

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 paper is a well thought and written paper that has added another dimension to the qualitative research approach, particularly in the content analysis technique. However, there are a few issues that needed addressing.

1. There is a lack of consistency in index text citations, for example, (Hanh, and Lulfs, 2014) vs. (Kavitha & Nandagopal, 2011), also (Kenno, et al., 2017) vs. (Beathie, et al., 2011).
2. The specific objective, as informed by the abstract, is to conduct "matching current trend," which appears to indicate taking a comparative approach, but the research conclusion does not illustrate how that objective is achieved.
3. The paper also has some grammatical issues needing addressing.