

# 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 research, titled 'Qualitative Approach to Analyze Business Disclosures – A Content Analysis Perspective,' is a good idea but can be improved by introducing new empirical evidence throughout all sections. Secondly, in my opinion, while the methods have been employed appropriately, the authors should describe the methodology in a more comprehensive manner. Thirdly, the authors need to build the theory in the literature review section and establish a stronger connection between the results and the theoretical framework. Finally, the paper suffers from incorrect word choices and poor English.