

# 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.

The study is very good, provides a great contribution to the literature on CSR and provides guidance for future research.

In the introduction it should make clear the methodology as to how the measurement of earnings quality is done.

In the discussion of the results, it is necessary to contrast these with the theories put forward in the study, which are only presented in the literature review and at the end it is not stated whether the theories were confirmed or not in the study.