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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.** | 1. **The work supports the importance of debt financing** 2. **It warns managers of the danger in excess debts** 3. **It gives altanatives or options of debts** 4. **It presents the superiority of cashholding over debts in running firms operations** 5. **Enough cash makes firms kings in their daily business decisions** |  |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **The title is very suitable** |  |
| 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 is strait to the points found in the study** |  |
| **Is the manuscript scientifically, correct? Please write here.** | **It is scientifically correct** |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  **-** | **The references were Sufficient and Recents.**  **Note: Only one Reference dated 2016 out of the whole lots and Data collection from 2011-2015. Every other References of this paper dates from 2012 below.**  **Suggestions: Since this work is being published as a new work in 2025, the author can update the work on current literatures on the subject topic up to 2024, if possible.** |  |
| Is the language/English quality of the article suitable for scholarly communications? | Yes very suitable |  |
| Optional/Generalcomments | This is robust work. Good background laid for the work and nice literature review suitable for that period.  Good analyses and Interpretation of the results. |  |

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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: | **Ugwu Ikechukwu Virginus** |
| Department, University & Country | **Chukwuemeka Odumegwu Ojukwu University, (COOU), Nigeria** |