

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_113398
Title of the Manuscript:	A Proposed Costing System in Response to the Considerations of Continuous Improvement in the Just in Time Intelligent Supply Chain and the Agile system through the Use of Back-flush Costing and the Throughput Accounting
Type of the Article	

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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)
<p>Compulsory REVISION comments</p> <ol style="list-style-type: none"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> 1. The manuscript is important for the scientific community as the subject is involved in wide variety of people involved in Operation Management, Supply Chain Management, Accounting, Business Process Optimization. As the manuscript describes, the subject helps in Strategic Cost Management, Continuous Improvement and Efficiency, Technological Advancement. The author's knowledge about the topic is good. 2. The title is too long. I would suggest making it shorter. For instance: "Optimizing JIT Supply Chain and Agile Systems with Back-flush Costing and Throughput Accounting". This title gives the whole idea while keeping it shorter at the same time. Having a long title has negative impact on the citation rate of the journal paper. Reading a longer journal title makes reader miss through the important information. Also, it is difficult to remember, where it is imperative for researchers to have a title which is memorable and should be able to grasp the essence of the journal paper at the same time. 3. The abstract seems to be touching multiple aspects of integration of JIT and agile methodologies in supply chain management. Overall, the abstract seems to be comprehensive. 4. The Figure 1 is misaligned and does not look professional. It needs to be fixed. There are grammatical mistakes in the journal paper which impacts the quality of the paper. I have given the following grammatical errors which needs to be fixed: (1) Additional spaces on page 2 line 2 (between orders and etc there are multiple spaces). (2) Missing space on page 2 line 3 (Right after the punctuation, there should be a space before Agile). (3) Additional Space on Page 2 line 18 after full stop and "Hence". (4) Page 4 point 3 missing a full stop (Consistency is the key). (5) Page 9 line 6 has additional space after comma. (6) Page 9 line 10 has additional space after "shorten". (7) Page 9 line 12 also has additional space. (8) Inconsistent formatting on bullet points at page 9 (First and Second are consistent and then from third the bullets are misaligned). (9) Page 10 line 6, heading consist of additional spaces, the heading is misaligned. (10) Page 11 line 1, incorrect tense for word use. (11) Page 10 line 12, incorrect use of space at comma. (12) Page 13 line 17, incorrect indentation for the numbering. (13) Page 13 line 32, Incorrect indentations for the numbering. (14) Page 14 line 1, missing full stop. (15) Improper line spacing after the diagram on Page 14. (16) Improper spacing on Page 15 line 33 at word "supposed". (17) Page 18 line 4, improper use of ".". (18) Page 21 line 23, incorrect spacing after and before title. (19) Page 21 line 28, incorrect use of punctuation and space. (20) Page 22 line 10, incorrect use of spaces. (21) Page 23 line 3, missing punctuation. 5. Page 9 line 10: When an author says the method will not help to shorten a lot of accounting procedures, he should support this statement with an example. It rises ambiguity in the document. Page 18: Formula is inconsistent of variable and function throughout. The improper alignment and formatting are making it difficult to understand and even harder to read. The "i" seems to be replaced with 1 in this case. Improper use of parenthesis is seen throughout the formulas. For instance, use of "[", but missing the closing bracket. Page 19: Incorrect placement/missing brackets in both formulas. Page 20: Incorrect use of brackets, the formula is unclear, not in standard format or might be incorrect. Fix all above formulas. Other than these changes, the document looks scientifically correct. 6. 19 references are between 1980 and 1999, 4 are from 2000 till 2010, 36 from 2011 to 2022. Overall, the citations are sufficient for this journal paper, however, 32% of the citations are from 1980 till 1999. 	

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Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	If above grammar mistakes and scientific formulas are resolved, the paper could be suitable for the scholarly communications.	
Optional/General comments	The author's knowledge on the subject is excellent but publishing an article in journal requires level of detail and presentation at the same time. The above journal paper shows good level of detail but lacks small details in presentation.	

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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