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

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The topic of this paper is interesting and this paper is well-organized and formatted.

Theoretical considerations

This research explains three theories and is not clear which theory was adopted to develop hypotheses and explain the findings.

Methodology

Data and sample description

I suggest that the paper need to clarify if the data were balanced panel data of 300 observations.

I suggest that the paper need to clarify why you excluded financial sectors from the sample with reference.

This paper has mentioned that any firm without corporate giving (donations) for two years and above were excluded. I believe that excluding these companies may affect the real relationship of this research. companies with no donations could have low or high EM/EQ.

This paper has mentioned that currently, CSR engagements in Nigeria is voluntary. The corporate philanthropic contribution maybe not be enough tools for CSR measurements. I suggest including other CSR elements that may be mentioned in the company reports OR other channels of reporting even if they have a low level.

This paper has mentioned that "CSR is measured by corporate giving".I suggest that the paper needs to clarify the CSR content analysis method and show the natural logarithm model or formula of CSR amount.