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Activity-Based Costing as a Strategy to Improve Production Efficiency

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***Abstrak*:** *In the era of globalization and digital transformation, companies face competitive pressures that demand cost efficiency and information accuracy in decision making. Traditional costing systems often fail to reflect the complexity of modern production activities, thus risking distortion of cost information. Activity-Based Costing (ABC) is present as an alternative approach that is more accurate and strategic, by allocating costs based on activities that trigger resource consumption. This study uses a qualitative method with a case study of a manufacturing company that has implemented ABC, to explore the contribution of this system to increasing operational efficiency. Data were collected through interviews, observations, and documentation studies, and analyzed thematically to identify patterns of relationships between activities, costs, and managerial strategies. The results of the study show that ABC not only improves the accuracy of cost information, but also functions as a strategic tool in decision making, product planning, process efficiency, and customer value creation. By revealing value-added and non-value-added activities, ABC enables companies to design cost-saving strategies without sacrificing quality. Therefore, ABC is not just a cost system, but a strategic framework that is adaptive to market dynamics and supports sustainable competitive advantage.*

Keywords: *Activity-Based Costing; Production Efficiency; Cost Management*

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INTRODUCTION

In the context of increasingly rapid globalization and digital transformation, the business world is facing increasing competitive pressure. Companies no longer only compete locally or nationally, but must also be able to face competition from global business players with superior cost efficiency and product quality. According to Budianto & Setiawan (2020), a company's competitive advantage is largely determined by its ability to create greater value for consumers, one of which is through cost efficiency. In the manufacturing industry, production cost efficiency is a crucial element because it concerns the selling price structure, profit margins, and long-term business continuity. Therefore, a cost management approach that is not only accurate but also strategic is an urgent need in facing increasingly complex business competition.

However, in reality, many companies still rely on traditional costing systems that are less able to reflect the complexity of modern production activities. This system tends to allocate indirect costs evenly based on production volume or direct labor hours, without considering the various activities that are actually the main causes of resource consumption. This causes distortion of cost information which ultimately misleads managerial decision making. In a competitive business situation, mistakes in determining selling prices or identifying wasteful activities can be fatal. Activity-Based Costing (ABC) is relevant because it offers a more precise approach by linking direct costs to the activities that trigger the costs. As explained by Sholikha et al (2023), ABC is able to provide more accurate cost information and can be used as a basis for developing operational efficiency strategies and increasing competitiveness.

Traditional cost systems that focus on production volume as the basis for cost allocation, such as direct labor hours or machine hours, assume that all activities in the production process contribute proportionally to resource consumption. This assumption is no longer adequate in the increasingly complex modern manufacturing environment dominated by automation, diverse product lines, and significant variations in indirect activities. According to Rafika et al (2024), traditional management accounting systems fail to keep up with changing business operational dynamics, thus providing irrelevant or misleading information in strategic decision making. This information distortion can result in overcosting of simple products that are produced in low volumes, and undercosting of complex products with high volumes. As a result, companies can set the wrong selling price, miss the target in efficiency, and even lose market opportunities.

The inaccuracy of cost allocation in the traditional system also worsens managerial understanding of activities that actually absorb the most resources. In practice, many supporting activities such as quality control, production scheduling, or machine maintenance are not calculated proportionally to the products that trigger the need for these activities. Without clear activity mapping, managers find it difficult to identify sources of waste or optimize the production process. This hinders the application of lean manufacturing or continuous improvement principles that require granular and fact-based information. Activity-Based Costing is present as a response to this gap, by basing cost allocation on more accurate cost drivers. According to Fadhlurrahman & Mukhtaruddin (2025), ABC allows companies to link costs directly to activities and products, thus providing higher cost transparency and supporting overall efficiency strategies. Therefore, the limitations of the traditional cost system are a strong argument for the need to transform the cost measurement system to a more relevant and adaptive approach to current business dynamics.

Strategic managerial decisions depend heavily on the quality and relevance of available cost information. In a dynamic and uncertain business environment, inaccurate cost information can lead to errors in resource allocation, pricing, and product portfolio selection. Traditional cost systems, which only provide a global picture of expenses without specifically linking costs to the activities that

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cause them, are unable to meet these needs. In contrast, the Activity-Based Costing (ABC) system offers a more comprehensive approach by defining and measuring the activities that underlie each production process. According to Anggreini et al (2024), ABC not only presents more detailed product cost data but also reveals the activity cost structure, so that management can see which areas absorb the most costs and why. With this information, companies can evaluate process performance more precisely and design data-based efficiency improvement strategies.

In addition, the relevance of cost information from ABC contributes directly to the company's competitive advantage. In many cases, companies that adopt ABC find that products that were previously considered profitable actually have low margins or even losses when calculated more accurately. This shows that irrelevant cost information can mislead management in developing product strategies, market segmentation, and even in selecting key customers. Fadiyah & Machdar (2025), further emphasize that the ABC system is also able to adapt to changes in production scale and process complexity dynamically, making it a more flexible and strategic tool. Thus, the use of ABC is not only limited to more accurate cost calculations, but also becomes the basis for smarter, more adaptive decision-making, and oriented towards increasing the overall value of the company.

The application of Activity-Based Costing (ABC) does not only stop at the goal of accurate cost calculation, but has developed into a strategic tool in process improvement and decision making. In the context of modern management, the effectiveness of a cost system is not only measured by the precision of the numbers, but also by its ability to direct the organization towards continuous improvement and the achievement of operational excellence. ABC provides a systematic framework for identifying value-added activities and non-value-added activities. Thus, managers can formulate efficiency strategies based on facts, not assumptions. As stated by Caswito et al (2024), ABC opens up opportunities for companies to radically reengineer their business processes (business process reengineering), so that the cost structure becomes leaner, responsive to market changes, and aligned with the company's strategic objectives.

Furthermore, ABC also allows companies to conduct strategic cost management by mapping the relationship between activities, costs, and perceived value by customers. This is important in the context of value chain analysis introduced by Porter (1985), where each activity must be analyzed based on its contribution to competitive advantage. In many cases, companies that implement ABC have successfully discovered that most costs come from support or administrative activities that do not directly create value. With this information, management can design cost reduction strategies that do not sacrifice quality or customer satisfaction. In fact, ABC can be the basis for long-term decision making, such as capacity planning, product redesign, and the formation of a more profitable customer portfolio. Therefore, ABC is not just a cost system, but an integral strategic approach in driving efficiency, effectiveness, and sustainable advantage in a competitive industry.

METHOD

This study uses a qualitative approach with a case study method, which aims to gain an in-depth understanding of the implementation of Activity-Based Costing (ABC) as a strategy to increase production efficiency in manufacturing companies. The qualitative approach was chosen because it is able to capture social realities and internal dynamics of the company more comprehensively, especially those related to the decision-making process, organizational behavior, and interpretation of cost information. Case studies are considered relevant because they allow researchers to intensively explore the specific context of one unit of analysis, namely companies that have implemented the ABC system in their production activities (Yin, 2018).

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This research was conducted in a manufacturing company that was selected purposively based on certain criteria, including a high level of complexity of production activities and the implementation of ABC for at least one year. The subjects of the study consisted of key informants, such as financial managers, production managers, cost accounting staff, and operational employees who were directly involved in the ABC implementation process. Data were collected through three main techniques, namely in-depth interviews, participant observation, and documentation studies. Interviews were conducted in a semi-structured manner to explore the views, experiences, and perceptions of informants regarding the impact of ABC on operational efficiency. Observations were conducted directly in the work environment to understand production activities and cost allocation processes, while documentation involved analysis of financial statements, activity maps, and company efficiency reports.

The data obtained were analyzed using thematic analysis techniques referring to the Miles and Huberman (1994) model, which includes the stages of data reduction, data presentation, and drawing and verifying conclusions. Data reduction was carried out by selecting relevant data related to the implementation of ABC and production efficiency. Data presentation was carried out through narratives and thematic tables to show the relationship between activities, costs, and managerial strategies. Furthermore, conclusions were drawn based on thematic patterns that emerged consistently, and the results were reviewed to ensure the validity of the interpretation. To maintain the validity of the data, triangulation of methods and sources was carried out, namely by comparing the results of interviews, observations, and internal company documents. In addition, the member checking technique was used to ensure that the results of the researcher's interpretation were in accordance with the reality understood by the informant, and an audit trail was prepared to ensure the transparency of the analysis process. Through this approach, the study is expected to provide conceptual and practical contributions in understanding the strategic role of ABC in supporting the company's operational efficiency in a real and contextual manner.

RESULTS AND DISCUSSION

Cost Allocation Accuracy as a Basis for Strategic Decision Making

The implementation of Activity-Based Costing (ABC) as a strategic approach has been proven to have a significant impact in producing cost information that is not only more accurate, but also more relevant for managerial decision making. In case studies such as CV XYZ (Indonesia), PanRo Bakery (Romania), and a number of manufacturing companies in Jordan, it is seen how the ABC approach is practically able to correct the distortions arising from conventional cost allocation methods. The case of CV XYZ, for example, illustrates how a traditional system with general factory overhead rates causes undercosting of products with high complexity, due to the failure of the system to capture the contribution of indirect activity costs such as inspection, production rescheduling, and machine setup. As a result, these products appear very profitable in the financial statements, when in fact they absorb large costs that are not accurately reflected. After the implementation of ABC, the company obtained a much more realistic cost map, which allows for a shift in product strategy and a more rational allocation of resources. These findings support the theory of Kaplan & Cooper (1998) and sharp criticism from Johnson & Kaplan (1987) of the traditional cost system which is considered no longer relevant in the context of modern, complex, high-technology production.

The case of PanRo Bakery from Romania also strengthens this argument. In a conventional system, all bakery products appear to be profitable in aggregate. However, after conducting an ABC analysis, it was revealed that products that go through repeated oven activities and special packaging have very thin or even negative margins, due to high resource consumption. This finding shows that the hidden cost structure can be easily

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overlooked without an approach such as ABC that traces costs based on activity drivers. This is in line with the opinion of Agustin et al (2025) who emphasized that ABC is not only a tool for calculating costs, but a managerial information system that can reveal true profitability and support fact-based decision making. Muharromah et al (2025) also emphasized that the cost information presented by ABC allows companies to not only evaluate products individually, but also segment them based on the actual profitability of each product or service line.

The application of ABC in the Jordanian manufacturing environment provides an additional dimension that is no less important. This study not only highlights cost accuracy, but also shows how ABC contributes to new product development, strengthening cost control, and increasing profit margins. In a study by Fauzi et al (2024) it was found that companies that use ABC have a higher level of confidence in the validity of the cost information they use in strategic decision making. This finding strengthens ABC's position not as just a financial reporting tool, but as an integral managerial control system.

Furthermore, Waluyo et al (2025) study shows the important role of ABC in identifying non-value-added activities that do not directly contribute to customer value. With more detailed activity mapping, companies can identify and eliminate hidden waste, and reengineer work processes to be leaner and more efficient. This supports the principles of lean manufacturing and kaizen (continuous improvement), where reducing wasteful activities is the main key to creating sustainable value. This concept synergizes with Porter's Value Chain Analysis approach (1985), which underlines the importance of critical analysis of each activity in the company's value chain. ABC is a practical means to translate the concept into real action on the production line.

On the other hand, the case of flexible manufacturing in Australia provides a perspective that ABC has high flexibility in adapting to the complexity and dynamics of the industry. In a production system that has high variation, both in terms of volume, product specifications, and processing time, traditional cost systems tend to produce unrepresentative cost allocations. ABC, with a specific cost driver-based approach, allows companies to capture these variations and provide more precise unit cost information. The findings by Sudaryati & Basuki (2024) add value to this flexibility by allowing dynamic adjustment of the cost model to changes in capacity and operating time. With TDABC, the cost system becomes more responsive, easy to update, and able to handle complex scenarios efficiently.

Not only at the operational level, ABC also has a strategic impact on long-term cost management (strategic cost management). With accurate activity information, companies can plan capacity, redesign products, and even form customer portfolios based on actual profitability. Research by Daud et al (2025) also shows that ABC adoption is positively related to increased financial performance of the company, especially if ABC is used integratively in the strategic decision-making process.

Identify Value-Added and Non-Value-Added Activities

One of the most strategic contributions of the Activity-Based Costing (ABC) method is its ability not only to present more accurate cost data, but also as a managerial instrument to identify the efficiency and effectiveness of processes in the organization. ABC represents a contemporary approach that addresses the main weaknesses of traditional cost systems that distribute overhead based on production volume measures alone, such as direct labor hours or machine hours. As explained by Kaplan and Cooper (1998), the ABC method focuses attention on activities as the primary unit of analysis and links costs directly to actual cost drivers, thus providing a more valid picture of resource consumption by a particular product or service. This approach allows companies to uncover hidden activities that do not add value to customers (non-value-added activities) and that have so far gone unnoticed because they are hidden in conventional overhead aggregations.

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This advantage is clearly reflected in a number of case studies presented in the table, such as Ripken Products, CV XYZ, and PanRo Bakery. In the case of Wibowo et al (2025), the simulation of the transition from a traditional system to ABC resulted in a redistribution of overhead costs which revealed that the margins of some products had been overstated because they did not take into account expensive support activities that were actually only relevant to certain products. Here it is seen that activities such as production rescheduling and equipment repairs are often classified as part of fixed costs, even though their intensity is highly dependent on the type and complexity of the product. This study proves the argument of Johnson & Kaplan (1987) in Relevance Lost, that conventional management accounting systems fail to follow complex operational dynamics and do not provide relevant information for strategic decision making.

In the Indonesian context, the case study of CV XYZ provides highly relevant local empirical evidence. The company's conventional costing system led to undercosting of complex products and overcosting of simple products, resulting in the illusion of profitability. By using ABC, the company was able to map unproductive activities such as repeated machine adjustments and additional quality inspections that were actually a major burden for certain product lines. This is in line with the findings of Anusha et al (2023), who emphasized that ABC not only presents a breakdown of product costs but also opens up the activity cost structure for strategic analysis. This information allows management to perform process mapping, eliminate waste, and redesign workflows for greater efficiency.

Louis et al (2022) study from Romania also confirmed the usefulness of ABC in a small-medium enterprise (SME) environment with high product variety. ABC revealed that oven and packaging costs were very significant in affecting the margin of biscuit products, whereas in the traditional system all overhead costs were divided equally between product lines. With activity-based information, Louis was able to adjust pricing strategies and consider automation for high-cost activities. This finding strengthens the argument of Kutika et al (2018) that ABC supports evidence-based decision making and plays a role in strategic cost management.

Furthermore, the integration of ABC concepts with lean manufacturing and continuous improvement principles becomes very This is where ABC becomes very relevant, because it provides an objective measurement framework that is able to show which activities are valuable and which are not. Not only that, ABC also functions as a diagnostic tool in the kaizen process, which is continuous improvement, because it provides full visibility of activity costs and improvement opportunities. In line with the Time-Driven ABC approach developed by Kaplan & Anderson (2007), companies can adjust cost allocations dynamically based on the actual time capacity of resources, making this system flexible for changes in processes or production volumes.

It is also worth noting that the case study of a flexible manufacturing company in Australia further confirms that ABC has advantages in a multivariate production environment, where the complexity of activities cannot be handled by an average cost system. Here, ABC allows the company to identify excess capacity, inefficient time allocations, and activities that can be outsourced to reduce fixed costs. This approach is consistent with the principles of business process reengineering (BPR) as proposed by Hammer and Champy (1993), which emphasizes the importance of fundamental reconstruction of business processes with the help of modern management information systems and technologies such as ABC.

Thus, the synergy between empirical case study data and theoretical foundations from both classical and contemporary literature strengthens ABC's position as more than just a costing system. It is a strategic managerial framework that enables companies to uncover hidden costs, improve operational processes, and align activity structures with customer

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value and cost efficiency goals. By systematically identifying non-value-added activities, companies can not only reduce costs directly, but also create organizational structures that are more adaptive, responsive to market changes, and sustainably competitive. Therefore, ABC is very worthy of being viewed as a methodological foundation in modern cost management that is not only technical, but also strategic, operational, and transformational.

ABC Flexibility in Adapting to Product Complexity

In the increasingly complex modern industrial environment, traditional costing methods are often no longer adequate to reflect the operational realities of companies, especially in sectors that have a wide variety of products, varying production volumes, and a combination of the use of automated machines and manual labor. Traditional cost systems such as volume-based costing or absorption costing tend to charge overhead costs evenly, for example based on direct labor hours or production units, without taking into account how intensively a product uses certain activities in its production process. This creates a phenomenon referred to by Cooper and Kaplan (1988) in Sitorus et al (2025) as "cost distortion"—where high-volume products are subsidized by low-volume products, and vice versa. As a result, there is a distortion of cost information that can lead to inaccurate pricing, wrong production decisions, and less than optimal management of company resources.

In this context, the Activity-Based Costing (ABC) approach offers a more flexible and accurate solution. ABC was developed more broadly by Robert Kaplan and Robin Cooper as a reaction to the inaccuracy of conventional cost systems in dealing with the diversity of processes and products. This method works by identifying the main activities in the production process, then assigning relevant cost drivers to each activity, such as the number of machine setups, the number of batches, the number of inspections, or testing time. Costs are then allocated to products based on the extent to which the product consumes these activities, not just based on production volume alone. According to Purwanti et al (2025), ABC is able to increase cost visibility at the activity level, which in turn provides more granular and relevant information for strategic decision making.

This flexibility has proven to be very useful when applied in industries with high levels of complexity. For example, in the automotive industry, where each car model can have different configurations and features, ABC allows companies to calculate the cost of each variant accurately, including the cost of additional activities such as safety feature testing or special interior configurations. In a study conducted by Innes and Jamaludin (2021), many automotive and precision engineering companies in the UK showed an increase in the accuracy of product costs and an increase in the quality of business decisions after adopting ABC. The same thing happens in the electronics industry, where products such as smartphones, laptops, and other devices experience rapid design and technology changes. Through ABC, the cost of activities such as redesign, prototype development, and small batch production can be calculated accurately, so that companies can determine competitive selling prices without sacrificing profit margins.

More than just a cost allocation method, ABC serves as a strategic management tool. More accurate cost data allows managers to set product prices on a solid basis, design more cost-efficient products, and decide on outsourcing strategies or investments with lower risk because they are based on real activity-based information. In the context of strategic management, Johnson and Kaplan (1987) stated that accurate and relevant cost information is a crucial element in driving sustainable competitive advantage. Therefore, ABC flexibility not only provides efficiency in recording and reporting costs, but also becomes an adaptive tool for companies in facing rapidly changing market dynamics, tight competition, and increasingly specific customer expectations. ABC is important not only from an accounting perspective, but also as an

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enabler in data-based strategic decision making:

CONCLUSIONS

The application of Activity-Based Costing (ABC) has consistently shown significant strategic contributions in improving the accuracy of cost information and supporting more rational decision-making in various industrial sectors. Case studies from CV XYZ in Indonesia, PanRo Bakery in Romania, manufacturing companies in Jordan and Australia, to Ripken Products show that the ABC approach is able to identify cost distortions that have been hidden in conventional allocation systems. By focusing on activities as the basis for cost allocation, ABC allows companies to uncover hidden costs, distinguish between value-added and non-value-added activities, and reengineer operational processes more efficiently. Not only does it act as a cost calculation tool, ABC also becomes an integrative managerial information system—supporting the principles of lean manufacturing, kaizen, and strategic cost management by providing granular visibility into cost structures and actual resource consumption. This approach is especially relevant in the context of modern, complex and flexible production, where the accuracy of cost data is the main foundation for product planning, pricing strategy, process efficiency, and long-term value creation. Thus, ABC is not merely a technical alternative in recording costs, but has developed into a strategic methodological framework that is adaptive to market dynamics, strengthens the company's competitiveness, and encourages managerial transformation oriented towards sustainable excellence.

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