SDI Review Form 1.6

Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**2013_BJEMT_8381**
Title of the Manuscript:	**Optimization of Resources of the Company**
Type of the Article	

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline)

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PART 1: Review Comments

	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)*
Compulsory REVISION comments	**The literature review is inadequate. The frame work of this work should be backed up with relevant theory to achieve of the study. The inadequacy of the theories reviewed is reflected in the few works reviewed in this study only comprising the works of Englem, Mikol Stolowy (1988). Theories of impact of taxation on capital structure should be added. See Mudghani and Miller (1963), King (1974, 1977), Miller (1977), Anenback and King king (1983) etc. The bibliography is also inappropriate. Most reputable journals prefer referencing to bibliography because most scholars choose to adopt bibliography to cover their weaknesses.** **The reference style should be in the format below: Mudighani, F and Miller M, "the cost of capital, corporation finance and the theory of investment" American Economic Review; 1958,48 (3): 261-297.**	I enriched the introduction by providing a summary of the theory of Modigliani and Miller, the trade-off theory of Myers and agency theory or pecking order of Jensen and Meckling. I changed the presentation of the bibliography according to what exists in the SDI_paper_template_2012 file.
Minor REVISION comments		
Optional/General comments		