

# 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. While this paper generally uses the right language, it is suggested that using more definitive language and moving away from terms like "probably" will bring more structure and strength to the arguments presented in this research.
2. There are some grammatical errors in the paper.
3. The literature is comprehensive and gives insight into the right context and tone setting for this research.
4. The methodology used in the paper is relevant and appropriate for the problem
5. The sample size is large enough to support the conclusions drawn from the analysis
6. Presentation of the data is good and concise.
7. The value of R2 is very small which supports the argument presented in this paper and the need of additional analysis to draw conclusions.

**Overall comments:**

1. The language of the paper needs to be revised and made more definitive in nature. I would suggest to not use words like "probably" and "suggest" for presenting results and claims so that they more definitive in nature
2. The overall presentation of data is clear and concise and the conclusions drawn are relevant to the problem solved.
3. The statistical analysis conducted is appropriate and serves the purpose of investigating the problem statement.