

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's,

I'm excited to read this paper because corporate giving as earnings quality signal: some new evidence from Nigeria. This paper is to re-examine the effect of CSR disclosures on earnings quality in Nigeria. The main results suggest that corporate giving is not related to earnings quality. Though, additional analysis for the income-decreasing subsample was statistically significant, the effect size for both the primary and additional analyses is weak, negligible, and unlikely to be of any practical significance. The results retained their robustness after further analysis. Please incorporate all following comments.

1. Please polish the English of the manuscript. I found several errors.
2. What are the main contributions of the study; it is not CLEAR.
3. How can you validate the performance of the methods?
4. It is also necessary to add some academic literature of the last year 2020-21-22.

Must read these research papers and it will be helpful to readers. (<https://doi.org/10.1007/s11356-020-11247-4>
<https://doi.org/10.1007/s11356-021-14872-9>).

In short, this article combines theoretical and equational analysis with empirical research, with clear themes, clear thinking, and structure.

After implications of my suggestions and recommendations your article is accepted with minor changes.

Wish you good luck.