

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 very interesting and contributes to the literature on content analysis.

Literature should be strengthened with more recent studies. Additionally, could relate the work to theories that analyze dissemination practices.

The conclusions should be strengthened in terms of the results, in addition to outlining the limitations of the study and the future lines of research. The study's contributions should be presented.