

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

Natália Teixeira<sup>1</sup>

<sup>1</sup> Instituto Superior de Gestão - ISG

**Potential competing interests:** No potential competing interests to declare.

Interesting article with potential. The abstract should be improved, being more objective and more specific. At the moment, it's too vague and could lead potential interested parties not to read the article as it doesn't give a clear idea of what it's about.

Several sections could be more substantiated and robust in terms of contribution and depth of analysis. The most up-to-date references (last 5 years) should be included, especially if they contribute to the empirical component. The conclusions should be improved, emphasising the article's contribution both scientifically and empirically.