

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.

Thank you for giving me the opportunity to review your manuscript and thank you for the author's effort. I have carefully reviewed this work "Corporate giving as earnings quality signal: some new evidence from Nigeria". This paper examines the effect of CSR disclosures on earnings quality in Nigeria, and finds that corporate giving is not related to earnings quality. The empirical analysis is based on 300 company-year observations from 2013 to 2018 of listed companies on the Nigerian Stock Exchange. Several testes are made to confirm the robustness of the results. I have the following comments and suggestions for improvement.

1. The motivation in the introduction section is not strong. It would be helpful to provide a more detailed and motivation for your study. This will provide context and help readers understand the significance of your work. The gaps in related literature and the contribution of this paper are not well specified.
2. The literature review provided in the manuscript is not comprehensive enough. While the background information presented in the manuscript is informative, there are still a number of relevant studies and publications that could be included to strengthen the argument and provide a more comprehensive overview of the subject matter. I would suggest conducting a more thorough literature review including the relationship between CSR and earnings quality and the relationship between CSR and EM.
3. EM should not be abbreviated when appears in the first time. and the definition of EM is not clarified. In section 2.2, it seems that the link earnings quality-CSR and the link EM-CSR is equal or similar. It would be helpful if the author could provide a clear definition of EM and distinguish between EM and earnings quality.
4. More control variables are suggested. And the model should also consider firm- or industry-level fixed effects.
5. This paper measures CSR disclosures only by the amount of corporate donations. However, CSR generally includes several dimensions such as economic, environmental, social. It suggests to use a more comprehensive proxy to measure CSR.

Overall, I believe that this manuscript has potential. I hope that my comments will be helpful in guiding you through the revision process.

