

## Review Form 1.8

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|--------------------------|--|
| 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 the scientific community?<br><i>(Please write a few sentences regarding this manuscript to justify your answer)</i>     | <b>Yes. The study offers a unique insight into budgetary practices and the financial performances of Douala's small and medium enterprises (SMEs). Interestingly, data was collected from a purposive sample of 150 SMEs, including managers, accountants, and finance personnel, ensuring representation across various sectors and sizes in Douala.</b>  |  |
| <b>Is the title of the article suitable?</b><br>(If not, please suggest an alternative title)   | <b>Yes. However, please ask the author to consider the following title: "THE BUDGETARY PROCESS EFFECT ON THE FINANCIAL PERFORMANCE OF SMALL AND MEDIUM ENTRPRISES (SMES) IN DOUALA."</b>   |  |
| <b>Is the abstract of the article comprehensive?</b>  | <b>Yes.</b>  |  |
| <b>Are subsections and structure of the manuscript appropriate?</b>   | <b>Yes.</b>  |  |
| <b>Do you think the manuscript is scientifically correct?</b><br><i>(Please write a few sentences regarding this manuscript to justify your answer)</i> | The "Abstract" highlights the findings that indicate significant positive associations between budget communication ( $\beta = 0.235$ , $p = 0.013$ ) and M&C ( $\beta = 0.236$ , $p = 0.018$ ) with financial performance, highlighting their critical roles in enhancing organizational efficiency and resource management. Budget planning also shows a positive effect ( $\beta = 0.172$ , $p = 0.014$ ), emphasizing its strategic importance in initial financial strategy formulation. These positive associations were consistently expressed throughout the manuscript. |  |
| <b>Are the references sufficient and recent? If you have suggestions for additional references, please mention them in the review form.</b>             | <b>Yes.</b>  |  |
| <b>Minor</b> REVISION comments<br><br><b>Is the language/English quality of the article suitable for scholarly communications?</b>                      | There were minor grammatical errors throughout the manuscript that require revision. Therefore, please share the edited peer-review that I executed and attached for review.   |  |
| <b>Optional/General</b> comments  |  |  |

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**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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|----------------------------------|--|
| Name:                            | <b>Robb Shawe</b>  |
| Department, University & Country | <b>Capitol Technology University, United States of America</b> |