

## Review Form 1.8

Journal Name:	<b>Journal of Economics, Management and Trade</b>
Manuscript Number:	<b>Ms_JEMT_120114</b>
Title of the Manuscript:	<b>THE EFFECT OF THE BUDGETARY PROCESS ON THE FINANCIAL PERFORMANCE OF SMES IN DOUALA.</b>
Type of the Article	<b>Original Research Article</b>

### **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:

(<https://www.journaljemt.com/index.php/JEMT/editorial-policy> )

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### PART 1: Review Comments

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Is the manuscript important for scientific community? <i>(Please write few sentences regarding this manuscript to justify your answer)</i>	The manuscript is important for scientific community. The study investigates the effect of budgetary practices on the financial performance of small and medium-sized enterprises (SMEs) in Douala and established that significant relationship exists between budgetary practices and financial performance of SMES in Douala.	
<b>Is the title of the article suitable?</b> (If not please suggest an alternative title)	Yes, the title of the article is suitable.	
<b>Is the abstract of the article comprehensive?</b>	Abstract of the article is comprehensive enough.	
<b>Are subsections and structure of the manuscript appropriate?</b>	Yes. Subsections and structure of the manuscript are appropriate for a journal article.	
<b>Do you think the manuscript is scientifically correct?</b> <i>(Please write few sentences regarding this manuscript to justify your answer)</i>	The manuscript is scientifically correct. It has dealt with an issue and came up with some findings that positive relationship exist between a dependent variable (financial performance) and independent variables (budget planning, communication, monitoring and control) as measures of budgetary practices. The author employed regression analysis tools to analyse the relationship between the variables and came up with his findings.	
<b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b>	The references are recent and may be sufficient for the author's work.	
<b>Minor</b> REVISION comments  <b>Is language/English quality of the article suitable for scholarly communications?</b>	The English language is suitable for scholarly communications.	
<b>Optional/General</b> comments	The article is educative, comprehensive and precise.	

### PART 2:

	<b>Reviewer's comment</b>	<b>Author's comment</b> <i>(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)</i>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

### Reviewer Details:

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