

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's methodological rigor, particularly its application of content analysis in the exploration of business disclosures, is commendable. The detailed explanation of the process, from data collection through analysis, suggests a solid foundation for producing reliable and valid results. However, it would be interesting to enhance the description of the data selection and analysis processes to ensure replicability. The authors could clarify how the data was chosen, the criteria for inclusion, and the rationale behind the coding scheme decisions. If applicable, the manuscript must incorporate a comparative analysis with existing methodologies or data sets to highlight the advantages or unique insights provided by the approach. Another lack in the text is the discussion of any limitations of the chosen methodology and how they were addressed or could affect the findings.

The manuscript seems to communicate its case well, yet there's always room for improvement, especially in academic writing where clarity and precision are paramount. However, minimize the use of jargon, or when necessary, define terms clearly to make the manuscript accessible to a broader readership, and review sentence structure for readability, ensuring that complex ideas are broken down into digestible pieces.

The manuscript title reflects the core objective and methodology of the study, indicating a focus on qualitative approaches and content analysis within the domain of business disclosures. However, adding a dynamic or result-oriented phrase could make the title more engaging. For example, "Unlocking Insights into Business Disclosures: A Qualitative Content Analysis Perspective" could suggest the value addition of the study more explicitly.

The abstract clearly outlines the purpose, scope, and significance of the study. It introduces the qualitative approach and content analysis as methods to explore accounting and disclosure research, providing a rationale for the methodology. One suggestion to the authors is to incorporate a brief mention of the main findings or implications to hook the reader's interest.

The manuscript appears to draw upon a diverse range of sources, indicating an understanding of the field. The inclusion of both classic and contemporary references suggests an effort to present an updated review. However, if the paper's contribution is methodological, include references to foundational and advanced texts on content analysis to solidify the study's basis.

The manuscript would benefit from a dedicated section on future work, discussing potential research directions opened by this study's findings and methodology. Some suggestions: provide concrete ideas for future studies, including possible

research questions, contexts, or datasets where the methodology could be applied, and discuss how the qualitative content analysis approach could be integrated with other research methods or data types.

It's unclear from the manuscript how results are presented and analyzed. For a study emphasizing qualitative methods, clear presentation and thorough analysis are crucial. Ensure results are presented clearly, possibly using thematic categorization or case examples to illustrate findings. Dive deep into the implications of the findings, discussing not just what the data show but what they mean in the context of existing literature and theory.

The manuscript might mention the implications of its findings. However, detailing how these insights bridge theory and practice or affect broader societal or industry trends could enhance its impact. Suggestions: specify how the findings contribute to the body of knowledge in accounting and business disclosure research and discuss how practitioners in the field could apply these insights to improve disclosure practices or policymaking.

Strengths

- **Originality in Approach:** The manuscript's focus on a qualitative approach to analyzing business disclosures is a significant strength, offering fresh insights into a field that has been predominantly quantitative.
- **Comprehensive Literature Review:** The thorough review of relevant literature establishes a strong foundation for the study, effectively situating it within existing research.
- **Detailed Methodology:** The detailed description of the content analysis process, including the development of disclosure indices, provides clarity and replicability.
- **Practical Implications:** The paper clearly outlines the practical implications of its findings, offering valuable insights for practitioners in the field of business disclosure.
- **Robustness in Analysis:** The application of both descriptive and inferential statistical methods to analyze the data ensures the robustness of the findings.

Weaknesses

- **Limited Methodological Comparisons:** While the paper introduces a novel qualitative approach, it lacks a detailed comparison with existing methods, potentially missing an opportunity to highlight its unique contribution.
- **Title Specificity:** The title could be more specific to immediately convey the unique aspects or sector focus of the research.
- **Abstract Clarity:** The abstract could more succinctly highlight key findings and their implications, making the paper's contribution clearer from the outset.
- **Future Work Section:** A more detailed future work section could enhance the paper by providing clear directions for how this research can be extended or applied in new contexts.
- **Methodological Limitations Discussion:** The discussion on the limitations of the applied methodology seems underdeveloped, which is crucial for understanding the scope and applicability of the findings.

