

# 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 would like to thank the authors for the work they have done that I enjoyed reading. Therefore, I take the opportunity to send my comments, that I hope can be useful and help improve your investigation.

Gaps are not well identified and originality and value are not well justified.

The article is well-structured and presents good readability. However, it lacks a clear presentation of the gaps and objectives in the introduction, as well as a thorough conceptualization of the concepts. The discussion should compare the findings with past literature and better-structured approaches found in previous research.