

# 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.

1. The title should be changed. Say, something related to CSR?
2. Multivariate regression is too simple, more advanced models are needed.
3. Abstract, what is the point of originality? research gap? academic, practical and policy contributions?
4. Polish English
5. Purpose in abstract, beyond the conventional wisdom of statistical significance. This sounds strange statement here.
6. Findings in abstract, income-decreasing subsample was statistically significant. What does this mean?
7. RQ- *have higher earnings quality? Higher earning is clear but what is higher earnings quality?*
8. Use subtitles in section 2, the length of this part is too long.
9. The paragraph in page 9 is in a different background color. The authors must revise this.
10. "Sustainable finance, or green finance, refers to the set of financial regulations, standards, norms, and products aimed at achieving environmental objectives, particularly facilitating the energy transition," here may require a reference. Some examples of green finance should also be stated:  
<https://www.inderscienceonline.com/doi/abs/10.1504/LAJMSD.2014.065483>
11. The title of section 3 may be changed to research methods instead due to the difference between methodology and research methods.
12. The authors should revise the size of table 5 since some of the content may not be seen clearly.
13. The authors have to need to discuss the research methods used in this paper in detail in the research methods part, which may also contains the past studies using the same methods.
14. Where are the equations 1, 2... in the research methods part? The authors should list all the equations in this part.
15. The R-squares and F-statistics need citations in the empirical findings section.
16. There should be a section with title conclusion which claim the overall contribution of this paper.
17. Recent CSR papers might be cited <https://www.mdpi.com/2071-1050/12/7/2692>
18. Many articles cited in section 2.2 are too old.
19. Hypothesis development should be based on literature, thus, the two sections should be combined.

