

# 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.

1. **Title** - The term 'corporate giving' does not adequately portray the variable of CSR disclosures
2. **Abstract** - Pre-study could be replace with preliminary study
3. **Introduction** -
  1. The paper should include Research Objective
  2. It clearly highlight the research gap yet does not elaborate the research problem - current issues regarding CSR and performance and why research is needed in the subject area
4. **Theoretical Considerations** - Lack of explanation on how agency theory portray or explain the relationship between CSR and earning management
5. **Regression analysis results** - The use of shortform in explanation makes the analysis and findings hard to understand and confusing. For example, "The results show that the association between CSRD and ABS\_DA is negative and not significant". What is ABS\_DA?
6. **Overall** -
  1. The use of amount of donation to portray CSR Disclosure is somehow not suitable as disclosure could be means to portray information - type, extent, quantity, quality. Instead the amount of donation could portray CSR commitment
  2. The insignificant finding and the lack of problem statement highlighted in the paper makes the reader wonder, so what? Why we should read this article?
  3. Nevertheless, the article is readable, comprehensive and nicely written.
  4. It could be considered for publication after correction