



SDI Review Form 1.6

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	1. The paper should be published after corrections have been made. I grade the paper 10 on novelty, originality, technical strength and language Performance. 2. I suggest revised title: "Implementation Problems of Activity Based Costing: A Study of Companies in Jordan." 3. My general comment is that the author should basically leave his literature review and expand his study of companies in Jordan. In his literature review, the author should reduce or shorten and clarify better his comparison of traditional costing systems versus activity based costing systems. His discussion of the reasons in the literature review for widespread non-implementation of ABC costing systems is fine. I include myself: "Most of the practitioners and researchers strongly advise companies to use an improved costing system such as ABC." 4. The author did a fine study of companies in Jordan. This is the part I like best in the paper. His research design and methodology are good. I encourage more discussion, particularly on those companies that fully implemented ABC	Dear Reviewer Thank you for your valuable comments I will change the title to be "Implementation Problems of Activity Based Costing: A Study of Companies in Jordan." Regarding the companies in Jordan. I focused in one issue why Jordanian companies don't implement ABC although this system is more accurate than TCS. However, I improved and I wrote about the Jordanian companies in the last paragraph in the introduction. Thank you



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	costing systems and are satisfied with results. This would strengthen the author's powerful last sentence: "Finally, I advise ministry of industry and trade in Jordan to conduct a training programs to increase the awareness level about the importance of accurate cost allocation by using ABC, and it should help the companies to implement the system by providing them with expertise and consultants."	
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		