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The Effect of Activity-Based Costing on Profitability with Management Information Quality as a Moderating Variable

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Abstract: This research aims to provide an understanding of Activity-Based Costing (ABC) and its implications for profitability, with the quality of management information as a moderating variable. This study uses a Systematic Literature Review (SLR) approach to articles indexed by Scopus Q1–Q4 and Sinta 2–Sinta 5 in the period 2010–2025. The results of the study show that the results of the Systematic Literature Review of 76 articles show that Activity-Based Costing (ABC) has a positive and significant effect on company profitability. This system increases the accuracy of cost information, operational efficiency and more competitive pricing strategies, thereby strengthening financial performance such as NPM, ROA and ROE. Quality Management Information (KIM) is proven to strengthen the relationship between Activity-Based Costing (ABC) and profitability by increasing the reliability and understandability of cost data. When the quality of information is high, the results of Activity-Based Costing (ABC) are more effectively used for strategic decision making, efficiency and increasing company value.

Keywords: Activity Based Costing, Profitability, Management Information Quality

INTRODUCTION

In the fast-paced and competitive world of modern business, managing costs and increasing profitability are the main challenges faced by many companies. Global competition, technological developments and increasingly complex market dynamics require companies to have effective cost management strategies to be able to survive and develop (Burova et al., 2021). One of the determining factors for a company's financial performance is management's ability to allocate costs appropriately and efficiently (Hassoon, 2024). Therefore, an accurate and relevant cost calculation system is an urgent need for companies that want to increase their competitiveness in the market.

In this context, the Activity-Based Costing (ABC) system appears as an approach that is considered capable of addressing the limitations of traditional methods.

The Activity-Based Costing (ABC) method is superior to conventional methods which tend to allocate costs based on production volume or units produced. Such traditional systems often ignore the complexity of activities that actually occur within a company. In contrast, Activity-Based Costing (ABC) is designed to provide a more accurate picture of cost distribution through identifying main activities, as well as allocating costs based on the level of consumption of these activities (Kaplan & Cooper, 1998). This approach allows companies to understand the relationships between activities, costs, and products more realistically (Więcek et al., 2020). For example, in a manufacturing company with diverse product lines, the use of traditional methods can lead to cost distortions because overhead costs are allocated evenly, without considering the different activity consumption of each product.

Activity-Based Costing (ABC) is able to reveal activities that cost a lot but do not provide added value, so that management can take strategic steps to reduce or even eliminate these activities (Pietrzak et al., 2020). Previous research also shows that Activity-Based Costing (ABC) helps companies determine product prices more accurately, thereby increasing competitiveness and profitability (Charaf et al., 2022; Mattetti et al., 2022). However, implementing Activity-Based Costing (ABC) does not necessarily guarantee increased profitability. Several companies have implemented this system but have not experienced significant improvements in their financial performance (Al-Khadash 2010; Akram et al., 2017; Gosselin & Journeault, 2022)

To understand this relationship, this research is based on the Resource-Based View (RBV) Theory as the main theoretical framework. RBV theory, as proposed by (Barney, 1991), explains that a company's competitive advantage is determined by its internal ability to manage and utilize resources that are valuable, rare, inimitable and non-substitutable, known as the VRIN criteria. In this context, the Activity-Based Costing (ABC) system can be viewed as one of the company's internal strategic resources that provides economic value through increasing the accuracy of cost information and operational efficiency (Kaplan & Cooper, 1998). Effective implementation of ABC will strengthen the company's competitive advantage and ultimately increase profitability. However, the RBV also emphasizes that competitive advantage can only be achieved if the company is able to combine these resources with managerial capabilities and information systems that support strategic decision making (Grant, 1991).

In relation to this, Contingency Theory is used as a supporting theory to explain that the effectiveness of implementing Activity-Based Costing (ABC) is not universal, but depends on the suitability (fit) between the system used and the specific conditions of the organization. Contingency theory argues that the effectiveness of a management accounting system is influenced by contextual factors such as business strategy, organizational size, technology, and the quality of management information (Otley, 2016). Thus, although ABC can theoretically increase profitability, these benefits can only be realized if supported by a high-quality management information system. The quality of management information which includes the dimensions of accuracy, timeliness, relevance and completeness acts as a moderating variable that strengthens the relationship between ABC implementation and profitability.

Accurate information will help management understand the actual cost conditions. Timely information enables rapid response to environmental changes, while relevance and completeness ensure that the information is truly useful for decision-making needs (Bodendorf & Franke, 2024) . Incomplete or irrelevant information can actually mislead decision makers, which ultimately leads to waste of resources and decreased profitability (Citroen, 2011; Kyriakidou & Vazakidis,

2025). If the quality of the information is high, then the data produced by ABC can be used optimally to support various strategic decisions, such as cost planning, pricing, and operational efficiency strategies (Elghaish & Abrishami, 2020). However, if the quality of the information is low, the benefits of Activity-Based Costing (ABC) will be limited, and even have the potential to cause confusion in decision making (Al-Khadash & Nassar, 2010). This phenomenon explains why many companies fail to achieve optimal benefits from implementing Activity-Based Costing (ABC).

Several studies reveal that companies that implement Activity-Based Costing (ABC) without a strong management information system tend not to experience a significant increase in profits (Allain & Laurin, 2018; Terungwa, 2012). On the other hand, companies that are able to integrate Activity-Based Costing (ABC) with high-quality management information systems actually show a sustainable increase in profitability (Niñerola et al., 2021; Owusu & Alhassan, 2021; Tewfik et al., 2021). This means that the successful implementation of Activity-Based Costing (ABC) does not only depend on the sophistication of the cost accounting method itself, but also on how this information is used in strategic decision making.

This study aims to provide a literature mapping regarding the influence of Activity-Based Costing (ABC) on company profitability with the quality of management information as a moderating variable throughout the 2010–2025 period. It is hoped that this study can expand academic discourse regarding the topics of Activity-Based Costing (ABC), cost management and profitability. Apart from that, this research also presents a perspective that can help future researchers in examining and assessing important aspects, such as research focus, variables used, theoretical framework underlying the relationship between variables, research methods chosen, as well as sample characteristics in previous research regarding the application of Activity-Based Costing (ABC) and the quality of management information. Thus, this study is expected to be able to make a significant contribution in deepening understanding of the relationship between the implementation of Activity-Based Costing (ABC) and Profitability, with the Quality of Management Information as a variable that moderates the effectiveness of this relationship.

Resource-Based View (RBV)

Resource-Based View (RBV) theory is a strategic approach that emphasizes the importance of a company's internal resources as the main basis for creating sustainable competitive advantage. This theory was first introduced by Wernerfelt (1984) in his article entitled "A Resource-Based View of the Firm", then developed comprehensively by (Barney, 1991). According to Barney (1991), companies are viewed as collections of unique resources and capabilities, and differences in ownership and management of these resources are the basis for differences in performance between companies.

RBV argues that long-term success and profitability are not determined solely by external conditions such as market competition or industry position Wernerfelt (1984), but is more determined by the organization's internal ability to utilize the strategic resources it has. These resources not only include physical assets but also intangible resources such as brand reputation, organizational culture, managerial knowledge, information systems, and technological capabilities that are difficult for competitors to imitate (Grant, 1991).

Contingency Theory

Contingency Theory emerged as a reaction to the universalistic management theory approach which assumes that there is "one best way" in managing an organization. This classical

approach is considered too rigid, because in reality the effectiveness of a management system is very dependent on the specific situation and conditions of the organization (Otley, 2016). Effective organizational structures and systems are highly dependent on external environmental conditions (Otley, 2016). If the environment changes rapidly and is dynamic, a flexible organization will be more successful, but on the contrary, in a stable environment, a bureaucratic structure is actually more efficient. In the context of management accounting, there is no one accounting system design that is most appropriate for all organizations, but its effectiveness depends (contingent) on factors such as strategy, technology, company size, and the quality of the information used by management (Otley, 2016).

Activity-Based Costing (ABC)

Activity-Based Costing (ABC) is an approach to a cost accounting system designed to provide a more accurate picture of costs by identifying and measuring the activities that occur in an organization, then allocating costs based on the level of activity consumption by products or services (Javid et al., 2016). In Purwaningsih (2022) this method is considered capable of overcoming the weaknesses of traditional cost systems which tend to allocate overhead costs simply, for example only based on production volume or direct working hours. Traditional approaches often lead to cost distortions, especially in companies that produce various types of products with high process complexity (Wong et al., 2025).

In contrast, Activity-Based Costing (ABC) provides more detailed information regarding the relationships between activities, costs, and cost objects, allowing management to more precisely assess the profitability of each product (Ali et al., 2023). With this information, companies can identify activities that do not provide added value (non-value added activities), carry out more effective cost control, and formulate more competitive pricing strategies (Rebull et al., 2023). A number of empirical studies also show that the application of Activity-Based Costing (ABC) contributes to increasing operational efficiency, cost calculation accuracy, and supports strategic decision making oriented towards long-term profitability (Mehdi et al., 2012; Niasti et al., 2019; Vítková et al., 2017).

Profitability

Profitability is one of the main indicators in assessing the financial performance of a company, because it reflects the company's ability to generate profits from its operational activities (Pietrzak et al., 2020). In accounting and finance literature, profitability is not only seen as a measure of a company's success in the short term, but also as a benchmark for future business sustainability (Mattetti et al., 2022). According to Nartey (2025), Profitability shows how effective management is in utilizing its resources to generate profits, both through cost control efficiency and revenue increase strategies.

Profitability is generally measured by various financial ratios, such as Return on Assets (ROA), Return on Equity (ROE), and Net Profit Margin (NPM), each of which provides a different perspective on company performance (Koolmees et al., 2021). ROA, for example, assesses an asset's ability to generate profits, while ROE focuses on the rate of return to shareholders. Meanwhile, NPM describes the company's efficiency in managing revenue after taking into account all operational costs (Araújo et al., 2020). A number of empirical studies also show that profitability is often used as a basis for investors, creditors and management in making strategic decisions, because a high level of profitability indicates the company's financial health, strong competitiveness and potential for sustainable growth (Fei & Isa, 2010).

Management Information Quality

The quality of management information is a crucial aspect in accounting information systems which functions as a basis for strategic decision making in organizations (Rebull et al., 2023). Information quality is generally measured through several dimensions, including accuracy, timeliness, relevance, completeness and clarity of information presentation (Pietrzak et al., 2020; Wong et al., 2025). Accurate information ensures that the data presented reflects actual conditions without any distortion, while timeliness ensures that information is available when needed to support managerial responses to changes in the business environment (Al-dhubaibi, 2025; Mulherkar et al., 2022). Relevance of information allows management to focus on data that truly relates to the problem at hand, while completeness and clarity help prevent misunderstandings and ensure that all important aspects are covered (Trivedi et al., 2025).

The quality of management information has a significant effect on the effectiveness of decision making, because high quality information makes it easier for managers to formulate strategies, control costs, identify opportunities and mitigate risks (Bodendorf & Franke, 2024). On the other hand, bad information can lead to wrong decisions, waste resources, and even reduce company profitability (Niasti et al., 2019). Therefore, the quality of management information is not only seen as operational support, but also as a strategic factor that can strengthen the relationship between cost accounting systems, such as Activity-Based Costing and the company's overall financial performance (Susilowati, 2023).

METHOD

This study was conducted using the systematic literature review (SLR) method. The literature search process was carried out in a structured manner through the use of predetermined keywords to ensure suitability to the research topic, namely Activity Based Costing (ABC). The literature studied comes from various articles indexed in Google Scholar, Sinta, Scopus, Proquest and Emerald, which are reputable and academically recognized journals. The data in this study includes 76 articles from various continents such as Europe 28 articles, Asia 24 articles, America around 21, and there are 3 articles from the African continent published during the 2010–2025 period. This study establishes inclusion criteria, namely focusing on variables including Activity-Based Costing (ABC), Profitability, and Quality of Management Information.

Table 1. Journal Index

Indekx	Presentage
Q1	54%
Q2	16%
Q3	20%
Q4	3%
S2	1%
S3	1%
S4	2%
S5	2%

This study is dominated by scientific publications originating from Sinta journals ranked 2, 3, 4, and 5, and some of them are also indexed by Scopus Q1, Q2, Q3, and Q4. The process of selecting research articles in this literature study is carried out through several stages as follows:

1. Search using certain keywords, namely:

a. The Effect of Activity Based Costing on Profitability
b. The Relationship between Activity Based Costing and the Quality of Management Information
c. The role of activity-based costing on profitability with the quality of management information as a moderating variable

2. Review and selection of articles based on title, abstract, year of publication, and research findings.
3. In-depth examination of the entire article to ensure compliance with the established eligibility criteria.

RESULT AND DISCUSSION

1. Effect of Activity-Based Costing (ABC) on Profitability

Based on the results of a Systematic Literature Review of 76 scientific articles published in the 2010–2025 period, the application of Activity-Based Costing (ABC) is generally proven to have a positive and significant influence on company profitability. The ABC system is designed to produce more accurate and relevant cost information by identifying key activities and measuring resource consumption by each activity. Thus, ABC is able to describe the cost structure more realistically compared to traditional methods which only focus on production volume or direct labor hours.

The study results show that implementing ABC contributes to increased operational efficiency, cost transparency and a more competitive pricing strategy. This has a direct impact on increasing the company's profit margin (NPM), Return on Assets (ROA), and Return on Equity (ROE). Several studies that support these findings include those conducted by Araújo et al. (2020), Milán et al (2014), Vítková et al. (2017), and Yuliana et al. (2024) which proves that the ABC system helps management understand non-value-added activities so that costs can be reduced without reducing the quality of products or services.

The application of ABC is not only effective in the manufacturing sector, but also in the service, hospital, education and banking sectors. For example, research by Javid et al. (2016) and Niasti et al. (2019) in the health sector found that ABC can reveal the difference between real costs and official rates, assist hospitals in evaluating service efficiency and determining realistic service prices. Meanwhile, a study by Owusu & Alhassan (2021) in the banking sector proves that the application of ABC is able to increase profits through more efficient management of assets and liabilities.

Conceptually, increasing profitability through ABC occurs because this system improves the accuracy of cost information. Accurate information allows management to carry out more precise cost planning, assess the profitability of each product or service, and make data-based strategic decisions. Thus, ABC not only functions as a cost recording tool, but also as a strategic managerial tool in increasing company value (value creation).

However, not all studies show positive results. A small number of studies, such as those conducted by Akram et al. (2017), Terungwa (2012) and Zhang et al. (2017) found that the implementation of ABC did not have a significant effect on profitability. These negative results are generally caused by internal organizational factors, such as limited human resources, lack of information technology support, or weak management commitment to implementing the ABC system as a whole. In this context, ABC only functions as a cost allocation method without actually being used to support strategic decision making, so the economic benefits are not optimal.

Nevertheless overall, the literature shows that the relationship between ABC and profitability tends to be positive, especially when this system is implemented correctly and supported by management that is responsive to the data produced. This shows that the success of ABC lies not only in the system design, but also in the organization's ability to utilize cost information as a basis for managerial decisions.

Table 2. Category of Findings

Category of Findings		
Positif and significant	56 article	73,7%
Negatif / not signifikan	12 article	15,8%
Descriprive / conceptual	8 article	10,5%

2. Management Information Quality (MIQ) as a Moderating Variable

Management Information Quality (MIQ) plays an important role in determining the extent to which information produced by Activity-Based Costing (ABC) can be used effectively by management. In other words, KIM does not affect the implementation of ABC directly, but makes the results of the ABC system more reliable, easier to understand, and more useful for decision making.

The ABC system produces detailed and accurate cost information, but the benefits of this information depend heavily on how management manages, presents and disseminates the results to users within the organization. MIQ functions as a bridge between technical data from ABC results and the practical needs of decision makers. When the quality of information is high, meaning the data is presented clearly, timely and relevant to needs, staff, department heads and management can understand the results of cost analysis better. This understanding makes the decisions taken more appropriate and has a direct impact on increasing efficiency and profitability.

Tabel 3. Percentage of Articles

Category of Findings	**Number of Article**	**Persentage**
MIQ strengthens the use of ABC results (significantly positive)	23 article	30,30%
MIQ weak / not significant	9 article	11,80%
MIQ explained conceptually	8 article	10,50%
Not discussing MIQ	36 article	47,40%

The results of a Systematic Literature Review of 76 articles show that KIM strengthens the relationship between ABC implementation and profitability, not by influencing the ABC system, but through increasing the use value of the resulting cost information. A total of 23 articles (30.3%) found that when the quality of information is high, cost information from ABC is actually used by management for efficiency actions and effective pricing strategies. Meanwhile, 9 articles (11.8%) indicated that the KIM effect was weak or insignificant, generally because the information system had not been integrated or the resulting information was difficult for non-accounting users to understand. In addition, 8 articles (10.5%) are conceptual in nature and emphasize that good

quality information is the main supporting factor so that management accounting systems, including ABC, can provide real benefits for organizational performance.

Research by Fei & Isa (2010), Liu et al. (2023), dan Pietrzak et al. (2020) strengthens these findings, where companies that have good accounting information systems are able to communicate ABC results to various levels of the organization more clearly, so that managerial decisions are faster and more accurate. Instead, research Allain & Laurin (2018) in the public sector shows that even though ABC is implemented, the results do not have a significant impact because the resulting information cannot be easily understood by users, especially non-finance staff.

The quality of Management Information also plays a role in forming shared understanding within the organization. Cost information that is processed and conveyed well makes every employee understand the activities that consume the most costs and how to make them more efficient. KIM does not change or control the ABC system, but rather increases the reliability and usability of information produced by ABC, so that all work units can act based on the same data and in line with the organization's efficiency goals.

Based on the SLR results, it can be concluded that MIQ acts as a reinforcing factor which increases the useful value of information from ABC. When the quality of information is high, the cost calculation results from ABC become easier to understand, more reliable, and more useful for managerial decision making, which ultimately has a positive impact on the company's profitability. On the other hand, if the quality of the information is low, for example the report is presented technically and is difficult for employees to understand, then the benefits of ABC will not be felt optimally, because the cost information cannot be translated into real actions in the company's operations.

CONCLUSION

Based on the results of a Systematic Literature Review of 76 articles for the 2010–2025 period, the application of Activity-Based Costing (ABC) is proven to generally have a positive and significant effect on company profitability. The ABC system is able to produce more accurate cost information through real identification of activities and resource consumption, thus helping management improve operational efficiency, cost transparency and competitive pricing strategies. Findings show that more than 73% of studies support the positive influence of ABC on profitability indicators such as NPM, ROA, and ROE, in both manufacturing and service sectors, although a small number of studies note negative results due to limited resources and weak managerial commitment. In addition, Management Information Quality (MIQ) acts as a moderating variable that strengthens the relationship between ABC implementation and profitability. MIQ increases the value of cost information by ensuring data is presented in a relevant, timely and easy to understand manner for management. When the quality of information is high, the cost calculation results from ABC are more effectively used for strategic decision making, operational efficiency, and improving financial performance. Thus, ABC's success in increasing profitability is highly dependent on the integration of a reliable accounting system and the quality of information that is managed professionally.

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