

# 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)

Thank you for providing the opportunity to review your manuscript. I enjoyed reading the article as the topic is close to my research. However, some issues have to be amended before I can recommend publication.

1. In the introduction, you mentioned apart from regular practices, CSR has gained increasing attention amongst the academicians. Can you please bring more justification to such a strong assertion. It would help readers understand the emerging importance of the concept.
2. Kindly differentiate between discussion and conclusion section. Under the discussion section summarize the results of your study with all the possible reasons.
3. In the last section, you provide heading "Future Research", however, I don't find any significant future research directions. Can we please elaborate more under this head as it will strengthen the manuscript and provide more contributions.