

Manuscript: “**Accrual Accounting Practice and Financial Performance in Local Governments of Cameroon**”

**Submitted: 14 June 2021**

**Accepted: 14 July 2021**

**Published: 31 July 2021**

Corresponding Author: Awasom Susana Yene Chimy

Doi:10.19044/esj.2021.v17n23p269

Peer review:

**Reviewer 1:** Visemih William Muffee  
Cameroon

**Reviewer 2:** Saverio Lovergine  
INAPP, University of Rome “Tor Vergata”

**Reviewer 3:** Dr. James Gatauwa  
Kenyatta University, Kenya

# ***ESJ Manuscript Evaluation Form 2020***

This form is designed to summarize the manuscript peer review that you have completed and to ensure that you have considered all appropriate criteria in your review. Your review should provide a clear statement, to the authors and editors, of the modifications necessary before the paper can be published or the specific reasons for rejection.

Please respond within the appointed time so that we can give the authors timely responses and feedback.

NOTE: ESJ promotes peer review procedure based on scientific validity and technical quality of the paper (not perceived the impact). You are also not required to do proofreading of the paper. It could be recommended as part of the revision.  
***ESJ editorial office would like to express its special gratitude for your time and efforts. Our editorial team is a substantial reason that stands ESJ out from the crowd!***

Reviewer Name: Visemih William Muffee	
University/Country: Cameroon	
Date Manuscript Received: 17/05/2021	Date Review Report Submitted:
Manuscript Title:	
ESJ Manuscript Number: 81052021	
You agree your name is revealed to the author of the paper: Yes/No .... yes	
You approve, your name as a reviewer of this paper, is available in the “review history” of the paper: Yes/No ....Yes	
You approve, this review report is available in the “review history” of the paper: Yes/No ....Yes	

## **Evaluation Criteria:**

**Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.**

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
<b>1. The title is clear and it is adequate to the content of the article.</b>	<b>3</b>
<i>(Please insert your comments)</i> The title is not properly written. It should be corrected	
<b>2. The abstract clearly presents objects, methods and results.</b>	<b>3</b>
<i>(Please insert your comments)</i>	

No it does not. The abstract does not match the title	
<b>3. There are few grammatical errors and spelling mistakes in this article.</b>	<b>3</b>
<i>(Please insert your comments)</i> Yes. Editing is a problem. The lack of the proper usage of language. The article is not flowing smoothly.	
<b>4. The study methods are explained clearly.</b>	<b>3</b>
<i>(Please insert your comments)</i> They are not clearly explained	
<b>5. The results are clear and do not contain errors.</b>	<b>3</b>
<i>(Please insert your comments)</i> It is a relationship study, hence, primary data is inadequate to provide the necessary results.	
<b>6. The conclusions or summary are accurate and supported by the content.</b>	<b>3</b>
<i>(Please insert your comments)</i> Not true	
<b>7. The references are comprehensive and appropriate.</b>	<b>2</b>
<i>(Please insert your comments)</i> The references are very poorly done. Not arranged at all	

**Comments and Suggestions to the Author(s):** Check the title, the abstract and the methodology used. Use appropriate language and proper editing should be done. Use secondary data to capture the “relationship”. Use specific objectives to work - References should be carefully prepared and scientifically as well.

# ***ESJ Manuscript Evaluation Form 2020***

This form is designed to summarize the manuscript peer review that you have completed and to ensure that you have considered all appropriate criteria in your review. Your review should provide a clear statement, to the authors and editors, of the modifications necessary before the paper can be published or the specific reasons for rejection.

Please respond within the appointed time so that we can give the authors timely responses and feedback.

NOTE: ESJ promotes peer review procedure based on scientific validity and technical quality of the paper (not perceived the impact). You are also not required to do proofreading of the paper. It could be recommended as part of the revision.  
***ESJ editorial office would like to express its special gratitude for your time and efforts. Our editorial team is a substantial reason that stands ESJ out from the crowd!***

Reviewer Name: Saverio Lovergine	
University/Country: INAPP, University of Rome “Tor Vergata”	
Date Manuscript Received: 17/05/2021	Date Review Report Submitted: 23/06/2021
Manuscript Title: <b>Assessing the Practice of Accrual Accounting for Accountably and Financial Performance in Local Governments of Cameroon</b>	
ESJ Manuscript Number: 0581/21	
You agree your name is revealed to the author of the paper: Yes	
You approve, your name as a reviewer of this paper, is available in the “review history” of the paper: Yes	
You approve, this review report is available in the “review history” of the paper: Yes	

## **Evaluation Criteria:**

**Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.**

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
<b>1. The title is clear and it is adequate to the content of the article.</b>	<b>4</b>
<i>(Please insert your comments)</i>	
<b>2. The abstract clearly presents objects, methods and results.</b>	<b>4</b>

<i>(Please insert your comments)</i>	
<b>3. There are few grammatical errors and spelling mistakes in this article.</b>	<b>4</b>
<i>There are few errors.</i>	
<b>4. The study methods are explained clearly.</b>	<b>5</b>
<i>(Please insert your comments)</i>	
<b>5. The results are clear and do not contain errors.</b>	<b>4</b>
<i>(Please insert your comments)</i>	
<b>6. The conclusions or summary are accurate and supported by the content.</b>	<b>4</b>
<i>I think the conclusions are short, and it is not compensated by suggestions/recommendations for future research.</i>	
<b>7. The references are comprehensive and appropriate.</b>	<b>4</b>
<i>(Please insert your comments)</i>	

**Overall Recommendation** (mark an X with your recommendation) :

Accepted, no revision needed	<b>X</b>
Accepted, minor revision needed	
Return for major revision and resubmission	
Reject	

**Comments and Suggestions to the Author(s):**

Well done! It is a good paper!

# ***ESJ Manuscript Evaluation Form 2021***

This form is designed to summarize the manuscript peer review that you have completed and to ensure that you have considered all appropriate criteria in your review. Your review should provide a clear statement, to the authors and editors, of the modifications necessary before the paper can be published or the specific reasons for rejection.

Please respond within the appointed time so that we can give the authors timely responses and feedback.

NOTE: ESJ promotes peer review procedure based on scientific validity and technical quality of the paper (not perceived the impact). You are also not required to do proofreading of the paper. It could be recommended as part of the revision.

***ESJ editorial office would like to express its special gratitude for your time and efforts. Our editorial team is a substantial reason that stands ESJ out from the crowd!***

Date Manuscript Received: <b>16/06/2021</b>	Date Review Report Submitted: <b>25/06/2021</b>
Manuscript Title: <b>Assessing the Practice of Accrual Accounting for Accountably and Financial Performance in Local Governments of Cameroon</b>	
ESJ Manuscript Number: <b>0581/21</b>	
You agree your name is revealed to the author of the paper: <b>No</b>	
You approve, your name as a reviewer of this paper, is available in the “review history” of the paper: <b>Yes</b>	
You approve, this review report is available in the “review history” of the paper: <b>Yes</b>	

## **Evaluation Criteria:**

**Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.**

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
<b>1. The title is clear and it is adequate to the content of the article.</b>	<b>4</b>
<i>(Adjust the title to be as follows: Accrual Accounting Practice and Financial Performance in Local Governments of Cameroon.)</i>	
<b>2. The abstract clearly presents objects, methods and results.</b>	<b>4</b>
<i>(It is okay)</i>	
<b>3. There are few grammatical errors and spelling mistakes in this article.</b>	<b>3</b>
<i>(Further editing can be done to improve the grammar in the paper)</i>	
<b>4. The study methods are explained clearly.</b>	<b>3</b>
<i>(The diagnostic tests that were conducted should be discussed here)</i>	

<b>5. The results are clear and do not contain errors.</b>	<b>3</b>
<i>(The results are incomplete since the diagnostic test results are missing such as multicollinearity test, normality test, heteroscedasticity test, Analysis of Variance, etc)</i>	
<b>6. The conclusions or summary are accurate and supported by the content.</b>	<b>4</b>
<i>(The policy implications should be discussed in this section in addition to the contribution to knowledge and practice)</i>	
<b>7. The references are comprehensive and appropriate.</b>	<b>3</b>
<i>(They should be well formatted as per the APA Style of Referencing)</i>	

**Overall Recommendation** (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	<b>X</b>
Return for major revision and resubmission	
Reject	

**Comments and Suggestions to the Author(s):**

The authors should consider the following additional comments;

1. The introduction should capture the overview of financial performance of local governments of Cameroon. This should involve the general trend over the study period.
2. The first paragraph in the problem statement should explain the problem with the financial performance of Local Governments in Cameroon.
3. The theoretical literature review should not be mixed up with empirical literature review. Furthermore, 2 to 3 theories can be discussed on how they underpin the study objectives or variables.
4. The secondary data reports/sources used in this paper should be clearly explained under the study methodology.
5. The secondary data schedule used to collect secondary data should be captured in the appendix.