

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

Fredrick Kanobe¹

¹ Kyambogo University

Potential competing interests: No potential competing interests to declare.

The abstract needs to be rewritten. It does not disclose the purpose of the study, objectives, scope in terms of reviewed literature, methodology is not clear, findings of the study not easy to trace.

The study is lacking recent literature or citations. Old literature dominates the references, some of which are over a decade old.

What is the key research problem of the study?

I failed to trace the contribution of this study to the body of knowledge in terms of theory, methodology, practice, and policy.

The study missed a theoretical framework to guide it.

I do not see any discussion of the study, so justification of its findings lacks basis.

The whole paper needs to be revisited