



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	Ms_BJEMT_32595
Title of the Manuscript:	Working Capital Financing Policy and Firm Profitability: Evidence from Bangladesh
Type of the Article	Original Research Article

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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>
Compulsory REVISION comments		
Minor REVISION comments	1. I suggest that the definition of the variables in table 1 should be in the same order as in model (i), in other words, by following the order of FG, LEV, and FSIZ. 2. In the line 142, it should be Gujarati. 3. Please construct table 3 by using MS word, rather than copy from result of computer program directly. Same comment applies to Table 4. 4. The null and alternative hypotheses are negative effect on ROA and positive effect on ROA, respectively, without regression, one cannot decide to accept or reject null hypothesis, and therefore, in line 147 the statement of "we accept H1" could be problematic. 5. Both coefficients of FP and FSIZ are negative, of which FP is not significant ($t=-0.91$), how can author concludes in line 167 that financing policy has negative impact on ROA? 6. It would be better to replace "The regression output shows" in line 201 by "The result of regression shows." 7. In the last sentence the author stated that, financing alternatives and cost of finance vary significantly between small and large firms. It reveals that both small and large firms are included in the analysis, my question is, how can say that only large firms are included in the study?	1. Corrected 2. Corrected 3. Constructed as per suggested 4. The hypothesis at line 146 is for identifying whether to use Fixed or Random model rather Regression. But to eliminate the confusion we have rewritten the sentence. 5. We have corrected the explanation of result 6. Corrected 7. Corrected
Optional/General comments		The Authors are like to thanks Reviewer for valuable feedback.