

Review Form 1.6

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| 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>)

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 writehis/her feedback here) |
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| Compulsory REVISION comments | <ul style="list-style-type: none">• The problem as a basis of the study is weak.• The purpose of the study is weak to marginal.• The authors' rationale for conducting the investigation is weak.• The hypothesis development of the study is missing.• The importance and contributions of the study are weak to marginal.• The future research recommendations for the study are weak.• There is lack of a literature review to build the foundation of the study. | <ul style="list-style-type: none">• This study aims to analyze and map the development of research on the application of activity-based costing from several accredited journals in Indonesia from various aspects.• My reason for conducting the investigation are analyze and map the development of research on the application of activity-based costing from several accredited journals in Indonesia from various aspects.• Because this is a type of review article so this article does not have a hypothesis development.• 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.• Suggestions for further research is that further research is expected to develop a more significant number of samples. In addition, further research can also develop a more up-to-date approach to reviewing articles. Further research can also use analytical methods that are still rarely used, namely the comparative method and the R&D method.• The method used in this research is the “charting the field” and “analyzing the community” methods developed by Hesford <i>et al.</i>, (2007) [4]. This method is used to analyze and map the development of research on the application of activity based costing system from several accredited journals in Indonesia from various aspects. This method has previously been widely used in previous studies on a theme. Some of them, research conducted by Dewi et al., (2018) [2] related to the development of research in the field of disclosure in Indonesia, Suprianto & Setiawan, (2017) [23] related to earnings management bibliography, Herawati & Bandi, (2019) [3] related to tax research studies, and Penatari et al., (2020) [10] related to the dynamics of accounting information system research in Indonesia. |

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| <div>Minor REVISION comments</div> | <div><ul style="list-style-type: none">The author does not identify the important gaps in the literature that the current study will address.The results of the study support do not the hypothesis (which is missing as a basis for the study).</div> | <div><ul style="list-style-type: none">We have added the literature gap to the research results.Research results have been adjusted to the research objectives. 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.</div> | | |
| <div>Optional/General comments</div> | <div><p>This is an interesting article however, it is a tough sell because its results are not significant nor make a notable contribution to the body of knowledge or research.</p><p>ADDITIONAL COMMENTS FROM THE REVIEWER:</p><table><tr><td><div>STRENGTHS</div><div><ul style="list-style-type: none">The results are reasonable and logical.The tables appropriately follow the narrative of the results in the text</div></td><td><div>WEAKNESSES</div><div><ul style="list-style-type: none">The problem as a basis of the study is weak.The purpose of the study (exploratory, descriptive, or causal is weak or marginal.The authors' rationale for conducting the investigation is weak.The author does not identify the important gaps in the literature that the current study will address.The hypothesis development of the study is missing.The importance and contributions of the study are weak.The results of the study support do not the hypothesis (which is missing as a basis for the study).The future research recommendations for the study are weak.There is lack of a literature review to build the foundation of the study.</div></td></tr></table></div> | <div>STRENGTHS</div> <div><ul style="list-style-type: none">The results are reasonable and logical.The tables appropriately follow the narrative of the results in the text</div> | <div>WEAKNESSES</div> <div><ul style="list-style-type: none">The problem as a basis of the study is weak.The purpose of the study (exploratory, descriptive, or causal is weak or marginal.The authors' rationale for conducting the investigation is weak.The author does not identify the important gaps in the literature that the current study will address.The hypothesis development of the study is missing.The importance and contributions of the study are weak.The results of the study support do not the hypothesis (which is missing as a basis for the study).The future research recommendations for the study are weak.There is lack of a literature review to build the foundation of the study.</div> | |
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PART 2:

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| | 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 |