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Paper: **"Sustainability Accounting and Financial Performance of Commercial Banks in Cameroon"**

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Peer review:

Reviewer 1: Daniel Kon Ater
University of Juba and South Sudan Revenue Authority, South Sudan

Reviewer 2: Evans O.N.D. Ocansey
Valley View University, School of Business, Accra, Ghana

Reviewer 3: Anderson Nthimba
University of Embu, Kenya

Reviewer A:
Recommendation: Accept Submission

The TITLE is clear and it is adequate to the content of the article.
The topic is very clear and adequate to article for publication.
The ABSTRACT clearly presents objects, methods, and results.
Comment: The sampling approach ("purposive sampling") should be justified in the abstract and main text—on what basis were 10 banks selected?
Suggestion: Replace "gotten" with "obtained" for academic tone. Also, clarify if all three sustainability dimensions were significant, as the abstract wording is ambiguous.
There are a few grammatical errors and spelling mistakes in this article.
1. Comment: Consider condensing this section for conciseness. The same ideas are repeated in several sentences.]
2. Grammar: "With the increase in globalization and increased complexity"—avoid repetition. Suggest: "With increasing globalization and complexity of the financial system..."]
3. Comment: Good context. Suggest breaking up long sentences for readability.
The study METHODS are explained clearly.
1. COMMENT: Please add rationale for why these 10 banks were selected. Were they the largest, most transparent, or best in reporting?
2. Suggestion: The use of "N/A"—is this excluded from denominator in SDI calculation? Please clarify.
3. Comment: Please justify why SIZE is defined as total income, not total assets, which is more standard in banking literature.
The body of the paper is clear and does not contain errors.
1. Suggestion: Interpret what this means economically—not just statistically. What does a unit increase in SA index mean for ROA or NIM?
2. Comment: The positive relationship between NPL and performance is unexpected and contrary to much literature. Please discuss possible explanations or robustness checks.
The CONCLUSION or summary is accurate and supported by the content.
1. Comment: Strong conclusion. Suggest adding a sentence on study limitations and future research directions.
The list of REFERENCES is comprehensive and appropriate.
1. Formatting: Ensure all references are in a consistent style and all in-text citations appear in the reference list.
Please rate the TITLE of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the ABSTRACT of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the LANGUAGE of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the METHODS of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the BODY of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the CONCLUSION of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the REFERENCES of this paper.
[Poor] **1-5** [Excellent]
4

Overall Recommendation!!!
Accepted, minor revision needed

Comments and Suggestions to the Author(s):
Strengths
• Relevant Topic: Addresses a research gap in African banking literature regarding sustainability accounting.
• Methodological Rigor: Uses established frameworks (GRI, panel regression, Hausman test).
• Clear Structure: Well-organized with logical progression from theory to empirical analysis.
• Policy Relevance: Findings have practical implications for bank management and regulators.

Major Recommendations
1. Language and Clarity: The manuscript requires careful language and grammar editing. Numerous typographical errors and awkward phrases impact readability and professionalism.
2. Methodological Detail:

o Sampling: Justify the use of purposive sampling and selection of 10 out of 19 banks; discuss generalizability.
o Index Construction: Provide more detail on how the sustainability disclosure index was calculated, especially regarding treatment of "N/A" items.
o Variable Definition: Clarify the choice of "SIZE" as total income versus more standard measures (e.g., total assets).
3. Results Interpretation:

o Offer more economic interpretation of coefficients (e.g., impact of a unit change in SA index).
o Discuss unexpected findings (e.g., positive correlation of NPL with performance).

4. Practical Relevance and Limitations:

o Expand on Cameroon-specific policy recommendations.
o Explicitly acknowledge potential limitations and suggest avenues for future research.
5. Formatting and References:

o Enhance table formatting for clarity.
o Check consistency and completeness of references and in-text citations.

Minor Comments
• Check and standardize acronyms at first use.
• Break up long sentences for readability.
• Ensure all tables and figures are clearly labeled and referenced.

Conclusion and Recommendation
Recommendation:
Minor Revision – The manuscript is suitable for publication after addressing the above points. The study makes a valuable contribution to literature and practice, but requires substantive editing for clarity, completeness, and rigor.

Reviewer B:
Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.
The title should include geographic constraints. It can be restated as "Sustainability and Accounting and Financial Performance: Evidence from Selected Banks in Cameroon"
The ABSTRACT clearly presents objects, methods, and results.
There is no clarity on how the three sustainability dimensions correlate individually with financial metrics
Results are vague. For instance, "results indicated a significant relationship ... provide numeric values to back your findings and should be complete
There are a few grammatical errors and spelling mistakes in this article.
The introduction contains long-winded sentences and hider clarity.
Critically engage the cited works.
Break complex sentences into short sentences.
Clearly state the objective of the article.
There are several definitions of sustainability accounting without synthesizing them.
The study METHODS are explained clearly.
Provide justification for the sample size (e.g. selection 10 banks out of 19)
Provide diagnostic tests for the panel e.g. heteroskedasticity, multicollinearity, endogeneity.

There are conflicting measurement details. Example: GRI 2013 referenced as 2002 and 2021. Clearly state the version of GRI adopted and justify the suitability.
The body of the paper is clear and does not contain errors.
There are several run-on sentences, inconsistent verb tenses, and unclear syntax.
Clearly explain the results in the tables
The CONCLUSION or summary is accurate and supported by the content.
Provide more cautious and context-based conclusions
Highlight limitations and areas for future research
Suggest industry-specific sustainability reporting frameworks
Propose training and capacity building initiatives
The list of REFERENCES is comprehensive and appropriate.
Use APA 7th Edition to update your reference list. Use sentence case for research titles, italicize journal title and book titles, use the volume, issue and page numbers
Some of the in-text citations are without year of publication
Please rate the TITLE of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the ABSTRACT of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the LANGUAGE of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the METHODS of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the BODY of this paper.
[Poor] **1-5** [Excellent]
2

Please rate the CONCLUSION of this paper.
[Poor] **1-5** [Excellent]
3

Please rate the REFERENCES of this paper.
[Poor] **1-5** [Excellent]
2

Overall Recommendation!!!
Accepted, minor revision needed

Comments and Suggestions to the Author(s):

Reviewer D:
Recommendation: Accept Submission

The TITLE is clear and it is adequate to the content of the article.
quite clear and appropriate
The ABSTRACT clearly presents objects, methods, and results.
the abstract is clearly presenting the objects methods and results of the study
There are a few grammatical errors and spelling mistakes in this article.
i have only come across one sentence highlighted and a review comment attached, where the sentence seems not to make sense. the rest of the document is okay.
The study METHODS are explained clearly.
the study methods are explained clearly
The body of the paper is clear and does not contain errors.
the body of the paper is clear and does not contain errors in line with the study
The CONCLUSION or summary is accurate and supported by the content.
conclusion is accurate and supported by the content in the study
The list of REFERENCES is comprehensive and appropriate.
yes. the references list is adequate and all citations have been included in the refences
Please rate the TITLE of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the ABSTRACT of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the LANGUAGE of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the METHODS of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the BODY of this paper.
[Poor] **1-5** [Excellent]
4

Please rate the CONCLUSION of this paper.
[Poor] **1-5** [Excellent]

4

Please rate the REFERENCES of this paper.
[Poor] **1-5** [Excellent]
4

Overall Recommendation!!!
Accepted, minor revision needed

Comments and Suggestions to the Author(s):
check on the content highlighted and make necessary change so that it becomes meaningful
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