

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 findings in the abstract section should at least state some of the new evidence the research found beyond the P-Values as the author stated so that readers at first sight can see and relate it to the topic.

The paper is loaded with too many theories (agency theory, stakeholder theory, and legitimacy theory) which makes reading the article boring. Just one strong theory is good enough to provide a solid foundation for the study. Also, the explanations of the theories did not actually relate well to the concept of corporate giving as earnings quality signal.

The literature review section is too limited and need to be expanded. I suggest literature be reviewed in the following areas to strengthen the article:

1. The concept of CSR
2. CSR disclosures on earnings quality

The data analysis and discussions section were quite elaborate and comprehensive but the new evidence the paper seek to portray is not clearly showed.