

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)
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. 	
Minor REVISION comments	<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). 	
Optional/General comments	<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> <div style="display: flex; justify-content: space-around; background-color: black; color: white; padding: 5px;"> STRENGTHS WEAKNESSES </div>	

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	<ul style="list-style-type: none"> • The results are reasonable and logical. • The tables appropriately follow the narrative of the results in the text 	<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. 	
	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • 	

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:	Anthony Miles
Department, University & Country	Purdue University, United States