

# UNIVERSIDAD NACIONAL AUTÓNOMA DE MÉXICO FACULTAD DE CONTADURIA Y ADMINISTRACIÓN DIVISIÓN DE INVESTIGACIÓN

# CONTADURÍA Y ADMINISTRACIÓN INTERNATIONAL JOURNAL

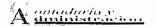
# **REVIEW REPORT**

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The subject is:	Very important_X_	Important	Not very important		Irrelevant	
Which is the main	contribution of this paper re	garding the "sta	te of the art	" in the subject	?	
Analyzing the rela	ationship between working cap	ital and profitabilit	y using a va	riable as a mode	rator of this	relationship
The paper's contri	bution is:					
Very important	Important-x	Not very in	nportant	_ frre	levant	_
Why do you think	so?					
It gives light to thi	s topic in emerging markets					
What is your evalu	ation about the following is:	sues?:				
ls the title consist	ent with the content?	Ye	s _X	No_		
is the abstract co	nsistent with the content?	YesX_			No	
		Very good	Good	Acceptable	Wrong	Very wrong
Literature review	,		X		X	
Methodological conclusions)	(objetives, method and			X		
Analytical strictn	ess			×		
Structure				-	<del></del>	
Discussion (clea	rness and precision)		X	***************************************		

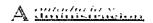
Why do you think so?

Literature review is poor. Explore the different studies that analyze this relationship and discuss the variables, model and econometric technique used as well as the results obtained and at the end of this study contrast this results with your own.



The co	nclusions are:	Outstanding	Good _X	Irrelevant
Why do	you think so?			
Explana	ations are clear and some of	the results are contrasted v	vith other studies	5
<b>W</b> hat c	as the results obtained. Or Caballero (2016).	improved including more st nly two studies were shown	indicating these	ting the variables and methodology used as wel suggestions: Amelia et al (2016) and Baños & ous studies mentioned before: Amelia et al. used
3) 4) 5) 6)	6,063 observations and Ba Justification for not including No reference to justify the management of working of The formulas of RCP, ICP,	años & Caballero worked wit ng the companies in the tran sentence in which it says the apital	th 5,862 observation and to at 60% of the time of time of time of the time of	tions. This study only includes 222. elecommunication industry is missing ue of financial managers is dedicated to the view but in the definition of variables
	stions to the author(s), tha is 1) 2) and 6) suggested be			
_				
Recommo	endation			
a) b) c)	The paper can be published It can be published provide It must not be published	ed that the author(s) make(s	) the changes lis	ted above_ X
Additio	nal commentaries:			
It is a ve Linclude	ery interesting paper and it he a copy of the paper with ve	elps to give light to this topic ary lew typing mistakes	c in emerging ec	onomies

AFTER THE AUTHORS RECEIVE THE REVIEWER'S COMMENTS AND RECOMMENDATIONS, THE REVISED VERSION WILL BE SENT BACK TO THE REVIEWER FOR APPROVAL, BEFORE IT IS ACCEPTED FOR PUBLICATION



REVIEWER (name and signature) \_



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# **REVIEW REPORT**

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The subject is:	Very important	Important X	Not very i	mportant	Irrelevant	
Which is the main c	ontribution of this paper	regarding the "stat	e of the art'	' in the subject?		
The paper's contrib	Important_X	Not very im	portant	_ Irrele	evant ———	
What is your evalua	ation about the following i	ssues?:				
Is the title consister	nt with the content?	Ye	s 💢	No	-	
Is the abstract cons	sistent with the content?	Yes	Yes		-	
		Very good	Good	Acceptable	Wrong	Very wrong
Literature review			$\times$			
Methodological (conclusions)	objetives, method and	X				
Analytical strictnes	SS		X			
Structure			\/	·	-	( <del>)                                    </del>
Discussion (clear	rness and precision)				-	T-
Why do you think	mportant contri	bution reg	a governding	Indunesi	uith a	n an
The conclusions	are: (	Outstanding	Good	Irrelevant		

Why do you think so?
What changes must be made to improve this paper?
Suggestions to the author(s), that he/she/they can incorporate if he/she/they deem(s) fit:
Recommendation  a) The paper can be published as it is now  b) It can be published provided that the author(s) make(s) the changes listed above.
c) It must not be published  Additional commentaries:
AFTER THE AUTHORS RECEIVE THE REVIEWER'S COMMENTS AND RECOMMENDATIONS, THE REVISED VERSION WILL BE SENT BACK TO THE REVIEWER FOR APPROVAL, BEFORE IT IS ACCEPTED FOR PUBLICATION
REVIEWER (name and signature) Date:





# FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DIVISIÓN DE INVESTIGACIÓN REVISTA CONTADURÍA Y ADMINISTRACIÓN FCA/DIFCA/CYA/1724/2020

Dear Yuliani:

I am pleased to inform you that your paper titled "Moderating effect of business environment to working capital and profitability in Indonesia", has been accepted for publishing in *Contaduría y Administración* (*Accounting* & *Management*), based on the peers reviewers' reports and editorial considerations.

SINCERELY YOURS
"POR MI RAZA HABLARÁ EL ESPIRÍTU"
Cd. Universitaria, CDMX., March 24th, 2019

Francisco López-Herrera Editor in Chief







