



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
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	1. The abstract should be coordinated and coherent in the sense that breaking it into parts is not necessary. Furthermore, the sentence "... descriptive design that entails the use of percentages" is incomplete. In fact the abstract requires much restructuring. 2. The IAS 36 is used as IAS 136 on number 1 of the study questions in page 2. Number 4 of the same list does not portray question statement. 3. The numbering of items under (e) in 2.2.1 should be corrected to either roman numerals or otherwise. In fact 2.2.1, 2.2.2, and 2.2.3 should have being discussed within the body of the previous studies to watch for gaps. 4. Merge 3.1, 3.2, 3.3, 3.4 and 3.5 together with proper coordination. 5. The grammatical meanings of the three hypotheses make no sense. Secondly, hypothesis 3 has no context and validity for test, i.e. 2007 compared to 2007. In fact, the entire hypotheses, when corrected for grammar, should be one. 6. Instead of using percentage in the analysis, i suggest that the author uses E-Views (probit & Logit or other methods). 7. Tables should be written as Table 1 etc and	The abstract has been restructured according to the reviewer's suggestion . Totally has been changed The numerals and their text has been added to the body of the study . 3.1 ,3.2,3.3 ,3.4 and 3.5 have been merged The hypotheses have made as per the reviewer opinion . I couldn't use E-views due to the improper data .I used Wilcoxon Rank-sum test that has been stated in the methodology Tables' addresses has been changed



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	not Table no. (1) etc. 8. You used Ha1 etc in pages 14, 15 etc for the hypotheses instead of Ho1 etc. H1 9. You used Wilcoxon Rank-sum test but never stated it in the methodology. 10. There is no discussion at all to compare the results with previous studies for consistencies and/or inconsistencies. Done 11. The mode of conclusion is very poor. 12. Some references are incomplete e.g. Adam(2002), Chambers (2007), Omitted Giannini(2007), etc.	
<u>Minor</u> REVISION comments	1. The definition of the key terms under the literature review is not necessary especially as no references are provided. The references have been provided . 2. Several grammatical errors are present in the paper. To the best of my knowledge I have presented the paper . If there have any ethical, issues please clarify. nothing	
<u>Optional/General</u> comments		