

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

Liwen Chen

Potential competing interests: No potential competing interests to declare.

This study provides an insightful overview of the methodologies and issues involved in accounting and disclosure research using a qualitative approach. The inclusion of practical examples makes the methodological discussions more accessible to scholars. Enhancing the following aspects could make the paper even more beneficial for readers:

1. Introduction: The introduction could more clearly articulate the specific research gap that the paper aims to address. While the literature review is thorough, better integration of the reviewed studies into the narrative could provide a clearer rationale for the chosen methodology.
2. Use of Visual Aids: Figures 1 and 2, though useful, could benefit from additional details. Including more diagrams or flowcharts could help illustrate complex procedures more effectively.
3. Discussion and Conclusion: Expanding the discussion to provide a more critical analysis of the findings' implications and translating methodological insights into practical applications for business researchers would be helpful. The conclusion should succinctly summarize key contributions and suggest directions for future research.
4. Terminology Consistency: Ensuring consistent use of terminology throughout the paper, with clear definitions provided for terms like "qualitative research" and "content analysis," would enhance clarity.
5. References and Citations: There are instances where references appear multiple times in the reference list, which can be confusing. For example, the reference to Almahrog, Y., Ali Aribi, Z., & Arun, T. (2018). "Earnings management and corporate social responsibility: UK evidence" is listed twice. Ensuring each reference is unique and correctly cited will enhance the paper's professionalism and reliability.

By addressing these points, particularly in terms of organization, clarity, and critical analysis, the paper can become an even more effective and engaging resource for scholars in the field.