

# Review of: "Determinants of Internal Financing: Small and Medium Enterprises in Pakistan"

Rudi Zulfikar<sup>1</sup>

<sup>1</sup> Universitas Sultan Ageng Tirtayasa

**Potential competing interests:** No potential competing interests to declare.

This research is quite interesting for the SME topic. However, from the initial problem, the main topic of this research has yet to be fully reflected. It would be better if this research idea could take samples from various countries. This aims to ensure that the test results can be used in other countries.

The problems raised need to reflect the main topic of this research.

There should be additional tests for split sampling with the criteria for the number of assets or other measures. This aims to ensure that the requirements for the type of sampling support the main test results.

There is no theoretical explanation for this research, so the accuracy of using theory appears biased.

Overall, this research is interesting for further development.