

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.

Dear authors,

I have some comments as follows:

- You should write down full words of abbreviation CSR at the first time it appears. Even in your introduction you mentioned it, abstract should clearly state the term (the word EM is also used without full words)
- Be careful when you say that you are “the first”: “Furthermore, this study is probably **the first** to provide vital results index”: avoid to affirm that you are “the first”
- Check spelling errors:

Ex: a useful comparison...

- “This paper is also a response to the call by journal editors”: why “journal editors” here?. Normally, we find “research gaps” from reading the papers of others’ researchers
- “CSR disclosures” and “Corporate giving” are the same?

You introduce about CSR, however, research question, results mentioned about “Corporate giving disclosure”. You should clearly state the link between the two terms

The same comments with “EM” and “earnings quality”

- Until section 2.2, definition of CSR is given, “CSR is defined by The World Business Council...” à “What is CSR” should be discussed in the very first part of the paper
- You should rearrange your paper, as a reader, some parts I felt that it should be in “Introduction” instead of “Literature review” and vice versa...
- Tables should have “Source”
- “Table 4” instead of “Table IV”, should you 1 system for numbering
- In Section 4.3, Why Table IV have some rows of 2014, 2015, 2016, 2017, 2018?
- Variable measurements should be more clear
- Best regards

