

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_83362
Title of the Manuscript:	Application of Activity Based Costing System in Indonesia: A Bibliographic Study
Type of the Article	Review Article

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>)

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PART 1: Review Comments

	Reviewer’s comment	Author’s comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<u>Compulsory</u> REVISION comments	<p>There is any scientific information in this article. This cannot be considered like publishable article (I am sorry).</p> <p>The analysis does not use any method to show how the Activity Based Costing System is use in the 6 articles. Why this method is more important than the older one.</p> <p>The article suffers for the absent of scientific contribution.</p> <p>Others comments are included in the article.</p>	<p>Because this method is used for analyze and map the development of research on the application of activity-based costing from several accredited journals in Indonesia from various aspects.</p> <p>The contribution of this research includes several things. First, it provides evidence of the development of research on implementing an activity-based costing system in Indonesia. Second, this article provides an overview for further research to evaluate and analyze topics or research methods that are still rarely carried out in Indonesia related to applying the activity-based costing system.</p> <p>Comment [D1]: I have deleted the sentence “In today’s modern era”.</p> <p>Comment [D2]: I’ve added the sentence “It is necessary to relativize. The problem is not that the old method is bad. But when a company produces several products at the same time, a way must be found to calculate the cost for each product, especially how to share the fixed cost per product.”</p> <p>Comment [D3]: Because in Indonesia there are a total of 6 nationally accredited journals. Therefore, I use all ratings for the publishers of the Sinta 1-Sinta 6 journals.</p> <p>Comment [D4]: Because Indonesia is the author’s original country, it makes it easier for the author to understand the various literature reviews used, so this article was formed.</p> <p>Comment [D5]: The second contribution of this article is done by looking at the results of the classification in Tables 3 and 4 so that further research can find out that are still rarely carried out in Indonesia related to applying the activity based costing system.</p> <p>Comment [D6]: Spelling to be “The selection of the journals above is in accordance with the criteria”.</p> <p>Comment [D7]: The results of this study are researchers chose 7 years between 2013 and 2019 because in this period the research fluctuated every year so that the selection process resulted in 20 articles. In 2013 as the beginning of the observation year, research on the activity based costing system was published in 4 articles in the EMBA journal. Meanwhile, in 2019 as the end of observations, research on the activity based costing system was still being carried out even though it experienced a drastic decline, namely only 1 article published in the JRA journal. The researcher classified the bibliographic data of the article, which consisted of the name of the journal, year of publication, name of the researcher and a list of references for each article. Articles that are not available online are not included in the journal selection.</p> <p>Comment [D8]: Researchers chose 7 years between 2013 and 2019 because in this period the research fluctuated every year so that the selection process resulted in 20 articles.</p>
<u>Minor</u> REVISION comments		

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Optional/General comments		
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PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	(If yes, Kindly please write down the ethical issues here in details)	No