



SDI Review Form 1.6

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	Ms_BJEMT_24507
Title of the Manuscript:	EFFECT OF TRADE RECEIVABLES AND INVENTORY MANAGEMENT ON SMEs PERFORMANCE
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 (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)
<u>Compulsory</u> REVISION comments	The analysis linking working capital to profitability has further repercussions, the empirical study of which is beyond the scope of this paper. The relations between days account receivables or inventory turnover in days and profitability depend strongly on investment opportunities and cannot be easily generalized. The cash conversion cycle varies greatly depending on the business objectives and the specific type of business. Analysis are practically excluding the effects of no. of days account payable. The data tables are absent and in the article are not descriptive analysis and graphical analysis. In this way the analysis has not any empirical value.	
<u>Minor</u> REVISION comments	It is not possible to declare the correlation between the elements of the analysis if you don't show a correlation matrix explaining the values. It would be interesting to show also the graphic trend with a cluster analysis, for example. The premises are interesting and the topics are useful to improve business management. The literature review is accurate although lacking some of the latest studies that summarize the academic focus. In this regard I would recommend you also read: M. Muscettola "Cash Conversion Cycle and Firm's Profitability: An Empirical Analysis on a Sample of 4,226 Manufacturing SMEs of Italy" International Journal of Business and Management; Vol. 9, No. 5; 2014.	
<u>Optional/General</u> comments		

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