

Paper: **“Effect of Corporate Social Responsibility on Financial Performance in Nigeria”**

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Peer review:

Reviewer 1: Blinded

Reviewer 2: Blinded

Reviewer 3: Jesse Gitahi

Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya

Reviewer 4: Ehud Gachugu

Kenyatta University, Kenya

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Reviewer Name: Dr. Jesse Gitahi	
University/Country: Kenya	
Date Manuscript Received: 12/02/2022	Date Review Report Submitted: 17/02/2022
Manuscript Title: "EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON ORGANIZATIONAL PERFORMANCE IN NIGERIA"	
ESJ Manuscript Number: 83.09.2021	
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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]
1. The title is clear and it is adequate to the content of the article.	2

<i>(Please insert your comments)</i>	
Consider the title “Corporate social responsibility and financial performance of banks in Nigeria” The word “effect” suggests a prior and after even date; I do not see this in the work	
2. The abstract clearly presents objects, methods and results.	3
Consider rewriting the abstract to bring out the objective of the study, the approach, and the finding more clearly.	
3. There are few grammatical errors and spelling mistakes in this article.	2
The paper needs to be thoroughly proofread for typing, grammatical and formatting mistakes Ensure the format adhere to ESJ standard	
4. The study methods are explained clearly.	1
<i>(Please insert your comments)</i>	
This needs to come out clearly, please see the comment inserted in the manuscript	
5. The results are clear and do not contain errors.	3
The methodology needs to come out clearly for a conclusive comment as to whether the results/findings are clear	
6. The conclusions or summary are accurate and supported by the content.	
Please see the comment inserted in the manuscript	
7. The references are comprehensive and appropriate.	
<ol style="list-style-type: none"> 1. References are relatively too few 2. They do not match the in text citations in some cases, for example “Abdulraman, S. (2013). The influence of corporate social responsibility on profit after tax of some selected deposit money banks in Nigeria. Educational Research, 4 (10): 722 – 732.” Appears in the references, but nowhere in the in-text citations; Miami (2007) on page, does not appear in the references 3. The intext citations need to be put correctly in some cases – for example, notice “Igbal et al (2012)” on page 15. 4. References are relatively too old, the newest is 2016, that is 6 old in 2022 	

Overall Recommendation (mark an X with your recommendation)

Accepted, no revision needed	
Accepted, minor revision needed	
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

Comments and Suggestions to the Editors Only:

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Reviewer Name: Dr Ehud Gachugu	
University/Country: Kenyatta University, Kenya	
Date Manuscript Received: 10/2/2022	Date Review Report Submitted: 14/2/2022
Manuscript Title:	
ESJ Manuscript Number: EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON ORGANIZATIONAL PERFORMANCE IN NIGERIA	
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]
1. The title is clear and it is adequate to the content of the article.	4

<i>The title is clear and specific as stated, but has a problem with the statement of dependent variable as organization performance which is not the case, the right variable captured in the study objectives & conceptual discussions is 'financial performance', hence should be stated with financial performance as the area of interest. Author should restate the topic by replacing organization performance with financial performance.</i>	
2. The abstract clearly presents objects, methods and results.	4
<i>All the key ingredients of an abstract are well captured in 213 words. The abstract is a good summary of the whole study, hence meets all the information expected in this section of the study.</i>	
3. There are few grammatical errors and spelling mistakes in this article.	5
<i>Very minimal grammatical errors observed. The author expressed herself very well in this study with the right flow of information being observed.</i>	
4. The study methods are explained clearly.	4
<i>The methodology section captures the adopted research methods and is well explained, highlighting the research design, the information sources, study models and analytical design. However, the study failed to capture the population and sampling processes adopted. The targeted institutions were highlighted in the scope of the study section without the desired explanation of why the seven were chosen.</i>	
5. The results are clear and do not contain errors.	3
<i>The results section was well articulated and the presentation of analysis outcomes were well captured. Consider revision of the study model as the study has a very small sample (n=7) which makes it hard to make inferences using regression analysis, possibly might lead to the author making type 2 errors. Studies show that for simple regression models, at least 15 – 30 observations should be provided. The solution of this would have been to have more financial years in consideration so as to widen the analytical frame, i.e. a 5- year period in the seven studied institutions</i>	
6. The conclusions or summary are accurate and supported by the content.	4
<i>The study conclusion is well captured in this study, explaining all the outcomes as were observed in the data analysis phase. There is need to include trends observed ad part of recommendations as well as methodological gaps observed. Highlighting areas for future investigation will also be recommended.</i>	
7. The references are comprehensive and appropriate.	5
<i>References well captured with the right APA formatting.</i>	

Overall Recommendation (mark an X with your recommendation);

Accepted, no revision needed	
Accepted, minor revision needed	
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

Restate the topic as: EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON ORGANIZATIONAL FINANCIAL PERFORMANCE IN NIGERIA

Target a five-year period (i.e. 2015-2019) per institution to boost the number of responses to 35, as seven are too few to make the intended inferences using regression models.
(See other comments in the report)

Comments and Suggestions to the Editors Only:

Suggest resubmission of the article to attend to the suggested changes.