

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.

This paper is very thorough and, for the most part, well written and structured. However, there are two main aspects I suggest it would be good for you to address:

1. The paper may well make an original contribution, as you say, but you need to justify this more.
2. You say the paper is taking a qualitative approach, but your tools and methods are almost all quantitative. At best, we could say you are taking a mixed methods approach, but even so, the qualitative component of your mixed methods is underdone. It would be good for you to look into hermeneutics, as another reviewer has suggested. You might want to have a look at this extremely influential paper:

Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2013). Seeking qualitative rigor in inductive research: Notes on the Gioia methodology. *Organizational research methods*, 16(1), 15-31.