



Research Article

# Mapping the Landscape, Influence, and Publication Visibility of Activity-Based Costing (ABC) and Activity-Based Management (ABM): A Comprehensive Bibliometric Analysis

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**Abstract** As business complexity and global competition intensify, the limitations of traditional cost accounting systems in providing relevant information for strategic decision-making become increasingly apparent. This has driven the adoption of Activity-Based Costing (ABC) and subsequently Activity-Based Management (ABM), which have evolved as vital tools to accurately allocate costs based on activities and transform this information into value-enhancing and efficiency-improving strategies. This study aims to map the landscape, influence, and visibility of ABC and ABM publications through a comprehensive bibliometric analysis using VOSviewer. The research method involves a Systematic Literature Review (SLR) for data collection and screening from 488 publications (2023-2025) indexed in Scopus from Google Scholar, followed by data analysis and visualization of co-authorship and keyword co-occurrence networks. The analysis results show the dominance of core concepts such as "activity-based costing/management," "activity," "costing," and "management" as the foundation of research. Identified thematic clusters include the basic applications of ABC and its impact on performance, managerial aspects of ABM, efficiency, and the challenges and benefits of implementation. Temporal trends indicate a shift in the focus of recent research towards the strategic and managerial contributions of ABM/ABC in enhancing efficiency, supporting decision-making, and driving organizational performance. Density visualizations confirm research "hotspots" in these areas, while also highlighting potential research gaps for the future. The conclusion demonstrates the continuous relevance of ABC and ABM as adaptive cost and performance management tools, as well as the evolution of the discipline continually adapting to modern business's strategic needs, guiding researchers and practitioners for further exploration.

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**Keywords:** Activity-Based Costing, Activity-Based Management, Bibliometric Analysis, VOSviewer, Research Trends, Cost Management.

## 1. Introduction

Cost management has always been a primary pillar in organizational governance. However, amidst increasing business process complexity and the ever-sharpening intensity of global competition, the limitations of traditional cost accounting systems in providing relevant information for strategic decision-making are becoming increasingly urgent. Cost

distortions due to inaccurate overhead allocation can mislead management, leading to erroneous resource allocation and substantial financial losses. The urgency of obtaining precise cost data compels organizations to seek more adaptive approaches. This condition triggered the popularity of Activity-Based Costing (ABC) in the late 1980s as a promising alternative. ABC was developed to overcome these distortions by allocating costs to products or services based on the activities that genuinely consume resources (Cooper & Kaplan, 1988). This approach enables companies to more accurately understand the costs of products, customers, and distribution channels, which is crucial for formulating effective pricing decisions, product design, and marketing strategies. As ABC matured, it became evident that activity-based cost information had far greater potential than merely product cost determination. This gave rise to Activity-Based Management (ABM) (Kaplan & Cooper, 1998), which transforms ABC information into a strategic management tool to enhance value for customers and organizational profit. ABM encompasses activity analysis to eliminate non-value-added activities, improve the efficiency of value-added activities, and drive innovation, making it a comprehensive management framework that fosters continuous improvement.

In the modern era, the dynamic business environment, reinforced by the Industry 4.0 phenomenon, triggers fierce competition, making activity control and performance assessment key to success in the service, manufacturing, and trade sectors. This tide of change, coupled with the entry of foreign companies offering quality products at competitive prices, demands an adaptation of cost management strategies. So far, many companies still rely on traditional accounting systems and cost leveling methods that have proven ineffective in dynamic environments because their focus is solely on production volume as a cost driver, whereas many costs actually arise from non-volume activities. Therefore, ABM becomes a vital solution for achieving cost efficiency. Management accounting information from ABM helps companies identify problems, resolve them, and evaluate essential performance. ABM involves comprehensive activity management, from identifying and determining activity value, selecting activities that provide value to consumers, to eliminating non-value-added activities and improving value-added activities for cost reduction. Company management must be wise in making policies for the company's survival, with the primary goal of achieving maximum profit. Costs incurred must truly add product value to avoid waste. Thus, cost efficiency becomes extremely important to maintain the company's existence amidst increasingly fierce global competition. Value-added activities are essential activities that increase product value, while non-value-added activities are unnecessary or inefficient activities. ABM also supports continuous improvement by providing new insights into activity performance, focusing attention on the sources of demand for activities, and enabling management to create incentives to improve various aspects of the business.

In recent decades, both ABC and ABM have been the subject of thousands of scientific publications, ranging from theoretical studies to empirical cases in various industries (Garrison et al., 2017; Tsay et al., 2019). However, existing literature reviews are often narrative, limited to specific time periods, or focused only on specific aspects. Consequently, there is a significant gap in holistic understanding regarding the evolution, structure, and dynamics of ABC and ABM research as a whole. This gap creates an urgent need for a more systematic and quantitative analysis to comprehensively map the research landscape and identify unexplored areas. Although the potential benefits of ABC are substantial, its implementation faces various challenges, including cultural resistance to change (Waeytens & Bruggeman, 1994; Hasan, 2017; Almeida & Cunha, 2017; Kaddouri, 2018), the complexity of data collection and analysis (Almeida & Cunha, 2017; Quesado & Silva, 2021), lack of management support and commitment (Kaddouri, 2018), difficulties in integration with existing systems (Almeida & Cunha, 2017; Alsayegh, 2020), the need for adequate employee training and education (Alsayegh, 2020), and cost and time constraints (Almeida & Cunha, 2017). To overcome these obstacles and realize ABC's full potential, essential critical success factors include strong leadership and management support (Alsayegh, 2020), clear communication and appropriate change management strategies (Fei & Isa, 2010), cross-functional collaboration (Pham et al., 2021), adequate training and skill development (Fei & Isa, 2010), pilot testing and phased implementation (Alsayegh, 2020), and the establishment of continuous monitoring and feedback mechanisms (Pham et al., 2021). This research article

aims to deeply examine these challenges and success factors by synthesizing literature, empirical evidence, and practical insights, to provide valuable guidance for practitioners and academics in the field of managerial accounting and cost management.

## 2. Research Methods

The research methods employed are Systematic Literature Review (SLR) and bibliometric analysis. SLR is a systematic and structured methodology for collecting and evaluating relevant studies related to a particular topic. Its purpose is to identify, review, evaluate, and interpret all available literature to answer specific research questions. Meanwhile, bibliometric analysis is a quantitative method for analyzing bibliographic data from articles or journals. In applying this SLR and bibliometric analysis, the VOSviewer application was utilized. The research process consists of three main stages:

**Data Harvesting:** This stage involves collecting published articles and seminar proceedings indexed by Scopus. Data was directly obtained from the Google Scholar database via VOSviewer. The search was conducted using the keywords "Activity-Based Costing (ABC) and Activity-Based Management (ABM)," covering a publication period from 2023 to 2025.

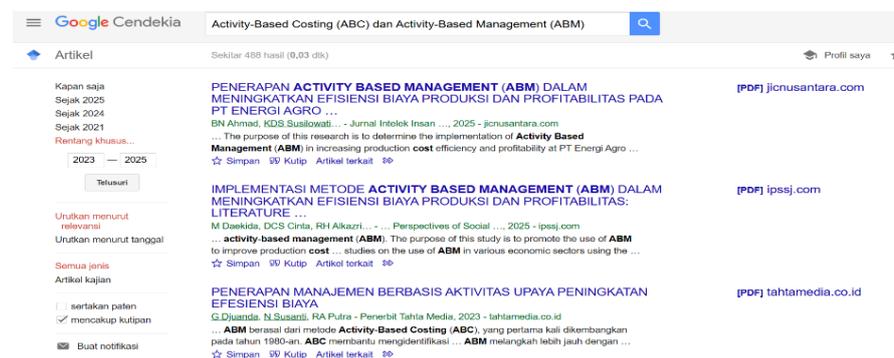


Figure 1. Data Collection using Google Scholar

Source: Research Data, 2025

From the data harvesting results, a total of 488 articles and seminar proceedings were obtained. Subsequently, the researchers downloaded all scientific works in RIS (Research Information Systems) Citation File format.

Citation metrics	Help	Citation metrics	Help
Publication years:	2023-2025	Publication years:	2023-2025
Citation years:	2 (2023-2025)	Citation years:	2 (2023-2025)
Papers:	100	Papers:	100
Citations:	365	Citations:	223
Cites/year:	182.50	Cites/year:	111.50
Cites/paper:	3.65	Cites/paper:	2.23
Cites/author:	163.63	Cites/author:	78.50
Papers/author:	45.78	Papers/author:	50.00
Authors/paper:	2.78	Authors/paper:	2.67
h-index:	9	h-index:	8
g-index:	15	g-index:	13
hI,norm:	5	hI,norm:	5
hI,annual:	2.50	hI,annual:	2.50
hA-index:	7	hA-index:	6
Papers with ACC >= 1,2,5,10,20:	62,34,15,2,1	Papers with ACC >= 1,2,5,10,20:	36,20,10,2,1

Figure 2. ABC & ABM

**Data Screening:** From the harvesting results, 200 accessible publications consisting of articles and seminar proceedings relevant to Activity-Based Costing (ABC) and Activity-Based Management (ABM) from 2023-2025 were obtained.

**Data Analysis and Visualization:** In this stage, an analysis was performed on the collected publications. The analysis included the annual publication growth within the 2023-2025 range. Using VOSviewer, visualizations were generated to display co-authorship networks and keyword co-occurrence. These visualizations included network, overlay, and density views, aiming to gain an overview of dominant topics in Indonesian cultural research along with their networks, current hot topics, and topics that are still rarely studied to identify potential research novelty.

### 3. Results and Discussion

#### Publication Development

Based on the data harvesting and screening stages, 200 publications (articles and seminar proceedings) relevant to the topic of "culture in Indonesia" have been identified for the period 2023-2025. Although specific data on the annual publication trend for ABC and ABM is not presented, the total number of 488 publications in two years indicates consistent research activity in this domain. The annual trend of these publications would provide further insight into the growth, stagnation, or decline phases of research interest in ABC and ABM during that period. This data is crucial for understanding the dynamics of adaptation and evolution of these concepts in scientific literature.

#### Highly Cited Articles

No.	Title, Year, Author(s)	Analysis Method	Results
1.	After 30 Years, What Has Happened to Activity-Based Costing? A Systematic Literature Review, Maria-Victoria Sa´nchez-Rebull (2023)	The study includes descriptive, relational and content analyses of 1,260 articles retrieved from Scopus over 32 years (1988–2019). Our research shows publication trends, the most influential journals, authors and countries, citations, H-index, authorship, objectives, keywords co-occurrences, and research methods. Moreover, twelve objective categories are proposed.	The results show a still-growing interest in ABC, especially in health and manufacturing, where there have been more practical applications. The case study is the most used research methodology, and the United States is the leading country regarding academic productivity and citations. The study provides useful information for professionals and business managers, and academics.
2.	ANALYSIS OF ACTIVITY BASED COSTING AS THE BASIS FOR INPATIENT SERVICES TARIFF AT INTAN MEDIKA LAMONGAN HOSPITAL, Nihayatul Munaa (2024).	The results of the research showed that the calculation of inpatient service rates using the ABC method for the VIP class is IDR 160,499. From these results, when compared with the tariff used by Intan Medika Hospital of IDR 266,000, the ABC	So by reducing rates according to the ABC method, Intan Medika Hospital can expand its market because if it uses more appropriate prices and provides good qualities, customers will choose to use Intan Medika Lamongan Hospital, so that Intan Medika Lamongan Hospital could increase the occupancy of VIP room of

		method provides cheaper results with a difference of IDR 105,501.	inpatient service and have a longterm profits.
3.	Activity Based Costing (ABC) on Company Performance with Competitive Advantage as A Variable Mediation, Annadia Putri (2023).	The analytical method used is Structural Equation Modeling (SEM) with Partial Least Square (PLS) Path Modeling with SmartPLS 3.0 analysis tool.	The results of this study are 1) Activity Based Costing has a positive and significant effect on company performance. 2) Activity Based Costing has a positive and significant effect on Competitive Advantage. 3) Competitive advantage has a positive and significant effect on Company Performance.
4.	ACTIVITY-BASED COSTING (ABC) IN THE MANUFACTURING INDUSTRY: A LITERATURE REVIEW, Abdulmalek Marwan M. Saeed (2023)	The data was collected from different countries. The method of this study is the systematic Literature Review of the last ten years, 2012-2022.	Activities-based costing (ABC) is a good system because it was adopted by many manufacturing businesses to achieve several benefits, including cost ascertainment, which helped them make wise price decisions, cost reduction, which increased profitability, increased productivity, time and resource savings, and improved production quality. Lack of information and inadequate understanding of how to use the ABC system in their company were to blame for companies that did not accelerate its use. Using activitybased costing is effective
5.	IMPLEMENTATION OF ACTIVITY BASED COSTING (ABC) SYSTEM TO DETERMINE THE COST OF GOODS MANUFACTURED (Case Study at PG. Kebon Agung Malang), Farah Oliviatie (2023)	Data collection technique is documentary with secondary data as a source of data. Data analysis was carried out in three stages are analyze the cost of goods manufactured PG.	Kebon Agung Malang by the traditional cost accounting methods, calculation the cost of goods manufactured with the ABC system, compare the results of calculation of the cost of goods manufactured between the ABC traditional cost accounting systems. Based on the results of the first analysis in traditional cost accounting calculation in determining cost of goods manufactured showed that the sugar product Rp. 267,289,500,697, a molasses product Rp. 112,109,106,505. The second analysis results in the calculation of Activity Based Costing System (ABC system) in determining cost of goods manufactured showed that the sugar product Rp. 266,794,777,272, molasses product Rp. 111,873,541,769. A

			third analysis results show the difference obtained in traditional cost accounting calculation with calculation of the ABC system on sugar product Rp. 494,723,425 (overcosted), Molasses product Rp. 235,564,736 (overcosted).
6.	Bibliometric Analysis of Activity-Based Management (ABM) Research Development Using Vosviewer, Erni Febriani (2024)	This study is a visualization of bibliometrics by taking journals through the Publish or Perish application with the scope of data in Scopus about Activity-Based Management (ABM) using the VOSViewer application	The results of the study showed that there were 172 articles discussing ActivityBased Management. The year with the most research themes on Activity-Based Management was 2010 with 21 articles. Collaboration of researchers who collaborated included Joshua Aulda, Michael Hopea, Hubert Leya, Bo Xua, and Kuilin Zhang. The publisher journal that published the most articles on "Activity-Based Management" was Elsevier with 44 articles, and Emerald published 34 articles over the past fourteen years.
7.	Activity Based Management (ABM) Method to Improve the Efficiency of Education Financing at SMK Sore Ponorogo. Yuli Lapansari (2024)	This study aims to describe and analyse Activity Based Management (ABM) based budgeting in improving the efficiency of education financing at SMK Sore Ponorogo. The research method used is descriptive qualitative which seeks to explain and describe the findings in the field and was associated with the theory found.	The results of this study were (1) SMK Sore Ponorogo has implemented the Activity Based Management (ABM) method (2) Based on the application of the Activity Based Management (ABM) method, it was found that there were non-value-added activities that needed to be minimized (3) After applying ABM, cost efficiency can be found after reducing activities so that cost stability is found.

8.	IMPLEMENTATION OF ACTIVITY BASED MANAGEMENT TO IMPROVE PRODUCTION COST EFFICIENCY AT PT. MODEREN PLASINDO MUTIARA PLASTIK, Guido Samosir (2022)	The samples used in this study are Production Costs, Non-Production Costs, and Production Activity Data for 2020. The data analysis technique used is descriptive analysis.	Based on the results of the analysis and evaluation, it can be concluded that the realization of production costs for each element of production costs using the Traditional method of cost realization is Rp. 179,847,642,267. Meanwhile, the realization of production costs using the Activity Based Management method is Rp. 178,339,161,857. Based on the comparison of the two methods, it can be seen that the difference in costs is Rp. 1,508,480,410. It can be seen that the implementation of Activity Based management can identify value-added activities and non-value-added activities. So the level of production cost efficiency by using the Activity Based Management method the company can save costs up to 2%. Therefore, companies need to apply the Activity Based Management method to eliminate these value-added activities so that production cost efficiency will be achieved.
9.	APPLICATION OF ACTIVITY BASED MANAGEMENT METHOD TO INCREASE SALES AT BEBEK UBUD RESTAURANT, Asmaul Husna (2024)	The type of research carried out by the author in this research is qualitative with a strict case study. The data analysis process includes data reduction, data presentation, drawing conclusions or verification.	The research results show that three activities that do not provide added value can be eliminated or combined with other or previous activities. In this case we assume the daily production cost is Rp. 2,000,000 x 7.5% water requirements = IDR 150,000.-. So, you can save water needs (electricity costs due to groundwater use) with just one process of IDR 150,000.-.

### Co-Authorship Analysis

Co-authorship analysis visualizes the collaboration network among authors, which can be identified through authors who frequently appear together in publications. VOSviewer visualization will display clusters of authors with strong collaborative relationships, indicating the presence of research teams or scientific communities focused on specific topics within ABC/ABM. Larger nodes may represent authors with a greater number of publications or collaborations, while connecting lines indicate instances of collaboration.

By mapping this network, we can:

- Identify the most productive and influential authors or research groups.
- Detect patterns of inter-institutional or international collaboration, which can reveal the global or local character of ABC/ABM research.
- Observe whether there are central authors who function as "bridges" between different clusters, facilitating cross-border knowledge exchange.

- Measure the level of collaboration in this field, reflecting the interdisciplinary or multidisciplinary nature of ABC/ABM research.

### Co-Occurrence Analysis

Co-occurrence analysis of author keywords and visualization using VOSviewer provides an overview of dominant research themes, topic trends, and areas that have not yet been extensively explored.

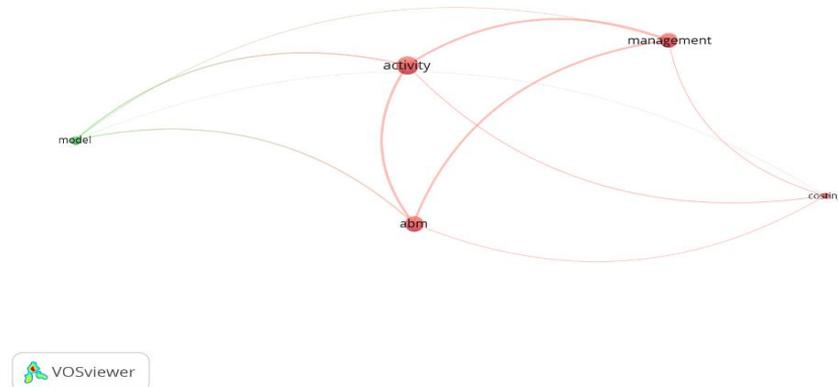


Figure 3. Vosviewer ABM

#### 1) VOSviewer Analysis for ABM

The VOSviewer co-occurrence visualization of author keywords for ABM reveals several significant clusters and interconnections:

- Core ABM Cluster: There is a very strong relationship between the keywords "abm," "activity," and "management." This logically indicates that ABM research fundamentally centers on activity management.
- Connection to Costing: The keyword "costing" has a clear connection with "management" and "activity," suggesting that ABM is often discussed in the context of cost systems, even though ABM itself is broader than just cost determination.
- Modeling Aspect: The keyword "model" is linked to "activity" and "abm," indicating research focused on the development or application of activity-related models within the ABM context.
- Temporal Trend: The colors of the nodes (light blue to yellow/orange) represent the temporal trend of publications, where lighter colors indicate more recent publications (closer to 2024.2). This implies that discussions about ABM, activities, and management remain active and may be undergoing development or a shift in focus in the most recent period.

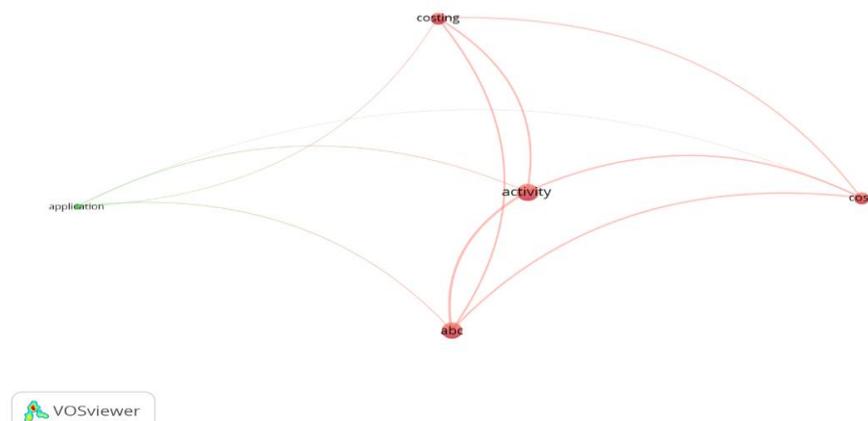


Figure 4. Vosviewer ABC

### VOSviewer Analysis for ABC

The VOSviewer co-occurrence visualization of author keywords for ABC displays a slightly different pattern:

- **Core ABC Cluster:** A very dominant and strong cluster is visible around "abc," "activity," and "costing." This confirms that these three concepts are central to ABC research and are consistently discussed together.
- **Focus on Cost:** The keyword "cost" has a close relationship with "costing" and "abc," indicating that ABC research explicitly centers on the measurement and allocation of costs.
- **Implementation and Adoption Aspects:** Another prominent cluster is "application" and "adoption," which are connected to "abc." This suggests that a significant portion of ABC research focuses on the practical aspects of implementing and adopting the concept across various industries and contexts.
- **Temporal Curve:** Although the node colors do not show a specific temporal trend like in ABM.png, the dense cluster patterns and connections indicate a well-established research area.

Comparatively, these two VOSviewer visualizations show different focuses. ABM research appears to be more concentrated on "management" and "model," implying strategic applications and framework development. Meanwhile, ABC research places more emphasis on "costing" and "application/adoption," indicating a strong focus on costing methodology and its implementation challenges. Through this co-occurrence analysis, researchers can:

- Identify the most frequently appearing and discussed research themes in ABC and ABM literature.
- See how these topics are interrelated and form different sub-fields of research.
- Identify emerging topics (indicated by lighter-colored nodes in ABM.png, if any) or rarely researched topics (small or isolated)

### 4. Conclusion

The comprehensive bibliometric analysis conducted through VOSviewer visualization has vividly mapped the research landscape related to Activity-Based Costing (ABC) and Activity-Based Management (ABM), uncovering the influence and visibility of publications in both fields. From the network visualization (co-occurrence), it is very clear that core concepts such as "activity-based costing," "activity-based management," "activity," "costing," and "management" dominate the literature, occupying central positions and having the largest node sizes, indicating their frequency of occurrence and fundamental relevance as foundations for most research. This landscape mapping identifies closely interconnected thematic clusters. For ABC, there is a strong focus on basic applications, cost management strategies, and their impact on company performance. Meanwhile, ABM research shows broader diversification, covering managerial aspects such as efficiency, strategic management, and decision-making. These clusters also highlight practical dimensions, including model design, information system development, and the challenges and benefits of ABC/ABM implementation in various sectors, including case studies in hospitals. The strong interconnectivity between clusters confirms that these topics are not isolated but are part of a dynamic and mutually influencing research ecosystem. For example, the successful implementation of an ABM system will greatly influence cost management and organizational performance improvement. Temporal trend analysis through overlay visualization reveals significant shifts in recent research focus. Keywords that appear more frequently in recent publications, such as "strategic management," "decision making," "organizational performance," "efficiency," and "value," indicate that ABM/ABC research now focuses more on strategic and managerial contributions, far beyond mere cost calculation. This shift reflects the evolution of the discipline, which increasingly emphasizes how information from ABM/ABC can be used to drive customer value and increase profits.

Nevertheless, basic keywords such as "costing" and "implementation" remain relevant, showing that the conceptual foundations and practical challenges of implementing these methods are still being discussed, although they are no longer rapidly developing as a main trend area. Density visualization strengthens these findings by confirming research "hotspots." The high concentration of keywords around "activity-based costing," "activity-based management," "activity," "cost," "management," and "efficiency" clearly indicates that

the combination of these topics is the most active and frequently discussed focus in most studies, confirming the areas where innovation and scientific discussion are most intensive. Conversely, areas with lower density implicitly suggest opportunities for future research exploration, encouraging researchers to explore new contexts or applications that have not been widely touched upon, such as integration with cutting-edge digital technologies or application in underexplored sectors. Thus, this bibliometric analysis not only comprehensively maps the academic landscape of ABC and ABM but also highlights the significant influence of both methodologies in modern management practices. The continuously increasing visibility of publications confirms the relevance of ABC and ABM as essential tools for adaptive cost and performance management, indicating that this discipline continues to adapt to the changing and complex strategic needs of businesses in the era of globalization. Future research is expected to broaden understanding of how ABM and ABC can be further integrated with technological innovations and emerging business trends to maximize organizational value.

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