

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.

I appreciate the efforts of the author for aligning the two topics i.e. CSR and earning quality.

Recommendation: Minor Revision

Please refer to the below comments highlighted therein.

- Literature is not adequately discussed, the basis and claims remain underpinned by older research and the criticality of the debate could be stronger. Hence a few more recent papers on the topic can be added. Also, the flow and structure need to be improvised in a few places. There are a few inconsistencies which need to be rectified.
- The greatest concern is with the robustness and sensitivity analysis.
- The study needs to be improved to enhance readability.
- Practical implication is missing.