

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.

The study investigates whether CSR disclosures by companies will have an impact on their earnings quality. unlike the traditional literature on CSR disclosure and earning quality, this study has reported the effect size and power analysis result . Methodology adopted is found to be rigorous. Results are presented clearly and implications are drawn out properly.