



SDI FINAL EVALUATION FORM 1.1

PART 1:

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

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
Line 238 to line 253 explains the regression model. But, the regression analysis has not been explained in the paper. So, the third point in the compulsory revision (At the end of section 4, a multiple linear regression model is proposed, but it is not explained in the paper. The authors are directed to explain the regression analysis and add the same in abstract.) is not conducted.	Line 238 to line 253 explain the regression model which shows the relationship between: (i) GPMt (dependent variable) and the dependent variables (DRt,ACPt,APPt,ITRt,CCct,CRT,AFPt) on the one hand and (ii) ROAt (dependent variable) and the independent variables (DRt,ACPt,APPt,ITRt,CCct,CRT,AFPt) on the other hand. The multiple linear regression model proposed at the end of section 4 is the same as the one in line 238 except that Xs (profitability) represent the dependent variables and Ys represent the independent variables. The regression analysis is outlined in section 5.2 and the relationships in (i) are explained from line 352 to line 396 while relationships in (ii) are explained from line 401 to line 448. The Pearson's correlation coefficient explains such relationships. In the abstract, significant and non significant relationships between the dependent variable (profitability) and the independent variables (as defined from line 199 - 236) are outlined.