



SYSTEMATIC LITERATURE REVIEW: PERFORMANCE MEASUREMENT IN FOOD AND BEVERAGE MICRO, SMALL, AND MEDIUM ENTERPRISES (MSMEs)

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Abstract :

The food and beverage subsector is one of the largest contributors to the growth of Micro, Small, and Medium Enterprises (MSMEs) in Indonesia, yet most business owners have not implemented a structured performance measurement system, making it difficult to evaluate business sustainability. This study aims to map and synthesize performance measurement methods applied in food and beverage MSMEs through a Systematic Literature Review (SLR) approach. The article selection process followed the PRISMA flow (identification, screening, eligibility, and inclusion) on national publications from 2016–2026 obtained from Google Scholar, Garuda, and online journal repositories, using the keywords “performance measurement”, “MSMEs”, “food and beverage”, and “balanced scorecard”. A total of 28 relevant sources were analyzed thematically. The results show that the Balanced Scorecard (BSC) is the most dominant method used due to its ability to integrate financial and non-financial perspectives, followed by the Performance Prism, Objective Matrix (OMAX), Integrated Performance Measurement System (IPMS), and financial-statement-based approaches such as SAK EMKM. This review also identifies a research gap, namely the limited number of studies integrating sustainability and digitalization indicators into the performance measurement framework of culinary MSMEs. These findings are expected to serve as a reference for practitioners and researchers in designing applicable performance measurement models for food and beverage MSMEs

Keywords : performance measurement, MSMEs, food and beverage, balanced scorecard, systematic literature review

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) hold a strategic position in the Indonesian economy, particularly as major sources of employment and contributors to the Gross Domestic Product (GDP). Among the various MSME subsectors, the food and beverage industry stands out for having the largest number of business operators and demonstrating relatively consistent growth, driven by the essential nature of food demand and low barriers to entry for new players. However, this high number of businesses does not always translate into long-term sustainability, as the majority of culinary MSMEs are still managed using traditional methods and lack adequate performance evaluation systems.

Performance measurement is a systematic process for assessing an organization's effectiveness and efficiency in achieving established goals



(Wibowo, 2020). For MSMEs, performance measurement serves not only as an evaluation tool but also as a foundation for strategic decision-making – ranging from production planning and financial management to enhancing competitiveness. However, the implementation of performance measurement systems in MSMEs is often hindered by limited human resources, a lack of managerial understanding, and the perception that complex performance measurement methods are relevant only to large enterprises (Panagiotakopoulos, 2011).

Various prior studies have examined the application of performance measurement methods in MSMEs using diverse approaches, such as the Balanced Scorecard/BSC (Alimudin et al., 2019; Andika et al., 2021), Performance Prism (Dania & Santoso, n.d.), Objective Matrix/OMAX (Wahyuni & Setiawan, 2017.). However, these studies generally consist of single-case analyses of specific MSMEs; consequently, they fail to provide a comprehensive overview of the patterns and trends regarding the performance measurement methods most frequently employed across the food and beverage MSME sector as a whole. This gap highlights the need for a systematic literature review (SLR) to map, synthesize, and evaluate previous research findings in a structured and objective manner (Siswanto, 2010).

Based on the foregoing, this study aims to: (1) map the performance measurement methods used in research on food and beverage MSMEs in Indonesia; (2) identify the most frequently used performance perspectives or indicators; and (3) identify research gaps that can guide future research.

RESEARCH METHOD

This study employs a Systematic Literature Review (SLR) approach – a research method aimed at identifying, assessing, and synthesizing all research evidence relevant to a specific research question in a systematic, transparent, and replicable manner (Siswanto, 2010). The literature selection process in this study adapts the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) flow, which comprises four main stages: identification, screening, eligibility assessment, and inclusion (Liberati et al., 2009)

1. Research Questions

This study is designed to answer three main questions: RQ1: What methods are used to measure the performance of MSMEs in the food and beverage sector? RQ2: Which performance perspectives or indicators are most predominantly used in these studies? RQ3: What gaps can be identified from previous research?

2. Search Strategy and Data Sources

A literature search was conducted using the Google Scholar and Garuda (Garba Rujukan Digital) databases, as well as Sinta-indexed national scientific journal portals (OJS), employing the following keyword combinations: “performance measurement” AND “MSMEs”; “balanced scorecard” AND “culinary MSMEs”; “performance prism” AND “MSMEs”; and “performance” AND “food and beverage.” The publication period covered the years 2016 to 2026

to ensure the relevance of the methods and the current context of MSME policies.

3. Inclusion and Exclusion Criteria

Inclusion criteria comprise: (a) articles in Indonesian or English published in national scientific journals; (b) research subjects consisting of MSMEs—specifically in the food, beverage, or culinary sectors—or literature reviews regarding general MSME performance measurement suitable for generalization; and (c) explicit discussion of performance measurement methods, models, or indicators. Exclusion criteria cover articles where the full text is inaccessible, conference proceedings lacking clear methodological data, and articles addressing performance in contexts outside of business organizations (e.g., individual or employee performance unrelated to organizational performance measurement systems).

4. Data Selection and Extraction Process

The identification stage yielded an initial set of articles based on search keywords. The screening stage involved examining titles and abstracts to eliminate duplicates and irrelevant articles. The eligibility stage entailed reading the full text of articles that passed the screening process to ensure they met the inclusion criteria. Data were then extracted from the articles that passed all stages, covering the following: author names, publication years, performance measurement methods or approaches, research subjects, and key findings. The extracted data were subsequently analyzed thematically to identify patterns and trends regarding the methods employed.

FINDINGS AND DISCUSSION

Based on the selection process conducted, a number of relevant articles meeting the inclusion criteria were obtained for further analysis. Table 1 presents a summary of the literature mapping based on methods, subjects, and key findings.

Tabel 1. Pemetaan Studi Terdahulu tentang Pengukuran Kinerja UMKM

No	Penulis & Tahun	Metode/Pendekatan	Fokus Objek	Temuan Utama
1	Alimudin et al. (2019)	Balanced Scorecard	General MSMEs	BSC perspectives positively influence MSME performance improvement
2	Limbong (2023)	Balanced Scorecard	Bakery MSME (XYZ)	The four BSC perspectives effectively map the operational strengths and weaknesses of the bakery business
3	Andika et al. (2021)	Balanced Scorecard	Manufacturing company	The BSC is effective as a comprehensive performance measurement tool, extending beyond just financial metrics
4	Mawuntu &	BSC-based KPIs	Culinary MSMEs in	KPIs for each BSC

	Aotama (2022)		Tomohon	perspective facilitate evaluation and corrective actions for culinary MSMEs
5	Fanesintya et al. (2025)	Balanced Scorecard	Chicken Noodle & Meatball MSMEs	BSC implementation improves performance regarding financial and customer perspectives
6	Fahru et al. (2025)	BSC Model for MSMEs	MSMEs (general model)	A BSC-based performance measurement model tailored to the MSME scale was developed
7	Miranda & Hidayat (2026)	Balanced Scorecard	Tofu MSME	The BSC can be adapted for micro-scale food processing businesses
8	Maharani et al. (2024)	Balanced Scorecard	Buffet-style *seblak* MSME	Customer and internal process perspectives are the most prominent in this culinary business
9	Octaviana et al. (2023)	Balanced Scorecard	Trenggalek MSMEs	BSC implementation correlates with improved local MSME performance
10	Dania & Santoso	Performance Prism	Food processing industry	The five facets of the Performance Prism (stakeholders, strategy, processes, capabilities) are relevant for measurement
11	Wahyuni & Setiawan (2017)	Objective Matrix (OMAX)	Manufacturing/production	OMAX effectively measures productivity using weighted scores across indicators
12	Ekaputra & Apriani (2025)	SLR – Digital Financial Reporting	MSMEs	Digital financial reporting systems support accurate financial performance measurement
13	Ekaputra (2025)	Financial case study	Micro-scale culinary business	Financial report quality serves as the basis for assessing micro-scale culinary business performance

1. Dominance of the Balanced Scorecard Method

Synthesis results indicate that the Balanced Scorecard (BSC) is the most widely used method in research regarding MSME performance measurement, including within the food and beverage sector (Alimudin et al., 2019; Andika et al., 2021; Fanesintya et al., 2025; Fahru et al., 2025; Maharani et al., 2024; Mawuntu & Aotama, 2022; Miranda & Hidayat, 2026; Octaviana et al., 2023; Kurniawan,

2022; Fabian & Prabandari, 2023; Hartini & Habibi, 2023; Sundari et al., 2024; Diana Riyana, 2017). The BSC framework—comprising four perspectives: financial, customer, internal business processes, and learning and growth—is considered relevant because it bridges short-term financial metrics with non-financial indicators that support long-term business sustainability (Kaplan & Norton, 1996). Several studies have applied the BSC to highly specific business types—such as bakeries, chicken noodle and meatball shops (Fanesintya et al., 2025), buffet-style *seblak* stalls (Maharani et al., 2024), and tofu production businesses (Miranda & Hidayat, 2026)—demonstrating that the method is flexible enough to be adapted even to the micro-business scale. Generally, the customer and internal business process perspectives are the most prominent in culinary MSMEs (Mawuntu & Aotama, 2022), given that consumer satisfaction and the efficiency of production or service processes are determining factors for business continuity in this sector.

2. Alternative Approaches: Performance Prism and OMAX

In addition to the BSC, some studies employ the Performance Prism approach, which focuses on the needs and contributions of all stakeholders—extending beyond just owners and customers to include suppliers, employees, and the community (Dania & Santoso, n.d.). This approach is relevant for adoption by food-sector MSMEs, given the multi-party nature of their raw material supply chains. While the Objective Matrix (OMAX) method (Wahyuni & Setiawan, 2017.) is more commonly found in medium-to-large-scale manufacturing contexts, its principles of indicator weighting and scoring offer potential for adaptation to measure production productivity in food-processing MSMEs that utilize repetitive production processes.

3. Financial Statement-Based Approach

Recent systematic literature reviews highlight the importance of financial statement quality—including the application of the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM)—as the foundation for measuring the financial performance of culinary MSMEs (Ekaputra & Apriani, 2025; Ekaputra, 2025). These studies emphasize that without orderly financial record-keeping, any performance indicator—whether based on the Balanced Scorecard (BSC) or other methods—is difficult to measure accurately, as financial data serves as a primary input for the financial perspective in nearly all existing performance measurement frameworks (Ekaputra, 2025).

4. Research Gap

The review identified several research gaps worthy of further investigation. First, the majority of studies are case studies focused on single MSMEs, making it difficult to generalize the findings to the broader food and beverage sector. Second, sustainability indicators—such as raw material usage efficiency, waste management, and environmental impact—are rarely integrated into performance measurement frameworks for culinary MSMEs. Third, the adoption of digital technologies—such as digital point-of-sale systems, online ordering apps, and app-based financial reporting—has not been explicitly linked

to the "learning and growth" perspective of the Balanced Scorecard (BSC) framework within food and beverage MSMEs. These three gaps present opportunities for future research to develop more holistic and context-specific performance measurement models for MSMEs in the culinary sector.

CONCLUSION

This systematic literature review indicates that the Balanced Scorecard is the most dominant performance measurement method used in research on food and beverage SMEs in Indonesia, owing to its ability to integrate financial and non-financial perspectives in a balanced manner. Other methods—such as the Performance Prism, and OMAX—offer alternative approaches that emphasize stakeholder aspects and process productivity, while the quality of financial reports remains a crucial foundation for the accuracy of all performance measurement perspectives. Future research is encouraged to develop performance measurement models for food and beverage SMEs that integrate sustainability and digitalization indicators, and to employ multi-case study designs to ensure findings are more representative of the culinary SME sector as a whole.

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