

Identification and Assessment of Factors Affecting the Implementation of Beyond Activity-Based Costing System (BABCS) in Public Organizations of Kurdistan Region

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1. Round 1

1.1. Reviewer 1

Reviewer:

Clarify the motivation behind choosing BABCS specifically for public organizations in the Kurdistan region. This can help in understanding the unique aspects of this study compared to general Activity-Based Costing studies.

Expand on how BABCS differs from traditional ABC and why it is more suitable for the specific needs of public organizations. Reference recent studies to support these claims.

Provide more details on the selection criteria for the interviews and questionnaires. Explain why the chosen sample size is sufficient for the study's objectives.

Discuss how the findings from qualitative interviews reinforce or challenge the results of the quantitative analysis.

Authors revised the manuscripts.

1.2. Reviewer 2

Reviewer:

The transition between qualitative and quantitative analysis needs more clarity. How do findings from one impact the approach and findings of the other?

Define specific research questions at the beginning to guide readers through the study. This will also help in aligning the methodology and findings sections more coherently.

If applicable, develop hypotheses based on the literature review which can be tested through your quantitative analysis.

Ensure each section naturally leads to the next. For example, how does the literature review support the methodology and subsequent analysis?

Authors revised the manuscripts.

2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.