

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.

Review Result of Article Title : Corporate giving as earnings quality signal: some new evidence from Nigeria by Murumba Inekwe¹

This study examines the effect of corporate gifts on earnings quality. Giving what is meant by giving a bonus if the company achieves profit? Unclear. The phenomenon of the problem to be studied is unclear and unfocused. Between the title and the research method are not in sync. CSR operates not only to create profit (profit), but also to fulfill moral responsibilities towards stakeholders, such as obeying the law, behaving ethically and being a good company (Carroll (1991). In my opinion, there is nothing wrong with Information Asymmetry with CSR, two different things. The research method used is not appropriate if the data is taken from financial reports using ratios. The research method used is linear regression, this is not precise but this research uses the Hausman test. A better research method that is used is not using linear regression but panel data regression with Eviews software.