

# 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 study is a design study. When examined in this context, it represents a valuable perspective in terms of creativity and innovation. On the other hand, when viewed sequentially, I think that the following criticisms will be useful for the development of the article.

## **The main point of view I used in reviewing the article is:**

**Originality:** How unique is the idea put forward in the literature compared to the studies on this subject?

**Coherence:** Which coherent idea has the problematic of the study been worked around from the beginning?

**Claim:** How strong is the impact of the study's results?

## **Evaluation of the Article:**

**Originality:** Compared to its counterparts in the study literature, it is original in the field it focuses on. In this sense, it is especially important that it is focused on the field of accounting. On the other hand, there have been discussions in this field for a long time. It is pleasing that some of these studies are also included in the article. For example;

Marston, C. L., & Shrives, P. J. (1991). The use of disclosure indices in accounting research: a review article. *The British Accounting Review*, 23(3), 195-210.

Beattie, V. (2014). Accounting narratives and the narrative turn in accounting research: Issues, theory, methodology, methods and a research framework. *The British Accounting Review*, 46(2), 111-134.

In this context, I think that it would be appropriate for development to give more space to the discussion of originality in the study and to emphasize and discuss in which field an original study was conducted and how this originality was achieved.

**Coherence:** Although there is a design for how the qualitative process should be developed, there is no method proposal for data collection. This creates a significant gap. In addition, there is a need for a discussion on the reliability of the proposed formulas and processes. Although weighting is mentioned in the study, there is no discussion about how this weighting should be done (e.g., AHP method).

In this context, I consider that a significant effort is required in terms of coherence. I believe that an additional study should be done on why the proposed formulas and processes are recommended as such and what their reliability is.

**Claim:** With this study, the implementation of the intellectually modeled system can be an important contribution. However, the predictability of this contribution can only be achieved with a reliable design.

As a result, although the conceptual design discussed in the study can contribute to the field of application, a more meticulous effort is required. For this effort, first of all, the proposed subsystems in the design and the relationships between these subsystems must be reliably constructed.

I would like to thank the authors for their interest in this field and recommend that the study be reconsidered in a more systematic design.