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Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**2014_BJEMT_12880**
Title of the Manuscript:	**Impairment Analysis of Non-current Assets Under DCF-based test.in the Industrial Jordanian Shareholding Companies**
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 '**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:

(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 authors should write his/her feedback here)*
Compulsory REVISION comments	**Overall manuscript:** **- The whole manuscript, please observe all the punctuation, coma, full-stop, spacing and etc's.** **- Have to check the spelling error, grammatical mistakes and please reconstruct some part of the sentences to make it precise and much clearer.** **- please check the sentences and opinions given and please provide a complete references whenever necessary** **Overall manuscript:** **- Please observe the SDI paper template and sample article in archive for the flow of writing and check all the references accordingly.** **Abstract:** **- Include the intro & conclusion** **- aims, study design & result – all put in one paragraph only** **- results – construct in full sentences, not in points** **-keyword: Jordan – Jordanian shareholding companies** **Introduction:** **- para 1- insert all the relevant references**	All these have been taken into consideration . Done Okay. have been inserted

	Lit. review **- put in paragraph, no need numbering- insert referencing okay** **2.2.2 & 2.2.3- include relevant referencing** **2.3 – previous studies – reconstruct the sentences, do not write very long sentences with coma,. Break the long sentences into few short sentences to clarify its meaning.** **Page 5 to 6; start from…when the payment is made from stock… break the sentences into shorter and precise meaning with correct grammar** **3.2 research design- explain more… the use of percentage in…** **Pg, 8- H03 is suggested to be deleted. No need to compare 2007 with 2007. Or if to maintain, then compare 2007 with 2008 yes** **4- for conclusion and recommendation – reconstruct all the points and elaborate it in two paragraph not in point form. Similar to suggested research. Briefly explain in proper paragraph.** **have been formulated**	

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Minor REVISION comments		
Optional/General comments	Title- suggested to amend to – "Impairment analysis of non-current assets under DCF based-test in the Jordanian Industrial shareholding companies"	"Impairment analysis of non-current assets under DCF based-test in the Jordanian Industrial shareholding companies". Thanks for the valuable comments