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Bibliometric Analysis of Activity-Based Management (ABM) Research Development Using Vosviewer

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Abstract
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 purpose of this study is to determine; 1) the trend of development of publications related to Activity-Based Management in developed countries each year, 2) the trend of publication journals, 3) the collaboration between researchers with similar topics, 4) the trend terms title and abstract and 5) trend terms author keywords. Data were collected from the Publish or Perish database published in 2010-2024 using the keyword "Activity-Based Management". After the filtering process that eliminates articles with inappropriate topics, the VOSViewer software is then used to analyze and visualize the obtained database. The results of the study showed that there were 172 articles discussing Activity-Based 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.

Keywords
Activity-Based Management, Bibliometric, VOSViewer

INTRODUCTION

The current global economic growth is still not strong enough after being hit by the pandemic a few years ago. According to WorldBank (2022), from the end of 2021 to the first quarter of 2022, economic recovery in Indonesia increased by 3.7 percent with economic growth reaching 5 percent. Therefore, companies are competing to find innovations to boost their profits, one of which is by improving productivity and efficiency within the organization.

According to Mulyadi (2010), productivity and efficiency are benchmarks for measuring a company's success. A business is considered successful if the management can use inputs and produce outputs productively. As one of the efforts to face increasingly fierce global competition, efficiency and productivity have become crucial for companies to maintain their existence in the business world.

Companies need to develop effective management strategies for operational and administrative

activities to become more efficient and productive. One method to improve efficiency and productivity is by implementing activity-based management and activity-based costing. According to Apriljen (2021), the development of activity-based management is increasing due to the demand for more accurate and relevant management accounting information. Activity-based management aims to enhance customer value through activities. Customer value is critical because companies can create competitive advantages by delivering better customer value at the same or lower costs than competitors or delivering the same value at a lower cost than competitors.

There have been numerous bibliometric studies on corporate efficiency. However, no bibliometric research has yet been conducted on activity-based management. Therefore, the researchers are interested in exploring the trend of Activity-Based Management (ABM) development on an international scale. This study uses article data from the Publish or Perish database published between 2010 and 2024. This bibliometric study aims to analyze: 1) trends in publication development related to activity-based management in developed countries each year, 2) trends in publication journals, 3) collaboration among researchers with similar topics, 4) trends based on titles and abstracts, and 5) trends based on keywords.

LITERATURE REVIEW

Activity Based Management (ABM)

Activity-Based Management (ABM) is an integrated system-based approach focusing managerial attention on operational activities aimed to increase customer value and generating profits for the result (Hansen & Mowen, 2007). According to Adkins (2006), Activity-Based Management (ABM) is an activity analysis used to enhance the value of a product or service for customers and increase company profits. McChlery et al., (2007) further explain Activity-Based Management (ABM) as a management approach centered on managing activities with continuous improvement and generating profit as the goal in delivering value to customers.

Based on these definitions, Activity-Based Management (ABM) can be understood as activity-based management focused on managing activities to enhance the value received by consumers and generate profits from providing that value (Bahnub, 2010; Hansen & Mowen, 2007; Plowman, 2017).

In its development, Activity-Based Management (ABM) evolved from the Activity-Based Costing (ABC) system introduced by Kaplan *et al.*, (1992). If ABC focuses on calculating costs based on activities, ABM uses this data for strategic and operational decision-making. Activity-Based Management (ABM) is a management approach that emphasizes activity analysis to improve operational efficiency and profitability. ABM encompasses more than just cost calculation; it focuses on managing activities to enhance efficiency and create value, involving strategic, operational, and cultural aspects within an organization. This complexity makes ABM a challenging focus for standalone research.

Bibliometric

Royani et al., (2019) state that the term "bibliometrics" refers to mathematical and statistical methods used to study and identify patterns in the use of literature, publications, and library services or as an analytical tool to understand the development of specific literature, particularly authorship, publication, and usage. Bibliometrics aims to describe the process of written communication and the nature and direction of the development of descriptive means for calculating and analyzing various facets of communication. Bibliometrics is divided into two types: behavioral bibliometrics and descriptive bibliometrics. Generally, behavioral bibliometrics examines the relationships formed between components of literature, while descriptive bibliometrics describes the characteristics or traits of literature (Wahyudi et al., 2015). Chen et al., (2017) explain bibliometrics as a study that uses statistical methods to measure the development of research, books, literature, or documents in specific fields, either quantitatively or qualitatively.

Previous Research

Quesado and Silva (2021), who conducted a bibliometric study on Activity-Based Costing (ABC) and its implications for open innovation, concluded that interest in the topic of Activity-Based Costing (ABC) increased from 2008 to 2019. The research objects for the topic of Activity-Based Costing (ABC) were diverse, ranging from manufacturing industries, hospitality, hospitals, and even the education sector. The researchers revealed that using the ABC method, companies could improve processes and achieve more accurate cost allocation for activities and products, which are critical factors for long-term business sustainability.

Paksoy (2024) also conducted a bibliometric analysis of publications on the Time-Driven Activity-Based Costing method. From a total of 394 articles, significant results showed an increase in similar topics from 2020 to the present. This demonstrates that many companies are interested in implementing Activity-Based Costing, making research on the topic increasingly popular. Therefore, the researchers are interested in conducting a bibliometric analysis of Activity-Based Management to determine whether the trend in Activity-Based Costing development aligns with the trend in Activity-Based Management. This interest is based on the findings of Huynh (2013), which concluded that in applying activity-based costing, companies are also expected to implement activity-based management as the two methods are interrelated and mutually support cost management processes and more efficient decision-making.

RESEARCH METHODOLOGY

This research is a bibliometric study. Albort-Morant et al., (2017) state that bibliometric analysis has made significant progress in analysing future research, observing current advancements, and understanding the history of research. According to Natakusumah (2016), bibliometrics is a technique used in mathematics and statistics found in books or other communication media. Bibliometric studies involve qualitative analysis of publications by examining bibliographies, authors, years of publication, citations, images, and graphs, among others. Data processing can be done using Microsoft Excel for data tabulation (Noeraida, 2020).

In this research, bibliometric analysis is conducted in four stages: the search stage, the filtering stage, the examination of bibliometric attributes, and bibliometric analysis (Julia et al., 2020). The VOSViewer software is used for visualizing research developments on Activity-Based Management (ABM).

Search Stage

In this study, the researchers used the Publish or Perish application for bibliographic data search. For the selected database sources, only international journals indexed by Scopus were considered. This is because Scopus is one of the largest international databases that provides peer-reviewed literature and publications. In this research, the bibliographic search focused on several aspects: 1) the type of bibliographic data used, including article titles, abstracts, and keywords, 2) the keyword used was "Activity-Based Management," 3) the articles selected were limited to international journals indexed by Scopus, and 4) the publication years were limited to between 2010 and 2024.

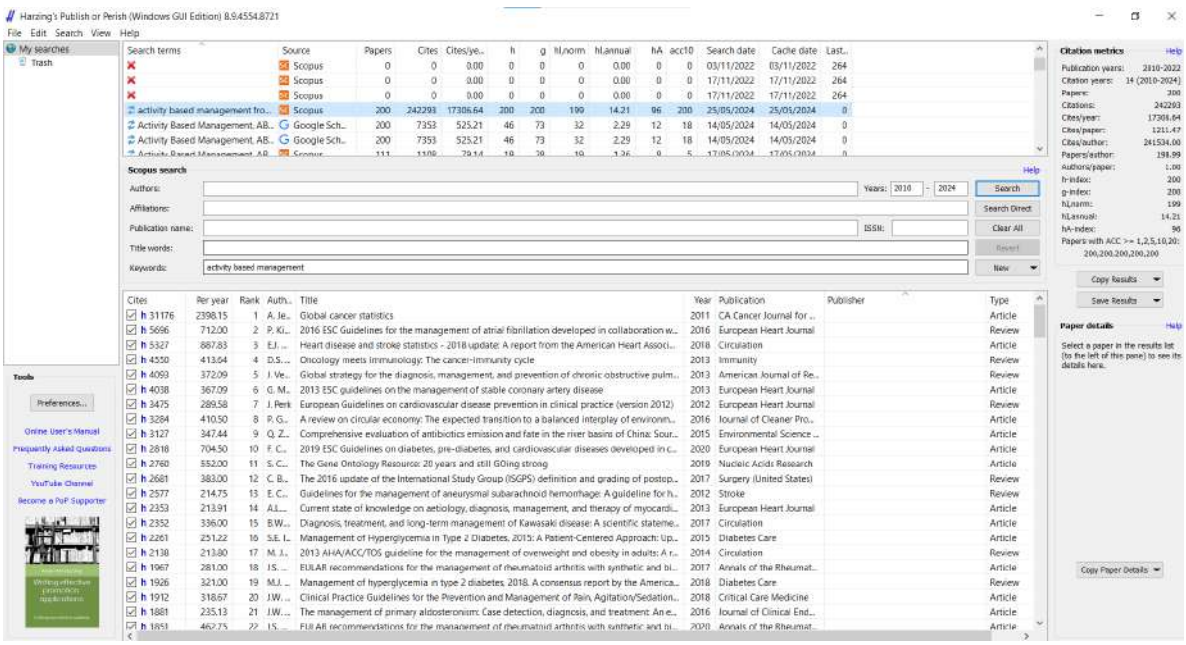

Figure 1. Bibliographic Search in the Publish or Perish Application

Source: Publish or Perish Software

Filtering Stage

The filtering stage involves selecting articles for analysis. Some articles that do not align with the research topic must be removed by the researcher. Titles, abstracts, keywords, articles, or reviews are the items chosen and used in this study. The researcher used the Publish or Perish application with a search focused on the keyword "Activity-Based Management" for research published between 2010 and 2024. This initial search resulted in 200 articles. Afterward, the researcher conducted a screening of the article titles that matched the keyword. In this screening stage, 28 articles were excluded due to mismatched titles, leaving 172 articles for further analysis in the next stage.

Table 1. Bibliography Selection Results

Year of Publication	Selected	Not Selected	Total
2010	21	2	23
2011	20	1	21
2012	16	2	18
2013	20	2	22
2014	10	3	13
2015	16	0	16
2016	9	6	15
2017	16	7	23
2018	7	2	9
2019	8	1	9
2020	13	0	13
2021	7	1	8
2022	4	1	5
2023	4	0	4
2024	1	0	1
Total	172	28	200

Source: Processed Data (2024)

Bibliometric Attributes Examination Stage

In this bibliometric attribute examination stage, the researcher analyses the bibliographies that passed the filtering stage, and the metadata of each article is checked for completeness. In this stage, the researcher uses Mendeley software for managing article data. The examination includes the article title, author names, keywords, abstract, year, volume, issue number, pages, affiliation, country, number of citations, article links, and publisher. After the metadata is fully checked, the articles are exported and saved in RIS format.

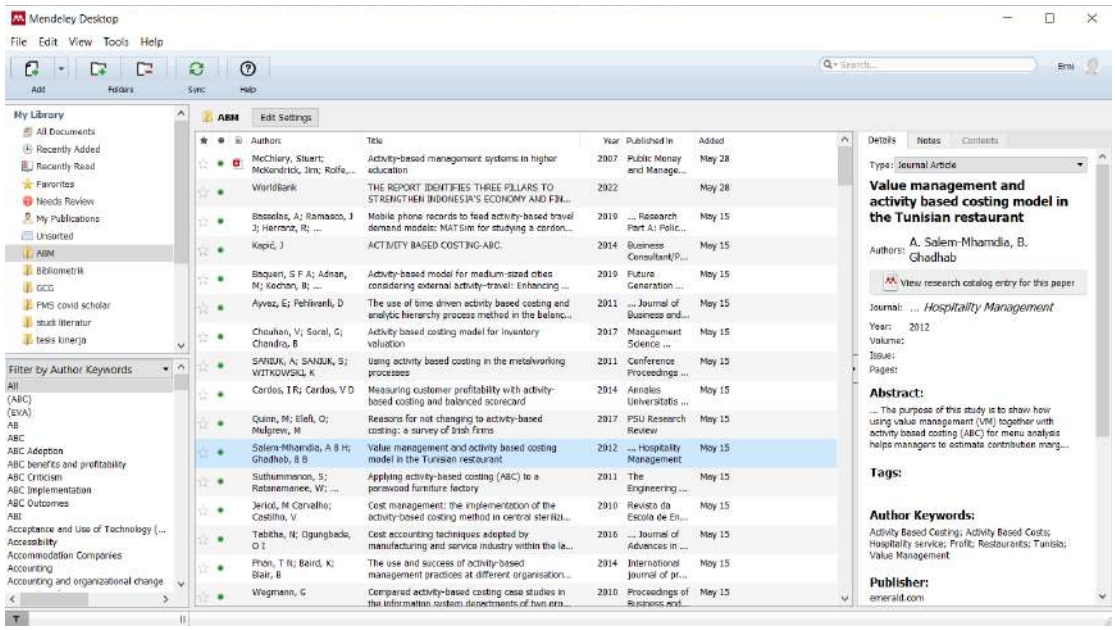

Figure 2. Examination of Bibliometric Attributes in Mendeley Software

Bibliometric Analysis Stage

In this stage, the researcher performs an analysis of the four trends explained earlier. This bibliometric analysis is expected to provide answers to the research objectives outlined in the introduction. Bibliometric visualization is carried out by downloading the search results from Mendeley software in RIS format and then uploading them into the VOSViewer software. VOSViewer is a computer program used to visualize bibliometric maps. The network or relationships (correlation) within article citations can be visualized using the text mining function (Herawati et al., 2022).

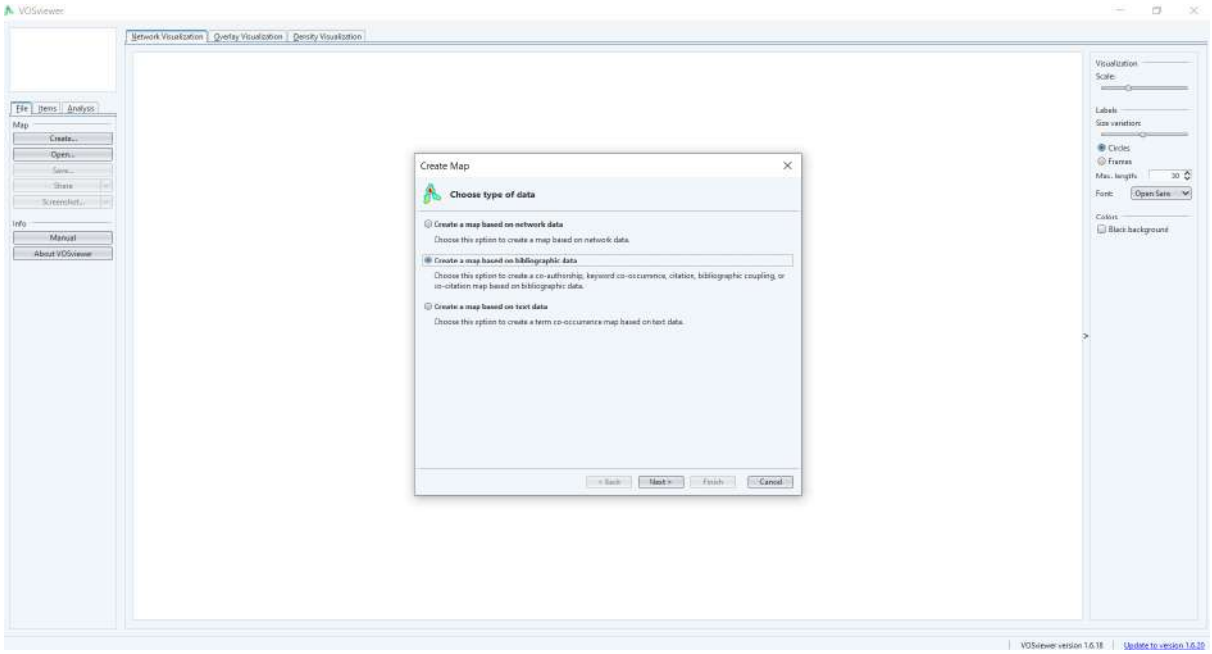

Figure 3. Bibliometric Analysis in VOSViewer Software

RESULTS AND DISCUSSION

This study is a bibliometric analysis using VOSViewer for visualization. The database sources used in this study are international journals indexed by Scopus, taken from the Publish or Perish application. The articles focused on in this research are those with the keyword "Activity-Based Management" published between 2010 and 2024. As a result, 172 articles were selected for analysis.

Citation Analysis

In scientific research, the quality of a publication can be measured by the number of citations made by other researchers. This indicates that the more frequently a scientific work is cited, the more beneficial it is to other researchers (Wibowo, 2021). Based on the citation analysis of the articles, it was found that the total number of citations from 2010 to 2024 was 5,133 citations. The citation patterns varied. The year with the most citations was 2011 with 746 citations, followed by 2010 with 717 citations, 2015 with 622 citations, 2013 with 556 citations, 2012 with 474 citations, 2016 with 415 citations, 2017 with 391 citations, 2020 with 330 citations, 2014 with 295 citations, 2019 with 201 citations, 2021 with 156 citations, 2018 with 140 citations, and 2022 with 71 citations. The fewest citations were found in 2023 with 18 citations, and in 2024, there was only 1 citation.

Table 1. Results of Publications and Citations

Year of Publication	Number of Publication	Number of Citations
2010	21	717
2011	20	746
2012	16	474
2013	20	556
2014	10	295
2015	16	622
2016	9	415
2017	16	391
2018	7	140
2019	8	201
2020	13	330
2021	7	156
2022	4	71
2023	4	18
2024	1	1
Total	172	5133

Source: Processed Data (2024)

Based on the citation analysis conducted on 172 articles published in Scopus from 2010 to 2024, it was found that the most-cited article, referenced by other articles, was the one by Chiarini & Vagnoni (2015) titled "World-class manufacturing by Fiat. Comparison with Toyota Production System from a Strategic Management, Management Accounting, Operations Management, and Performance Measurement dimension," with 165 citations. Additionally, there were several articles that had not been cited or had 0 citations.

Analysis of Publication Trend Development

In this stage of analyzing the publication trend, the researcher measures the number of studies on the topic of Activity-Based Management to determine the number of studies published by researchers in scientific journals over a certain period (Rahayu & Saleh, 2017). The development of scientific articles related to the Activity-Based Management system published over the last 14 years, from 2010 to 2024, has experienced unstable fluctuations. The highest number of publications occurred in 2010, with 21 articles, followed by 20 articles in 2011 and 2013. After those years, publications on Activity-Based Management showed an unstable decline. Figure 4 illustrates the development of these publications.

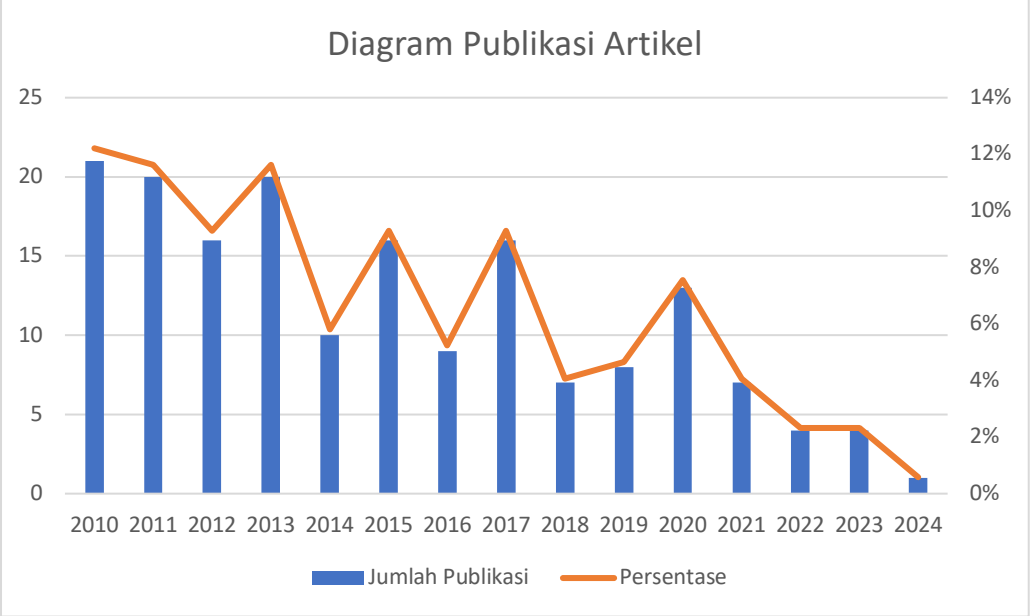

Figure 4. Diagram of the Development of Scientific Publications on the Topic of Activity-Based Management

The analysis of the publication trend in this study shows that the number of articles on Activity-Based Management has been decreasing each year, in contrast to the increasing trend of Activity-Based Costing research. This contradicts the statement by Huynh et al., (2013), who suggested that Activity-Based Management is necessary to assess the efficiency and effectiveness of Activity-Based Costing implementation. The researcher suspects that companies applying Activity-Based Costing have not yet widely adopted Activity-Based Management. The initial costs of adopting the ABM system and the training required for employees may be the primary factors hindering the implementation of Activity-Based Management.

Researcher Collaboration Analysis

Since research is not always conducted individually, collaboration in writing is crucial within the scope of research (Hawaari & Winoto, 2022). Therefore, it is essential for researchers to collaborate with each other in terms of ideas, resources, and infrastructure, and to have opportunities to share knowledge, expertise, and specific techniques in certain fields (Widuri & Prasetyadi, 2018). In this study, 9 out of 386 authors had strong associations. However, the research topics being collaborated are still centred around Activity-Based Costing. There has not yet been sustained collaboration among researchers on the topic of Activity-Based Management. In fact, ABM encompasses operational management, business strategy, and organizational behaviour, which makes it not limited to one discipline. Thus, research on ABM should open broader opportunities for collaboration across various academic fields. Figure 5 shows the tendency of researchers to co-author publications with other researchers.

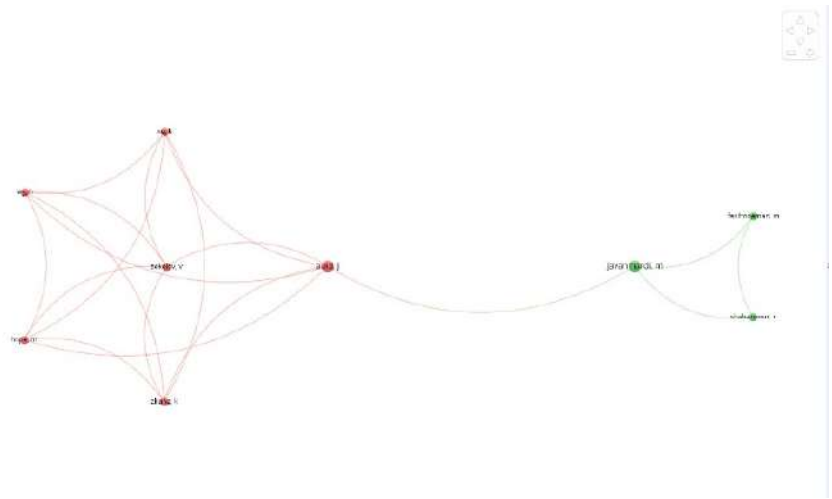

Figure 5. Visualization of Researcher Collaboration on the Topic of Activity-Based Management

Source: VOSViewer (2024)

The visualization results show that the larger the circle, the more researchers from the five journals are collaborating. The similarity in research topics has led to collaboration among researchers, even though there are differences in their work units or functional positions. The researcher with the most connections is Vadim Sokolov. majority of the authors collaborating include Joshua Aulda, Michael Hopea, Hubert Leya, Bo Xua, Kuilin Zhang, and others.

Analysis of Publication Journal Trends

From the screening results, 71 publication journals were identified. Table 2 shows the 9 journals that dominate this research. Elsevier is the journal that has published the most articles on Activity-Based Management, with 44 articles. Following Elsevier, Emerald has published 34 articles over the past fourteen years. Taylor & Francis published 28 articles, which are not much different from Springer, which published 22 articles. Meanwhile, mdpi.com, Wiley, Semantic Scholar, Sage, and IEEE Xplore have a similar number of articles.

Table 2. Journals Dominating Publications

No	Journal Publisher	Number of Articles
1	Emerald	34
2	Elsevier	44
3	mdpi	6
4	Taylor & Francis	28
5	Springer	22
6	Wiley	8
7	Semantic Scholar	5
8	Sage	6
9	ieee	7

Source: Processed Data (2024)

Trend Analysis Based on Titles and Abstracts

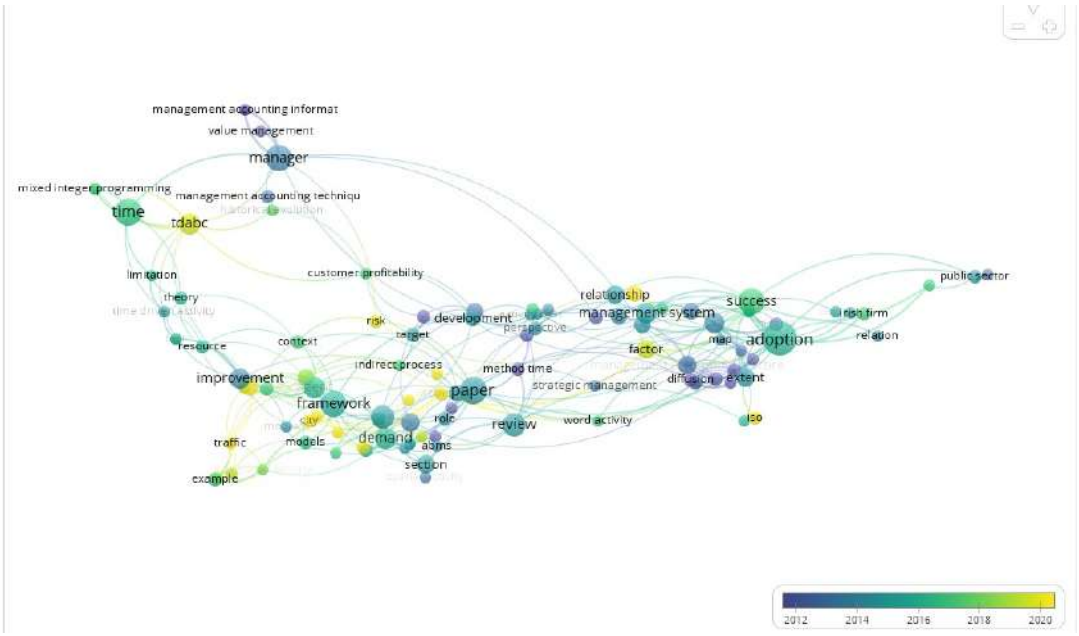

Figure 6. Visualization of the Novelty Trend in Activity-Based Management Articles

Source: VOSViewer (2024)

There are 1,020 words recorded in VOSViewer, using a minimum occurrence threshold of 2, resulting in 114 relevant words. In Figure 6, there has not been much novelty in research with titles and abstracts related to Activity-Based Management from 2020 to the present. This is suspected because Activity-Based Management research can be implemented in companies that have already applied Activity-Based Costing, making it more difficult to determine the research subject. Figure 7 describes the trend of Activity-Based Management articles based on titles and abstracts. The VOSViewer visualization shows that the trends in titles and abstracts are divided into several clusters.

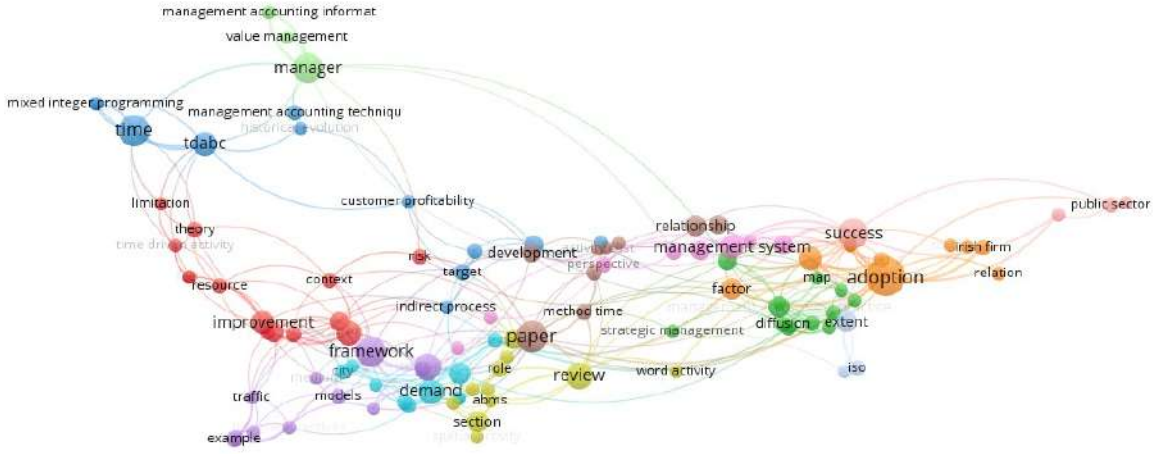

Figure 7. Visualization of the Trend in Activity-Based Management Articles Based on Titles and Abstracts

Cluster 1 colored Blue consists of 10 topics including Time, Mixed Integrating Program, Time-Driven Activity-Based Costing, Historical Evolution, Customer Profitability, Indirect Process, Scorecard, and Demand.

Cluster 2 colored red consists of 5 topics including Improvement Measure, Time-Driven Activity, Resources, Limitation, and Context.

Cluster 3 colored orange consists of 6 topics including Adoption, Relation, Factor, Manufacturing Company, Survey, and Public Sector.

Cluster 4 colored green consists of 5 topics including Manager, Manager Accounting Information, Value Management, Level Management, and Management Accounting Practice.

Cluster 5 colored pink consists of 5 topics including Management System, Perspective, Microsimulation, ABM Model, and ABC Model.

Cluster 6 colored purple consists of 4 topics including Framework, Models, Integrated ABM, and Integration.

Cluster 7 colored yellow consists of 4 topics including Review, ABMs, Section, and Word Activity.

Cluster 8 colored brown consists of 6 topics including Paper, Method Time, Principle, and Ecosystem.

From the results of the clustering of trends based on titles and abstracts, most of the titles and abstracts are still dominated by the topic of Activity-Based Costing. From 8 clusters, only clusters 5 and 6 are categorized under Activity-Based Management. This indicates that research with the title Activity-Based Management is still very limited. Many researchers have not yet dared to explore further, focusing only on the relationship between Activity-Based Costing and Activity-Based Management as well as their impact on companies.

Trend Analysis Based on Keywords (Trend Terms Author Keywords)

The trend analysis based on keywords in this study was conducted by measuring the strength of terms and counting the number of keywords that appeared together in the articles being analyzed. This stage aims to analyze the content, trends, and patterns of a set of documents (Chen et al., 2017; Garcia et al., 2013; Russell, 2001). There were 864 keywords and by applying a minimum occurrence count of 2, 527 keywords were selected. There were 6 clusters, cluster 1 colored green containing 9 main keywords, cluster 2 colored pink containing 3 main keywords, cluster 3 colored purple containing 4 main keywords, cluster 4 colored yellow containing 5 main keywords, cluster 5 colored gray containing 11 main keywords, cluster 6 colored blue containing 4 main keywords. The term most frequently used in the titles was "Activity-Based Costing" with a total of 172 articles (Figure 8). The classification is as follows:

Cluster 1 colored green consists of 9 main keywords, including Activity-Based Management (ABM), Theory of Constraints (TOC), Cost System, Time-Driven Activity-Based Costing, Case Study, Travel Demand, Activity-Based Demand, and Activity-Based Approach.

Cluster 2 colored pink consists of 3 main keywords, including Activity-Based Costing (ABC), Construction Industry, and Time-Driven ABC.

Cluster 3 colored purple consists of 4 main keywords, including Cost Management, System Dynamics, Performance Management, and Activity-Based Variance Analysis.

Cluster 4 colored yellow consists of 5 main keywords, including Management, Indirect, Activity-Based, Business Process Management, and Constructive Research.

Cluster 5 colored gray consists of 11 main keywords, including Activity-Based Costing, Environmental Accounting, Traditional Costing Method, Cost Calculation, Business Strategy, Complementarity, Management Evaluation, Profitability, Business Units, Cost of Quality, and Evolution.

Cluster 6 colored blue consists of 4 main keywords, including Management Accounting, Project-Based Learning, Enterprise Risk Management, and Benchmarking.

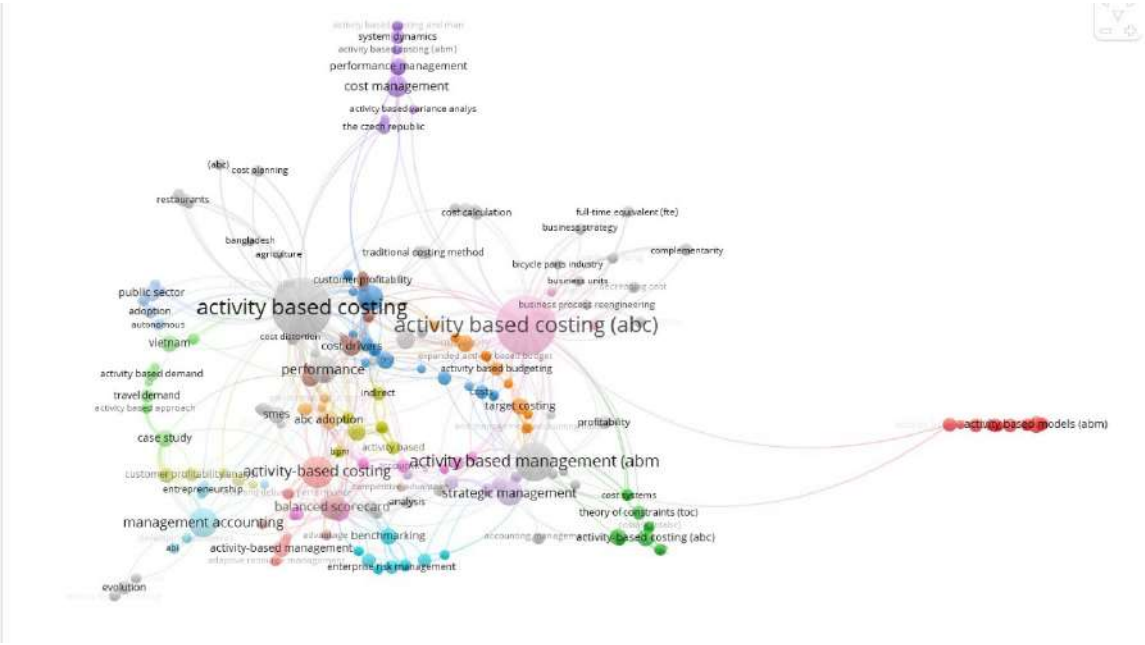

Figure 8. Visualization of the Trend in Activity-Based Management Articles Based on Keywords

From the results of clustering trend visualization based on keywords, it can be observed that there are still not enough keywords related to the topic of Activity-Based Management (ABM). This indicates that only a few researchers are interested in studying the advantages of Activity-Based Management in enhancing profitability and business competitiveness. This result is suspected to be due to the complexity of implementing ABM compared to Activity-Based Costing (ABC). ABC research tends to focus more on the calculation of costs, which is more concrete and quantitative, making it easier to empirically study and apply in various contexts. In contrast, ABM covers more than just cost calculation. ABM focuses on managing activities to improve efficiency and create value, involving strategic, operational, and cultural aspects within the organization. This complexity makes ABM more difficult to study as a standalone research focus.

CONCLUSION

This study aims to explore the trends in Activity-Based Management (ABM) on an international scale. The research collects article data from the Publish or Perish database, spanning from 2010 to 2024, and applies a bibliometric approach to identify the following objectives: 1) trends in the development of publications related to Activity-Based Management in developed countries each year, 2) trends in journal publications, 3) collaboration among researchers with similar topics, 4) trends in terms of titles and abstracts, and 5) trends in author keywords.

The bibliometric analysis results indicate that citations of Activity-Based Management research show an unstable annual change. Over the last 14 years, the highest number of citations occurred in 2011 with 746 citations, followed by 717 citations in 2010. In 2023, the lowest citation count was recorded with only 18 citations, and in 2024, there was just one citation. The year with the highest publication count was 2010 with 21 articles, followed by 20 articles each in 2011 and 2013. After these years, publications on Activity-Based Management have shown an unstable decrease.

Regarding researcher collaboration, Vadim Sokolov had the most links, with frequent collaborations with authors such as Joshua Aulda, Michael Hopea, Hubert Leya, Bo Xua, Kuilin Zhang, and others. The most significant journal publishers for Activity-Based Management articles are Elsevier, publishing 44 articles, and Emerald, which published 34 articles. The analysis of trends in titles and abstracts reveals that there have been few recent advances in research related to Activity-Based Management from 2020 to the present. This is suspected since Activity-Based Management can be implemented in companies already using Activity-Based Costing, which makes it challenging to define research subjects. In the keyword analysis, six clusters were identified. The most frequently used keyword was "Activity-Based Costing," suggesting that research on Activity-Based Management is still minimal and underexplored, presenting significant opportunities for future studies in this area.

These findings have important implications for the development of research in the field of Management Accounting, particularly in the implementation of Activity-Based Management (ABM). There are still many topics to explore, such as the impact of implementing ABM on short-term profit enhancement, the implementation of ABM in service companies, or the application of ABM integrated with the Internet of Things (IoT). On a practical level, these findings can help management improve cost efficiency and support strategic decision-making within organizations.

The integration of Activity-Based Costing (ABC) and Activity-Based Management (ABM) provides critical information for managers to make informed decisions, which is crucial in today's competitive global environment. This integration not only helps managers address issues related to value-added versus non-value-added activities but also enables them to identify activities that go beyond performance-based budgeting.

However, this study has several limitations. First, the data sources used in this research are limited to journals indexed in Scopus, which may introduce sample bias. Second, the research does not provide a detailed discussion of the criteria used for selecting data, which raises concerns about potential replication issues. Future researchers are encouraged to use data from multiple databases and establish clear criteria for selecting journals before processing data.

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