

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 text presents a topic of considerable interest. The qualitative exploitation of content analysis is a methodological approach that enriches the proposed topic of study. However, despite what is proposed in the title of the article, the methodology proposes a quantitative approach to content analysis.

Although one of the strengths of the article is the varied description of the possible uses of content analysis in the proposed topic, the text could be improved in several aspects.

The following are some observations derived from its reading:

- The writing could be improved, both in the initial introduction and in the part devoted to the analysis, which is too detailed for a text of this type.
- The final reflection in the conclusion is lacking in greater depth.
- The objectives, although interesting, are still too general. In the second specific objective, it introduces the use of statistical analysis, which will move the proposal away from the qualitative orientation it seeks.
- The description of the methodology requires greater depth and detail. It is brief, very general, and lacks robust references. In content analysis, the construction of categories is of fundamental importance, something that is hardly mentioned.
- The presentation of results should be improved, as they are too detailed.