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

Danny Alonso Lizarzaburu Aguinaga[1]

1 Universidad César Vallejo

Potential competing interests: No potential competing interests to declare.

The title of the article has been well stated, and the introduction is consistent.

In the methodology, he establishes his proposal, but I do not identify the theoretical basis that supports it. I agree that some parts that contain very dense texts should be presented graphically.

It is worrying that their references are from 10, 15, and even 20 years ago.

Otherwise, a good article.