

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.

Review Comments

Decision: Major Revision

1. Author should mention the name of the country in which the study has been conducted.
2. Literature review section is missing in the article.
3. Conclusion should be comprehensive in nature.
4. Limitations and Future Research Directions are missing in the paper.
5. I suggest adding more citations that are more recent.
6. References should be as per the journal's style.

With Thanks & Regards

Dr. Kirti Aggarwal