

Review of: "Corporate giving as earnings quality signal: some new evidence from Nigeria"

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Potential competing interests: No potential competing interests to declare.

Paper Review Report

Article Title: Corporate giving as earnings quality signal: some new evidence from Nigeria

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Familiarity with the subject of this article (1- 5):[5]

A constructive suggestion for the authors:

Suggestions and constructive recommendations for the authors, in a detailed manner, are presented at the end of the evaluation.

Topics	Compliance level
Title, Abstract, and Introduction – overall evaluation.	<i>Sound with minor or moderate revisions</i>
Methodology / Materials and Methods – overall evaluation	<i>Sound</i>
Objective / Hypothesis – overall evaluation	<i>Unsound or fundamentally flawed</i>
Figures and Tables – overall evaluation	<i>Sound with minor or moderate revisions</i>
Results / Data Analysis – overall evaluation	<i>Sound with minor or moderate revisions</i>
Interpretation / Discussion – overall evaluation	<i>Moderate revisions</i>
Conclusions – overall evaluation	<i>Sound with minor or moderate revisions</i>
References – overall evaluation	<i>Sound with minor or moderate revisions</i>
Compliance with Ethical Standards – overall evaluation	<i>N/A</i>
Writing – overall evaluation	<i>Unsound or fundamentally flawed</i>
Supplemental Information and Data – overall evaluation	<i>N/A</i>

Comments to the author:

The author has attempted to analyze the Corporate giving as earnings quality signal, which has aroused great interest after the emergence of the pandemic worldwide. The article is important for the readers, and in particular, it may be of special importance for Nigeria. Therefore, I think that allowing implementing the suggestions mentioned below can be important in adding value and completing the article.

- The title of the paper does not seem well formulated, I suggest that a more suitable modification be made.
- In the introductory part, the paragraph after presenting the research question, I think it should be changed since the findings are being discussed at the start, these discussions are not preferred to be discussed in this part. These discussions will take place after the methodology and execution of the model.
- The Introduction part does not clearly reflect the objectives of the research, especially the last paragraphs of this part seem like part of the literature review. Therefore, it is requested to add the part of the objectives of the study and the research question. While the last paragraphs are organized in the part of the literature review.
- The review of the literature should be refreshed with the studies of recent years. Please find attached some studies that may help you in this aspect. <https://doi.org/10.15179/ces.23.2.1>; https://doi.org/10.1007/978-3-031-05258-3_44 and <https://doi.org/10.47305/JLIA2281034d>.
- The part of the literature review is well conceived, but it is well noted that there are references to old studies. Therefore, it is recommended that this part be enriched with recent studies, which are abundant. <https://doi.org/10.15179/ces.23.2.1>.
- The presentation of the hypothesis in point 2.3 seems very confusing, therefore the author should make a change to it to formulate a simple and concise hypothesis.
- The title "Materials and Methods of Data Analysis": A concern for the applied data is that you are now almost in the middle of 2023, while the data is 2012-2018, that after the pandemic many things have changed about the way corporate governance practices are applied.
- A shortcoming is that the author has not given any explanation, the reason for choosing multiple regression. The most appropriate models for these variables are dynamic models such as: 2SLS, Arellano-Bond, etc.
- The author must define exactly which econometric model he used, in the specification of the model he mentions the application of multiple regression, while after the presentation of the formula of the model, he then discusses the selection and application of the Hausman test.
- The econometric results, respectively the correlation analysis shows that we have a strong relationship between CSR and L-TA, which means that the data have multicollinearity concerns.
- Commenting on the results from the findings of the study seems superficial, it would be better to do an academic elaboration and refer to the findings from the studies carried out earlier in this context.
- It seems that the references are not provided by primary sources, but by secondary or tertiary ones. Therefore, it is suggested to work on the provision of primary resources, and also include <https://doi.org/>

