

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

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Potential competing interests: No potential competing interests to declare.

The text is interesting and well-written, but the conclusion does not fully correspond to the proposed research problem. At the beginning of the text, the proposal was to present various qualitative aspects, issues, and methodologies that have been involved in accounting and disclosure research. However, the conclusion offered an excessively summarized answer, without going into the question in depth.