

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_123573
Title of the Manuscript:	A Proposed Costing System for Intelligent/Resilient Automated Systems, using the Activity based System and Continuous Enhancement
Type of the Article	Costing Article

PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The manuscript is good and seeks to highlight the activity-based costing system and link it to the continuous improvement technique.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title of the article suitable.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract is good but needs clarification of the results reached by the researcher.	
Are subsections and structure of the manuscript appropriate?	subsections and structure of the manuscript appropriate.	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	The article is good from a scientific point of view.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references are sufficient, but most of them are old and need to be added to modern references.	
Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	The language/English quality of the article suitable for scholarly communications.	
Optional/General comments	The article needs to clarify the problem, purpose and importance of the research by the researcher.	

Review Form 3

PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Khaleel Radhi Hasan Alizly
Department, University & Country	Al-Furat Al-Awsat Technical University, Iraq