SDI Review Form 1.6

Journal Name:	**British Journal of Economics, Management & Trade**
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.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:
(http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline)

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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*
Compulsory REVISION comments		**Thank you**
Minor REVISION comments		**Thank you**
Optional/Generalcomments	1197 sent questionnaires only 256 were returned, a response rate of 21.4%. author should have made more efforts to get some more questionnaire for comprehensive study	**Thank you**