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Activity-Based Costing in the 4IR Era: A Bibliometric Review of 56 Scopus Publications (2020-2025)

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Abstract:

Activity-Based costing (ABC) is a 20th-century management accounting innovation that assists with accurate allocation of costs to cost objects. Despite the usefulness of this costing method, a low adoption rate has been reported by previous scholars, which is paradoxical. The ABC trends under the Fourth Industrial Revolution (4IR) environment have not been thoroughly investigated. This study aims to examine the latest publication trends in ABC literature and identify the most influential authors, organisations, sources, and continents. To achieve this, 56 papers published between 2020 and 2025 were extracted from the Scopus database following the PRISMA protocol and reviewed using a bibliometric approach through Biblioshiny and VosViewer software. The study reveals a modest decline in publications. Europe is the most influential continent in the ABC literature, and concepts associated with the 4IR environment are included in the literature. The study provides insights to users of ABC, including managers and policymakers, on influential universities, authors, and sources. It also identifies research gaps in terms of continents, universities, sources, methodologies, and focus areas.

Keywords:

Activity-Based Costing (ABC), Bibliometric Analysis, 4IR Technologies, Smart Manufacturing, Management Accounting.

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Introduction

Efficient cost allocation, which is the assignment of supporting departments' costs to internal departments that directly contribute to the company's products and services, remains an important process in accounting (Mirzamohammadi et al., 2020). Accurate allocation of costs significantly impacts management decisions. Models that accurately allocate costs are required in the current environment, as the cost of inaccurate decisions is high due to the volatile, uncertain, complex, and ambiguous (VUCA) 21st century environment (Tandiono, 2024).

Traditional costing methods are built on the assumption that volume drives production costs, such that high-volume activities incur high costs, while low-volume activities incur lower costs (Quesado & Silva, 2021). These methods arbitrarily allocate indirect costs, resulting in distorted product costs.

The 4IR environment has a high level of capital, which automates production, and a low level of labour, which requires the use of accurate cost allocation methods such as Activity-Based Costing (ABC) instead of traditional costing methods where indirect costs are arbitrarily allocated (Quesado & Silva, 2021). The success of businesses under the VUCA environment depends on their ability to adapt and use resources to meet customer needs, which requires sophisticated accounting methodologies for accurate decision-making (Quesado & Silva, 2021).

Using traditional costing methods therefore exposes businesses to the risk of making incorrect management decisions, which would impact on their sustainability.

Traditional costing methods were developed when product ranges were narrow and overheads were low relative to direct costs, and to comply with external reporting requirements (Kitsantas et al., 2020). These methods use a single cost pool and a few cost drivers, such as direct labour and machine hours, to allocate overheads.

Activities that consume resources are not considered, as costs are assigned directly to cost objects, and reports explaining why costs were incurred cannot be provided. Costs related to support operations, engineering, distribution, marketing, and information technology have increased relative to direct costs, and traditional methods fail to allocate these accurately (Kitsantas et al., 2020). This results in distorted product costs, indicating the need for a more sophisticated costing method.

ABC is a two-stage overhead allocation model introduced in the 1980s to overcome shortcomings of traditional costing methods, which relied on few cost drivers. According to Quesado and Silva (2021), ABC emerged in 1987 from Johnson and Kaplan's publication "Relevance lost: The Rise and Fall of Management Accounting".

This costing method is considered one of the most important innovations in the twentieth century. Despite its benefits, adoption remains low, with some studies reporting rates below 25%, which is

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paradoxical (Berg & Madsen, 2020). Extensions of ABC aimed at simplifying the method have not improved adoption rates (Berg & Madsen, 2020).

ABC is practice-driven rather than research-driven, leading to variations in interpretations and possible underreporting of adoption, as some organisations use ABC without realising it (Berg & Madsen, 2020). Its popularity during the 1990s was influenced by consulting firms, business schools, and scholars such as Cooper and Kaplan. As a result, some businesses may use ABC without explicitly naming it, contributing to underreported adoption of ABC (Berg & Madsen, 2020).

ABC is based on the principle that products consume activities and activities consume resources, meaning costs should not be allocated solely on a volume basis.

ABC uses activities to allocate costs, enabling management to identify cost drivers linked to administrative and production processes. It calculates product costs by linking an entity's costs to required activities. Key cost drivers help firms focus on critical processes (Galic, 2020).

Despite evidence of low adoption, systematic reviews and bibliometric analyses of ABC within the Fourth Industrial Revolution (4IR) VUCA environment remain limited. A structured review is necessary to identify recent developments and address the lack of management accounting research from Africa.

This study addresses the following research questions:

O1: What is the latest publication trend and who are the most significant contributors to ABC literature between 2020 and 2025?

O2: What are the most used words under ABC publications from 2022 to 2025?

This review offers a comprehensive bibliometric analysis of ABC literature to identify recent developments within the 4IR environment. Quesado and Silva (2021) identified 1 419 publications between 1990 and 2020, but did not focus on the 2020–2025 period.

This study contributes by:

• reviewing ABC relevance within the 4IR environment

• analysing publication trends, authors, organisations, and continents

• revisiting the ABC paradox

• identifying frequently used terms in recent publications

The paper is organised as follows: Section one presents the introduction, Section two discusses the research methodology, Section three presents the main findings, and Section four concludes the study.

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Methods and Data

A literature review provides a comprehensive overview of science pertaining to a specific phenomenon, helping to advance empirical evidence (Dodgson, 2021). Silva et al. (2021) indicate that interest in ABC has declined after 2006, despite its reported benefits. To address this, the current study applies a bibliometric approach to examine recent developments in ABC research.

The study uses bibliometric analysis to examine publication trends, key contributors (authors, organisations, and sources), and frequently used keywords in ABC research. Bibliometric analysis is appropriate as it enables quantitative evaluation of scientific literature to address the study objectives. The methodological process followed in this study is presented in Figure 1 and Figure 2, showing the data extraction, screening, and selection process used to obtain relevant articles. The methodological process (Figure 1) followed in this study was adapted from the systematic review framework proposed by Tetteh et al. (2024) and aligned with the PRISMA protocol. The framework was modified to suit the bibliometric objectives of the current study, including database selection, screening, eligibility assessment, and bibliometric analysis.

Planning

The study used the Scopus database for the period 2020–2025 due to its suitability as a bibliometric data source for large-scale research analysis. Scopus is recognised as a comprehensive database of peer-reviewed literature across disciplines (López-Illescas et al., 2008; Salisbury, 2009; Shareefa & Moosa, 2020).

The following search string was applied to titles, abstracts and keywords: "Activity Based Costing" or "Activity-based costing" or "activity-driven costing".

Inclusion criteria were applied to ensure relevance, resulting in 56 documents retained for analysis from an initial 297 screened papers.

Conducting

The search string used in Scopus database produced 4 056 documents (1973-2025) across multiple subject areas and document types. The dataset was refined to include journal articles and conference papers published between 2020 and 2025 within Business, Management, Accounting, and Social Sciences, resulting in 297 papers.

Screening was conducted based on relevance and accessibility, where 200 articles were excluded for not focusing on ABC, two duplicates were removed, seven articles were excluded due to inaccessibility, and six articles were excluded for not being in English. This resulted in 82 articles for further analysis,

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after which 26 articles were excluded for lacking explicit focus on ABC, leaving a final sample of 56 articles.

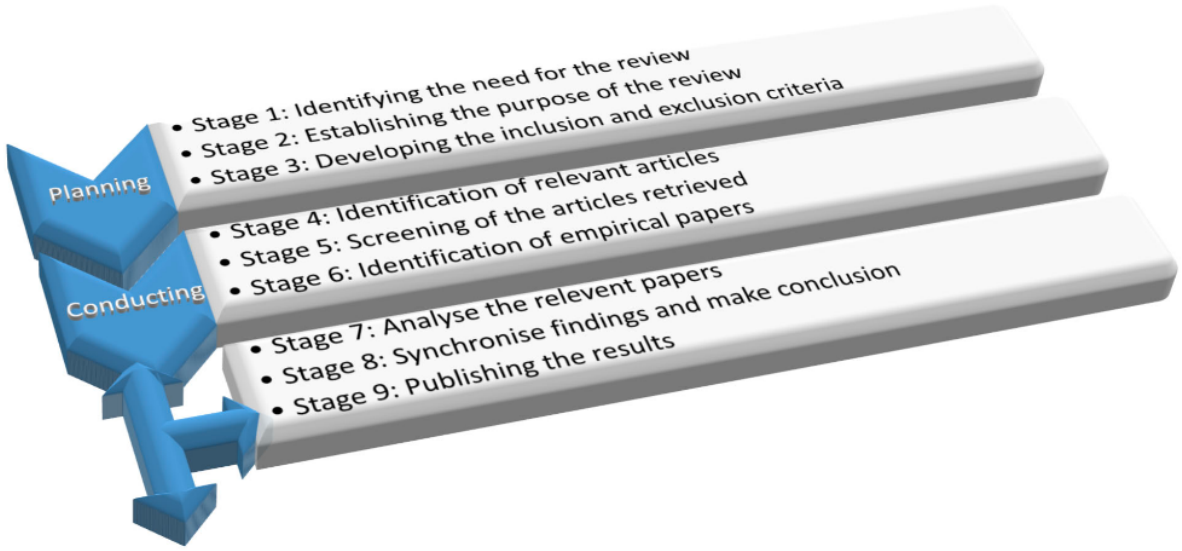

Figure 1: Bibliometric review process adapted from Tetteh et al. (2024) and aligned with the PRISMA protocol.

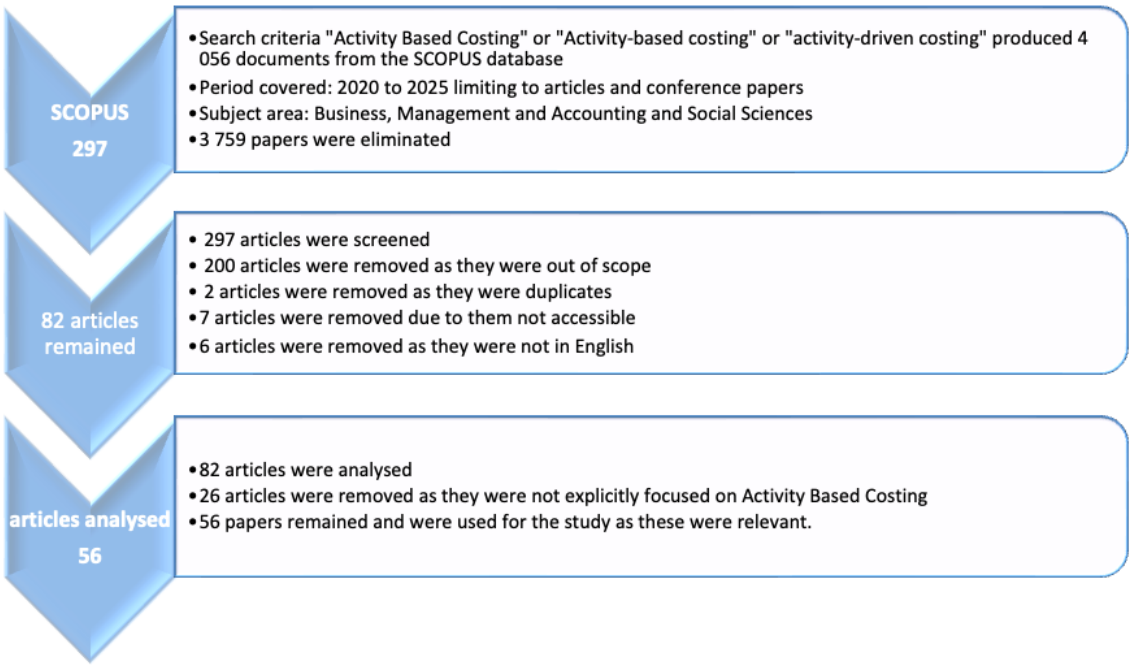

Figure 2: The article selection and screening process

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Synthesis of Results

The study applied bibliometric analysis to the selected articles to examine patterns in ABC research. Analysis was conducted using Bibliometrix (Biblioshiny in RStudio v4.5.0) and VOSviewer (version 1.6.20).

The analysis examined publication trends, key contributors (authors, organisations, and sources), country contributions, citation patterns, and keyword occurrence. These tools enabled quantitative and visual analysis of the literature, supporting identification of influential contributors and frequently used terms.

Results and Discussion

Initial Data Statistics

The data analysis covers a timespan from 2020 to 2025 and draws from 56 documents sourced from Scopus, as shown in Table 1 and 1a generated using the Biblioshiny software.

The dataset consists of 56 documents from 50 sources, with an annual growth rate of −14.14%, indicating a decline in publications over the period. The average document age is 2.75 years, while the average citations per document is 5.625, indicating the influence of the selected studies.

A total of 142 authors contributed to the documents, with an average of 2.66 co-authors per document, indicating collaboration among researchers. International co-authorship is 17.86%.

Most of the documents are journal articles (51), while five are conference papers. The dataset also includes 2,700 references, showing the breadth of literature considered.

The annual scientific production shows fluctuations with an overall declining trend, with the highest number of publications recorded in 2020 (15 articles) and the lowest in 2022 (5 articles).

Description	**Results**
Timespan	2020:2025
Sources (Journals, Books, etc.)	50
Documents	56
Annual growth rate %	-14.14
Document average age	2.75
Average citations per doc	5.625

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References	2 700
DOCUMENT CONTENTS	
Keywords plus (ID)	113
Author's keywords (DE)	215
AUTHORS	
Authors	142
Authors of single-authored docs	8
AUTHORS COLLABORATION	
Single-authored docs	9
Co-authors per doc	2.66
International co-authorships %	17.86
DOCUMENT TYPES	
Articles	51
Conference papers	5

Table 1: Descriptive statistics about data, including the Annual Scientific production

Year	**Articles**	**%**
2020	15	26.79
2021	8	14.29
2022	5	8.93
2023	11	19.64
2024	10	17.86
2025	7	12.50
Total	**56**	**100.00**

Table 1a: Annual Scientific Production

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Most Relevant Sources and most cited authors

Table 2 and 2a shows the analysis of journals based on their scholarly output, measured by the number of articles, citations, and total link strength, as well as the top cited authors.

Sources	Articles	Citations	Total Link Strength
Engineering Economics	2	20	6
Journal Of Accounting and Organizational Change	2	19	2
Journal of Asian Finance, Economics and Business	2	7	1
Management Science Letters	2	9	3
Springer Proceedings in Business and Economics	2	0	3
Sustainability (Switzerland)	2	6	2

Table 2: Showing the top six relevant journals

Paper	Total Link Strength	Total Citations
Quesado P, (2021). J Open Innov: Technol Mark Complex	25	56
Duran O, (2020). Int J Prod Econ	3	27
Vetchagool W, (2020). Asian Rev Account	7	26
Więcek D, (2020). Manag Syst Prod Eng	1	16
Tu Tran U, (2022). Asia Pac Manage Rev	4	15
Berg T, (2020). J Account Organ Change	1	13

Table 2a: Showing the top six Cited authors

Table 2 shows Engineering Economics, Journal of Accounting and Organizational Change, Journal of Asian Finance, Economics and Business, Management Science Letters, Springer Proceedings in Business and Economics, and Sustainability (Switzerland) as the top six relevant journals, each producing a minimum of two documents during the period 2020 to 2025 out of the 50 sources analysed.

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Engineering Economics has a total of 20 citations and is the most influential among the top six journals, as indicated by a total link strength of six. However, the most cited article (56 citations) was produced by Quesado and Silva (2021) in the Journal of Open Innovation: Technology, Market, and Complexity, with a total link strength of 25.

The article with the highest total link strength was produced by Stašová (2023), with seven citations, published in the Central European Business Review. These studies indicate a strong academic contribution to ABC research, particularly from leading authors and journals in the field.

Contributing organizations

Table 3 presents a comparative analysis of organisations based on the number of documents, citations, and total link strength.

Contributing Organisations	Number of Documents	Citations	Total Link Strength
University of Trás-os-montes e alto douro and School of Management, Polytechnic Institute of Cavado e Ave.	1	56	17
Universidade do Minho and Pontificia Universidad Católica de Valparaíso	1	27	4
The Bournemouth University Business School, The Hull University Business School, The International College, the University of Thai Chamber of Commerce, and The Khon Kaen University.	1	17	5
University of Bielsko-biala and University Zilina	1	16	1
Foreign Trade University and Vietnam National University Hanoi	1	15	5
Norwegian University of Science and technology and University of South-eastern Norway	1	13	1

Table 3: Comparative analysis of academics

Table 3 presents only the most influential contributing organisations, while continent-level statistics were derived from the complete organisational dataset generated through Biblioshiny. The organisational dataset contained 58 institutional affiliations associated with the 56 documents analysed because several publications involved co-authors from different universities and countries.

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The University of Trás-os-Montes e Alto Douro and the School of Management, Polytechnic Institute of Cávado e Ave contributed one document, which recorded the highest number of citations (56) and a total link strength of 17. Universidade do Minho and Pontificia Universidad Católica de Valparaíso (27 citations), the Bournemouth University Business School and associated institutions (17 citations), and the Foreign Trade University and Vietnam National University Hanoi (15 citations) exhibited moderate total link strength ranging between four and five. Other organisations recorded a total link strength of one, with citations ranging from 13 to 16.

Analysis of the complete organisational dataset revealed that Asia had the highest number of contributing institutions (32), followed by Europe (17), South America (4), Africa (3), and North America (2). However, European institutions recorded higher citation counts and stronger collaboration networks, indicating a greater influence on ABC scholarship. Overall, while Asia contributed the largest number of institutions, Europe emerged as the most influential continent in terms of research impact and collaboration strength.

Contribution According to Country

The scientific contribution by country is presented in Figure 3, showing the distribution of publications across countries. A total of 31 countries contributed to the 56 documents analysed.

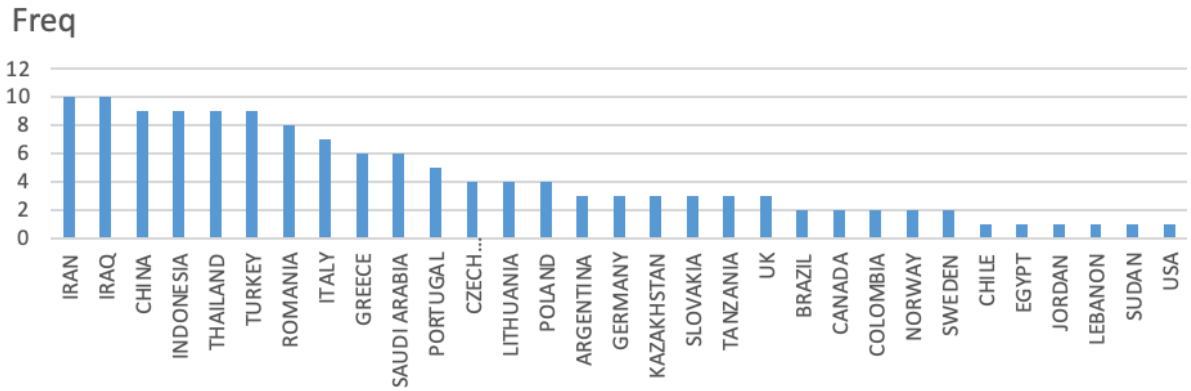

Figure 3: Countries' Scientific Contribution

Iran and Iraq each contributed 10 papers (18%), representing the highest contribution. China, Indonesia, Thailand, and Turkey each contributed nine papers (16%), indicating strong participation from these countries.

Romania, Italy, Greece, Saudi Arabia, and Portugal contributed between eight and five papers, while the remaining countries contributed fewer than five papers.

The highest contributing country from Africa is Tanzania (three papers), while Egypt and Sudan contributed one paper each, indicating limited contribution from the African continent.

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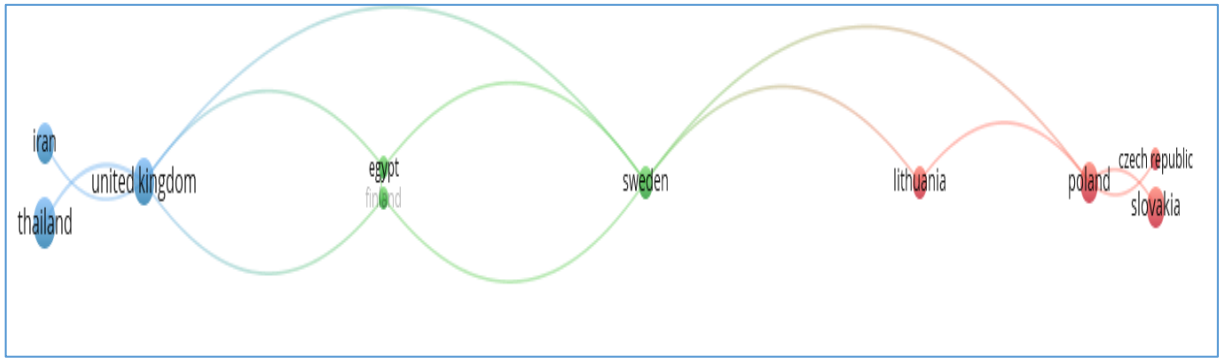

Figure 4: Showing collaboration between countries

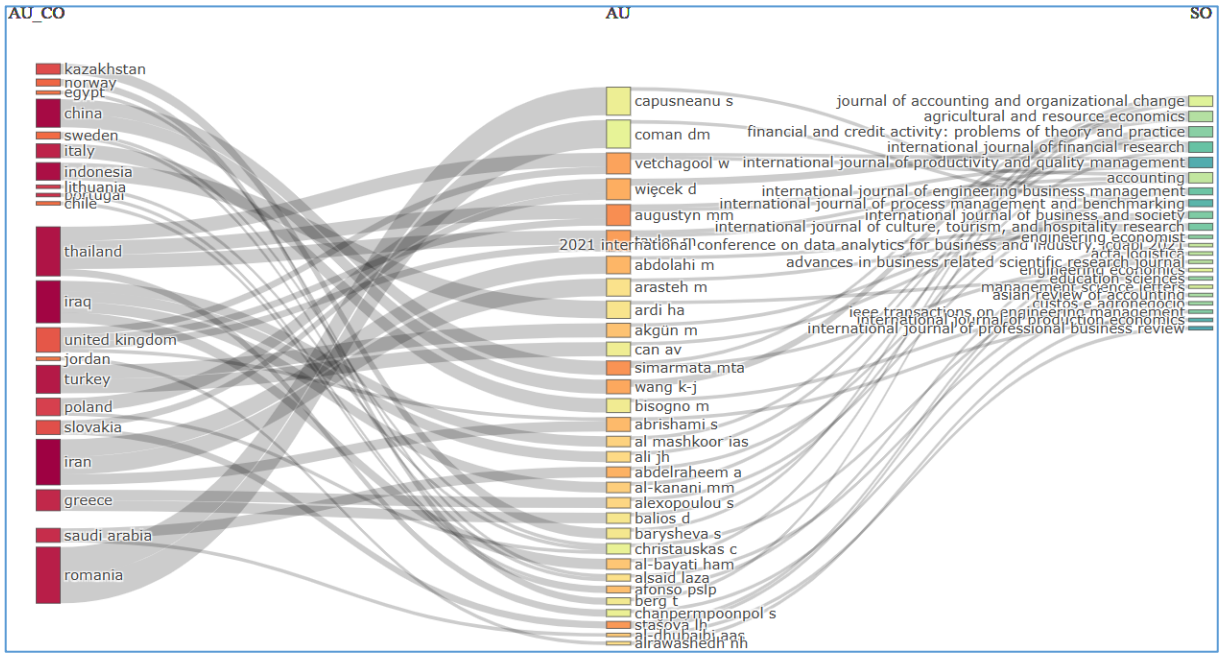

Figure 5: Three-field plot

Figure 4 shows the collaboration between countries, with the United Kingdom having the highest level of collaboration with other countries. The United Kingdom collaborated with Thailand, Iran, Egypt, Finland, and Sweden. Other countries that show collaboration include Lithuania, Poland, the Czech Republic, and Slovakia.

Figure 5 presents a three-field plot showing Author's Country (AU_CO), Authors (AU), and Sources (SO). The diagram shows authors from 21 countries and their corresponding publishing sources, with some sources receiving contributions from multiple countries, indicating international collaboration.

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Egypt shows collaboration with Sweden and the United Kingdom, while overall, collaboration among African countries remains limited. This highlights a gap in ABC research contribution from Africa, as only a few countries are represented in the dataset.

Most Frequent words and Co-word Occurrence

The study used VOSviewer to analyse the Scopus CSV file derived from the 56 articles. Co-occurrence analysis was applied using all keywords as the unit of analysis, with a minimum threshold of two occurrences. Out of 309 keywords, 32 met the threshold, with a total link strength of 395.

These 32 keywords were grouped into five clusters, as shown in Figure 6. The largest cluster consists of 10 items, including activity-based costing, cost-benefit analysis, cost estimation, cost modelling, information management, manufacturing, smart manufacturing, and project management.

Cluster two contains seven items, focusing on ABC adoption, cost accounting, decision-making, and organisational performance. Cluster three also consists of seven items, including cost management, cost reduction, Internet of Things, and management accounting. Clusters four and five include keywords such as competitive advantage, financial performance, and cost analysis.

In addition, word cloud (Figure 7) and most relevant word occurrence analysis (Figure 8) were generated using Biblioshiny.

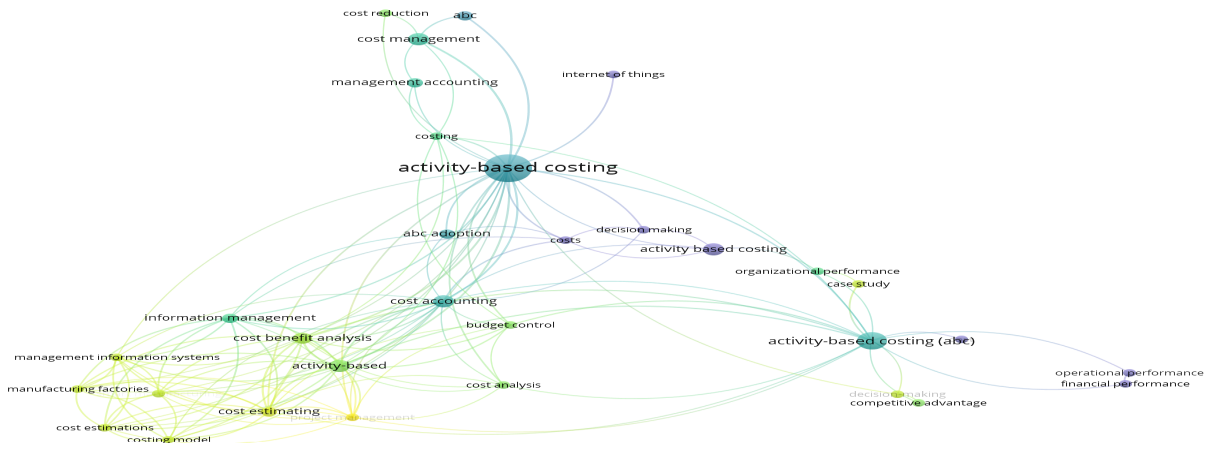

Figure 6: Key words co-occurrence

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Figure 7: Word Cloud

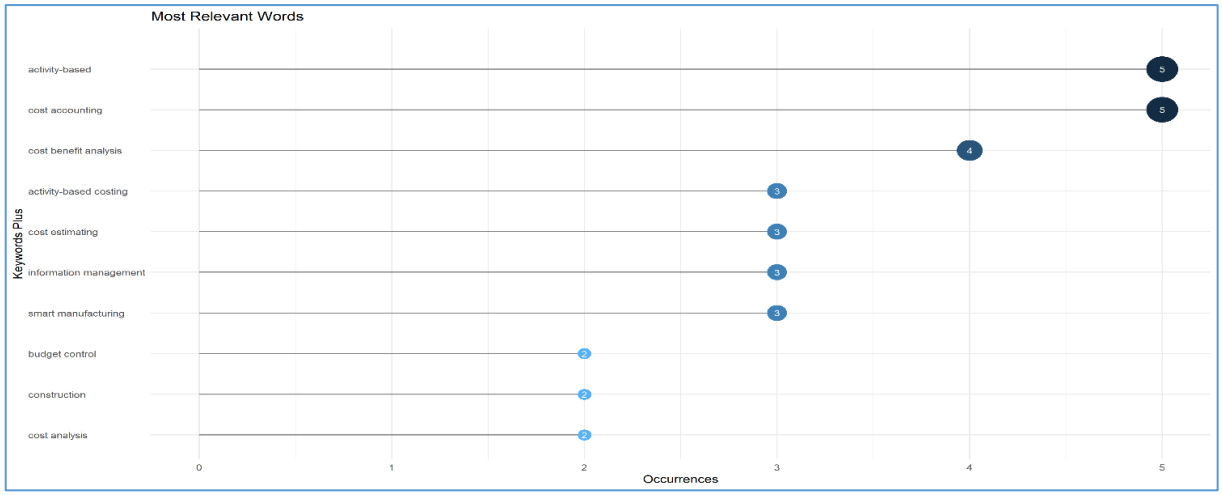

Figure 8: Most Relevant Words Occurrences

These results highlight frequently used terms such as cost estimation, smart manufacturing, decision-making, information management, and cost analysis.

Overall, the findings indicate that ABC research is strongly associated with manufacturing contexts and 4IR-related concepts, including smart manufacturing and the Internet of Things. The results also show that ABC is linked to decision-making, cost management, competitive advantage, and organisational performance, and is applied beyond manufacturing, including the construction sector.

Discussion, Implications and Future Research Agenda

Based on the analysis presented in the previous section, this section synthesises the findings to better understand trends in ABC research and to identify areas for future research. This section discusses key findings, implications, and limitations of the current study.

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Key Findings

Within the 56 selected studies, publication numbers fluctuated with an overall declining trend, indicating a reduced level of contribution to ABC literature. This presents a paradox, as ABC is regarded as a useful tool in a complex environment, which would be expected to attract more attention under the VUCA environment.

The study reveals a high level of collaboration among authors, with most collaborative work involving authors from the United Kingdom, while only Egypt (from Africa) shows collaboration across countries. Despite this, Asia has the highest number of contributing authors (67) from 10 countries, with Iran and Iraq contributing the most (10 each).

Europe follows with 51 authors from 12 countries, with Romania and Italy showing the highest contribution. South America accounts for eight authors from four countries, while Africa and North America are the least represented, with five and three authors respectively.

A study by Quesado and Silva (2021), which examined publications from 1990 to 2020, shows that ABC publications peaked around 2011 and declined thereafter, indicating that ABC is no longer a dominant topic in management accounting research. Similar findings are observed for the period 2020 to 2025, where a declining trend in publications is evident in the current study.

Nine of the contributing organisations are universities from Europe (129 citations, five documents, and total link strength of 28), while five are from Asia (32 citations, two documents, and total link strength of 10), and one is from South America (27 citations, one document, and total link strength of four). This indicates the strong influence of European universities in ABC research.

The top sources contributing a minimum of two documents are also dominated by European journals (eight documents, 45 citations, and total link strength of 13), while Asian sources contributed four documents with 16 citations and total link strength of four.

The most influential authors, including Quesado and Silva (2021), are from Europe, with the most cited document receiving 56 citations and a total link strength of 25. Overall, while Asia has the highest number of contributors, Europe remains the most influential continent in ABC research based on the analysed documents.

Several scholars have examined concepts in management accounting, including competition, benefits associated with tools such as ABC, barriers to adoption, and contingency factors influencing management accounting practices before 2020 (Alcouffe et al., 2019; Matambele & van der Poll, 2017; Msomi et al., 2019; Ntshonga & Kamala, 2019).

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After 2020, studies have continued to explore these areas, with research focusing on the impact of ABC on decision-making and competitive advantage, as well as factors influencing ABC adoption (Alexopoulou et al., 2024; Nguyen & Nguyen, 2024; Saad et al., 2025; Tran & Nguyen, 2024).

Other studies have examined the integration of ABC with emerging technologies, including smart manufacturing and the Internet of Things, reflecting the 4IR context (Alsaid & Mutiganda, 2023; Sánchez et al., 2020; Wang & Simarmata, 2024). In addition, case studies remain a commonly used research approach in ABC studies (Tandiono, 2024; Wang & Simarmata, 2025).

Future Research Direction, Implications for Managers and Policymakers

The current study reveals a declining interest in ABC, despite prior studies highlighting its benefits, particularly in a VUCA environment. With most contributors originating from Asia and the most influential contributors from Europe, there is a clear gap in ABC research within Africa.

Future researchers may consider combining ABC with 4IR-related concepts such as smart manufacturing, smart factories, and the Internet of Things. In addition, more quantitative and survey-based studies may be considered, as case studies appear to dominate the current literature, limiting the generalisability of findings. Researchers may also consider expanding the review period and including additional databases beyond Scopus.

This study identifies key sources, universities, and authors, which may assist managers and policymakers in accessing relevant ABC knowledge. It also highlights the relevance of ABC in decision-making, cost estimation, competitive advantage, financial performance, and cost management, particularly within technologically driven environments.

Limitations of the research

The study relied on a single database (Scopus), which may exclude relevant studies from other sources. The focus on documents published between 2020 and 2025 may limit the identification of broader trends. In addition, the selection of keywords may have restricted the scope of the analysis.

Conclusion

The ABC is recognised as an important innovation in management accounting, offering more accurate cost allocation compared to traditional costing methods. However, studies have reported a decline in research interest and low adoption, despite its benefits.

This study examined ABC literature published between 2020 and 2025 using bibliometric analysis conducted through Bibliometrix (Biblioshiny) and VOSviewer. The findings reveal a declining publication

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trend, with Asia contributing the highest number of documents, while Europe remains the most influential in terms of authors, sources, and institutions.

The analysis also shows that ABC research is increasingly linked to 4IR-related concepts such as smart manufacturing and the Internet of Things, as well as decision-making, cost management, and competitive advantage.

These findings provide useful insights for managers and policymakers by identifying key sources and contributors in ABC research. The study also highlights a gap in research from Africa and indicates the need for broader empirical studies to improve generalisability.

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