

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.

Clarity may kindly be provided on earnings quality vs Earnings Management. The author has used 'or' to say that they are similar. Earnings Management has a negative connotation

Additional content on legitimacy theory is desirable. the paper devotes just one paragraph

The literature may also include or explore the relationships between CSR and earnings quality, comparing developed markets and developing markets.

The first few paragraphs in the paper mention the period of study as 2013 to 2018. However, under 3.1 it mentions 2012 to 2018. The reason for non-exclusion of 2012 is mentioned; however, it is confusing. The authors may kindly maintain consistency to avoid ambiguity

Minor grammar corrections may kindly be carried out. for example, in the paragraph beginning, 'For a one-tailed test...' 'powered to an detect effect' is not correct. Similarly, 'future reseach could pick up a clue' is not journal-worthy. Corrected sentence could be 'future research picks up pointers'... such errors exist at some places. These can be corrected.

3.2.3 'the Big4' can be clarified - names of auditors may me mentioned.

Table IV - the column naming needs to be checked - especially the last column of numbers does not have a header

More details can be given about the panel data regression. whether it is random or fixed effects. Also the discussion of results can be strengthened.

The paper begins with some grand claims about going beyond empirical results. However, there is no semblance of qualitative studies evident in the paper. Humble suggestion to the author: this is mostly a traditional empirical paper. If qualitative assessment is used, then it has to reflect strongly in the paper