

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.

The research provides a detailed explanation of the content analysis in addition to detailing disclosure, its indicators, and the procedures for building these indicators, but the research needs to make some modifications that can be explained as follows:

- Delving deeper and clarifying the research problem and its objectives more precisely.
- Formulating statistical hypotheses.
- In-depth explanation of the results reached. Mentioning some future suggestions.