

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.

1. The motivation of the study is unclear. I would suggest the authors to review past literature reviews on the topic (see Jhawar, A., Varshney, S., & Kumar, P. (2023). Sponsorship Disclosure on social media: literature review and future research agenda. *Management Review Quarterly*, 1-29.) and draw the point of differentiation and contribution.
2. The methodology is very descriptive and self-explanatory.
3. The results have been presented well.
4. Section 3. The areas of application need to be further elaborated to highlight the important managerial implications of the work.
5. A theoretical contribution section needs to be added which will describe how this study contributes and adds to existing literature (see Whetten, D. A. (1989). What constitutes a theoretical contribution?. *Academy of management review*, 14(4), 490-495.)
6. The conclusion section needs to highlight the findings of the research.
7. Professional copyediting needed.