



SDI Review Form 1.6

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2014_BJEMT_14078
Title of the Manuscript:	The Impact of Working Capital management on the Profitability of Smart Bags Limited Manufacturing Firm in Zimbabwe
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.

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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 authors should write his/her feedback here)</i>
<u>Compulsory</u> REVISION comments	i) Should highlight why Smarts Bags is selected as the main study analysis ii) The objective of the study did not match with the methodology used for testing and conclusions. Since the first objective is "to establish the WCM strategies" whereas the study does not highlights what are the strategies that was established by the author. The findings highlight more on relationships between WC and Profit. However didn't explain on the establishment and evaluation of WCM efficiency of Smarts Bags. The recommendations part highlights more on Debt as debt is not the major components of WC iii) Lack of discussion for past studies in literature review. iv) In the data presentation-no information of long Term Liabilities. Since it was the main figure used to calculate Debt Ratio v) Should explain on term of 'Aggressiveness of financing policy" since it's appears in the findings. vi) results of analysis should be support with previous study on WCM	i) This has been highlighted under 54 and 55 lines. ii) The first objective " to establish the WCM strategies" has been completely removed since the reviewer suggested that there were no highlights on WCM strategies that no findings were established for that. iii) The author has added some of past studies in the literature review iv) In this paper, the authors explained that Debt Ratio (DR) has been used as a proxy for leverage. v) The term 'Aggressiveness Financing Policy' is found in the text (line 243) vi) The author included some of the previous studies literature which provide similar results



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		of analysis
Minor REVISION comments	Mojtahedzadeh et al (2011); Chary et al (2011) Was not listed in references.	The authors have incorporated the two in the references
Optional/General comments	Ok	