

Review of: "Qualitative Approach to Analyze Business Disclosures – A Content Analysis Perspective"

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In general, the article deals with an interesting topic. However, I have some doubts about the contribution. On the one hand, the "approaches" presented here are already state of the art with regard to secondary studies, especially with regard to systematic literature reviews and meta-analyses. On the other hand, the considerations on indices presented here can already be found in the finance literature (with regard to capital market indices, etc.). Overall, the contribution should be further elaborated. Finally, the paper contains some formal errors - particularly with regard to the English language - and some of the statements are not entirely accurate. For example, "Conducting statistical analysis to attain a specific research goal through readymade information on business organizations is an easy task. But gathering both quantitative and qualitative information from business reports needs some scientific procedures (Guthrie & Abeysekera 2006; Steenkamp & Northcott, 2007; Kavitha & Nandagopal, 2011)." Why should the application of quantitative compared to qualitative research approaches be easier, etc.?