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.

Comments for Corporate giving as earnings quality signal: some new

evidence from Nigeria

1. The authors may consider adding content regarding the background of this study in the abstract part.
2. The authors may consider adding content regarding the current situation of CSR (recent years?), this may be an important part for understanding the background in the literature review part.
3. Some references in this paper seem out dated, the authors may consider revising that.
4. Regarding data in this paper, why current years data are not used? The authors may consider adding a brief explanation regarding this point.
5. It is considerable for the authors to mention what data is collected in this paper in the data and sample description part.
6. Resource of data, or the link of website could be added in the Appendix part in this paper.
7. Although it is commonly known that an error is necessary, it is still considerable to make a brief introduction in the text.
8. Similarly, the definition of Hausman test may need to be pointed out, and reference should be considerable to support this test.
9. A brief explanation of selecting random effects model may be considerable (as well as reference).
10. It is considerable to take the descriptive statistics part into the data and sample description part to make the paper more logical.
11. The authors may consider list the definitions of variables in the text instead of putting them in the Appendix part since these definitions may be important.
12. Cite more related papers related to CSR, compare yours with others to let readers know the gap of research https://www.mdpi.com/2071-1050/12/7/2692 and https://www.mdpi.com/2071-1050/14/19/12339 and