

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

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**Potential competing interests:** Study is about an interesting topic that focus on a specific issue, corporate donations in Nigeria. Many of these references with association between earnings management (EM) and corporate social responsibility (CSR) I considered exaggerated. This arises from the fact that we cannot compare CSR components that may contribute or mitigate to EM practices (Vide Borralho et al., 2022) with only one specific issue, donations. I also have other concerns, such as: · Study does not indicate how discretionary accruals were determined. These are calculated by firms in a sector and by year. If calculation was made without considering sectors, this could bias the analysis. As well as in analysis there is no reference to the activity sectors. · Regression R<sup>2</sup> is very low. Shouldn't have been used a panel data methodology? · Several alternative analyses are made but none of them considers an alternative model to calculate discretionary accruals that allows corroborating the results. No potential competing interests to declare.

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