Review Article

Evaluating Global Research Trends in Activity-Based Costing: A Scopus-Based Bibliometric Analysis

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Abstract: This study conducts a bibliometric analysis of global research on Activity-Based Costing (ABC) published between 2000 and 2024, using data retrieved from the Scopus database. A total of 712 articles were analyzed based on the "article title" criterion to ensure relevance. The analysis aimed to map the development of ABC research, identify leading authors, institutions, and countries, and uncover trends in publication output, collaboration networks, and keyword usage. Visualization tools such as VOSviewer and Microsoft Excel were used to present the findings. Results indicate a steady increase in ABC-related publications, with 2024 marking the highest annual output. The United States was the leading contributor in both publication count and citations, while Harvard Business School and Tsai Wen-Hsien emerged as the most prolific institution and author, respectively. Most articles were published in English and concentrated in the fields of Business, Health, and Engineering. The International Journal of Production Economics was the most cited journal. This study contributes to the literature by offering a structured overview of research trends, influential studies, and key contributors in the field of ABC. It highlights the growing global interest and evolving research themes in cost management practices. A key limitation is the reliance on a single database (Scopus). Future research should expand the scope by incorporating data from other sources such as Web of Science and Google Scholar and consider conducting comparative and country-specific bibliometric analyses. Additionally, integrating case studies could bridge theoretical insights with practical applications, enriching the understanding of ABC across various contexts.

Keywords: Activity-Based Costing (ABC); Research Trends; Bibliometric Analysis, Scopus

1. Introduction

Activity-Based Costing (ABC) is an advanced cost accounting methodology designed to provide a more precise representation of organizational cost structures and to facilitate the optimization of resource allocation. Traditional costing systems often fall short in accurately capturing costs, particularly within complex and service-intensive sectors, leading to suboptimal decision-making. ABC addresses these limitations by assigning costs to activities, thereby offering managers a more detailed understanding of how resources are consumed (Chea, 2011). Moreover, it enhances the analysis of both production and service processes, contributing to more efficient resource utilization (Bekçioğlu et al., 2014). Despite its advantages, the implementation of ABC is not without challenges. The adoption process may involve

high initial costs, frequent updates to cost drivers, and difficulties related to idle capacity. In response to these issues, the time-driven variant of ABC has emerged, offering improved cost accuracy by incorporating the cost of unused resources into the analysis (Saler & Gökten, 2019). As such, ABC systems play a critical role in contemporary cost management strategies, particularly within dynamic and competitive business environments. Through its ability to refine cost accuracy and reveal potential areas for competitive advantage, ABC continues to gain relevance (Topal et al., 2023). Additionally, its adaptability to ongoing changes in business conditions underscores its importance for long-term organizational success (Saler & Gökten, 2019).

To better understand the evolution and academic development of the ABC methodology, bibliometric analysis serves as a valuable approach. Bibliometric methods allow for a systematic exploration of scholarly literature within a given field, revealing research trends, author collaborations, and gaps in the knowledge base (Quesado & Silva, 2021). Applying bibliometric analysis to the domain of activity-based costing provides insight into its historical trajectory, prevailing research themes, and intellectual structure (Kıymaz Kıvraklar et al., 2018). Specifically, it enables the mapping of academic networks and knowledge dissemination, assisting researchers in identifying collaborative opportunities and emerging areas of interest (Önder, 2022). Thus, this study explores the global research patterns in the field of activity-based costing through a comprehensive bibliometric analysis. This involves examining publication output, co-authorship networks, country affiliations of contributing authors, and the co-occurrence of keywords. The analysis is based on bibliometric data derived from Scopus-indexed articles related to ABC. Given the importance of ABC in improving cost transparency and strategic resource allocation, understanding the academic landscape of this field is of both theoretical and practical significance. By evaluating the volume and distribution of publications, identifying highly cited works and influential authors, and analyzing collaborative author networks and thematic trends, this study offers a systematic overview of the development of ABC research. It is anticipated that the findings will provide valuable insights for scholars and practitioners alike, enabling informed decision-making and fostering further advancements in the field.

2. Literature Review

Activity-Based Costing (ABC) has emerged as an innovative and strategic cost management approach, offering significant advantages to organizations by enabling more accurate cost estimation and promoting efficient resource utilization. These benefits have sparked growing academic interest, leading to an increasing number of studies in the field, including bibliometric analyses that investigate the development and dissemination of ABC-related research. Several international bibliometric studies have provided valuable insights into the evolution of ABC literature. For instance, Stefano (2013) conducted a comprehensive bibliometric review of ABC applications in the service sector, analyzing articles published between 1990 and 2011 using data from the Web of Science and Scopus databases. The study offered both quantitative and qualitative evaluations and resulted in a curated bibliographic portfolio of 21 scholarly works. Focusing on time-driven activity-based costing (TDABC), Arbulo (2021) highlighted a steady increase in related publications and citations. Similarly, Quesado and Silva (2021) performed a bibliometric analysis of 1,419 articles retrieved from the Scopus and Web of Science databases, confirming a rising trend in scholarly interest in ABC in recent years.

Mikki and Sharma (2022), using the Scopus database, presented a structured overview of ABC research, identifying key contributing countries, influential authors, and dominant industry applications. Mohammad and Salleh (2022) conducted a similar study using 1,725 articles from the Web of Science database and employed VOSviewer software for data visualization. They found that the field of business economics was the most frequently studied area, with 2021 marking the highest publication count. Yaguache et al. (2023) analyzed 258 TDABC-related publications from Scopus, Web of Science, and PubMed, noting a marked increase in interest after 2010, particularly in the healthcare and manufacturing sectors. They also identified Kaplan and Anderson (2003) as the most cited authors in the field. Building on similar data, Aguilar et al. (2025) also observed a post-2010 surge in TDABC publications, while Febriani (2025) analyzed 172 ABC-related articles from Scopus published between 2010 and 2024, identifying 2010 as the most prolific year with 21 articles. This study also utilized VOSviewer to visualize co-authorship and keyword trends.

In the context of Turkish literature, there has also been a noticeable rise in ABC-related research. For example, Pazarçeviren et al. (2019) examined open-access graduate theses and journal articles from 2003 to 2018 listed in the Council of Higher Education's National Thesis Center database. Their findings emphasized ABC's effectiveness in producing more accurate cost results, especially in the healthcare sector. Similarly, Bozdemir and Köse (2021) conducted a bibliometric analysis of 5,134 articles from the Web of Science database, revealing that 51% were published between 2015 and 2019, and that 39% originated from the United States. Paksoy (2024), in a bibliometric study on TDABC, reported that the Harvard Business Review received the highest number of citations (500) and that the United States was the leading contributor in terms of publication volume. Meanwhile, Kurtlar (2025) focused on Turkish academic journals, analyzing TDABC-related publications from 2007 to 2023. The study found that the highest publication years were 2017 and 2019, that most articles were empirical in nature using real business data, and that the majority were co-authored by male researchers. A review of the literature reveals that international bibliometric

analyses of ABC predominantly rely on databases such as Scopus, Web of Science, and PubMed. In contrast, Turkish studies often use national databases.

Distinct from prior studies, the present research employed the Scopus database to analyze ABC-related articles published between 2000 and 2024, using the "article title" as the primary search criterion. This approach ensures a focused dataset directly aligned with the core subject, as opposed to broader keyword or author-based searches commonly used in earlier studies. The current study also adopted a criterion requiring a minimum of one publication and one author to enable a broader and more inclusive analysis of research trends. In addition to numerical data, the analysis emphasizes the visualization and interpretation of findings through an examination of cluster structures, co-authorship networks, and link strengths. This in-depth approach is expected to offer a more comprehensive understanding of the field's intellectual landscape. Taken together, these methodological choices distinguish the present study from previous research. It is anticipated that the findings will contribute meaningfully to the academic literature by offering nuanced insights into the evolution, current status, and future directions of activity-based costing research.

3. Materials and Methods

This study employed the bibliometric analysis method, which enables a systematic evaluation of the scope, characteristics, and international collaboration patterns within a specific research domain through the statistical examination of publication data (Passas, 2024). Bibliometric analysis has gained prominence as a valuable tool for monitoring the evolution of scientific research and for gaining insights into the structure and dynamics of academic disciplines. By analyzing various dimensions—such as co-authorship networks, frequently cited publications, and interdisciplinary research linkages—bibliometric analysis facilitates the assessment of a field's intellectual influence and scholarly contributions. Consequently, it not only allows for a comparative evaluation of existing literature but also helps to uncover emerging trends and potential avenues for future research. For this study, academic articles related to activity-based costing published between 2000 and 2024 were retrieved from the Scopus database on February 27, 2025. The collected data were subsequently analyzed using bibliometric techniques. Visualization of the results was carried out using VOSviewer version 1.6.20 and Microsoft Excel, enabling the graphical representation of key relationships and trends within the dataset.

4. Results and Discussion

This study conducted a bibliometric analysis of academic articles on Activity-Based Costing (ABC) published globally between 2000 and 2024, using data retrieved from the Scopus database on February 27, 2025. An initial broad search using the keyword "activity-based costing" across all fields resulted in 12,620 documents. When the search was narrowed to include only articles with the phrase in the title, 1,149 works were identified. Further refinement, limiting the results to journal articles published within the specified timeframe, produced a final dataset of 712 articles that were analyzed in this study. The analysis revealed that the year with the fewest publications was 2006, with only 9 articles, whereas 2024 recorded the highest number of publications, totaling 49. According to Scopus subject area classifications, the articles were predominantly published in the fields of Business, Management, and Accounting, followed by Health and Engineering. These articles were written in 15 different languages, with English accounting for the vast majority—89.32%—of the total publications.

In terms of scholarly impact, the most productive and cited author was Tsai, Wen-Hsien, with 16 publications and 448 citations. Harvard Business School emerged as the leading institution, contributing 18 articles and accumulating 467 citations. At the national level, the United States ranked highest with 226 publications and 4,262 citations, indicating its dominant role in the development of ABC research. The International Journal of Production Economics was identified as the most influential journal, publishing 13 articles that collectively received 731 citations. Additionally, "activity-based costing" was the most frequently used keyword by authors, further confirming the central focus of the analyzed studies. Overall, these findings provide a detailed overview of publication trends, key contributors, and thematic focuses within the academic literature on activity-based costing over the past 25 years. The results not only reflect the growth of interest in the field but also offer valuable insights for researchers aiming to explore emerging directions and collaborative opportunities.

4.1. Data Screening from Scopus Database

Scopus is a widely used database with a rich range of sources covering various disciplines. The distribution of activity-based costing related articles obtained from the Scopus database by year is presented in Table 1.
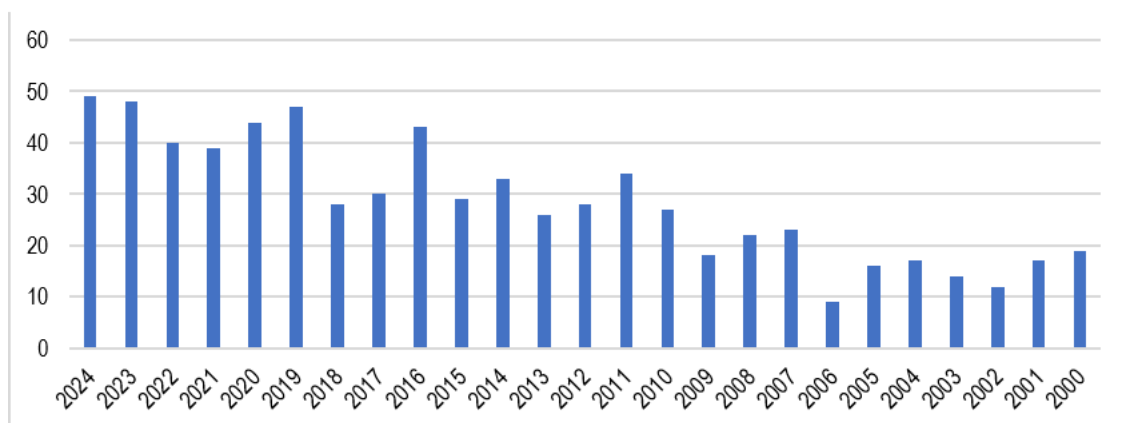
Table 1. Distribution of Articles on Activity-Based Costing by Year

Publication Year	Number of Articles	Percentage
2024	49	6,88

Publication Year	Number of Articles	Percentage
2023	48	6,74
2022	40	5,61
2021	39	5,47
2020	44	6,17
2019	47	6,60
2018	28	3,93
2017	30	4,21
2016	43	6,03
2015	29	4,07
2014	33	4,63
2013	26	3,65
2012	28	3,93
2011	34	4,75
2010	27	3,79
2009	18	2,52
2008	22	3,08
2007	23	3,23
2006	9	1,26
2005	16	2,25
2004	17	2,39
2003	14	1,96
2002	12	1,68
2001	17	2,39
2000	19	2,66
Total	712	100

Source: Created by the author using data from the Scopus database.

When the number of articles is examined by year, it is observed that the number of articles published between 2000 and 2006 did not exceed 20. However, starting from 2007, it is evident that the topic has been increasingly studied each year. The development of the number of articles related to activity-based costing worldwide is presented in Figure 1.

Figure 1. The Number of Articles on Activity-Based Costing Worldwide

Figure 1 captures the fewest articles on activity-based costing were published in 2006, while the highest number of articles were published in 2024. The distribution of the languages of the articles on activity-based costing is presented in Table 2.

Table 2. Distribution of Article Writing Languages on Activity-Based Costing

Writing Language	Number of Articles	Percentage
English	636	89,32

Writing Language	Number of Articles	Percentage
Chinese	25	3,51
Portuguese	16	2,25
Spanish	6	0,84
French	6	0,84
Italian	5	0,70
Persian	4	0,57
German	4	0,57
Korean	3	0,42
Croatian	2	0,28
Turkish	1	0,14
Slovak	1	0,14
Serbian	1	0,14
Japanese	1	0,14
Czech	1	0,14
TOPLAM	712	100

**Source:** Created by the author using data from the Scopus database**.**

It was determined that the 712 articles analyzed on activity-based costing were written in 15 different languages, with 89.32% of these articles published in English.

4.2. Data Analysis using VOSviewer Software

The VOSviewer 1.6.20 software was used to visualize the data of this study. With VOSviewer, analyses of co-authorship, citation, co-citation, bibliographic coupling, and term frequency can be conducted.

4.2.1. Co-authorship Analysis

As part of the co-authorship analysis of articles on activity-based costing, a network map was created using the criteria of at least one publication and at least one citation to identify the authors with the most connections and collaborations. The map showing the co-author connections, which illustrate the collaboration between authors, is presented in Figure 2.
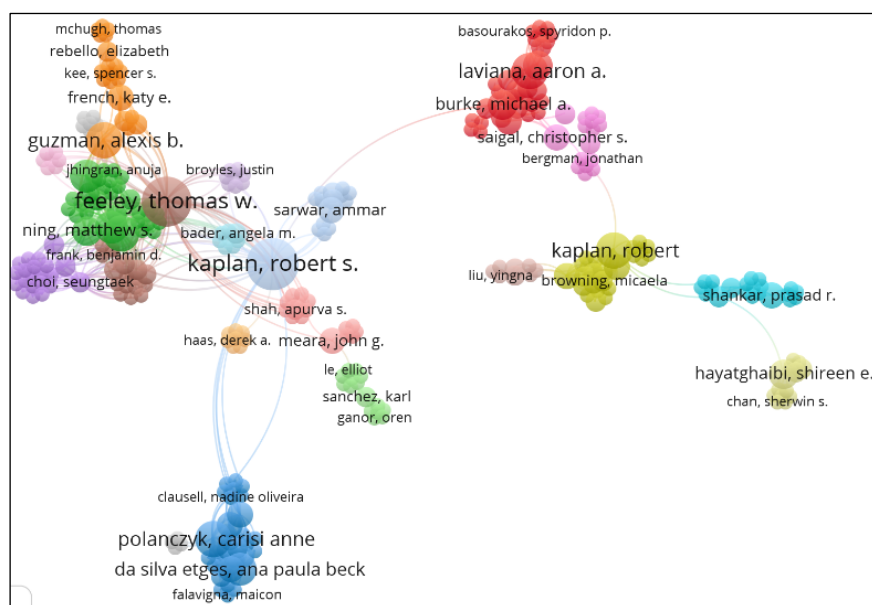
Figure 2. Co-author Links Showing Collaboration Between Authors

According to the analysis of the authors with the highest connections, there are 20 clusters and 2,083 connections formed by the 319 most connected authors. The three clusters with the highest connections include 92 authors, while

the cluster with the fewest connections contains 4 authors. The authors with the most citations and publications in the field of activity-based costing are presented in Table 3.

Table 3. Authors with the Most Citations and Publications According to Co-Authorship Analysis

No	Top 10 Most Cited Authors	Citation Count	Serial No	Top 10 Authors with the Most Publications	Number of Articles
1	Tsai, Wen-Hsien	448	1	Tsai, Wen-Hsien	16
2	Feeley, Thmas W.	357	2	Kaplan, Robert S.	12
3	Kaplan, Robert S.	341	3	Feeley, Thmas W.	11
4	Roodhooft, Filip	318	4	Raab, Carola	9
5	Burke, Michael A.	236	5	Roodhooft, Filip	8
6	Shah, Apurva S.	220	6	Laviana, Aaron A.	6
7	Yang, Chih- Hao	206	7	Kaplan, Robert	6
8	Kaplan, Alan I.	205	8	Guzman, Alexis B.	6
9	Niedzwiecki, Dauglos R.	202	9	Polanczyk, Carisi Anne	6
10	Meara, John G.	201	10	Thaker, Nikhil G.	6

Source: Created by the author using VOSviewer software.

According to Table 3, in the field of activity-based costing, Riley, Tsai, Wen-Hsien has been the most cited and the author with the highest number of articles, with 16 articles and 448 citations.

4.2.2. Citation Connections of Authors

To conduct citation analysis on publications related to activity-based costing, authors were selected as the unit of analysis. In this context, a network map was created with the criteria that authors must have at least one publication and at least one citation. The map depicting the citation connections of authors is presented in Figure 3.
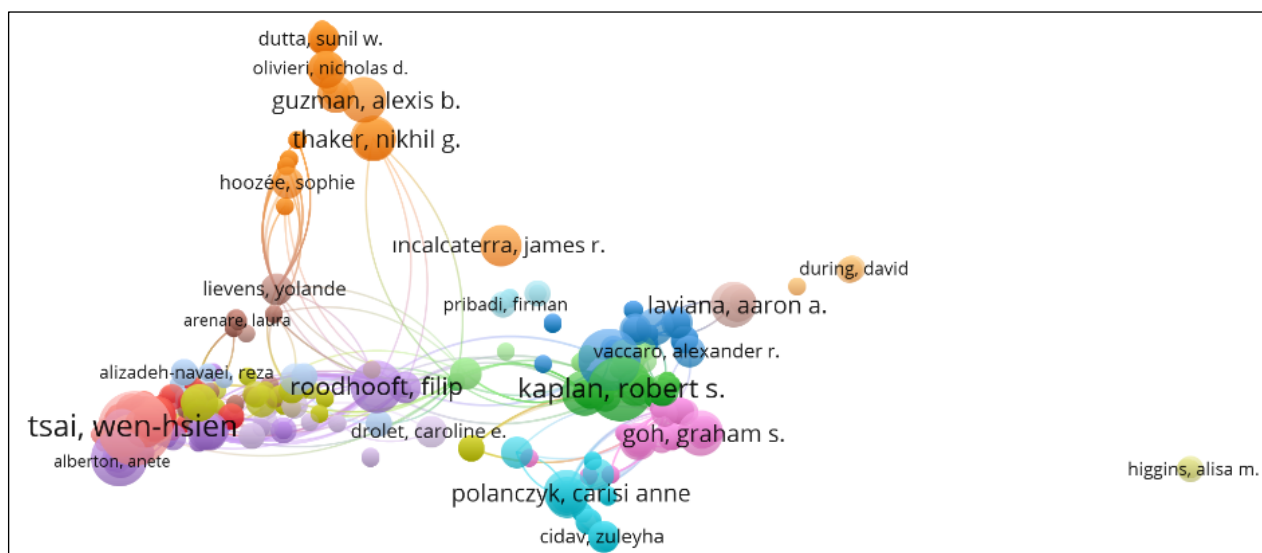
Figure 3. Citation Connections of Authors

According to Figure 3, an analysis conducted on 993 units that are interconnected revealed 17 clusters, 10,598 connections, and a total connection strength of 12,367.

4.2.3. Citation Networks of Organizations

To conduct a citation analysis among organizations publishing in the field of activity-based costing, organizations have been selected as the unit of analysis. To identify inter-organizational citation networks, a network map was created under the condition that each organization publishes at least one article and receives at least one citation. The map of citation links between organizations is presented in Figure 4
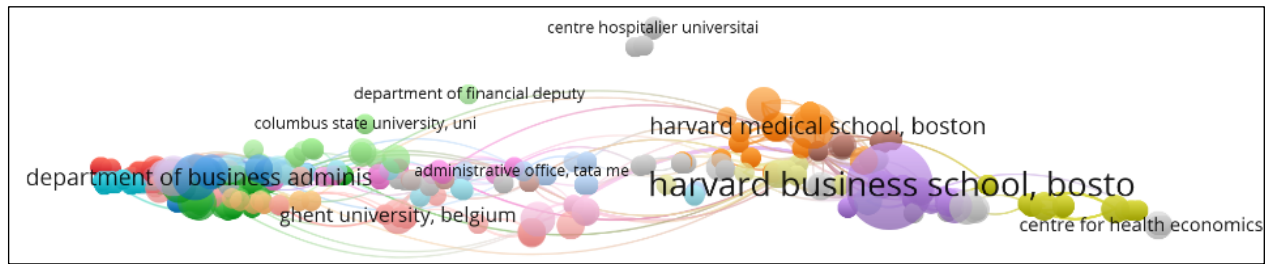
Figure 4. Citation Links of Organizations

According to Figure 4, 992 observation units have been examined based on the citation analysis of organizations. 25 clusters, 6,637 connections, and a total of 6,956 connection strength have been observed. The organizations with the most citations and publications in the field of activity-based costing are presented in Table 4.

Table 4. Organizations with the Most Citations and Publications According to the Organization Citation Analysis

No	Top 10 Organizations with the Most Citations	Citation Count	Serial No	Top 10 Organizations with the Most Publications	Number of Articles
1	Harvard Business School (18 article)	467	1	Harvard Business School (467 Citation)	18
2	Unıversity of New South Wales (1 article)	405	2	Harvard Medical School (135 Citation)	5
3	Department of Business Administration, National Central Unıversity (3 article)	330	3	Department of Business Administration, National Central Unıversity (55 Citation)	5
4	Department of Accounting Information, Takming University (2 article)	313	4	University of Pittsburgh (80 Citation)	4
5	Dept. Of Acct. And Business Finance, Unıvercity of Dundee (1 article)	207	5	Department of Business Administration, National Central Unıversity (330 Citation)	3
6	Dept. Of Acct. And Business Method, Unıvercity of Edinburg (1 article)	207	6	University of Texas Md Anderson Cancer Center (186 Citation)	3
7	University of Texas Md Anderson Cancer Center (3 article)	186	7	Avant-Garden Health, Unıted States (83 Citation)	3
8	Department of Orthopaedic Surgery (1 article)	177	8	Ghent Unıversity (68 Citation)	3
9	Performance Excellence Department, Unıvercity of California (1 article)	177	9	State Unıversity of New York (64 Citation)	3
10	Philip R. Lee Institute, Unıvercity of California (1 article)	177	10	William F.Harrah College, Unıversity of Nevada (61 Citation)	3

Source: Created by the author using VOSviewer software.

According to Table 4, the top 10 organizations with the most citations in the field of activity-based costing are listed. The organization with the most citations, 'Harvard Business School,' ranks first with 467 citations, while the organization with the fewest citations, 'Philip R. Lee Institute,' has 177 citations. Based on Table 4, the top 10 organizations with the most publications in the field of activity-based costing are ranked. The first organization in the table, Harvard Business School, has 18 publications, while the organization ranked 10th, William F. Harrah College, has 3 publications. It can be observed that there is no linear relationship between the number of publications and the number of citations of universities.

4.2.4. Citation Networks of Countries

In the context of articles written on activity-based costing, countries have been selected as the unit of analysis to conduct inter-country citation analysis. To define inter-country citation networks, a network map was created under the condition that each country publishes at least one article and receives at least one citation. The map of citation links between countries is shown in Figure 5.
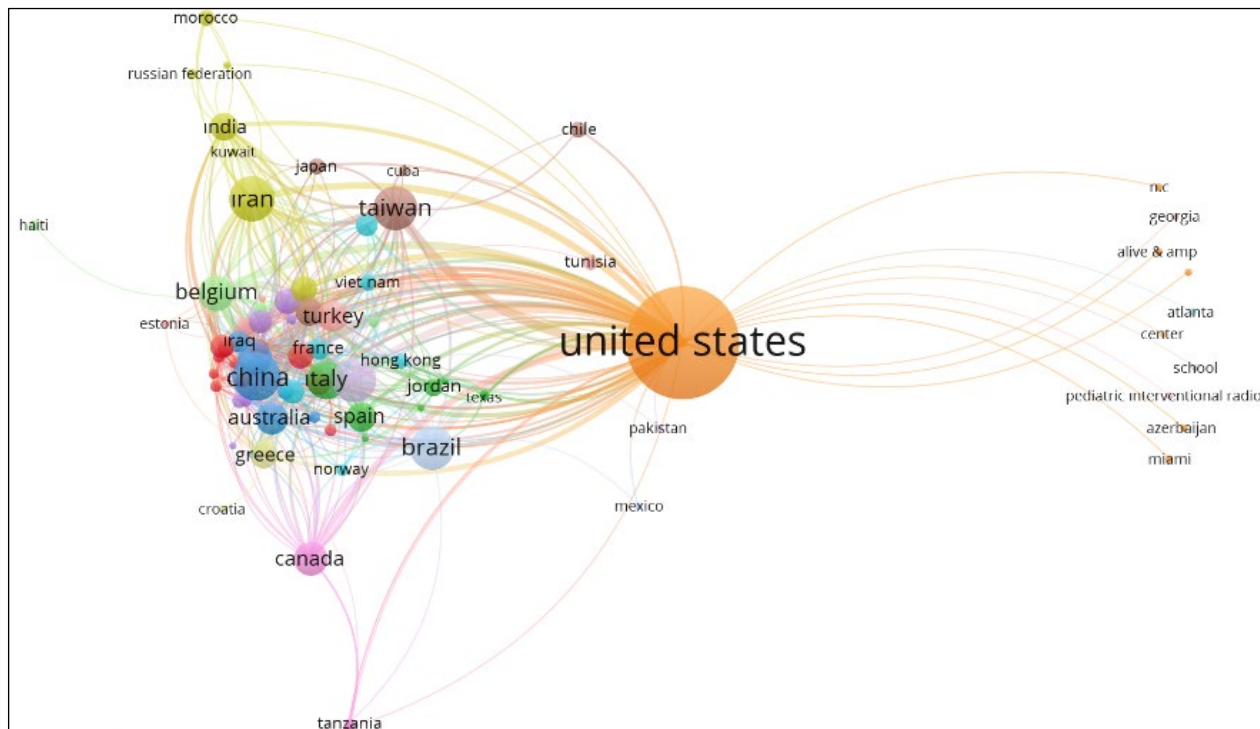

Figure 5. Citation Networks of Countries

According to Figure 5, 87 countries have been analyzed based on the citation analysis condition. 19 clusters, 543 connections, and a total connection strength of 1,395 have been observed. The countries with the most citations and publications in the field of activity-based costing are presented in Table 5.

Table 5. Countries with the Most Citations and Publications According to the Country Citation Analysis

No	Top 10 Countries with the Most Citations	Citation Count	Serial No	Top 10 Countries with the Most Published Articles	Number of Articles
1	United States (226 article)	4.262	1	United States (4.262 Citation)	226
2	Taiwan (34 article)	1.063	2	China (187 Citation)	41
3	United Kingdom (35 article)	988	3	Iran (201 Citation)	38
4	Belgium (23 article)	698	4	Brazil (177 Citation)	36
5	Australia (19 article)	588	5	United Kingdom (988 Citation)	35
6	Germany (14 article)	385	6	Taiwan (1.063 Citation)	34
7	Finland (10 article)	368	7	Italy (307 Citation)	27
8	Turkey (18 article)	335	8	Belgium (698 Citation)	23

No	Top 10 Countries with the Most Citations	Citation Count	Serial No	Top 10 Countries with the Most Published Articles	Number of Articles
9	Italy (27 article)	307	9	Canada (227 Citation)	21
10	Portugal (7 article)	261	10	Malaysia (142 Citation)	21

Source: Created by the author using VOSviewer software.

Table 5 ranks the top 10 countries with the most citations in the field of activity-based costing. The country with the most citations is the United States, with 4,262 citations, while the country with the fewest citations is Portugal, with 261 citations. The country with the most publications in the field of activity-based costing is the United States, with 226 articles, while the country with the fewest publications is Malaysia, with 21 articles. The United States, Taiwan, and the United Kingdom occupy the top three positions in terms of citation count.

4.2.5. Citation Networks of Publications

In the context of activity-based costing research, sources have been selected as the unit of analysis for conducting citation analysis. To identify citation networks of the sources, a network map was created under the condition that each source publishes at least one article and receives at least one citation. The map of citation links of the sources is shown in Figure 6.

Figure 6. Citation Networks of Publications

According to Figure 6, 298 observation units have been analyzed for the citation analysis of the sources. 27 clusters, 784 connections, and a total connection strength of 972 have been identified. The sources of the published articles are journals. The journals (publication sources) with the most citations and the most articles in the field of activity-based costing are presented in Table 6.

Table 6. Journals with the Most Citations and the Most Articles According to the Citation Analysis of Sources

| Serial No	Most Cited Journals	Citation Count	Serial No	Journals with the Most Published Articles	Article Count
1	International Journal of Production Economics (13 article)	731	1	International Journal of Production Economics (731 citation)	13
2	Accounting Organizations and Society (4 article)	651	2	Custos E Agronegocio (9 citation)	13
3	International Journal of Production Research (12 article)	560	3	International Journal of Production Research (560 citation)	12
4	Management Accounting Research (4 article)	452	4	Journal of American College of Radiology (80 citation)	10
5	International Journal of Radiation Oncology Biology Physics (3 article)	207	5	Brachytherapy (116 citation)	8

6	Journal of Cleaner Production (5 article)	200	6	Bmc Health Services Research (24 citation)	8
7	Journal of Healthcare Management (4 article)	196	7	Bmj Open (94 citation)	7
8	Clinical Orthopaedics and Related Research (4 article)	189	8	Sustainability (66 citation)	7
9	Journal of Accounting Research (2 article)	187	9	Journal of Corporate Accounting and Finance (47 citation)	7
10	European Accounting Review (2 article)	172	10	Jisuanji Jicheng Zhizao Xitong (10 citation)	7

Source: Created by the author using the VOSviewer software.

Table 6 ranks the top 10 journals with the most citations and the most published articles in activity-based costing. The most cited journal is the International Journal of Production Economics, with 731 citations. Among the 10 journals, the least cited journal is the European Accounting Review, with 172 citations. Additionally, the journal with the most published articles is the International Journal of Production Economics, with 13 articles, while the journal with the fewest published articles is Jisuanji Jicheng Zhizao Xitong, with 7 articles.

4.2.6. Connections Between Co-cited Authors

In research on activity-based costing, co-citation analysis was conducted on the cited authors, with cited authors being defined as the unit of analysis. Co-citation refers to the various sources cited in an individual article. A network map was created with the condition that the citation count be at least 20 in order to identify the co-citation networks of authors. The map of authors' co-citation links is shown in Figure 7.
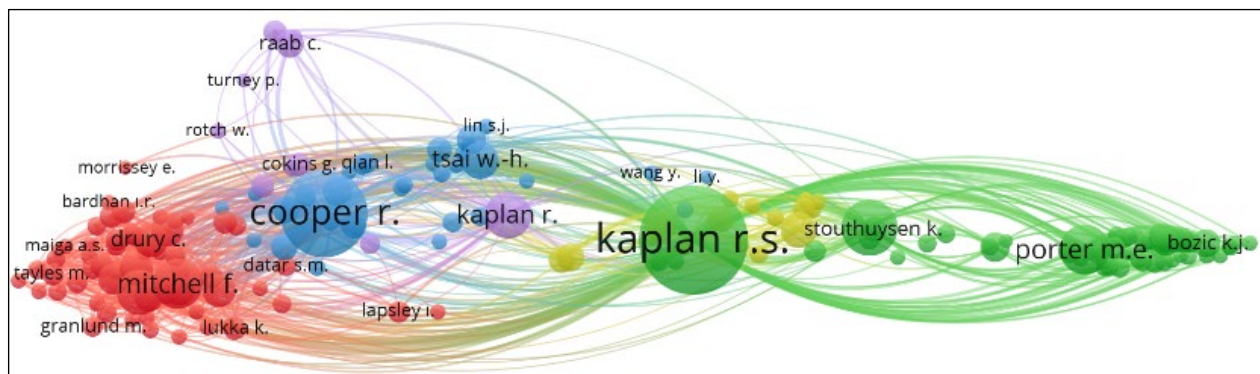
Figure 7. Connections Between Co-cited Authors

According to Figure 7, a total of 171 observation units were analyzed for the co-citation analysis of authors. Five clusters, 8,548 connections, and a total connection strength of 113,939 were identified. The authors with the most co-citations in activity-based costing research are presented in Table 7.

**Table 7. Authors with the Most Co-citations According to Co-citation Analysis**

Serial No	Top 10 Most Co-Cited Authors	Citation Count
1	Kaplan R.S.	1.012
2	Cooper R.	643
3	Andersony C. S.R.	268
4	Porter M.E.	220
5	Mitchell F.	211
6	Kaplan R.	194
7	Innes J.	182
8	Tsai W.	124
9	Roodhooft F.	111
10	Drur	100

Source: Created by the author using VOSviewer software.

Table 7 presents the co-citation counts of authors cited in activity-based costing research. According to the analysis results, the most co-cited author is Kaplan R.S., with 1,012 citations.

4.2.7. Bibliographic Coupling Links of Authors

In the analysis conducted to identify the bibliographic coupling networks of authors in the field of activity-based costing, a network map was created by considering the condition that each author must have published at least two articles and received at least two citations. The map illustrating the bibliographic coupling links of the authors is presented in Figure 8.
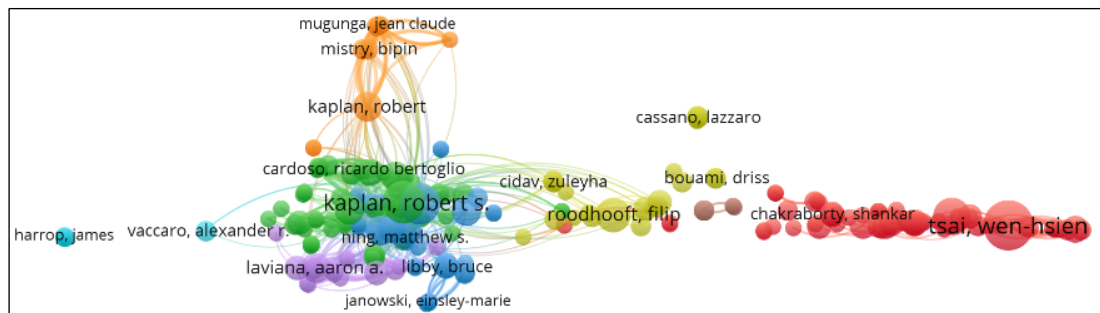
Figure 8. Bibliographic Coupling Links of Authors

According to Figure 8, 240 observation units were analyzed for the bibliographic coupling analysis of authors. A total of 8 clusters, 15,427 links, and a total link strength of 138,221 were identified. The authors with the highest bibliographic coupling in activity-based costing research are presented in Table 8.

Table 8. Authors with the Highest Bibliographic Coupling According to Bibliographic Link Analysis

No	Top 10 Authors with the Highest Bibliographic Coupling	Link Strength	Citation Count
1	Kaplan, Robert S. (12 Article)	7.929	341
2	Feeley, Thomas W. (11 Article)	7.051	357
3	Thaker, Nikgil G. (6 Article)	4.909	81
4	Kaplan, Robert (6 Article)	4.548	157
5	Frank, Steven J. (5 Article)	4.195	68
6	Polanczyk, Carisi Anne (6 Article)	4.185	96
7	Tsai, Wen-Hsien (16 Article)	3.437	448
8	Da Silva Etges (5 Article)	3.202	57
9	Burke, Michael A. (4 Article)	2.883	236
10	Mistry, Bipin (3 Article)	2.881	62

Source: Created by the author using VOSviewer software.

According to Table 8, in activity-based costing research, Kaplan, Robert S. has the highest bibliographic coupling strength with a value of 7,929, while Mistry, Bipin has the lowest citation count with 2,881 citations.

4.2.8. Most Frequently Used Keyword Links

In order to analyze the frequency of keyword occurrences in articles related to activity-based costing, authors' keywords were selected as the unit of analysis and mapped. A minimum occurrence threshold of three times was set to determine the frequency of keywords, and a network map was created accordingly. The map illustrating the most frequently used keyword links is presented in Figure 9.
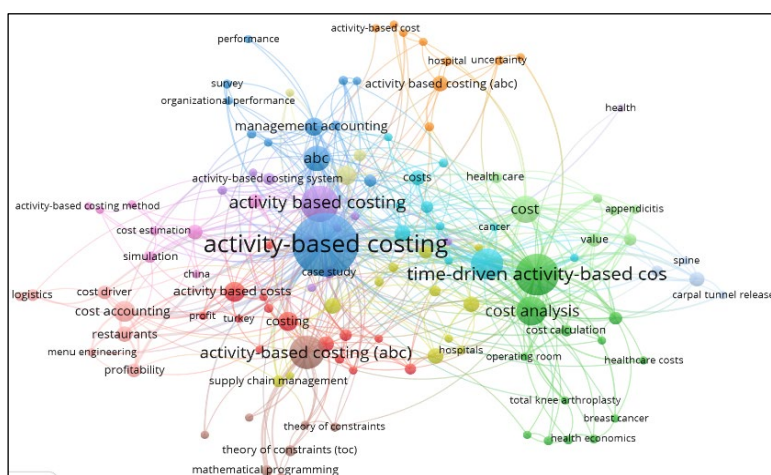
Figure 9. Most Frequently Used Keyword Links

According to Figure 9, based on the keyword frequency analysis, 121 observation units that appeared at least three times were analyzed. A total of 14 clusters, 532 links, and a total link strength of 828 were identified.

Table 9. Most Frequently Used Keywords in Articles Related to Activity-Based Costing

No	Top 10 Most Frequently Used Keywords	Frequency
1	Activity-based costing	170
2	Time-driven activity-based costing	75
3	Activity based costing	57
4	Activity based costing (ABC)	47
5	TDABC	41
6	Cost analysis	35
7	Cost	31
8	ABC	28
9	Cost accounting	18
10	Activity based costs	17

Source: Created by the author using VOSviewer software.

According to Table 9, in the field of activity-based costing, the frequency of the ten most commonly used keywords in the 712 analyzed articles ranges from 17 to 170. In this context, the most frequently used keyword is 'activity-based costing,' while the least used keyword is 'activity-based costs.

5. Conclusions

This study concludes that activity-based costing (ABC) has garnered increasing academic attention globally between 2000 and 2024, as evidenced by the rising number of publications in the field. The bibliometric analysis, conducted using the Scopus database, reveals not only the expanding scope and interdisciplinary nature of ABC research but also highlights the United States as a central contributor to its development and dissemination. Influential scholars such as Kaplan and Anderson have played a key role in shaping the field, and the prominence of their work continues to be reflected in citation metrics. A notable outcome of this analysis is the prominent role of the United States in advancing research on ABC. The U.S. has not only contributed the highest number of publications but also exerted considerable influence in shaping the development of the field. This trend echoes the findings of Paksoy (2024) and Bozdemir and Köse (2021), who similarly emphasize the leading position of the U.S. in ABC-related research. Furthermore, the analysis identified Kaplan and Anderson (2003) as the most frequently cited authors, a result consistent with the findings of Yaguache et al. (2023), underscoring their foundational contributions to the theoretical framework of ABC.

The use of the Scopus database in this bibliometric study has proven effective in identifying key trends, influential authors, and pivotal publications within the ABC literature. Such analyses offer valuable insights into the current state of the field and provide a strategic foundation for future academic investigations. The findings also serve as a resource for researchers seeking to deepen their engagement with ABC, offering guidance on influential works and emerging research areas. Despite its contributions, the study is subject to certain limitations. Specifically, the exclusive reliance

on the Scopus database may have restricted the scope of the analysis. Future research could be enriched by incorporating additional sources such as the Web of Science and Google Scholar to ensure broader data coverage. Moreover, conducting bibliometric studies that incorporate national datasets or focus on specific countries would enable a more granular understanding of global research contributions and regional trends in ABC. Finally, integrating case studies into ABC research is recommended, as such investigations can bridge the gap between theoretical advancements and practical applications, thereby deepening the understanding and impact of ABC in various organizational contexts.

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