

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 abstract of the study provides a fairly clear picture of the paper's objective, scope, and contribution in the context of business accounting and disclosure research. It states clearly that the paper aims to present the various qualitative aspects, issues, and methodologies involved in such research, as well as to match up with current research trends. The abstract also highlights the key principles and issues involved in the qualitative approach to business disclosure research.