

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 article is well structured and well written. In terms of revision, quite pragmatical too. It is concise and aligns with methodological structure too. However, the literature gap is not clear, as well as the final contribution. Specifically, the use of the research by practitioners or policy makers, or even for academic purposes, is not well explained. As a suggestion, a deeper analysis in terms of the use of the suggested indexes by the ecosystem would be useful. Anyway, it deserves reading and attention.