
COMPARATIVE ANALYSIS OF ACTIVITY-BASED COSTING IMPLEMENTATION: DEVELOPED VS DEVELOPING COUNTRIES

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Abstract

Activity-Based Costing (ABC) has been widely recognized as an innovative management accounting method designed to improve cost accuracy and managerial decision-making. However, previous studies show that its implementation varies significantly between developed and developing countries due to differences in institutional readiness and economic capacity. This research addresses the problem of uneven adoption and fragmented empirical evidence regarding ABC implementation across countries with different economic classifications. Therefore, this study aims to compare the adoption of ABC in developed and developing countries, identify the main drivers and barriers influencing its implementation, and propose suitable adaptation strategies for developing economies. Using a descriptive qualitative literature review method, this study analyzes ten peer-reviewed international articles published between 2000 and 2025, representing five developed and five developing countries. The results indicate that developed countries successfully implement ABC due to strong technological infrastructure, competent human resources, top management commitment, and competitive business environments. In contrast, developing countries face challenges such as limited information technology, high implementation costs, insufficient managerial competence, and organizational resistance to change. This study concludes that the effectiveness of ABC is highly context-dependent and influenced by institutional and economic conditions. Practically, the study suggests adaptive strategies including gradual implementation, capacity building, and policy support to enhance ABC adoption in developing countries.

Keywords: Activity-Based Costing, Developed Countries, Developing Countries, Management Accounting, Implementation Strategy

INTRODUCTION

Within the framework of international economic classification, the World Bank divides countries according to Gross National Income (GNI) per capita into four main groups: low-income, lower-middle income, upper-middle income, and high-income. In practice, the term "developing country" generally refers to countries with a GNI per capita in the low to middle category, while the term "developed country" is generally used for the high-income group. These differences in grouping reflect not only variations in economic capacity but also in infrastructure readiness, human resource quality, and the level of technology adoption and managerial practices in each country.

Furthermore, UN organizations such as the United Nations Conference on Trade and Development (UNCTAD) and the United Nations Statistics Division (UNSD) provide comprehensive classifications that distinguish between developed and developing regions. This classification is important when comparing institutional capabilities and the challenges of implementing management practices such as Activity-Based Costing (ABC).

Table 1.
Group of Developed and Developing Countries Categories

Category	Country
Developed countries (<i>Advanced/High Income, Very High HDI</i>)	United States, United Kingdom, Germany, China, Japan, South Korea, Australia, Italy, United Kingdom, France, Switzerland, Ireland
Developing countries (<i>Lower/Upper Middle Income, emerging economies</i>)	India, Indonesia, Nigeria, South Africa, Thailand, Vietnam, Philippines, Egypt, Pakistan, Kenya, Malaysia, Vietnam

Source: United Nations Conference on Trade and Development, 2025

With the wave of deregulation and privatization, competition in the business world has sharply increased, requiring companies to be more careful in establishing cost and performance measurement systems. In this context, some researchers once believed that traditional management accounting was losing its relevance (Alsayegh, 2020). However, in response to the complexity of modern costing, the Activity-Based Costing (ABC) method emerged and gained widespread attention due to its ability to map costs based on actual resource-consuming activities.

Activity-Based Costing (ABC) is one of the most innovative management accounting practices of the 21st century. This concept was originally developed in the late 1980s by Cooper and Kaplan to address the limitations of traditional costing methods (Gosselin, 2006). Studying and analyzing cost-incurring activities can help organizations measure costs and identify value-creating activities by eliminating non-value-adding activities. Thus, ABC is not merely a costing method but can also be used as a strategic management tool to understand cost behavior within an organization and help increase business profitability (Cooper & Kaplan, 1998).

However, research on ABC adoption has yielded conflicting results. Studies in developed countries, such as the United Kingdom (Wai et al., 2013), Japan (Hiroshi, 2021), Australia (Vincent & Robyn, 2002), Italy (Cinquini, 2010), and Ireland (Bernard & Richard, 2004), generally find that ABC improves cost accuracy and performance. Conversely, studies in developing countries, such as Indonesia (Aprianto et al., 2021), Malaysia (Sudhashini & Xin Tan, 2018), Thailand (Wiriya & Albie, 2006), Vietnam (Uyen & Hien, 2022), India (Amit & Raju, 2018), and South Africa (Sartorius et al., 2007), report implementation barriers. These barriers include limited IT infrastructure, a lack of trained human resources, high implementation costs, and organizational resistance to changes in work culture (Alsayegh, 2020; Hoang, 2020; Borges et al., 2024; Schneider et al., 2025).

This research emerged because the majority of previous studies focused on the success of ABC implementation in developed countries, while research findings in developing countries were limited and inconsistent. Furthermore, few studies have comprehensively compared the factors that support and hinder ABC implementation across countries with different economic backgrounds.

Based on this, the research questions posed are: How do ABC adoption and implementation differ between developed and developing countries? What factors encourage or hinder implementation, and how can ABC methods be adapted to better suit the institutional conditions of developing countries?

This research's contribution lies in its comparative effort to explain the dynamics of ABC implementation in developed and developing countries. Theoretically, this study enriches the management accounting literature by confirming that the effectiveness of a costing system is influenced by the institutional context and economic capabilities of the country. Practically, this study provides recommendations for adapting ABC implementation to better suit the resource and infrastructure conditions of developing countries. Therefore, this study is expected to benefit academics, policymakers, and business practitioners in adapting cost management practices to an increasingly complex global context.

REVIEW OF LITERATURE

Activity-Based Costing (ABC)

Activity-Based Costing (ABC) emerged in the late 1980s as an innovation in management accounting designed to address the limitations of traditional cost systems that rely heavily on volume-based allocation methods (Cooper & Kaplan, 1998; Gosselin, 2006). The ABC approach assigns indirect costs (overhead) to activities based on the extent to which these activities consume organizational resources, thereby producing more accurate cost information and improving the quality of managerial decision-making. Unlike traditional costing methods that often cause cost distortion in products or services, ABC identifies cost drivers that link resource usage to specific organizational activities. According to Baird, Harrison, and Reeve (2004), ABC is not only a cost measurement tool but also a strategic management framework that enables organizations to evaluate performance, enhance efficiency, and eliminate non-value-added activities. Increasing production complexity, globalization, and technological advancement have supported the evolution of ABC into a system that aids both operational and strategic decision-making (Maiga & Jacobs, 2003).

Factors Influencing the Implementation of ABC

The successful implementation of ABC is shaped by organizational and environmental factors. Based on the contingency theory proposed by Chenhall (2003) and Otley (2016), the effectiveness of management accounting systems depends on their alignment with contextual variables such as technology, organizational structure, and the external environment. In developed countries, research shows that advanced information technology, strong professional accounting competence, and high managerial commitment are key determinants of successful ABC adoption (Chong & Cable, 2002; Cheung et al., 2013). These countries generally possess mature infrastructures and competitive market conditions that drive innovation in cost management practices. Conversely, developing countries often face limitations related to human resource capacity, inadequate technological infrastructure, and resistance to organizational change, which hinder ABC adoption (Sartorius et al., 2007; Aprianto et al., 2021). Studies such as Sudhashini and Tan (2018) highlight that external environmental conditions and firm size significantly influence ABC adoption among Malaysian SMEs, while Tran and Tran (2022) emphasize cost structure and product diversification as important contextual factors in Vietnam. These findings indicate that ABC adoption is strongly dependent on institutional readiness and cultural acceptance, beyond its methodological strengths.

Differences Between Developed and Developing Countries

Previous comparative studies demonstrate consistent patterns in ABC adoption across developed and developing countries. Developed countries such as the United States, Japan, and Italy tend to implement ABC successfully due to strong technological systems, high managerial capability, and institutional pressure for transparency and efficiency (Tenucci et al., 2016; Ozawa & De Zoysa, 2021). Meanwhile, in developing countries, ABC implementation often remains partial or symbolic, meaning that ABC principles are introduced but not fully integrated into managerial decision-making processes (Arora & Raju, 2018; Uyen & Hien, 2022). Institutional and cultural barriers continue to be major challenges in developing economies, particularly when ABC is perceived as complex or incompatible with existing accounting practices (Borges et al., 2024; Alsayegh, 2020). Therefore, successful diffusion of ABC requires adaptation to local contexts, emphasizing flexibility, cost efficiency, and gradual implementation supported by managerial training and government policy.

RESEARCH METHOD

This research employed a literature review with a descriptive qualitative approach. According to Snyder (2019), a literature review is a research method that aims to identify, evaluate, and interpret all relevant research on a specific topic to provide a deeper understanding. The descriptive qualitative approach was chosen because this research focuses on systematically describing the phenomena that occur based on a literature review without conducting hypothesis testing or complex statistical calculations (Lambert, 2012).

According to Nursalam et al. (2020), the general stages of a literature review consist of:

Literature Identification

Researchers collected articles, journals, and academic sources related to the implementation of Activity-Based Costing (ABC) in various countries, both developed and developing, using several keywords, such as "Activity-Based Costing," "ABC implementation," "management accounting innovation," "developed countries," and "developing countries." Additionally, sources from international organizations such as the World Bank and UNCTAD were used to support country classification.

Literature Selection

Literature selection was based on criteria such as publications between 2000 and 2025 to maintain relevance to the current context, a focus on the context of developed and/or developing countries, and publications that only discussed ABC theory without empirical studies or actual implementation.

Literature Analysis

Each article was analyzed to identify key themes related to ABC adoption, implementation, outcomes, and criticisms.

Description and Synthesis

The results of the literature selection are presented in the form of descriptive narratives and cross-country comparisons. General patterns, differences, and empirical contributions of each study were analyzed to produce a comprehensive picture of ABC implementation in developed and developing countries.

Based on the stages undertaken, the literature review in this study initially collected 20 research articles, consisting of fifteen international journals and five national journals. After further selection, the researchers finally selected 10 articles from international journals, each representing five developed and five developing countries.

Table 2.
Implementation of ABC in Developed Countries

Author (Year)	Title	Results
Wai M. Cheung, Swee L. Tan, Kian Tan, Caroline Sutton (2013)	Strategies For Implementing Activity-Based Costing in the UK Manufacturing Industry	The ABC system at UNN (Northumbria University, UK) enhances cost visibility and supports management in monitoring processes and identifying cost reduction opportunities. However, its adoption remains limited due to low top management interest, as the existing standard costing system already provides sufficient information for quality and service competition, where material costs dominate.
Lana Y. J. Liu & Fei Pan (2007)	The implementation of Activity-Based Costing in China: An innovation action research approach	The implementation of ABC in Xu Ji, China, succeeded due to several key factors: continuous top management support that sustained the project during critical phases of uncertainty, early involvement of external consultants from the Shanghai University of Finance and Economics (SUFE), and a top-

		down approach that encouraged innovation and participatory data collection. Nevertheless, the implementation faced contextual challenges, including goal misalignment caused by organizational separation of functions, persistent reliance on traditional financial accounting for performance measurement, and the dominance of market prices and customer demand in managerial decision-making.
Vincent Chong & Robyn Cable (2002)	K. A study on the Implementation of an Activity-Based (ABC) System in an Australian Oil and Gas Company	Although ABC has received considerable attention in recent years, it is recognized that each company has different reporting needs, and therefore, the use of ABC is not always necessary for some companies. The most important objectives of implementing an ABC system are more effective cost management, better cost control, and more accurate cost information. The success of an ABC system implementation is related to several factors, including a well-organized project team and the advice and support of management on the project. Furthermore, it is crucial for employees to understand the ABC methodology so they can provide their input to help achieve implementation goals.
Hiroshi Ozawa & Anura De Zoysa (2021)	The rise and fall of Activity Based Costing in Japan	The limited adoption of Activity-Based Costing (ABC) among Japanese companies is largely due to the existence of comparable accounting methods for managing overhead costs. However, several firms have successfully integrated ABC into their operations. For example, KIRIN Brewery adopted ABC following a rise in conversion costs, increasing process complexity, flatter organizational structures, and the growing feasibility of ABC/ABM with advances in information technology. Similarly, NEC implemented ABC to improve cost allocation at the head office, refine performance evaluation, and ensure fairness in cost distribution. Both cases highlight that when supported by structural changes and technological readiness, ABC can enhance cost

		transparency and management efficiency within Japanese firms.
Andrea Tenucci, Lino Cinquini, Alessandro Marelli, Emilio Passetti (2016)	The Diffusion of Activity-Based Costing in Italy in the Last Decade: A Research Note	Since 2000, there has been a slight increase in ABC adoption in Italy. However, ABC adoption has not increased as much as expected given the favorable conditions that are developing, such as market globalization, the increasing share of indirect costs in total costs, and higher levels of product complexity in companies. However, considering similar ABC surveys conducted abroad during the same period, adoption rates in Italy are much lower. If we consider the announced ABC adoption rates plus the percentage of companies intending to introduce ABC, the ABC diffusion rate ranges between 27.9% and around 45%.

Source: Compiled from previous studies

Table 2.
Implementation of ABC in Developed Countries

Penulis (Tahun)	Judul	Hasil
Tri Aprianto, Indra Setiawan, Bambang Setiawan, Fikri Al Latif, Humiras Hardi Purba (2021)	Implementation of Activity-Based Costing (ABC) Method for Industry in Indonesia: Literature Review	The Activity-Based Costing (ABC) method focuses on determining production costs and expenses in a clear, detailed, and informative way. Its implementation helps companies allocate funds efficiently through accurate financial mapping and precise cost of goods sold calculations. In manufacturing, ABC identifies major cost components for effective cost control, while in the service sector, it supports fair pricing and improves hospital revenue performance. Over time, ABC has evolved to emphasize activities and resources driving organizational costs, providing deeper insights into cost drivers and enhancing managerial decision-making.
Sudhashini Nair & Xin Tan	Factors Influencing the Implementation of Activity-Based	Among Malaysian SMEs, the external environment, cost-saving mechanisms, user attitudes, and company size are positively correlated with the implementation of Activity-

Costing: A Study on Malaysian SMEs	Based Costing (ABC). These results highlight the need for coordinated efforts by the government, accounting profession, and private sector to create policies that support ABC adoption. Cost-saving mechanisms, particularly practices such as Just-In-Time (JIT) and Total Quality Management (TQM), significantly enhance the effectiveness of ABC systems. Encouraging SMEs to integrate these techniques can improve cost efficiency, strengthen competitiveness, and promote continuous improvement in organizational performance.
Uyen Tu Tran & Hien Thi Tran	Factors of application of activity-based costing method: Evidence from a transitional country (Vietnam) In Vietnamese pharmaceutical companies, three key factors influence the implementation of the Activity-Based Costing (ABC) system: cost structure, competitive strategies in pricing and production, and product diversification. To enhance cost management and business efficiency, firms in transitional economies should optimize ABC by integrating it with activity-based management, supported by a robust management accounting system. Moreover, successful implementation requires establishing a dedicated expert team comprising a project leader, cost accountant, production supervisor, and technical engineer. These managerial and policy recommendations aim to improve the practical application and long-term sustainability of ABC in transitional business environments.
K. Sartorius, P. Kamala, C. Eitzen (2007)	The design and implementation of Activity Based Costing (ABC): A South African survey In South Africa, the diffusion rate of Activity-Based Costing (ABC) remains relatively low at 12%, comparable to Continental Europe and slightly higher than Japan. Adoption is most prevalent in the banking and mining industries and is influenced by company size, market competition, and the proportion of fixed costs. The study identifies several universal success factors for ABC design and implementation, including technical competence, managerial commitment, and organizational readiness. Notably, top management support and understanding of ABC's technical aspects are

			critical for success, while the absence of such support remains a major barrier to widespread adoption in South African companies.
Amit Arora & M. S. S. Raju	Kumar	An Analysis of Activity Based Costing Practices in Selected Manufacturing Units in India	In India, approximately 36% of manufacturing firms have adopted Activity-Based Costing (ABC) to replace traditional costing systems, aiming for more accurate cost information and improved decision-making to enhance profitability and competitiveness. However, many firms remain reluctant to implement ABC due to a focus on overall organizational outcomes rather than product-level costing. Additional barriers include high implementation costs, data collection challenges, and uncertainty regarding its benefits. Researchers recommend that companies begin applying ABC in selected areas to gain experience, as initial challenges can lead to significant long-term advantages in cost control and strategic performance improvement.

Source: Compiled from previous studies

RESULTS AND DISCUSSION

In Table 2, we can show that developed countries tend to be more successful in implementing Activity-Based Costing (ABC). Studies in the UK (Wai et al., 2013), Australia (Chong & Cable, 2002), Japan (Hiroshi, 2021), and Italy (Tenucci et al., 2016) revealed that top management support, human resource readiness, and global market competitive pressures were key success factors. In China, Xu Ji's success in adopting ABC was also largely determined by external consultation and top-down encouragement from management. Ax & Bjornenak (2007) emphasized that demand factors, such as cost complexity, competition, and market globalization, and supply factors, such as technological support and consultants, are key determinants of management innovation adoption. Therefore, ABC implementation in developed countries is generally supported by infrastructure readiness, human resource competency, and established management systems.

In contrast, Table 3 shows research in developing countries has found that ABC implementation remains limited and faces various obstacles. Studies in Indonesia (Aprianto et al., 2021), Malaysia (Sudhashini & Xin Tan, 2018), Vietnam (Uyen & Hien, 2022), South Africa (Sartorius et al., 2007), and India (Amit & Raju, 2018) indicate that limited IT infrastructure, a lack of trained accountants, high implementation costs, and organizational resistance to change are key inhibiting factors. Sudhashini & Xin Tan (2018) emphasize that in Malaysia, external environmental factors and cost-saving mechanisms influence the success of ABC in SMEs. In Vietnam, Uyen & Hien (2022) highlight the role of cost structure

and product diversification in driving ABC adoption, while in South Africa, Sartorius et al. (2007) emphasize the importance of top management support. These findings suggest that internal organizational factors are more dominant than external factors in determining ABC adoption in developing countries.

However, there are conflicting findings. In Japan, some companies are reluctant to adopt ABC because traditional methods are considered sufficient for managing overhead costs (Hiroshi, 2021). Conversely, in India, approximately 36% of manufacturing companies have begun switching to ABC to obtain more accurate cost data (Amit & Raju, 2018). This difference may be explained by the institutional context: Japan has long developed lean management practices and process efficiency, so there is no urgency to switch to ABC, whereas in India, competitive pressures and the need for greater cost accuracy are driving the adoption of new systems.

From the comparative results, it can be concluded that ABC's effectiveness is largely determined by its contextual suitability (contingency fit). In developed countries, implementation is easier due to technological support, stable regulations, and an innovative management culture. Conversely, in developing countries, adaptation strategies are required, for example, like gradual implementation in specific units before widespread implementation, integration with traditional costing systems to avoid resistance, strengthening human resource capacity through management accounting training, and government policy support to expand the adoption of managerial innovations.

CONCLUSION

This study aims to examine the differences in Activity-Based Costing (ABC) implementation between developed and developing countries using a descriptive qualitative literature review method. The study found that ABC implementation in developed countries tends to be more widespread and successful due to the readiness of infrastructure, quality human resources, market competition, and top management support. Meanwhile, in developing countries, ABC implementation still faces various obstacles, including limitations in information technology, a lack of skilled accountants, high initial implementation costs, and organizational resistance to changes in work culture.

However, there are contradictory findings. For example, in Japan, some companies still rely on traditional methods as they are considered sufficient, while in India, some manufacturing companies are starting to switch to ABC to improve cost accuracy and competitiveness. This suggests that the effectiveness of ABC implementation is strongly influenced by the contextual suitability (contingency fit) of each country.

This research is still limited to a literature review, so the findings are conceptual in nature. Therefore, further research is recommended to conduct empirical studies through surveys or case studies to obtain a concrete picture of ABC implementation. Furthermore, it is important to examine the role of digital technology, organizational culture, and government policy support in encouraging ABC adoption in developing countries. Studies on hybrid approaches that combine traditional methods and ABC could also be an alternative research approach to find adaptation strategies that are more appropriate to local contexts.

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