

# 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.

Dear author,

Thank you for the opportunity to review your manuscript. I would like to offer some suggestions:

1. Kindly elaborate the urgency of conducting this study, why this study needed to be conducted in Nigeria.
2. The literature review is not comprehensive enough. Kindly add more relevant studies and publications to provide a more comprehensive overview of the study.
3. Proofreading is suggested.

Regards,