

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 authors of the paper "Corporate giving as earnings quality signal: some new evidence from Nigeria" present a relevant topic, namely "reexamining the effect of CSR disclosures on the quality of earnings in Nigeria", making the orientation of the paper applicative, which is why from the beginning paper, we suggest that the authors of the paper highlight the component of personal scientific contribution to the specialized literature.

The concepts, bibliographic sources and citations are adequately mentioned by the authors of the work for the chapters made within the work, respectively the authors use updated sources such as for example " similarly, a positive relationship between CSR and EM was recorded by Uyagu and Dabor (2017)". However, we suggest the authors of the paper to complete the list of bibliographic references with some representative papers from the databases of 2022, considering that the topic of CSR is intensively debated and thus helps you to argue your scientific innovation.

The research methodology is adequately presented, based on the sample of 300 companies, data collected manually by the authors "from the annual reports of Nigerian companies listed on the main board for the period 2012 to 2018". Moreover, the authors performed the statistical analysis of "the model that the authors performed with the help of STATA software, version 14.0".

The results are adequately presented and based on including robustness and sensitivity tests, "the results indicate that the increase in corporate donations is related to the increase in conservative accounting", and the findings mentioned by the authors "could inspire policy makers and regulatory authorities to and direct attention to other areas of CRS", which clearly shows the applied orientation of the work. Moreover, we suggest the authors of papers to record their personal scientific contributions to the specialized scientific literature.

The conclusions are properly presented by the authors of the work, being directly oriented towards the application environment, the authors of the book highlight the limitations, as well as future research.

We congratulate the research team for the analyzed topic, and after reviewing the work with the elements mentioned in the review report, we propose the work for acceptance.