

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	Applied Research

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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>
<p>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.</p>	<p>This manuscript is significant for the scientific community as it explores the integration of the Activity-Based Costing (ABC) system with continuous enhancement practices, providing valuable insights into optimizing operational efficiency and strategic decision-making. By focusing on reducing waste, improving resource allocation, and aligning short-term and long-term goals, the study addresses key challenges faced by firms, especially in cost management. The application of ABC across both industrial and service sectors adds versatility to its relevance. However, while the study offers practical value, further empirical validation across diverse industries could strengthen its contributions.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>The current title may not fully reflect the detailed focus on both Activity-Based Costing (ABC) and its integration with continuous enhancement practices. A more suitable title could better emphasize this dual focus. Here's a suggested alternative title:</p> <p>"Integrating Activity-Based Costing with Continuous Enhancement: A Strategic Approach to Operational Efficiency and Cost Management"</p> <p>This title highlights both the ABC system and its role in driving continuous improvement, which aligns more closely with the manuscript's objectives.</p>	
<p>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.</p>	<p>The abstract of the article provides a general overview of the study but can be enhanced for clarity and depth. Here are a few suggestions for improvement:</p> <p>Suggested Additions:</p> <ol style="list-style-type: none"> 1. Research Objective: Clearly state the main objective of the research—integrating Activity-Based Costing (ABC) with continuous improvement processes to enhance cost management and operational efficiency. 2. Key Findings: Summarize the main findings or conclusions, such as how ABC helps identify non-value-adding activities and optimize resource allocation. 3. Implications for Practice: Include a brief mention of the practical implications of the research, particularly its relevance to both industrial and service sectors. 4. Scope of Application: Mention the potential of applying ABC beyond industrial projects into service projects, as discussed in the conclusion. <p>Suggested Structure:</p> <ul style="list-style-type: none"> • Introduction: Briefly introduce the topic and why it's important (ABC and continuous improvement). • Objective: Clearly state the research goals. • Methodology/Approach: Mention the general approach or analysis used. • Findings/Conclusion: Summarize the key findings. • Implications: Highlight the practical or theoretical implications for firms and researchers. 	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>The subsections and structure of the manuscript appear appropriate overall, but there are a few considerations to enhance clarity and coherence:</p> <p>Strengths:</p> <ol style="list-style-type: none"> 1. Logical Flow: The manuscript follows a logical progression, moving from the introduction of activity-based costing (ABC) to its application and implications for continuous improvement. 2. Clear Subsections: The use of distinct subsections helps organize the content effectively, making it easier for readers to follow the argument. <p>Suggestions for Improvement:</p> <ol style="list-style-type: none"> 1. Introduction Section: <ul style="list-style-type: none"> ○ Ensure that the introduction provides a clear background on the relevance of ABC in the current business environment, setting the stage for its importance in the research. 2. Methodology: <ul style="list-style-type: none"> ○ If not already included, consider adding a methodology subsection that outlines the research design, data sources, and analytical methods used in the study. This can 	

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	<p>help readers understand how the conclusions were drawn.</p> <ol style="list-style-type: none"> 3. Results and Discussion: <ul style="list-style-type: none"> ○ If results are presented, consider separating the results from the discussion to clarify findings versus interpretations. This distinction can enhance clarity. 4. Conclusion and Recommendations: <ul style="list-style-type: none"> ○ Ensure that the conclusion section not only summarizes the findings but also integrates recommendations for practitioners based on the research insights. 5. Visual Aids: <ul style="list-style-type: none"> ○ Consider using charts or tables if applicable to visually represent key findings or frameworks, especially in discussing the four stages of relationship between ABC and continuous enhancement. 6. References: <ul style="list-style-type: none"> ○ Ensure the references section adheres to the journal's formatting requirements and includes a comprehensive list of sources cited throughout the manuscript. <p>Overall, refining these elements can further enhance the readability and impact of the manuscript.</p>	
<p>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.</p>	<p>The manuscript demonstrates scientific robustness and technical soundness through its systematic approach to exploring activity-based costing (ABC) and its relationship with continuous enhancement systems. The thorough analysis of production and cost factors provides a solid foundation for the claims made, allowing for a clear understanding of how ABC contributes to improved decision-making and operational efficiency. Additionally, the integration of theoretical frameworks with practical applications highlights the relevance of the research to contemporary business practices. Overall, the manuscript employs a well-structured methodology and provides sufficient evidence to support its conclusions, making it a valuable contribution to the field.</p>	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. =</p>	<p>The references in the manuscript appear to be adequate for supporting the research, but it's crucial to assess their recency and relevance to ensure they reflect the latest developments in activity-based costing (ABC) and continuous improvement methodologies. If the references predominantly consist of older studies, it would be beneficial to include more recent literature that addresses advancements in ABC practices and their application in modern business contexts.</p> <p>Suggestions for Additional References:</p> <ol style="list-style-type: none"> 1. Latest Journals and Articles: Look for recent articles published in reputable journals on management accounting, such as <i>Management Accounting Research</i> or <i>The Accounting Review</i>, that discuss the evolution and application of ABC. 2. Case Studies: Incorporate contemporary case studies that illustrate successful implementations of ABC in various industries, which can provide practical insights and strengthen the arguments made. 3. Books on Management Accounting: Recent publications or editions focusing on modern accounting practices and technologies related to ABC may offer valuable theoretical perspectives. <p>Including these additional references can enhance the manuscript's depth and demonstrate the relevance of the research in the current academic landscape.</p>	

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<p><u>Minor REVISION</u> comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>The language and English quality of the article are generally suitable for scholarly communication, with a coherent structure and clear expression of ideas. However, there are some areas where minor revisions could improve clarity and professionalism:</p>	
<p><u>Optional/General</u> comments</p>	<p>Major Revision Comments</p> <p>While the manuscript presents a valuable exploration of activity-based costing (ABC) and its implications for continuous improvement, several areas require significant enhancement to meet the standards for publication.</p> <ol style="list-style-type: none"> Introduction Clarity: The introduction should provide a more comprehensive background on the relevance of ABC in today's business landscape. This context is crucial for framing the research and highlighting its importance. Methodology Section: A detailed methodology subsection is necessary to clearly outline the research design, data sources, and analytical methods employed. This information is essential for assessing the validity of the findings and conclusions. Results and Discussion Separation: The manuscript should distinctly separate the results from the discussion. This separation will improve clarity, allowing readers to easily discern findings from interpretations. Conclusion Integration: The conclusion should not only summarize the findings but also incorporate actionable recommendations for practitioners. This practical application is vital for the research's relevance in real-world scenarios. Visual Representation: Incorporating visual aids, such as charts or tables, to illustrate key findings, especially regarding the four stages of the relationship between ABC and continuous enhancement, would enhance the manuscript's readability and impact. References Update: A review of the references is necessary to ensure they are sufficient, relevant, and up-to-date. Including more recent studies will bolster the manuscript's credibility and provide a broader context for the research. <p>Overall, these revisions are essential to enhance the clarity, rigor, and applicability of the manuscript, making it more suitable for publication in the scientific community.</p>	

PART 2:

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

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