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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 minimumof 3-4 sentences may be required for this part.** | **The manuscript is of important in nature as it tries to assess the effect of having greater liquidity on the cost associated with debt. The results of the research helps the corporate community in understanding and managing sufficient liquidity to avoid the debt crunches. It also helps the corporate to mitigate the financial risk from time and time again.** |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | **Yes. The artical highlights the importance of cash holding to reduce the cost of debt.** |  |
| 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 data used for analysis of the said article found to be quite old, almost a decade passed asway. The results presented in the article might look different from the perspective of stakeholders in the present arena. It would be better if the author can cover the latest data. The author can consider the financial risk for assessting the effect of cashholdings on cost of debt.** |  |
| **Is the manuscript scientifically, correct? Please write here.** | **Modeerately.** |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.****-** | **No. References are not updated.** |  |
| Is the language/English quality of the article suitable for scholarly communications? | Good. |  |
| Optional/Generalcomments | Nil |  |

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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: | **Shivakumar** |
| Department, University & Country | **Visvesvaraya Technological University, India** |