Review of: "From M-Score to F-Score: Moderating the Relationship between Earnings Management and Stock Performance"

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Potential competing interests: No potential competing interests to declare.

Congratulations on a job well done. The work is interesting, but it needs some adjustments such as:

* the specialized literature would require an update;

* I propose an expansion of the theories; we also have in the specialized literature the diamond theory of fraud, the

pentagon of fraud, the hexagon of fraud, pentagon...etc. I think you should refer to these and integrate them as well;

* it is necessary to justify the choice of these models, considering the availability of different alternatives;

* the database should be updated, or justify why the data was not updated;

* combining the theories of corporate governance with those of fraud;

*regarding the Beneish score, it is necessary to discuss both versions of the score and the 5- and 8-item scores, then

justify why you chose to apply the 8-item model.

* emphasizing the added value of the work.

In conclusion, by revising the above, the authors can substantially improve their work.

Good luck!