

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>)

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>	
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		

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)	

Reviewer Details:

Name:	Akouwerabou B. Denis
Department, University & Country	University Thomas Sankara, Burkina Faso