

# 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.

This study claims to be the first in the field to examine the influence of CSR disclosure on Earning Quality ("This is probably the first papers to provide critical results index needed for substantive comparison of future studies. Hence, the paper serves as a baseline for future research on the topic").

However, author should be careful about making such claims. I am unable to see any discussion regarding 'contributions' of the study. Author should support their claims regarding the novelty and significance of paper. I suggest you to use the following references to explain how their work is different from the extant literature.

1. <https://www.sciencedirect.com/science/article/abs/pii/S1044028319300249>
2. <https://www.emerald.com/insight/content/doi/10.1108/MAJ-02-2014-0997/full/html>
3. <https://onlinelibrary.wiley.com/doi/abs/10.1111/corg.12033>
4. <https://onlinelibrary.wiley.com/doi/abs/10.1002/csr.1405>
5. <https://link.springer.com/article/10.1007/s10551-017-3546-y>

I hope the above suggestions help to improve the quality of the manuscript.