

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.

Corporate giving as earnings quality signal: some new evidence from Nigeria is a carefully thought-out topic for discussion in this journal and a highly demanding issue, especially for the global markets. Your study's outcome will provide new insights into the current research. However, there are a few points to be addressed.

1. The topic can be 'Corporate giving as earnings quality signal: new evidence from Nigeria.'
2. The theoretical lens of the issue being addressed must be included in the introduction section.
3. The paper does not demonstrate an adequate understanding of the relevant literature in the field and therefore failed to cite/use current range of literature sources to reflect current thinking. I suggest the authors use the papers below, among others, to beef up the literature review section,

Mensah, E, & Boachie, C. (2023). Corporate governance mechanism and earnings management: The moderating role of female directors. *Cogent Business & Management* 10: 1 216790, DOI: [https://10.1080/23311975.2023.2167290](https://doi.org/10.1080/23311975.2023.2167290).

Boachie, C, & Mensah, E. (2022). The effect of earnings management on firms' performance: the moderating role of corporate governance quality. *International Review of Financial Analysis*, 83, 102270
<https://doi.org/10.1016/j.irfa.2022.102270>.

Biswas, S., Bhattacharya, M., Sadarangani, P. H., & Jin, J. Y. (2022). Corporate governance and earnings management in banks: An empirical evidence from India. *Cogent Economics & Finance*, 10(1), 2085266.

Shahroor, H. G., & Ismail, A. I. (2022). Corporate governance mechanisms and earnings management activities: evidence from the UAE banking sector. *FIIB Business Review*, 23197145221099099.

4. The methodology section seems okay. I suggest the authors test for endogeneity and heteroskedasticity in the dataset before running.
5. The figures under Table II can be reduced to about four decimal places apart from the observation
6. The general quality of communication needs improvements in clarity of expression and readability, such as sentence structure and grammatical errors. Proofreading may help.

