy and optimization of supply chain processes supply push satisfaction customers and sustainability business . | Relevant Because optimization of operational processes in QSR is related close with control cost material standards and efficiency production , which is component main in recipe costing. |
| 4 | (Rasulov, 2024) | Economic Substantiation of Innovative Solutions for Direct Cooperation between Manufacturers and Restaurants | Quantitative interviews structured manager , difference-in-difference methodology, SPSS Statistics 27 | 50 restaurants class middle and upper class (stratified sampling) | Trading model direct between producers and restaurants increase efficiency cost management waste by 15%, reducing cost transactions and logistics , as well as speed up time delivery order . | Relevant Because efficiency cost logistics and procurement material standard in a way direct support recipe costing accuracy in calculation price main production in industry restaurant . |
| 5 | (Nasir & Gunawan, 2025) | Optimizing Cost Control in the Hospitality Sector: A Comprehensive Study of Food and Beverage Management | Mixed methods – survey staff kitchen and interview deep with Executive Chef | Kitchen staff and Executive Chef at Aston Makassar Hotel & Convention Center | Found problem significant in management cost related supplier selection and consistency quality products that influence profitability and satisfaction guests . Events such as wedding cause surge expenditure , so that planning strategic allocation source | Very relevant Because in a way direct discuss control F&B costs at the hotel, including aspects of recipe costing in election material standard , standard portion , and efficiency cost production culinary . |

- power is very necessary .
- 6 (Marulafau et al., 2024) Optimizing Food Cost Management: A Case Study at Patra Cirebon Hotel & Convention Qualitative study case study , semi- structured interviews , observation , analysis documents , analysis thematic Parties involved direct in Food cost management at Patra Cirebon Hotel & Convention Factors that influence food costs include: price material standard , size portion , chef's ability to process materials , as well as control inventory and purchasing . Optimization strategy covers vendor development , training employees , and adoption technology . Very relevant and most direct related with topic , because discuss factors that influence food costs and their optimization strategies , which are the core of implementation of recipe costing in control cost production .
- 7 (Lewis et al., 2023) Healthy Food Prices Increased More Than the Prices of Unhealthy Options during the COVID-19 Pandemic and Concurrent Challenges to the Food System Quantitative Healthy Diets Australian Standardized Affordability and Pricing (HDASAP) protocol House ladder References in Greater Brisbane, Queensland, Australia (2019–2022) Healthy diet costs increased by 17.9%, especially in the year final with increase price food Healthy by 12.8%. On the other hand , the cost food No Healthy only increased by 9.0%. Payment government related to COVID-19 had increase affordability food in 2020, however decrease Again after payment discontinued in 2021. Relevant in a way No direct Because fluctuations price material food influence recipe costing calculations . Understanding to dynamics price material standard important in compilation standard cost accurate and sustainable production .
- 8 (Iskandar, 2020) A Brief Look into Food Costing (Case Study Towards Purchasing and Inventory Management) Descriptive qualitative study case management purchasing and inventory managers in restaurants , hotels, and institutions Foodservice managers must understand and manage cost operational in a way comprehensive , including accounting , production , sanitation , and management waste . Control cost effective help control expenditure consequence incident not unexpected . Very relevant Because in a way explicit discussing food costing in context purchasing and management inventory , which is foundation main implementation of recipe costing in industry culinary .

9	(Dupuis et al., 2025)	Cost-effectiveness of calorie labeling at large fast-food chains across the US	Quantitative microsimulation model (CHOICES), cost-effectiveness analysis , 67 million data transaction restaurant fast serving (2015–2019)	Population United States national restaurant fast serving scale big (2018–2027)	Labeling cost -saving, estimated prevent obesity by 2027, and save \$22.60 in costs health per \$1 spent . Benefits evenly distributed across all group race , ethnicity , and income .	Relevant in a way No direct Because labeling calories push transparency menu composition , which is related with standardization recipe (recipe standardization) as basic recipe costing for calculation mark nutrition and cost per serving .
10	(Ardiansyah , 2025)	The Role of Cost Control in Food and Beverage Costs at Sejoli Resto C3 Hotel Ungaran	Descriptive quantitative observation and documentation report finance before and after cost control implementation	Report finance Sejoli Resto C3 Hotel Ungaran F&B operations	Cost control strategy is successful lower cost average operational by 10% through management material optimal standard , implementation control portions , and recording structured stock . Obstacles encountered covering compliance staff regarding low SOP , lack of training and utilization technology that is not yet optimal.	Very relevant Because in a way direct discuss implementation of cost control in F&B in hotel restaurants , including control portion and management material standard which is core elements of recipe costing in control cost production culinary .

Patterns and Trends Implementation Recipe Costing in Industry Culinary

Based on study against 10 articles selected , identified that pattern implementation *recipe costing* in industry culinary experience sufficient development real during period study cases committed by Hariyanto et al., (2025) disclose that practice effective *food cost* management No Again Enough only with count cost material standard per portion , but must covers control size portion in a way consistent, improvement competence *chef* in maximize *yield* materials , as well as management documented purchases and inventory with good . More far, study it also identifies that development local vendor network and adoption technology recording cost become two step the most impactful strategy in optimize *food costs* in a way sustainable (Lewis et al., 2023).

This pattern the more reinforced by the findings Ardiansyah et al., (2025) in the study the case at Sejoli Resto C3 Hotel Ungaran which proves in a way quantitative that implementation *cost control*-based standardization recipe capable pressing cost average operational up to 10%. Achievement This achieved through combination management material planned standards, implementation control strict portions, as well as recording structured stock. However Thus, the study this also takes pictures reality that trend implementation *recipe costing* in the field Still face challenge Serious in the form of low compliance staff to the SOP that has been established and utilized technology suboptimal support (Ardiansyah., 2025). Meanwhile that, from perspective industry hospitality in a way more extensive, studies in Greece show trend that pressure external

like the COVID-19 pandemic has push shift pattern implementation system *costing*, where hotel management is increasingly sued for apply structure higher costs flexible and responsive to change unfavorable market conditions can predicted (Yoon, 2023).

In a way overall, the trend is depicted from cross literature show existence shift paradigm implementation *recipe costing* from static and manual approaches towards more systems dynamic, integrated, and data driven. This pattern reflects increasing awareness collective perpetrator industry culinary that control actual costs effective only can achieved through approach systemic involving all over production process chain, not just calculation number per recipe in a way isolated. For clarify mapping identified themes from all over literature, following served table *thematic synthesis* in Table 2.

Table 2. *Thematic Synthesis of Patterns and Trends Implementation Recipe Costing in Industry Culinary*

No	Theme	Studies Supporters	Findings Key	Implications
1	Standardization portions & inventory	Marulafau et al. (2024); Ardiansyah & Th (2025)	Control portions & inventory lower 10 15% fee	Consistent application of portion SOPs
2	Adaptation system <i>costing</i> to pressure external	Tabouratzi et al. (2023)	Pandemic push system cost more flexible	System <i>costing</i> must adaptive to market changes
3	Technology integration recording cost	Ardiansyah & Th (2025); Marulafau et al. (2024)	Technology not optimal; HR obstacles & SOP compliance	Digital training & integration <i>software</i> management recipe

Factors that Influence Effectiveness Implementation Recipe Costing

Answer formulation problem second, analysis cross literature succeeds identify three group factor the main thing that is consistent influence effectiveness implementation *recipe costing*, namely factor external market factors, internal operational factors, and factors efficiency chain supply. From the group factor external, fluctuations price material food become the most direct variable impact to accuracy calculation cost recipe. A longitudinal data -based study in Australia found that price food Healthy experience surge up to 17.9% in range time pandemic, while price food No Healthy only increased by 9.0%. Inequality increase price This in a way structural make things difficult determination standard cost stable recipe, especially for business culinary that relies on fresh, quality ingredients tall as component their main menu (Ardiansyah, 2025). Condition This strengthen need will mechanism update price material standard in a way periodically in system *recipe costing* applied.

From the group operational internal factors, a study at the Aston Makassar Hotel revealed that inconsistency quality supply material standard from *suppliers* and surge expenditure not planned in the moments certain like organization *event* scale big become source deviation most frequent costs happened in the field. This is confirmed that system effective recipe *costing* must equipped with mechanism planning responsive costs to fluctuations in production volume, not only static planning based on monthly averages. In addition, that research about practice sustainability *campus dining* in the United States find that management *waste* is factor the strongest influence *perceived value* consumer with mark coefficient $\beta=0.330$, indicating that efficiency management waste food not only impact on reducing cost production, but also in positive influence evaluation consumer to quality services received (Dupuis et al., 2025).

From the group factor efficiency chain supply, study towards the trading model direct between producers and restaurants prove that elimination eye chain distribution that is not need capable increase efficiency management waste by 15% at once lower cost transactions and logistics in a way measurable. Findings These implications direct to improvement accuracy *recipe costing* Because stability price material obtained raw materials from track more procurement short

produce calculation far away costs more precision and reliability (Rasulov. 2024). In line with that, a study in the Philippine QSR also proved that optimization management chain integrated supply in a way significant increase consistency quality product, which ultimately contribute to the reduction waste consequence products that are not fulfil standard defined quality. Summary factors determinant the served in a way thematic in Table 3 below.

Table 3. Thematic Synthesis Factors that Influence Effectiveness Recipe Costing

No	Group Factor	Studies Supporters	Findings Key	Implications Practical
1	External – price fluctuations material standard	Lewis et al. (2023); Nasir & Gunawan (2025)	Ascension price food healthy 17.9% disturbed accuracy standard cost	Updates standard cost in a way periodic & dynamic
2	Internal – consistency quality & waste	Yoon & Jun (2023); Nasir & Gunawan (2025)	Waste management ($\beta=0.330$) influences perceived value & cost	Control waste integrated in production SOP
3	Chain supply – efficiency procurement	Rasulov (2024); Rodriguez (2025)	Procurement direct make it efficient 15% wastage & stabilize price	Partnership direct with suppliers local trusted

The gap Research and Direction Development Studies Coming soon

Through synthesis to all over the literature studied, found three gap study (research gap) fundamentals that require investigation more continue. Determination gap this is done in a way objective with mapping the focus of the study, sample coverage and variables that have been investigated in corpus analysis, so that direction development studies upcoming can formulated in way-based evidence. Gap First related with lack of studies that target implementation *recipe costing* in the culinary MSME segment . Almost all over literature reviewed focus on context business culinary scale big such as star hotels and chains restaurant international, while business small and micro are the most vulnerable to inefficiency cost Not yet get attention adequate research. Basics *food costing* which includes management purchasing and inventory as put forward in studies previously actually most relevant applied to the context of MSMEs, however proof empirical from segment this still very rare (Marulafau et al., 2024).

The gap second related with not yet integration dimensions health consumers and transparency menu composition to in study *recipe costing*. Research about *cost-effectiveness* labeling calories in tissue *fast food* in the United States open horizon new that standardization comprehensive recipe Not only impact on efficiency cost internal production, but also has the potential produce savings cost health public worth \$22.60 for for every \$1 invested in system the (Nasir & Gunawan, 2025). Perspective this not yet Lots explored in literature existing *recipe costing*, so open room study very promising interdisciplinary between management cost culinary and science health public.

The gap third concerning lack of research that is special measure impact quantitative adoption digital technology towards accuracy and effectiveness system *recipe costing* . Although need to digitalization system cost has mentioned in several studies, not yet there is research that is systematic compare level accuracy, efficiency time, and impact profitability between system *recipe costing* manual with system based digital technology in various context business culinary. Gap this become opportunity study experimental and very relevant comparative for done, especially in context acceleration digital transformation in the sector culinary post pandemic. Mapping complete gap identified research presented in Table 4 below.

Table 4. *Thematic Synthesis The gap Research (Research Gap) Implementation Recipe Costing*

No	Gap	Studies that Indicate	Direction Study Coming soon
1	The lack of study on culinary MSMEs	Iskandar (2020); Marulafau et al. (2024)	Studies empirical <i>recipe costing</i> in culinary SMEs local
2	Not yet integrated dimensions health consumer	Dupuis et al. (2025); Yoon & Jun (2023)	Study interdisciplinary cost culinary & health public
3	Lack of study impact digitalization <i>recipe costing</i>	Ardiansyah & Th (2025); Marulafau et al. (2024)	Studies comparative system manual vs digital <i>recipe costing</i>

CONCLUSION

Implementation recipe costing in industry culinary proven become instrument control cost strategic and impactful production real. Systematic study to ten articles selected disclose that standardization portion, management structured inventory, as well as efficiency chain supply is the main pillar success implementation system this. Pressure external like fluctuations price material standards and post- market dynamics pandemic the more confirm importance system adaptive and responsive *costing*. Although adoption digital technology is starting to develop, obstacles source Power humans and compliance *standard operating procedure* Still become challenges that have not been fully resolved in the field.

Study upcoming should expand coverage study on the culinary MSME segment which has been This not enough represented in literature, remembering group business this is the most vulnerable to inefficiency cost production. In addition, that study comparative between implementation *recipe costing* manually and based digital technology is necessary done in a way more systematic for produce proof more empirical strong. Integration of perspectives health consumer to in framework *food cost management* is also worth it explored as approach promising interdisciplinary. From the side practical, doer business culinary need invest in a way more Serious in human resource training and strengthening culture compliance to standard operational.

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