

# 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 present study is an interesting study and the paper is generally well written and structured. The objective of the research paper is well addressed in the manuscript.

The literature review has covered sufficient studies, but there is lack of current studies in the manuscript.

In regard to size of sample selection, the same is sufficient, but the time period is from 2013 to 2018 of listed companies on the Nigerian Stock Exchange. Why not the latest data has been used?

The hypotheses are very well framed in the light of earlier studies.

In regard to the conclusion, please add some latest studies to support your findings.

This is an excellent report, and I approve of its publication after fulfilling the above mentioned minor shortcomings.

Regards,

Dr. Parvesh Kumar Aspal