

ENHANCING COST ACCURACY AND PRICING DECISIONS THROUGH ACTIVITY-BASED COSTING: EVIDENCE FROM A SMOKED SKIPJACK TUNA PROCESSING ENTERPRISE IN INDONESIA

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Abstract

Accurate production cost estimation is essential for supporting pricing decisions and maintaining business competitiveness, particularly in small-scale fisheries processing enterprises. However, many micro and small enterprises continue to rely on conventional costing methods that inadequately allocate manufacturing overhead, resulting in less reliable cost information for managerial decision-making. This study addresses this gap by evaluating the application of Activity-Based Costing (ABC) to improve the accuracy of production cost calculation in a smoked skipjack tuna processing enterprise. The objective of this study was to assess the effectiveness of the ABC method in determining the cost of production and its implications for pricing decisions. A quantitative descriptive research design was employed using primary data collected from Ikan Tongkol Asap Bu Tutik, a smoked skipjack tuna processing enterprise located in Karangtalun Village, Tulungagung Regency, Indonesia. Data were obtained through direct observation, in-depth interviews, and discussions with the business owner. The data were analyzed using the Activity-Based Costing approach by identifying production activities, determining cost drivers, establishing activity cost pools, and allocating manufacturing overhead based on actual resource consumption. The findings indicate that the total production cost was Rp580,000 for 60 bundles of smoked skipjack tuna, resulting in a production cost of Rp9,667 per bundle. With a selling price of Rp15,000 per bundle, the enterprise achieved a gross profit of Rp5,333 per bundle and a profit margin of 35.55%. The findings demonstrate that Activity-Based Costing provides more accurate and transparent cost information, thereby supporting better pricing decisions, improving cost management, and enhancing managerial decision-making in fisheries-based micro and small enterprises.

Keywords: Activity-Based Costing, Cost of Production, Cost Management, Pricing Decision, Smoked Skipjack Tuna.



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INTRODUCTION

Tulungagung Regency is one of the coastal regions located along the southern shoreline of East Java Province, Indonesia, bordering the Indian Ocean. Covering an area of approximately 930 km², the regency comprises 19 districts and 271 villages or urban administrative units, with a population of 1,118,814 inhabitants. Fish constitutes an important component of the local diet, with an average per capita consumption of 35.29 kilograms annually. In addition, Tulungagung possesses abundant fishery resources and a long-standing tradition of smoked fish processing, making fisheries a strategic sector in the local economy (Badan Pusat Statistik Kab. Tulungagung, n.d.).

In today's increasingly competitive business environment, organizational sustainability and competitive advantage are closely associated with the effectiveness of production cost management. This issue is particularly relevant to the fisheries processing industry, where accurate production costing plays a fundamental role in determining product pricing, maintaining profitability, and improving operational efficiency. For small and medium-sized fish processing enterprises, the ability to allocate production costs accurately has become essential for ensuring long-term business sustainability.

The smoked skipjack tuna processing industry faces unique challenges in managing production costs due to fluctuations in raw material availability, seasonal variations in fish supply, and the complexity of production activities. Consequently, the calculation of the cost of production represents a critical aspect of financial management, as it directly influences selling price determination, profitability, and broader business strategies. An inaccurate estimation of production costs may result in inappropriate pricing decisions, reduced competitiveness, and lower financial performance.

Beyond its role in pricing decisions, an accurate calculation of the cost of production enables firms to evaluate operational efficiency, monitor profit margins, and support strategic cost control initiatives. A comprehensive understanding of all production cost components allows firms to establish competitive selling prices while achieving targeted profit levels. This capability is particularly important in the dynamic smoked fish market of Tulungagung, where changes in production conditions and market demand require timely managerial decisions. Therefore, the accurate determination of production costs constitutes a key factor in achieving business competitiveness and long-term sustainability (Nendissa et al., n.d.).

The production of smoked skipjack tuna involves multiple interrelated activities, including raw material procurement, processing, packaging, storage, and product distribution. Each activity consumes organizational resources and contributes differently to total production costs. Consequently, identifying and allocating these costs appropriately is essential for improving operational efficiency and supporting informed managerial decision-making. This study therefore examines the calculation of production costs in a smoked skipjack tuna processing enterprise to provide comprehensive insights for business practitioners, researchers, and stakeholders in the fisheries processing industry.

One of the prominent smoked fish processing enterprises in Tulungagung is Ikan Asap Bu Tutik, located in Karangtalun Village. Preliminary interviews with the business owner revealed several challenges in determining the cost of production. These challenges primarily arise from seasonal fluctuations that affect the availability and purchase price of skipjack tuna as the primary raw material. Furthermore, distribution delays caused by transportation disruptions, including vehicle breakdowns, traffic congestion, and logistical constraints, often extend delivery times from one day to two or three days. Such delays increase distribution costs and ultimately affect the overall production cost and product pricing. These practical challenges highlight the need for a more accurate and systematic costing approach to support managerial decision-making and improve cost management within the enterprise.

LITERATURE REVIEW

Activity-Based Costing (ABC)

Activity-Based Costing (ABC) is a cost accounting system that assigns costs to products or services based on the activities required to produce them. According to Hongren (2009:101), ABC is founded on the principle that organizational activities consume resources, and these activities subsequently generate costs. Unlike conventional costing systems, which typically allocate indirect costs using broad allocation bases such as direct labor hours or machine hours, ABC identifies the specific activities that drive resource consumption and assigns costs according to actual activity usage. This approach enables organizations to obtain a more accurate representation of production costs and enhances the reliability of managerial information for strategic decision-making.

The primary objective of ABC is to improve cost accuracy by tracing overhead costs to the activities that generate them rather than allocating them arbitrarily. Consequently, the ABC system provides a more comprehensive understanding of cost structures, identifies value-adding and non-value-adding activities, and supports more effective resource allocation. By capturing the actual consumption of organizational resources, ABC offers more detailed and reliable cost information than traditional costing methods, thereby facilitating better operational and financial decision-making (Rotikan et al., 1019).

In the context of smoked fish processing, the implementation of Activity-Based Costing provides a systematic framework for determining the cost of production through a detailed analysis of production activities. The application of ABC generally involves the following stages:

1. **Activity Identification.** All activities involved in the smoked fish production process are identified, including raw material preparation, cleaning, smoking, packaging, storage, and distribution.
2. **Activity Cost Assignment.** Costs associated with each activity are accumulated. These costs may include energy consumption, labor expenses, equipment depreciation,

maintenance, training costs, and other operational expenditures directly related to each activity.

3. **Cost Allocation to Products.** Activity costs are assigned to products based on appropriate cost drivers that reflect the actual consumption of resources during production.
4. **Classification of Variable and Fixed Costs.** Costs incurred by each activity are categorized into variable and fixed components. Variable costs fluctuate according to production volume, whereas fixed costs remain relatively constant within a relevant operating range.
5. **Cost of Production Calculation.** The total cost of production is determined by aggregating all activity costs assigned to the products. Compared with conventional costing methods, ABC provides a more accurate estimation because it captures the actual resource consumption associated with each production activity.
6. **Pricing Decisions.** Once an accurate cost of production has been established, management can determine an appropriate selling price that covers production costs while achieving the desired profit margin.

The implementation of ABC enables managers to understand the relationship between production activities and resource consumption, thereby supporting strategic decisions regarding cost control, operational efficiency, pricing strategies, and profitability improvement. This capability is particularly valuable in small-scale manufacturing enterprises, where efficient resource utilization is essential for maintaining business competitiveness.

Cost of Production

Production cost represents the total expenditure incurred in transforming raw materials into finished products during a specific accounting period. It serves as one of the most important elements of managerial accounting because it provides the financial information required for planning, controlling, and evaluating production activities. Accurate production cost information enables managers to establish competitive selling prices, evaluate operational efficiency, determine profitability, and formulate appropriate business strategies.

According to Dunia and Abdullah (2012:24), production costs consist of three principal components: direct material costs, direct labor costs, and manufacturing overhead costs (Danang et al., 2013). Direct material costs refer to the costs of raw materials that become an integral part of the finished product. Direct labor costs include wages paid to employees directly involved in the production process, while manufacturing overhead comprises all indirect production costs, such as utilities, equipment depreciation, factory maintenance, and other supporting operational expenses.

Reliable production cost information is fundamental to managerial decision-making. Managers rely on cost data when evaluating customer orders, planning production activities, controlling operational expenditures, procuring raw materials, and

determining product pricing. Therefore, the accuracy of production cost calculations significantly influences both financial performance and long-term business sustainability.

Costing Methods for Production Cost Calculation

The selection of an appropriate costing method depends on the characteristics of a firm's production process and operational structure. Because manufacturing systems differ across industries and organizations, no single costing method is universally applicable. Traditional costing systems generally allocate indirect costs using a limited number of allocation bases, which may produce cost distortions in environments characterized by multiple products and diverse production activities.

As manufacturing processes become increasingly complex, conventional costing methods often fail to reflect actual resource consumption accurately. Consequently, Activity-Based Costing has emerged as an alternative costing approach capable of replacing traditional costing systems in many production environments. By allocating overhead costs according to activity consumption, ABC produces more reliable cost information for managerial planning, performance evaluation, and strategic decision-making (Esa Dwi Prastiti Muhammad Saifi Zahro, 2016).

Compared with traditional costing systems, ABC improves cost transparency by identifying the specific activities responsible for resource utilization. This enhanced visibility allows organizations to eliminate inefficient activities, optimize resource allocation, improve operational performance, and establish more competitive pricing strategies. Consequently, ABC has become an important managerial accounting tool for organizations seeking to enhance cost efficiency and strengthen their competitive position.

Smoked Skipjack Tuna Processing

Smoked fish is a processed fishery product produced from fresh fish through a sequence of preservation and processing activities. These activities generally include cleaning, washing, salting or brining, cutting, seasoning (where applicable), and smoking the fish in a smoking chamber using heat generated from burning wood, coconut husks, or coconut shells. During the smoking process, fish proteins undergo coagulation under controlled temperature and time conditions, producing the characteristic texture, aroma, flavor, and extended shelf life associated with smoked fish products.

The smoking process serves not only to preserve fish but also to improve its sensory qualities through the formation of natural chemical compounds generated during combustion. As a result, smoked fish has become one of the most widely consumed traditional fishery products and represents an important value-added commodity within the fisheries processing industry. Various fish species can be processed using smoking techniques, including skipjack tuna, depending on local resource availability and consumer preferences (Syariah, 2022).

Given the multiple processing stages involved in smoked fish production, each activity consumes different levels of resources and contributes differently to total production costs. Therefore, accurately identifying and allocating these costs through

Activity-Based Costing provides valuable information for improving production efficiency, supporting pricing decisions, and enhancing the financial performance of smoked fish processing enterprises.

RESEARCH METHOD

Research Scope and Study Site

This study was conducted at Ikan Tongkol Asap Bu Tutik, a small-scale smoked skipjack tuna processing enterprise located in Karangtalun Village, Tulungagung Regency, East Java, Indonesia. The enterprise was selected as the research site because it represents a local fish processing business facing challenges in determining accurate production costs under fluctuating operational conditions. Data collection was carried out in January 2024.

Data Collection

This study employed primary data collected through field research. Data were obtained directly from the owner of the smoked skipjack tuna enterprise using three complementary techniques: in-depth interviews, direct observation, and question-and-answer sessions. The interviews were conducted to obtain detailed information regarding production activities, resource utilization, production costs, and pricing practices. Direct observation enabled the researchers to understand the production workflow and verify the operational activities performed during the manufacturing process. In addition, interactive discussions with the business owner were conducted to clarify information related to cost components and operational decision-making. These data collection techniques provided comprehensive information required for calculating the cost of production using the Activity-Based Costing approach.

Data Analysis

This study employed a quantitative descriptive research design to analyze the cost of production using the Activity-Based Costing (ABC) system. The descriptive quantitative approach was considered appropriate because it enables the systematic identification, measurement, and analysis of production cost components based on actual business activities. The findings were subsequently interpreted to evaluate the accuracy of production cost calculations and their implications for pricing decisions.

Activity-Based Costing (ABC) is a cost accounting system that assigns production costs to products based on the activities that consume organizational resources. Unlike conventional costing methods, ABC allocates both direct and indirect costs according to the actual consumption of activities associated with the production process. The system utilizes multiple cost drivers to assign overhead costs more accurately by tracing costs to individual production activities, thereby producing more reliable unit cost information (Purwanti, 2023).

The calculation of production costs using the Activity-Based Costing approach was carried out through the following analytical procedures:

1. Identification of production activities and cost drivers. All activities involved in the production process were identified, followed by the determination of the corresponding cost drivers that represent resource consumption.
2. Assignment of activity costs. Costs associated with each production activity were accumulated based on the level of product consumption of organizational resources.
3. Determination of activity drivers. Appropriate activity drivers were established for each identified activity to ensure that overhead costs were allocated according to actual operational conditions.
4. Calculation of activity cost rates. The activity cost rate for each activity was calculated by dividing the total cost of the activity by the total quantity of the corresponding activity driver.
5. Calculation of product cost. The cost assigned to each product was determined by multiplying the activity cost rate by the quantity of activity consumed during the production of the smoked skipjack tuna product. The aggregation of all activity costs produced the total cost of production, which subsequently served as the basis for evaluating pricing decisions and profit margins.

The implementation of the Activity-Based Costing method in this study provides a more accurate estimation of production costs by reflecting the actual consumption of resources throughout the manufacturing process. Consequently, the resulting cost information is expected to support more effective managerial decision-making, particularly in determining competitive selling prices and improving the financial performance of the enterprise.

RESULTS AND DISCUSSION

Results

Cost of Production Components

The cost of production of smoked skipjack tuna consists of three major cost components: direct material costs, direct labor costs, and manufacturing overhead costs. These components constitute the basis for determining the production cost using the Activity-Based Costing (ABC) method.

Direct Material Cost

Direct material cost represents the primary production expenditure because it includes the purchase of fresh skipjack tuna as the main raw material used in the production process. The details of direct material costs are presented in Table 1.

Table 1. Direct Material Cost of the Smoked Skipjack Tuna Enterprise

Product	Raw Material	Quantity (Bundles)	Unit Price (Rp)	Total Material Cost (Rp)
Smoked Skipjack Tuna	Fresh Skipjack Tuna	60 Bundles	3,333	200,000
Total				200,000

Source: Processed primary data, 2024.

The enterprise incurred a total direct material cost of Rp200,000 for producing 60 bundles of smoked skipjack tuna.

Direct Labor Cost

Direct labor costs consist of wages paid to workers directly involved in processing and selling the smoked fish products. The detailed labor costs are presented in Table 2.

Table 2. Direct Labor Cost of the Smoked Skipjack Tuna Enterprise

No.	Activity	Number of Workers	Working Hours	Wage (Rp)	Total Labor Cost (Rp)
1	Processing and Selling	2	6 hours	80,000	160,000
	Total				160,000

Source: Processed primary data, 2024.

The total direct labor cost incurred during the production process amounted to Rp160,000.

Manufacturing Overhead Cost

Manufacturing overhead includes indirect production costs that cannot be directly traced to individual products. These costs primarily consist of fish smoking materials and indirect labor expenses. The detailed manufacturing overhead costs are presented in Table 3.

Table 3. Manufacturing Overhead Cost of the Smoked Skipjack Tuna Enterprise

Description	Quantity	Manufacturing Overhead Cost (Rp)
Fish Smoking Cost		
Wood	5 bundles	25,000
Bamboo Clamps (Sapit)	60 units	180,000
Subtotal		205,000
Indirect Labor Cost		
Transportation Cost		15,000
Subtotal		15,000
Total Manufacturing Overhead		220,000

Source: Processed primary data, 2024.

The enterprise incurred a total manufacturing overhead cost of Rp220,000, consisting of smoking material costs and indirect labor expenses.

Cost of Production Calculation Using the Activity-Based Costing Method

The calculation of the cost of production using the Activity-Based Costing (ABC) method was conducted through several analytical stages. The first stage involved identifying production activities and classifying them according to their activity levels.

Identification of Cost Activities

Table 4. Identification of Cost Activities and Activity Levels

No.	Manufacturing Overhead Component	Activity Level	Amount (Rp)
1	Indirect Labor Cost (Transportation)	Batch-Level Activity	15,000
2	Fish Smoking Cost – Wood	Unit-Level Activity	25,000
3	Fish Smoking Cost – Bamboo Clamps (Sapit)	Unit-Level Activity	180,000
	Total		220,000

Source: Processed primary data, 2024.

As presented in Table 4, manufacturing overhead costs were classified into two activity categories. Transportation costs were categorized as batch-level activities because they depend on the number of production batches delivered. Meanwhile, the costs of wood and bamboo clamps were classified as unit-level activities, as these costs increase proportionally with each production unit. This activity classification provides the basis for assigning overhead costs accurately using the Activity-Based Costing approach.

The second stage involved determining the activity cost pool rate by dividing the total manufacturing overhead associated with each activity by the corresponding activity driver. This procedure generated the overhead cost rate for each unit of the selected cost driver (Pemikiran et al., 2023).

Determination of Activity Cost Pool Rates

Table 5. Activity Cost Pool Rates

Cost Pool	Total Cost (Rp)	Activity Driver	Pool Rate (Rp)
Pool I (Batch-Level Activity)			
Indirect Labor Cost	15,000	60 Production Bundles	250
Pool II (Unit-Level Activity)			
Wood	25,000	60 Production Bundles	
Bamboo Clamps (Sapit)	180,000	60 Production Bundles	
Pool Rate II	205,000	60 Production Bundles	3,416

Source: Processed primary data, 2024.

Cost of Production under Activity-Based Costing

Following the determination of activity cost pool rates, the total production cost was calculated by aggregating direct material costs, direct labor costs, and manufacturing overhead costs allocated through the Activity-Based Costing system.

Table 6. Cost of Production Using the Activity-Based Costing Method

Description	Amount (Rp)
Direct Material Cost	200,000
Direct Labor Cost	160,000
Manufacturing Overhead Cost	220,000
Total Cost of Production	580,000
Production Output	60 Bundles
Cost of Production per Bundle	9,667

Source: Processed primary data, 2024.

The Activity-Based Costing analysis indicates that the total production cost amounted to Rp580,000, resulting in a production cost of Rp9,667 per bundle of smoked skipjack tuna.

Profit Margin Analysis

Using the calculated production cost as the pricing basis, the profitability of the enterprise was subsequently evaluated.

Table 7. Profit Margin of the Smoked Skipjack Tuna Enterprise

Description	Smoked Skipjack Tuna
Selling Price (Rp/Bundle)	15,000
Cost of Production (Rp/Bundle)	9,667
Gross Profit per Bundle (Rp)	5,333
Profit Margin	35.55%

Source: Processed primary data, 2024.

As shown in Table 7, the enterprise applies a selling price of Rp15,000 per bundle, generating a gross profit of Rp5,333 per bundle. Based on the Activity-Based Costing calculation, the enterprise achieves a profit margin of 35.55%, indicating that the current pricing strategy provides a satisfactory level of profitability while adequately covering production costs.

Overall, the implementation of the Activity-Based Costing method demonstrated that the production process incurred a total cost of Rp580,000, equivalent to Rp9,667 per bundle. The costing procedure involved identifying production activities, classifying overhead costs, assigning appropriate cost drivers, establishing homogeneous cost pools, and determining activity cost rates prior to allocating costs to products. This systematic approach produced a more accurate estimation of production costs and provided a reliable basis for pricing decisions and profitability analysis. The findings suggest that Activity-Based Costing can serve as an effective managerial accounting tool for improving cost

accuracy and supporting strategic decision-making in small-scale smoked fish processing enterprises.

DISCUSSION

This study aimed to evaluate the accuracy of production cost calculation using the Activity-Based Costing (ABC) method in a smoked skipjack tuna processing enterprise and to examine its implications for pricing decisions. The findings demonstrate that the ABC approach provides a comprehensive framework for identifying, classifying, and allocating production costs based on actual resource consumption throughout the production process. By tracing overhead costs to specific production activities through appropriate cost drivers, the method produces a more accurate estimation of the cost of production than conventional costing approaches.

The results indicate that the total production cost incurred by the enterprise amounted to Rp580,000 for 60 bundles of smoked skipjack tuna, resulting in a production cost of Rp9,667 per bundle. This calculation was derived by integrating direct material costs, direct labor costs, and manufacturing overhead costs that were allocated according to activity levels. Unlike traditional costing systems that frequently distribute indirect costs using a single allocation base, the ABC approach recognizes that different production activities consume organizational resources at different rates. Consequently, the calculated production cost more accurately reflects the actual economic resources utilized during the manufacturing process.

The analysis of manufacturing overhead further demonstrates the importance of activity classification in improving cost accuracy. Manufacturing overhead was divided into batch-level activities, represented by transportation costs, and unit-level activities, represented by smoking materials such as wood and bamboo clamps. This classification enabled the enterprise to assign indirect costs according to the operational characteristics of each activity rather than allocating them uniformly across all products. Such an approach reduces the possibility of cost distortion and provides management with more reliable information regarding the contribution of each production activity to total manufacturing costs.

Another important finding concerns the structure of production costs. Direct material costs constituted the largest proportion of total production costs, reflecting the dependence of the enterprise on the availability and market price of fresh skipjack tuna. This finding is consistent with the operational characteristics of fish processing enterprises, where seasonal fluctuations in fish supply significantly influence production expenditures. At the same time, manufacturing overhead accounted for a considerable share of production costs, emphasizing that indirect production activities should not be overlooked when determining product costs. The ABC method successfully captures these indirect costs and integrates them into the final cost of production, thereby providing a more realistic representation of production expenditures.

The findings also address the research objective related to pricing decisions. Based on the ABC calculation, the enterprise generated a production cost of Rp9,667 per bundle while maintaining a selling price of Rp15,000 per bundle. This pricing strategy resulted in a gross profit of Rp5,333 per bundle and a profit margin of 35.55%. These results indicate that the current selling price adequately covers production costs while providing a satisfactory level of profitability. More importantly, the use of Activity-Based Costing provides management with a reliable basis for evaluating whether the existing selling price remains appropriate under changing production conditions, particularly when fluctuations occur in raw material prices, transportation expenses, or production volume.

From a managerial perspective, the implementation of Activity-Based Costing contributes not only to more accurate production cost calculation but also to better strategic decision-making. Detailed cost information enables business owners to identify activities that consume substantial organizational resources and evaluate opportunities for cost control and operational efficiency. In small-scale fisheries processing enterprises, where profit margins are often influenced by seasonal uncertainty and fluctuating input prices, access to accurate cost information is essential for maintaining financial sustainability and business competitiveness.

Overall, the findings suggest that Activity-Based Costing is an effective managerial accounting tool for small-scale smoked fish processing enterprises. The method enhances cost transparency by linking resource consumption directly to production activities, thereby improving the accuracy of production cost estimation and strengthening pricing decisions. Consequently, the implementation of ABC supports more effective cost management, improves profitability analysis, and provides a stronger analytical foundation for strategic planning in fisheries-based micro and small enterprises.

CONCLUSION

This study evaluated the application of the Activity-Based Costing (ABC) method in determining the cost of production of a smoked skipjack tuna processing enterprise in Tulungagung, Indonesia. The findings demonstrate that the ABC method provides a systematic and accurate approach to calculating production costs by assigning manufacturing overhead based on the actual consumption of production activities. Through the identification of activities, classification of cost drivers, establishment of homogeneous cost pools, and allocation of overhead costs, the ABC system produced a more transparent representation of the enterprise's cost structure.

The analysis revealed that the total production cost amounted to Rp580,000 for 60 bundles of smoked skipjack tuna, resulting in a production cost of Rp9,667 per bundle. Based on this calculation, the enterprise's selling price of Rp15,000 per bundle generated a gross profit of Rp5,333 per bundle, corresponding to a profit margin of 35.55%. These findings indicate that the current pricing strategy is capable of covering production costs while providing a satisfactory level of profitability.

The implementation of Activity-Based Costing also offers important managerial benefits beyond cost calculation. By identifying the relationship between production activities and resource consumption, the method enables business owners to improve cost transparency, evaluate operational efficiency, and make more informed pricing decisions. Consequently, the ABC method serves as an effective managerial accounting tool for supporting cost control, profitability analysis, and strategic decision-making in small-scale smoked fish processing enterprises operating under fluctuating production and market conditions.

Overall, this study confirms that Activity-Based Costing is an appropriate costing approach for improving cost accuracy and supporting pricing decisions in fisheries-based micro and small enterprises. The findings contribute to the growing body of knowledge on cost management by demonstrating the practical applicability of ABC in traditional fish processing industries characterized by diverse production activities and significant indirect costs.

Suggestions for Future Research

This study was conducted in a single smoked skipjack tuna processing enterprise, which may limit the generalizability of the findings to other fisheries processing businesses. Future research is therefore encouraged to include a larger number of enterprises with different production scales and operational characteristics to provide broader empirical evidence regarding the effectiveness of Activity-Based Costing in the fisheries sector.

Future studies may also compare the Activity-Based Costing method with conventional costing systems or other contemporary cost management approaches, such as Time-Driven Activity-Based Costing (TDABC), to evaluate differences in cost accuracy, implementation complexity, and managerial usefulness. Such comparative analyses would provide deeper insights into the suitability of various costing methods for micro, small, and medium-sized enterprises.

In addition, future research could integrate Activity-Based Costing with broader business performance indicators, including operational efficiency, financial performance, pricing competitiveness, and business sustainability. Examining these relationships would contribute to a more comprehensive understanding of how accurate production cost information supports strategic decision-making and enhances the long-term competitiveness of fisheries processing enterprises.

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