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Paper: “The Mediating Role of Organizational Culture in the Relationship Between Corporate Sustainability and Financial Performance in the Iraqi Banking Sector”

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Peer review:

Reviewer 1: Mauro Berumen
Caribbean University, Mexico

Reviewer 2: Robert Szucs
University of Debrecen, Hungary

Reviewer 3: Vasilika Kume
University of Tirana, Albania

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Reviewer Name: VASILIKA KUME	
University/Country: Tirana Business University, Albania	
Date Manuscript Received: 22/11/25	Date Review Report Submitted: 25/11/25
Manuscript Title: The Mediating Role of Organizational Culture in the Relationship Between Corporate Sustainability and Financial Performance in the Iraqi Banking Sector	
ESJ Manuscript Number: 18	
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:	
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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.

Questions	Rating Result
1. The title is clear and it is adequate to the content of the article. <i>The title is clear, specific, and fully aligned with the manuscript's content. It accurately reflects the three core variables: corporate sustainability, organizational culture, and financial performance, as well as the selected context (Iraqi banking sector). It is appropriate for an academic journal and attracts the right scholarly audience.</i>	5
2. The abstract presents objects, methods, and results. <i>The abstract successfully presents the purpose of the study, the research context, sample size, methodology, and key findings. The mediating role of organizational culture is clearly stated. However, minor grammatical and stylistic refinements are recommended to improve clarity and flow.</i>	4

3. There are a few grammatical errors and spelling mistakes in this article.	4
<i>The manuscript contains some grammatical inaccuracies and stylistic inconsistencies, especially in complex or long sentences. These errors do not affect the understanding of the research but should be corrected through professional language editing before publication.</i>	
4. The study methods are explained clearly.	5
<i>The research methodology is generally clear and well-structured. The population, sampling technique, sample size calculation, data collection, and statistical analysis are well presented.</i>	
5. The results are clear and do not contain errors.	5
<i>The statistical results are clear, consistent, and well-presented. The tables show strong and significant relationships between variables, and the mediation analysis is appropriately conducted. The findings strongly support the hypotheses (H1–H4). No significant inconsistencies were found.</i>	
6. The conclusions or summary are accurate and supported by the content.	5
<i>The conclusions are fully supported by the theoretical framework and empirical findings. The discussion appropriately links the results to previous studies and provides logical interpretations. The statement regarding the partial mediation of organizational culture is consistent with the statistical outcomes.</i>	
7. The references are comprehensive and appropriate.	3
<i>The manuscript includes a large and diverse number of references relevant to sustainability, organizational culture, and financial performance. However, some references appear non-academic or are duplicated, and several links are placeholders (e.g., “example-link”). Cleaning and standardizing references according to APA style is recommended before publication.</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	<input type="checkbox"/>
Accepted, minor revision needed	<input checked="" type="checkbox"/> V
Return for major revision and resubmission	<input type="checkbox"/>
Reject	<input type="checkbox"/>

Comments and Suggestions to the Author(s):

The manuscript addresses an important and timely topic and makes a valuable contribution to the literature on sustainability and organizational performance in emerging economies. The statistical analysis is strong, the conceptual model is sound, and the findings are clearly presented.

To further improve the quality of the paper before publication, the author(s) are advised to:

1. Perform professional English language editing to correct minor grammatical issues and improve readability.
2. Standardize terminology and consistently use “Corporate Sustainability (CS)” throughout the manuscript.
3. Add a short subsection describing the measurement instruments and scales used in the questionnaire.

4. Clean the reference list by removing non-academic sources, duplicate references, and placeholder links, and format it according to APA guidelines.

Once these minor revisions are implemented, the manuscript will be fully ready for publication.

Comments and Suggestions to the Editors Only:

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Reviewer Name: Mauro Felipe Berumen Calderón	
University/Country: Universidad del Caribe / México	
Date Manuscript Received: 27/11/2025	Date Review Report Submitted: 02/12/2025
Manuscript Title: The Mediating Role of Organizational Culture in the Relationship Between Corporate Sustainability and Financial Performance in the Iraqi Banking Sector	
ESJ Manuscript Number: 1208/25	
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You approve, your name as a reviewer of this paper, is available in the “review history” of the paper:	
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.

Questions	Rating Result [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article. <i>The title is correct, and related to the main purpose of the research.</i>	5
2. The abstract presents objects, methods, and results. <i>Delete: ‘as described in Chapter Three’, ‘Table 4.1 displays the effective response rate, which was approximately 97.3%’, ‘The study recommended expand beyond the banking sector to include other industries..perfomance also apply to sectors such as manufacturing, telecommunications, or healthcare’ (The latter is important, since the study does not yield any results related to expanding the study, rather than deepening it).</i>	3

3. There are a few grammatical errors and spelling mistakes in this article.	4
<p><i>One writing error to correct is the use of acronyms: some are introduced in the introduction, then reintroduced later, and then no longer used. It seems the article was written in parts.</i></p> <p><i>Page 342, corporate social responsibility (CSR), it is written (CS)</i></p> <p><i>Page 350, it is 'mediates'</i></p>	
4. The study methods are explained clearly.	2
<p><i>There are paragraphs in the document that should be omitted; they are not included in scientific articles, even though it would be correct to include them in a research report:</i></p> <p><i>P 343, the header (just the header) 'Problem Statement'</i></p> <p><i>P343, the 2nd paragraph 'Thus, the purpose of this study...in emerging market environments' will become the last paragraph of the introduction (it is, after the problem statement).</i></p> <p><i>P345, 'Research question', and 'Objectives of the study' are not necessary sections; these are used in a research report.</i></p> <p><i>P351, Need to do a better figure (Figure 1). In Figure 1, variables not specified in the hypotheses are presented (clan, hierarchy, adhocracy, and market).</i></p> <p><i>P351, Research approach and design section, the paragraphs included, the three ones, are basic research theory, you can erase them.</i></p> <p><i>P352, the second paragraph of the Research Population and sampling, can be removed; it is also basic theory or a definition of a sampling frame.</i></p>	
<p><i>Validity test, you mention it, but, how can you prove it?</i></p> <p><i>It is necessary to include the questionnaire and the sections it contains, as statistical validation exists; however, this leaves a significant gap in the imagination of what the sample may have been asked. Now, it is not just one variable that is related; where is the validation of the relationship between the other variables in H1, H2, and H3?</i></p> <p><i>The paragraphs written after the results analysis are part of the discussion.</i></p>	
5. The results are clear and do not contain errors.	2
<p><i>The results are unclear because it is not known which questions were asked to the persons of the sample.</i></p> <p><i>The paragraphs written after the results analysis are part of the discussion.</i></p>	
6. The conclusions or summary are accurate and supported by the content.	4
<p><i>The discussion is presented correctly; however, because it is not clear that specific research was conducted (only general research), the discussion's findings cannot be considered a reference.</i></p> <p><i>Avoid presenting it in a numbered list.</i></p>	
7. The references are comprehensive and appropriate.	

Must cite at least two references from the journal in which it is wished to publish, in this case, the ESJ.

A large percentage of the references listed are not cited, at least 30%.

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	<input type="checkbox"/>
Accepted, minor revision needed	<input type="checkbox"/>
Return for major revision and resubmission	<input type="checkbox"/>
Reject	<input type="checkbox"/>

Comments and Suggestions to the Author(s):

Dear authors, your topic is very interesting. It reminds me of 20 years ago, when I was the Corporate Financial Analysis Manager at the 400th-largest company in the country where I live. My boss said to me, "What financier cares about the environment? None." That's why I really like your research. However, I have some recommendations to help your article get published. I hope to read it soon, corrected and improved.

Comments and Suggestions to the Editors Only:

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Reviewer Name: Róbert Sándor Szűcs	
University/Country: University of Debrecen, Hungary	
Date Manuscript Received: 16.12.2025	Date Review Report Submitted: 21.12.2025
Manuscript Title: The Mediating Role of Organizational Culture in the Relationship Between Corporate Sustainability and Financial Performance in the Iraqi Banking Sector	
ESJ Manuscript Number: ---08.12.2025---f	
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.

Questions	Rating Result [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	4
The title clearly reflects the main constructs of the study and accurately indicates the mediating role of organizational culture in the relationship between corporate sustainability and financial performance within the Iraqi banking sector. It is specific and informative. However, it is relatively long and slightly repetitive in structure, which affects readability but not clarity.	
2. The abstract presents objects, methods, and results.	4
The abstract clearly states the research purpose, identifies the study population, outlines the sampling approach, and summarizes the main findings regarding the mediating role of organizational culture. The key results are presented in a concise manner. Methodological	

details are included, though the abstract could be improved by briefly specifying the analytical technique used.

3. There are a few grammatical errors and spelling mistakes in this article.	3
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The research design, population, sampling procedure, and data collection process are described in a structured way. The use of a questionnaire and the justification of sample size are clearly presented. However, important methodological details are missing or insufficiently elaborated, particularly regarding data collection procedures, potential bias control, and the rationale for adapting measurement scales to the Iraqi banking context. These gaps reduce methodological transparency.

4. The study methods are explained clearly.	3
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The research design, population, sampling procedure, and data collection process are described in a structured way. The use of a questionnaire and the justification of sample size are clearly presented. However, important methodological details are missing or insufficiently elaborated, particularly regarding data collection procedures, potential bias control, and the rationale for adapting measurement scales to the Iraqi banking context. These gaps reduce methodological transparency.

5. The results are clear and do not contain errors.	3
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The statistical results are clearly presented in tables and are easy to follow. The interpretation of coefficients, t-values, and significance levels is consistent with the reported findings.

However, the uniformly strong and highly significant results raise methodological concerns that are not addressed in the analysis, which affects confidence in the robustness of the findings rather than indicating direct calculation errors.

The manuscript is excessively long and could benefit from a more concise presentation. Reducing redundancy and streamlining certain sections would improve clarity and readability without compromising the scientific content.

6. The conclusions or summary are accurate and supported by the content.	4
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The conclusions accurately reflect the empirical findings and remain consistent with the research objectives and hypotheses. The discussion links the results to prior literature and does not introduce unsupported claims. Nevertheless, the conclusions could be strengthened by more explicitly acknowledging the study's methodological limitations.

7. The references are comprehensive and appropriate.	4
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The reference list includes a wide range of relevant and mostly appropriate academic sources, covering corporate sustainability, organizational culture, and financial performance.

Foundational and contemporary works are both represented. Some references come from lower-impact journals or working papers, but overall the bibliography is adequate and relevant to the research topic.

Overall Recommendation (mark an X with your recommendation) :

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

Comments and Suggestions to the Author(s):

The study is grounded in a professionally coherent research question and examines a topic that is relevant at both the international and regional levels. The analysis of the relationship between corporate sustainability, organisational culture and financial performance in the banking sector is well justified. The research model is logically structured, with hypotheses that are clearly derived and interconnected and the theoretical background is primarily grounded in relevant international literature. The structure of the paper is clear and the empirical section follows the conceptual model presented earlier. The interpretation of the results is generally consistent with the stated research objectives.

The most significant professional weakness of the paper lies in the apparent mismatch between the measurement instrument and the research context. Although the study focuses on Iraqi commercial banks, several items in the economic sustainability dimension of the questionnaire explicitly refer to Jordan, such as support for Jordanian tourism, Jordanian trade, or attracting new businesses to Jordan. This is not a matter of interpretation or minor adaptation, but an objective measurement error, as respondents are not evaluating the economic sustainability practices of Iraqi banks, but rather reacting to statements embedded in a different national context. This issue directly undermines construct validity and, as a result, the empirical findings of the model can only be considered reliable to a limited extent.

A similarly serious professional concern arises from the weak alignment between the environmental sustainability dimension and the banking sector. A substantial portion of the environmental items refers to concepts typical of manufacturing or industrial firms, such as production waste, raw material use, or production-related environmental pollution. These elements do not accurately reflect the operational realities of banks, where environmental impact is primarily indirect and manifests through financing decisions, office operations, or the development of green financial products. The use of an inadequately adapted environmental scale distorts the corporate sustainability latent variable, which serves as the foundation of the entire structural model.

Another important methodological issue is the exceptionally high response rate of over 97%, particularly given that the sample consists of managers and department heads from multiple Iraqi commercial banks. While such a response rate is not impossible, it is highly unusual in survey-based research involving senior-level respondents. The paper does not explain the data collection conditions that might justify this outcome, such as whether participation was voluntary, institutionally supported, or based on personal administration. Without this information, it is difficult to assess potential sampling bias and the generalizability of the findings.

The interpretation of the statistical results is further weakened by the fact that all tested relationships are strongly positive and statistically significant. At the same time, the data were collected at a single point in time using a self-reported questionnaire. The study does not address the possibility of standard method bias, despite this being a well-established concern in research designs of this type. The absence of any methodological discussion or control related to this issue does not invalidate the results per se, but it significantly reduces confidence in their robustness.

At the theoretical level, an additional weakness is the inconsistent use of the concepts of corporate sustainability and corporate social responsibility. Throughout the manuscript, these terms are sometimes used interchangeably, despite the literature clearly distinguishing between them. This conceptual imprecision weakens the clarity of the theoretical framework and creates uncertainty regarding the exact construct being measured.

Overall, the paper addresses a relevant and timely topic, presenting a clear research logic supported by a structured empirical model. However, it also contains several substantial professional shortcomings related to measurement validity, sectoral fit, methodological transparency and theoretical consistency. These issues are not merely formal or stylistic but represent fundamental concerns that, unless adequately addressed, significantly limit the scientific validity and publishability of the study.

Comments and Suggestions to the Editors Only: