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Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	Ms_BJEMT_32855
Title of the Manuscript:	Barriers and problems of Activity Based Costing System Implementation
Type of the Article	Original Research 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 '**lac k o f** provided the manuscript is **No ve lt y**' scientifically robust and technically sound.

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PART 1: Review Comments

	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</i>
<u>Compulsory</u> REVISION comments	This paper addresses the issue of the barriers to implementation for activity based costing systems. In so doing it studies the implementation rate of activity based costing system in Jordanian Limited Liability Companies (LLC) pointing out the most important problems which face the implementation process. This paper addresses an interesting topic . The introduction clearly point out the objective of the study. The literature review does not consider relevant studies addressing this topic: • C. Argyris and R. S. Kaplan, "Implementing New Knowledge: The Case of Activity-Based Costing," <i>Accounting Horizons</i>, Vol. 8, No. 3, 1994, pp. 83-105. • S. McGowan and T. P. Klammer, "Satisfaction with Activity-Based Cost Management Implementation," <i>Journal of Management Accounting Research</i>, Vol. 9, 1997, pp. 217-237. • M. D. Shields, "An Empirical Analysis of Firms' Implementation Experiences with	Dear Reviewer Thank you very much for your comments. Regarding the literature, you have been mentioned some relevant studies to my topic. The studies you have been sent is good and many recent studies adopted it. However, the problems of implementation these days is different from which faced the companies in the past. Add to that my study in Jordan as a developing country and I used other literature suitable to my research. The literature you sent is in 1994/1997\1995\2012. Thank you



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	Activity-Based Costing," <i>Journal of Management and Accounting Research</i>, Vol. 7, No. 4, 1995, pp. 148-166. I also suggest to take in consideration: Moisello, A. M. (2012). ABC: Evolution, problems of implementation and organizational variables. <i>American Journal of Industrial and Business Management</i>, vol. 2, p. 55-63, which also points out the organizational problems related to ABC implementation. I suggest to better develop the results discussion in the light of the literature taken into consideration in the paper	
<u>Minor</u> REVISION comments	Check the typing of words, because many spaces between words are missing.	Thank you
<u>Optional/General</u> comments		