

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 manuscript was well written based on the content of the paper.

Introduction - Good

Methodology - PRISMA or another review framework can be added.

Disclosure indices in accounting - a, b, and c can be put in table form; it will best suit the paper.

Some of the scanty calculations can be arranged in table form as well, e.g., carbon emissions 30% down.

Other content and company analysis look good. The paper will help in reviewing the company's performance.

All the best.