

# 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,

It is my pleasure to review this paper. This paper contains new information as the author provides empirical evidence on the corporate giving and Earnings quality. However, I would like to write some comments to improve the quality of this paper, as follow:

1. The study objectives are general and it would be better to be specialized.
2. The contribution is not clear. The author should provide more details on their contributions to extant literature(s). The author must be write a paragraph about the study contributions at the end of the introduction with more details.
3. The author must be write a paragraph about the study recommendations for future research at the end of the conclusion with more details.
4. In the discussion of the results, please focus more clearly on the novel findings and insights vis-à-vis the existing literature.