

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.

The study examine the effect of Corporate Social Responsibility (CSR) on earnings quality in Nigeria. After a thorough review of this study, the following observations were raised:

1. The main problem of the study was not stated.
2. The literature review is scanty, because there was no detailed discussion on Corporate Social Responsibility Disclosures, Earning quality and the relationship between Corporate Social Responsibility and Earning Quality. However gaps were identified based on prior studies.
3. Different theories that are relevant to the study were reviewed but the author did not indicate which theory that underpinned the work.
4. Under 2.3. Hypothesis Development should be tagged Empirical Review.
5. Under methodology, the period covered was 2012 to 2018 but it was stated in the abstract that it covers 2013 to 2018. Inconsistency, Then it should stick to 2013 to 2018 since it was only 6 years data were available for the analysis.
6. There are some grammatical errors and spelling errors, which need corrections. For example under 3.2.3, Control Variable, it should be Auditing Firm Size and not Auditor firm size.
7. The Regression Analysis result is R-Square (R^2) = 0.13 is too low. This indicates that only 13% of the changes in the dependent variable can only be explained by Independent variables in the model. While about 87% of the effect can be explained by the variables outside the model. This implies that one or two relevant variables are not part of the model or are not included in the model.
8. There should be recommendations based on the findings of the study.
9. The References are not current (Not up to dates). The most current reference in the study was published in 2018 and we are in 2023. There is need for review of current literature (2019, 2020, 2021 and 2022). The references should follow APA Style format.

Finally, This statement is not scientific and need to be amended by the Author: "Since the primary results and the Sub-sample are weak, negligible, and therefore unlikely to be of any practical significance".

Therefore, the study is no significant value and should not be published, because it has no meaningful contributions.

