

# 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.

I have reviewed your manuscript, and below are my comments and suggestions:

## Abstract:

It is important to provide a brief overview of the methods used and the main findings. This will give readers a clear understanding of the study.

## Introduction:

The motivation for this study could be further strengthened. You could elaborate more on why the Nigerian context is important and unique. Additionally, you can provide more insights into the current state of CSR disclosure practices in Nigeria.

## Literature Review and Hypothesis Development:

Make sure to provide a more in-depth explanation of earnings quality and how it relates to CSR disclosures, especially for readers who are not familiar with these concepts.

Consider adding more recent studies to your literature review to ensure that your study is up-to-date and relevant.

## Methodology:

Provide more information on the sample selection process, including any criteria used for inclusion or exclusion. This will help readers understand the representativeness of your sample.

Be more specific about the variables and control variables used in the regression model, as well as their sources. This will enhance the transparency of your analysis.

## Results:

In addition to the reported findings, consider providing more visual representations of the results, such as tables or charts, to help readers better understand the data.

## Conclusion, Implications, and Future Research:

Discuss potential limitations of your study more thoroughly, and consider addressing how they might have affected your findings.

While you mentioned some policy implications, you could also delve into the managerial implications of your findings. How do these results affect corporate decision-makers in Nigeria?

Offer suggestions for future research. For example, you could propose exploring other measures of earnings quality or examining the relationship between CSR disclosures and earnings quality in different cultural or regulatory contexts.

## General Comments:

Ensure proper formatting throughout the manuscript, including consistent citation styles and correct pagination.

Proofread the manuscript for grammatical errors, unclear sentences, and awkward phrasing.

In summary, your manuscript is interesting and presents valuable insights into the relationship between CSR disclosures and earnings quality in Nigeria. By addressing these comments and suggestions, you can further strengthen the study and make it more accessible to your target audience.