

Editor's Comment:

The title of this paper is: Impact of Working Capital Management on Profitability of Global Haulage Company.

In my view, therefore, conclusions have to be limited to this company alone. **Let this article be a case study.** Any generalization, even though stated with limitations, is not appropriate, according to me.

In the Abstract, the author begins saying how important is the services sector to Ghana. Then the **author should easily have been able to take more service companies in his sample**, if he wished to generalize. There may be only big transport haulage company in Ghana but the services sector is much bigger.

Again in the abstract, the services sector is being linked to job creation and GDP growth but the whole study is on profitability of the company.

I did not see the null hypothesis relating to each of the independent variables. What was the expected relationship to profitability? The author has mentioned that different studies concluded differently; so, does that mean there is no null hypothesis. As one of the experts pointed out, there has to be a theoretical rationale for the expected result.

Studies on this topic have been done for some of the African countries. For example, the study by B. Ukaegbu (2014) considered at least four countries. This does not even appear in the References section of the paper. Similarly, J. Kasozi has studied the South African market. While it is true that they may have studied the manufacturing sector companies, the author has to explain why he expects different results for services sector companies or even different results for Ghana.

Just a minor comment - the first reviewer's comment, I could not see, as they were sent by him in an attachment which did not get uploaded.

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