

Review of: "From M-Score to F-Score: Moderating the Relationship between Earnings Management and Stock Performance"

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Potential competing interests: No potential competing interests to declare.

The paper aims to understand the impact of earnings management on stock performance. Two models of earnings management are used: the M-Score and F-Score. I recommend the authors to justify why they chose these models since there are several that can be used. Stock performance is analyzed through excess returns. Listed firms in the Vietnamese market are analyzed in the period 2004-2019. As the last year is far from the actual year, the authors should try to justify why they selected this sample period. To increase the quality of the work, the authors should try to stress more its innovation and contributions. Moreover, as the authors present two theories, they should try to use them in the discussion of the results (the agency theory was proposed by Jensen and Meckling in 1976, not 2019). Finally, the authors should try to include more recent works, as the references are outdated. I wish the authors good luck.