

# 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.

Thank you for giving me the opportunity to review this paper.

- Write a summary of your conclusion in the abstract.
- Novelty and originality of the research must be added to the abstract.
- The literature review must engage with the constructs of your analytical framing in a meaningful way. The literature review section could be improved by being more analytical. In other words, building on the existing literature to highlight what is missing and what is yet to be done, and in so doing, outline the theoretical puzzles or debates to which this work contributes. I have concerns related to theoretical development and note the need for a more rigorous critique of the literature to help deepen the theoretical underpinnings of the study.
- The authors need to draw substantive conclusions from their results and suggest or develop recommendations for further research.
- What are the limitations of this research, and how can they be solved by other researchers?
- Please clarify what the theoretical and practical contributions of your research are.