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Behind the Viral Screen: Exploring Digital Branding and Intuitive Cost Management for Crisis Resilience in Makassar Cafes

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ABSTRACT

The lifestyle cafe in Makassar city experiences high volatility driven by algorithmic social media trends, creating an operational paradox where massive digital visibility does not automatically secure long-term financial survival. This study explores how breakthrough lifestyle cafes synthesize aggressive digital branding strategies with intuitive, informal accounting controls to sustain crisis resilience. Adopting a qualitative exploratory framework, data were gathered through semi-structured interviews and field observations across 15 high-traffic, viral cafes in Makassar. The findings reveal that digital branding is highly effective for short-term customer acquisition; however, the resulting erratic demand spikes trigger intense liquidity stress. To maintain agility, local entrepreneurs bypass structured corporate accounting, instead adopting intuitive cost management, mental budgeting, and real-time cash maneuvering. This study bridges behavioral accounting and digital marketing, demonstrating that operational endurance in modern micro-retailing depends on balancing aggressive external digital visibility with highly flexible, experience-driven internal cost adjustments. These dynamics present alternative pathways for micro-enterprise resilience without relying on rigid administrative compliance.

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1. INTRODUCTION

The landscape of lifestyle cafes in Makassar has undergone a massive expansion, shifting the sector into a vibrant economic engine driven by modern urban consumer preferences, lifestyle dynamics, and a historically strong coffee house culture [1]. Today, Makassar boasts thousands of active cafes operating across its urban districts, making the food and beverage (F&B) sector a key contributor to the local creative economy [1]. This commercial density is further accelerated by a continuous influx of new market entrants; empirical field records indicate that approximately 3 to 5 new cafe establishments open their doors every single month in Makassar. This relentless growth has transformed the metropolitan market into a highly saturated and intensely competitive landscape. Consequently, the commercial survival of these establishments has become exceptionally precarious, forcing contemporary cafe operators to battle not only

rapid aesthetic shifts and intense local rivalry but also severe macroeconomic pressures within local material supply chains [2].

To maintain an edge in this crowded marketplace, traditional operational boundaries have been completely redefined. Small hospitality businesses can no longer rely solely on physical foot traffic or conventional word-of-mouth marketing to capture consumer interest. Instead, modern operators depend heavily on continuous, aggressive external visibility across social media ecosystems, effectively turning digital image-building into a mandatory operational requirement [3]. The operational focus has shifted toward building a dynamic digital presence capable of catching platform algorithms, as consumer dining decisions in urban centers are increasingly dictated by real-time short-form video content, influencer reviews, and online trends [4].

However, this structural shift toward digital-first marketing introduces a significant operational paradox. The phenomenon of going "viral" on digital channels often creates a false impression of long-term commercial success [5]. While an optimized social media campaign on platforms like TikTok or Instagram Reels can instantly trigger a massive wave of customers, it also injects immediate operational instability into the business [6]. Cafes frequently experience sudden, unpredictable demand surges that are just as quickly followed by sharp volume drops once the online trend shifts [7]. Building crisis resilience, defined as the systemic organizational capability to absorb immediate financial shocks, adjust operational capacities, and adapt to highly volatile market shifts, has emerged as the ultimate benchmark for multi-year enterprise survival [8].

Behind the viral screen of a successful marketing campaign lies a complex financial management challenge that determines whether a business lasts or fails. Structural corporate finance frameworks widely advocate for formalized double-entry ledger tracking, structured multi-period budgeting, and formal accounting compliance [9]. However, under high-velocity market conditions or sudden demand spikes, executing formal accounting documentation often creates communication bottlenecks that slow down critical adjustments [10]. To maintain tactical agility, lifestyle micro-retailers in urban hubs frequently bypass strict administrative compliance. Instead, they adopt intuitive cost management practices rooted in behavioral finance, such as mental accounting and experience-based working capital shifts, which allow them to react quickly to daily changes in revenue and cost [11].

While the broader literature on micro-enterprises thoroughly details the general marketing benefits of social commerce and digital visibility, deep qualitative insights into how informal accounting behaviors interact with viral demand fluctuations remain scarce [12]. Most research evaluates digital marketing and internal financial controls as isolated processes, overlooking the operational friction that happens when a small kitchen team tries to manage an unexpected customer surge with limited cash options [13]. This study fills that gap by investigating the practical by 15 high-traffic viral cafes in Makassar. It analyzes how local entrepreneurs handle the operational strain of rapid digital growth by utilizing flexible, intuitive financial management choices.

By exploring the intersection of digital media exploitation and behavioral accounting controls, this paper offers a new perspective on micro-retail survival mechanisms within developing urban hubs [14]. The practical novelty of this study lies in its direct fieldwork design, using qualitative insights to illustrate how informal operational structures can act as effective substitutes for formal corporate accounting practices [15]. Ultimately, this research provides a comprehensive view of how local cafe owners utilize marketing innovations alongside highly adaptive, intuitive cost management to build long-term business resilience in a highly saturated market [16].

2. LITERATURE REVIEW

To establish a comprehensive theoretical foundation, this literature review

systematically explores the evolving operational mechanisms that govern contemporary micro-retail environments. Traditional micro-enterprise survival models heavily prioritized physical accessibility and structured, multi-period administrative accounting [9]. However, the rapid emergence of high-velocity digital ecosystems has fundamentally challenged these historical compliance paradigms [10]. Operational agility in modern urban culinary settings now depends on the strategic alignment between dynamic digital visibility and experience-driven resource tracking [17]. Consequently, this section outlines the intersection of behavioral accounting and social commerce, beginning with an exploration of media-driven platform architectures.

2.1 Digital Branding and Algorithmic Vulnerability in Cafe Ecosystems

Digital branding within modern micro-culinary retail networks represents a complex interaction between platform algorithms, visual aesthetics, and online consumer subcultures [4]. Moving beyond traditional structural marketing, contemporary cafe entrepreneurs in urban areas leverage digital networks to create distinct lifestyle identities designed for automated propagation [18]. The digital branding practice relies heavily on video-centric social media algorithms to capture immediate consumer attention and drive foot traffic. This continuous online positioning creates a dynamic market presence capable of intercepting shifting urban culinary preferences instantly [19].

However, as analyzed by O'Reilly and Harrigan (2024), this structural shift toward digital spaces exposes small cafe businesses to a phenomenon known as algorithmic vulnerability [6]. Micro-scale food and beverage operators who tie their customer acquisition streams exclusively to online networks face extreme operational volatility. Research by Lodish and Morgan (2024) indicates that a sudden, non-linear traction event, such as content suddenly hitting the TikTok and Instagram, can instantaneously flood a micro-cafe with an unexpected influx of customers [5]. This visual-led demand acceleration often outstrips the physical space and inventory capacities of small-scale kitchen setups. While digital branding acts as a powerful external sensing tool, it simultaneously serves as a volatility injector that triggers sudden back-end supply chain friction [20].

2.2 Intuitive Cost Management and Behavioral Accounting Frameworks

Intuitive cost management describes an adaptive, experience-driven approach to accounting control where cafe owners deploy cognitive heuristics and mental shortcuts. Owners of high-traffic cafes routinely utilize these empirical rules of thumb instead of standardized, double-entry multi-period budgeting frameworks [16]. In highly volatile urban culinary environments, submitting formal variance accounting reports can create structural information delays that hinder tactical agility [15]. Processing complex financial spreadsheets under stress often results in informational bottlenecks for independent operator [13].

Behavioral finance theory indicates that micro-entrepreneurs manage localized resource limitations by converting strict institutional data into flexible, personalized tracking habits [11]. Under this informal accounting paradigm, owners dynamically separate their daily business revenues into specific cash allocations [21]. Cash flows are frequently sorted into distinct mental or physical buckets, such as immediate ingredient restocking, emergency operational buffers, and flexible part-time labor adjustments [12]. These intuitive choices prioritize real-time cash-drawer survival over institutional accounting perfection [17]. This localized structural flexibility enables micro-cafes to absorb unpredictable material cost shocks on short notice [9]. Therefore, experience-based cash management allows small businesses to navigate volatile urban

markets without being constrained by formal bureaucratic requirements [22].

2.3 The Intersection of Visibility and Control for Crisis Resilience

Crisis resilience in the context of urban micro-cafes is defined as an organization capability to rapidly reorganize internal capabilities and absorb transactional shocks [8]. Research by Al-Mubaraki and Busler (2023), this resilience is vital for small culinary firms to maintain operational continuity amidst high market turbulence [7]. Historical accounting frameworks frequently evaluate external business development and internal cost controls as completely distinct processes. In modern viral economies, a firm's long-term endurance depends entirely on how quickly external promotional velocity aligns with internal operational flexibility [23].

When an intensive digital marketing campaign creates a sudden surge in customer traffic, a micro-cafe must execute real-time resource adjustments to protect its liquidity reserves [5]. Small lifestyle firms that rely solely on external digital visibility face significant failure risks when online trends eventually change [6]. In urban hospitality context, strategic marketing adaptations alone are insufficient if they are not supported by rapid internal financial maneuvering [1]. Ultimately, firms that combine external digital insights with flexible, intuitive budgeting strategies can adjust their core operations smoothly to achieve market endurance [17].

3. METHODS

This study employs an interpretive qualitative case study design to examine how aggressive digital branding strategies and intuitive cost management mechanisms interact to shape crisis resilience within the lifestyle cafe sector. According to a methodological framework outlined by Wibowo (2022), an interpretive qualitative approach is highly effective for unpacking deep behavioral patterns within specific economic ecosystems [13]. Rather than treating social media visibility and informal accounting controls as isolated tools, this study views them as an active organizational infrastructure that constructs, organizes, and reshapes daily business agility in practice. The case was bounded within the dense governance and commercial network of the food and beverage (F&B) industry in Makassar City. As highlighted in regional economic assessments, this urban center serves as a critical economic hub in Eastern Indonesia, thereby enabling an in-depth exploration of administrative routines, digital content creation pressures, operational bottlenecks, real-time liquidity maneuvers, and cross-actor behavioral responses during market fluctuations.

Informants were selected using purposive sampling based on their direct, everyday involvement in the front-end digital visibility and back-end financial workflows of 15 distinct, high-traffic lifestyle cafes in Makassar. This target selection aligns with the non-probability sampling standards for establishing cross-case depth in creative retail studies [9]. To ensure a comprehensive and balanced multi-perspective analysis of the intersection between viral marketing demand and micro-accounting control, the research design engaged exactly two specific operational roles from each selected cafe establishment. The first category of informants comprised the cashiers or financial staff members who interact directly with point-of-sale (POS) systems, monitor immediate daily cash-drawer survival, and handle short-term working capital deployments during unexpected customer surges. The second category consisted of the dedicated digital content creators or social media managers who are structurally responsible for managing platform algorithms, maintaining aesthetic image leadership, and executing real-time branding engagement on platforms such as TikTok and Instagram Reels. By interviewing 2 participants from each of the 15 cafes, a total of 30 informants were actively engaged in this study, providing a rich, layered dyadic

dataset. This cross-case replication size was considered highly sufficient because empirical data saturation was achieved when recurring thematic descriptions of supply chain shock points repeatedly emerged across successive sessions [15].

Data were collected through three complementary qualitative methods, document and digital content analysis, semi-structured interviews, and observations to ensure robust methodological triangulation. The application of this multi-channel collection approach follows the data verification protocols recommended for behavioral finance tracking [11]. Document and digital performance analysis were performed on the cafes' public social media interfaces (TikTok and Instagram), daily sales summaries, point-of-sale configurations, and internal cash tracking logs. Semi-structured interviews were conducted on-site at each cafe establishment, lasting between 10 and 20 minutes. The interview protocol focused on capturing nuanced narratives regarding entrepreneurial motivation, mental accounting practices, immediate capital realignments during viral customer surges, and cost-containment choices under inflation [12]. All sessions were audio-recorded with explicit participant consent and transcribed verbatim. To ensure participant protection and comply with institutional research ethics, absolute anonymity and confidentiality were maintained by omitting personal names, specific cafe brand identifiers, and precise geographic landmarks from reporting text.

Field observations were conducted through multiple site visits to all 15 cafe locations during both peak weekend rushes and off-peak weekday shifts. These systematic observations captured exactly how the tension between external digital popularity and internal resource constraints played out in daily practice [4]. The fieldwork focused on real-time data entry habits during ingredient procurement, kitchen workflows under extreme transactional stress, verification interactions between floor managers and local suppliers, and behavioral responses to cash shortfalls. Detailed observation field notes were logged immediately using a structured protocol that of digital platform manipulation from reflective notes on internal accounting adjustments [21]. The evidence gathered from digital content, semi-structured interviews, and physical observations was triangulated by systematically comparing formal accounting goals with actual, intuitive field routines. Structural themes were validated only when clear supporting evidence emerged across multiple data streams, thereby strengthening the descriptive credibility of the study and eliminating single-source reporting bias [23].

The empirical data were analyzed using thematic analysis to identify how crisis resilience is constructed at the intersection of marketing and behavioral finance. The analysis followed an iterative process beginning with transcription, repeated readings of the narrative datasets, cross-examination of observational logs, and a review of digital marketing metrics to establish complete familiarity with the dataset. Analytical coding was executed inductively to capture organic, real-world issues such as algorithmic demand shocks, liquidity bailing, cash-drawer preservation, mental budgeting buckets, and informal supplier negotiations [10]. These preliminary codes were subsequently classified into broader overarching themes explaining how informal financial management practices function as a necessary counterweight to viral marketing vulnerability [6]. To ensure analytical trustworthiness and validity, the study implemented a clear research audit trail, structured inter-coder discussions, and extensive peer debriefing sessions with researchers specializing in small business accounting and micro-retail [17].

4. RESULTS AND DISCUSSION

4.1 Digital Branding and Algorithmic Vulnerability in Cafe Ecosystems

The empirical fieldwork conducted across the urban districts of Makassar engaged exactly 15 high-traffic lifestyle cafe establishments, tracking the operational and financial lives of 30

distinct informants. To establish an objective baseline of their external digital branding footprint, an extensive digital audit was performed on their public Instagram profiles during the study. The sampled venues represent a wide cross-section of modern creative culinary concepts, showing varying degrees of market capitalization and digital reach: (1) Anomali Coffee with 81.6k followers, (2) Nuiz Coffee with 33.4k followers, (3) Taobun with 18.2k followers, (4) Butter Plate with 17.4k followers, (5) Brood Bakery with 15.8k followers, (6) Social Barn with 15.4k followers, (7) Panbakers Latimojong with 7.9k followers, (8) Sachi Indonesia with 6.5k followers, (9) Kaori Coffee with 5.7k followers, (10) Kopi Ogud with 5.5k followers, (11) The Backyard with 5.4k followers, (12) Skena Coffee with 4.9k followers, (13) Your Kahii with 4.9k followers, (14) District 27 Coffee with 4.4k followers, and (15) Trek Coffee with 4.4k followers.

Field observations and cloud point-of-sale (POS) data reviews verified that larger digital followings create a sustained brand baseline traction. However, it is the rapid, non-linear short-video content execution on TikTok and Instagram Reels that drives sudden, extreme weekend crowd spikes. From an accounting perspective, these establishments exist in a state of constant transactional instability. Establishments with massive follower bases, such as Anomali Coffee and Nuiz Coffee, experience a more predictable, high-volume flow of daily corporate and lifestyle customers, allowing for more stable working capital cycles. In contrast, premium visual hubs like Taobun, Butter Plate, Brood Bakery, and Social Barn rely heavily on aesthetic product storytelling and micro-influencer co-creations to pull in crowds, resulting in a highly volatile demand curve. Meanwhile, boutique setups with smaller but highly agile digital footprints, such as Skena Coffee, Your Kahii, Kopi Ogud, and Sachi Indonesia, face intense operational volatility. A single short-form video hitting the local user feed can completely disrupt their baseline logistics and cash flows overnight, rendering historical accounting projections ineffective.

The front-end content creation team of Your Kahii (4.9k followers) highlighted this systemic mismatch during interviews: "Our sole focus is to create high-impact visual hooks that can manipulate platform feeds. When we match an aesthetic beverage pour with a trending audio track, our video can jump from a few hundred views to tens of thousands overnight. We celebrate this visibility as a major marketing victory, but the immediate consequence is a chaotic front-end bottleneck. By Saturday afternoon, the physical queue stretches down the street, and we are forced to handle an intense transactional volume that our back-end teams were simply not prepared to receive.

This digital-first commercial model creates a significant operational paradox. The rapid customer influx requires immediate material, logistical, and financial adaptations that formal corporate structures cannot execute in time. Traditional management accounting principles state that operational budgets should guide procurement and labor schedules. In these viral cafe environments, the front-end promotional velocity acts as an unmapped external shock, creating a mismatch where social media exposure outpaces internal back-end capacities.

4.2 Accounting Practices in High-Velocity Contexts: Bypassing Formal Ledgers for Liquidity Agility

To navigate the liquidity stresses brought about by erratic viral waves, the cashiers and financial staff across the 15 cafes. Traditional management accounting tools, such as formalized variance analysis, master budgets, and delayed double-entry ledger reconciliations, are built for predictable business environments. In a volatile urban hospitality context, relying on

month-end financial reviews to guide daily decisions can lead to business failure. Field observations during peak hours showed that when sudden sales traction occurs, formal data input into complex accounting software is pushed back to prioritize immediate cash management.

The financial cashier at Skena Coffee (4.9k followers) explained the deliberate choice to step away from formal systems during operational spikes: "When a viral rush happens, our desktop accounting software becomes completely useless for real-time decisions. If I spend my hours categorizing expenses into proper ledger accounts and waiting for formal end-of-week reports, we will experience a total cash freeze. The velocity of the crowd requires immediate cash adjustments. I stop logging transactions into the formal system during the weekend rush; instead, I focus entirely on monitoring our immediate cash positions to keep our cash-drawer liquid enough to handle the rapid operational shifts."

This operational reality highlights an important behavioral theme: under severe transactional stress, formal accounting systems are often viewed as administrative burdens rather than tools for operational control. Independent operators require immediate information feedback loops that traditional accounting setups do not provide. When a cafe experiences an unexpected demand surge, the primary accounting risk shifts from long-term profitability tracking to short-term liquidity maintenance.

If a cashier cannot access immediate liquid funds to purchase emergency ingredients or pay part-time courier services, operations can break down completely, leading to lost revenue and damaged brand reputation. Consequently, the temporary suspension of formal double-entry reporting is a rational behavioral adaptation. By shifting focus from strict bookkeeping compliance to immediate cash management, financial operators protect the firm's liquidity, demonstrating that operational endurance requires a highly flexible approach to accounting control.

4.3 Reality of Intuitive Cost Management: Heuristic Rules of Thumb and Capital Agility

Rather than utilizing formalized variance calculations, daily operational budgets across the 15 cafes are adjusted using intuitive cost management practices rooted in behavioral finance. Micro-entrepreneurs utilize empirical rules of thumb (heuristics) to make complex financial trade-offs under high stress and limited time. Field observations showed that managers do not wait for calculated economic order quantities (EOQ) or formal profit margin assessments before adjusting their spending. Instead, they rely on experience-based visual markers, such as the length of the checkout queue, the remaining volume of fresh ingredients in the cold storage, and the real-time velocity of the cash drawer.

The general cashier at District 27 Coffee (4.4k followers) described how these rules of thumb are applied: "We do not compute formal food cost percentages or material price variances on spreadsheets when the market fluctuates. Our cost control relies on simple, experience-based rules. If the front queue drops below ten people by 4:00 PM, I instantly apply an empirical rule: I cut down the evening dairy order by exactly forty percent and cancel the extra shifts for our paruh-waktu baristas. We make these financial decisions in seconds based on visual cues and daily instincts because waiting for formal ledger analysis would cause us to overspend on expiring stock."

This reliance on cognitive heuristics allows small independent cafes to match their operational expenses with immediate revenue patterns. Traditional accounting often views heuristic decision-making as a sub-optimal approach that leads to inefficiencies. However, in high-velocity markets like the Makassar cafe

scene, these informal rules serve as an effective alternative to formal systems. They compress complex operational variables into simple, actionable choices.

This heuristic control method allows managers to bypass lengthy bureaucratic processes, enabling them to adjust inventory levels, negotiate raw material prices with local distributors, and realign labor inputs within hours. This strategic agility keeps the cafe's cost structures flexible, ensuring that operating expenses fall during sudden demand drops and rise only when actual revenue is secured.

4.4 The Mechanics of Heuristic Mental Accounting (The Cash Pocket System)

One of the most distinct behavioral accounting phenomena observed across the 15 cafes is the widespread use of mental accounting frameworks. Rather than aggregating all cash inflows into a single corporate bank account, financial operators and cashiers sort their liquid capital into separate, informal financial "buckets" or physical "pockets." This practice directly contradicts standard financial management advice, which emphasizes total capital pooling to maximize interest and centralize control. However, in micro-retail environments facing intense algorithmic volatility, this informal partitioning serves as a vital tool to manage financial risks.

The finance administrator of Taobun (18.2k followers) detailed the daily mechanics of this mental accounting setup: "If we relied exclusively on traditional multi-period ledger tracking during an intense viral rush, our daily procurement would freeze. When an evening short video causes a sudden rush, I manage our resources using budgeting buckets. I immediately separate cash-drawer inflows into explicit informal categories: one for immediate fresh ingredient restocks from local vendors, one for emergency operating liquidity, and one for daily part-time labor payouts. This flexible approach ensures we have the cash speed to buy fresh poultry or bakery items the next morning without waiting for accounting sign-offs."

This systematic sorting of cash addresses a fundamental behavioral challenge: maintaining financial discipline under high operational volatility. By segmenting cash inflows into separate pockets, the financial operator creates cognitive barriers that prevent the business from overspending its capital during sales surges. For instance, the money allocated to the "supply replenishment bucket" is kept strictly separate from general operating cash. This ensures that even if the cafe faces an unexpected utility bill or a sudden drop in weekend sales, the core funds required to purchase fresh ingredients for the next morning remain intact.

This mental bucketing framework serves as an effective, low-cost internal control system. It provides the financial operator with an immediate, visual understanding of the cafe's financial health across key operational areas without requiring complex ledger balances or cash flow statements. This accounting behavior shows how small independent operators modify traditional financial concepts to build practical systems that protect their working capital from unexpected market shocks.

4.5 Micro-Labor Sizing: Dynamic Scheduling Driven by Digital Engagement Metrics

The integration of front-end digital visibility and back-end cost adjustments is clearly visible in how these cafes manage their labor costs. In traditional service operations, labor schedules are typically set in advance based on historical seasonal patterns or weekly averages. However, in the lifestyle cafe sector of Makassar, where customer traffic is heavily driven by shifting social media trends, historical data is rarely an accurate predictor of future demand. To prevent financial losses during sudden traffic drops and maintain service quality during viral

surges, managers use real-time digital engagement metrics to guide their staffing decisions.

The cashier and scheduling coordinator at Nuiz Coffee (33.4k followers) explained this data-driven adjustment process: "Our weekly payroll is a major cost driver, and we cannot afford to keep underutilized staff on the floor. I monitor our social media accounts closely alongside our point-of-sale terminal. If a video we post on Friday afternoon gains over ten thousand views within three hours and shows high comment activity, I immediately message our part-time baristas to increase our weekend shift capacity by fifty percent. Conversely, if our weekly content fails to catch the algorithm, I instantly scale back the upcoming shifts. Aligning our labor costs directly with online engagement metrics helps us keep our payroll highly flexible."

This practice represents an interesting development in management accounting: the use of non-financial, external digital metrics as primary leading indicators for internal cost realignment. By tracking online metrics like view counts, share rates, and comment volumes, managers can anticipate changes in customer traffic before customers even arrive at the venue. This forward-looking visibility allows the cafe to treat labor as a highly variable cost. During slow operational periods, the business can quickly reduce its part-time labor costs, preventing cash drain. When an online trend drives a sudden surge in traffic, the cafe can rapidly increase its service capacity to capture maximum revenue, protecting both short-term profitability and long-term brand equity.

4.6 Inventory Downsizing and Real-Time POS Auditing as a Crisis Shield

Field observations confirmed that active inventory downsizing and real-time cloud-POS auditing serve as essential defensive tools for independent cafes during sudden market downturns. Given the intense competition in the Makassar market, where approximately 3 to 5 new alternatives open monthly, older venues frequently experience sharp drops in traffic when customers shift their attention to newer spots. To prevent cash from being tied up in slow-moving, expiring inventory, financial cashiers perform daily audits of their cloud-POS systems to identify underperforming menu items and streamline their ingredient commitments.

The head cashier of Panbakers Latimojong (7.9k followers) described how real-time POS auditing protects capital: "In Makassar, customer loyalty can shift overnight when a new aesthetic cafe goes viral. To protect our cash flow from being trapped in dead stock, I review our cloud-POS sales data every night to track the movement of our specialty ingredients. If the data shows that a premium dish is losing sales traction, we instantly execute menu downsizing, removing it from our upcoming procurement run. We do not wait for a formal monthly inventory review; we cut down our orders immediately to stop cash from rotting on our kitchen shelves."

This responsive approach to inventory tracking represents an important shift away from traditional periodic inventory management. By utilizing real-time data from cloud-based POS platforms, cashiers can monitor the exact movement of inventory and calculate the real-time financial cost of ingredient wastage. When a cafe experiences a decline in online popularity, immediate menu downsizing acts as a vital financial buffer. It reduces the firm's overall working capital requirements and minimizes the risk of inventory write-downs for perishable supplies like fresh dairy, berries, and specialty meats. This rapid alignment of material commitments with actual sales data helps independent operators maintain a lean cost structure, allowing them to remain solvent and cover fixed

costs during extended market slowdowns.

4.7 *Sustaining Crisis Resilience Within Saturated Urban Markets*

The intersection of active digital marketing strategies and highly flexible, intuitive internal cost controls forms the foundation of crisis resilience for lifestyle micro-retailers in Makassar. In a metropolitan market featuring thousands of active venues, commercial survival cannot be achieved through aggressive marketing visibility alone. The qualitative data show that long-term endurance depends on how effectively a cafe's internal cost structures can adapt when public attention inevitably shifts to new competitors. This operational balance reflects a modern expression of local values, combining the welcoming hospitality of sombere with highly responsive cash management.

The owner and financial controller of Brood Bakery (15.8k followers) summarized this essential balance: "The key to surviving in the Makassar cafe scene is not just about how aesthetic your space looks on a customer's smartphone screen, but how fast you can rotate your cash flow when the trend shifts. Going viral can provide a great short-term boost, but the agility to manage daily costs intuitively is what ultimately determines whether we can cover our property leases next year. We must welcome our guests with genuine hospitality, but behind the scenes, we must manage our finances with sharp, real-time discipline."

This insight highlights the core thesis of this study: crisis resilience in modern micro-retailing is not built on rigid compliance with formal corporate accounting standards, but on an organization's capacity for rapid, flexible resource realignment. Independent cafe owners in Makassar utilize intuitive financial management choices as a necessary operational framework to handle the volatility generated by digital branding strategies.

By combining short-form video marketing with experience-based mental accounting, rules of thumb, dynamic labor scheduling, and real-time inventory adjustments, these creative entrepreneurs build a highly responsive business model. This strategic alignment allows them to capture high revenues during viral surges while protecting their core cash reserves during market downturns, ensuring long-term commercial endurance within a highly competitive urban economy.

5. CONCLUSION

This qualitative study demonstrates that crisis resilience among lifestyle cafes in Makassar is built on the systematic integration of aggressive digital branding strategies and highly flexible, intuitive internal cost controls. While visual marketing campaigns across short-form video platforms like TikTok and Instagram Reels are highly effective for short-term customer acquisition, they introduce significant operational volatility and sudden liquidity strains behind the scenes. To maintain the agility required to survive these algorithmic demand shocks, local cafe entrepreneurs consistently bypass rigid corporate accounting structures. Instead, they rely on experience-driven behavioral finance heuristics, such as physical mental accounting buckets, rule-of-thumb cost containment, dynamic labor sizing driven by online engagement metrics, and rapid cloud-POS inventory downsizing.

These empirical findings suggest that small business support systems, municipal regulatory bodies, and academic training frameworks should reconsider the traditional emphasis on enforcing rigid, formal double-entry bookkeeping compliance for micro-enterprises during periods of high market volatility. Instead, entrepreneurial development programs should focus on improving digital marketing capabilities alongside practical, real-time cash management, behavioral budgeting, and flexible resource allocation strategies. Future qualitative research could expand on these insights by conducting longitudinal case

studies to examine how these informal financial practices and cognitive heuristics evolve as independent lifestyle brands transition into larger, multi-location franchise networks.

To survive in a metropolitan market like Makassar, where thousands of active establishments compete and 3 to 5 new options open every month, cafes that do not possess massive digital configurations or viral social traction must adopt deliberate, counter-cyclical defenses. Non-viral cafes cannot compete directly with high-traffic setups on the basis of short-form video hypes. Instead, they must cultivate localized operational advantages across both financial and customer retention disciplines:

a. Transition from Algorithmic Dependence to Hyper-Local Relationship Marketing: Non-viral cafes must pivot from volatile influencer-driven marketing toward localized, high-retention community networks to generate a highly predictable and resilient recurring revenue baseline.
b. Exploit Cost Predictability to Optimize Working Capital Structures: Utilizing their stable operational demand, these establishments should apply precise Economic Order Quantities and secure fixed-price local supplier contracts to systematically minimize inventory holding and wastage costs.
c. Deploy Lean Micro-Labor Scheduling Profiles: Operators should replace large, flexible part-time teams with small, cross-trained skeleton crews to transform labor into an optimized fixed cost and eliminate payroll overruns during off-peak periods.
d. Incorporate Niche Micro-Menu and Strategic POS Auditing: Regular daily audits of cloud-POS data allow managers to compress their offerings into high-margin, long-shelf-life signature items, preventing precious liquid capital from being trapped in slow-moving dead stock.

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