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| Book Name: | [**New Advances in Business, Management and Economics**](https://www.bookpi.org/bookstore/product/new-advances-in-business-management-and-economics-vol-1/) |
| Manuscript Number: | **Ms\_BPR\_4316** |
| Title of the Manuscript:  | **The Impact of Cash Holding on Debt Cost** |
| Type of the Article | **Book Chapter** |

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| PART 1: Comments |
|  | Reviewer’s comment | Author’s Feedback *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | **This manuscript is significant for the scientific community as it provides valuable insights into the relationship between cash holdings and the cost of debt, offering empirical evidence from French companies listed on the SBF120 index. By confirming that higher liquidity reduces the cost of debt, the study contributes to a deeper understanding of financial strategies that mitigate risks associated with financial distress. Additionally, the integration of control block moderators and operating risk into the analysis offers a nuanced perspective that enhances theoretical frameworks, such as arbitrage pricing theory, and broadens their applicability. These findings can guide policymakers, financial managers, and researchers in developing strategies to optimize corporate liquidity and debt structures.** |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | **The title should be:**The Impact of Cash Holding on Debt Cost: a study of listed French companies |  |
| 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. | **The abstract should have the specific accounting periods covered, for example 2014-2023The abstract must have the method of data analysis, as well as a specific conclusion** |  |
| **Is the manuscript scientifically, correct? Please write here.**  | **Yes** |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.****-** | **yes** |  |
| Is the language/English quality of the article suitable for scholarly communications? | Yes |  |
| Optional/General comments | The chapter is fair enough. Include the recommended corrections above |  |

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| **PART 2:**  |
|  | **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)* |
| **Are there ethical issues in this manuscript?**  | *(If yes, Kindly please write down the ethical issues here in details)* |  |

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| **Reviewer Details:** |
| Name: | **Gilbert Ogechukwu Nworie** |
| Department, University & Country | **Ebonyi State University, Nigeria** |