

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.

In this article, the authors investigate whether the qualitative approach to analyzing business disclosure, in particular content analysis, is a good strategy for accounting research. The authors argue that despite the increasing use of the qualitative approach, it may be more extensively used to analyze business disclosure, namely financial reporting but sustainability reporting.

1. The article needs some written improvements because there are several issues with grammar, for example, rewrite the sentence “there have been fewer attempts to formalize” and correct the sentence “This does not mean that there are no literatures dedicated to outline the principles,” both from page 2. Change “Further, it may also use to analyze” to “Further, it may also be used to analyze” on page 4a.

2. Despite the useful indications for using the most appropriate technique regarding qualitative analysis, particularly for content analysis, this article presents itself more as a manual than a scientific article.