

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_123629
Title of the Manuscript:	WORKING CAPITAL DYNAMICS AND PROFITABILITY: A COMPREHENSIVE STUDY OF SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
Type of the Article	Finance, Agriculture, Business Accounting

#### **General guidelines for the 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 guidelines for the Peer Review process, reviewers are requested to visit this link:

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#### **PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<b>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</b>	This article is valuable to the scientific community as it provides empirical insights. The study focuses on how working capital management practices can enhance profitability. I appreciate the manuscript for its analysis and the relevance of its findings to non-profit companies.	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	It might need adjustment in title	
<b>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</b>	The abstract is comprehensive as it effectively draws the study's key objectives, methodology, findings, and contributions. Additionally, the practical implications of the findings are briefly mentioned, adding value to the abstract by highlighting potential impacts on other sectors.	
<b>Are subsections and structure of the manuscript appropriate?</b>	Yes it is fine	
<b>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</b>	The employed we quantitative research methodology, using time series, linear regression which are suitable for the study and finding the relationship between working WCM. The study can take more WCM tools, other than ACP, APP, ICP and CCC. The study findings and conclusion aligned with research methodology.	
<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b>	Request you to add some more present references which is published before this Manu script.	
<b>Minor</b> REVISION comments		
<b>Is the language/English quality of the article suitable for scholarly communications?</b>	Yes	
<b>Optional/General</b> comments	<ul style="list-style-type: none"> <li>• Clarify the research gap</li> <li>• Is in any limitations kindly provide.</li> <li>• Explain choice of statistical tools.</li> <li>• It would be great if they add future research directions.</li> </ul>	

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#### **PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <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>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

#### **Reviewer Details:**

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