# Review of: "Qualitative Approach to Analyze Business Disclosures – A Content Analysis Perspective"

Mohd Sarim[1]

1 GITAM Deemed to be University

**Potential competing interests:** No potential competing interests to declare.

Dear Authors, the article is well articulated; however, there is a need to do a robust literature survey. Also, the study is more like making an index depending upon a pre-determined checklist; kindly justify the application and suitability of content analysis in the research.

Regards!