

# 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.

This paper focused on various key principles and issues involved in the qualitative approach to undertaking research based on business disclosures.

This paper is well written. If journal scope permits, the paper can be accepted for publication in its present form. The discussion part can be improved by highlighting previous studies. The paper "Conclusion" should be strengthened.