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

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Dear Authors,

Thank you for giving me the opportunity to read the paper. It covers an interesting and widely used method in accounting research, such as content analysis.

The paper is well-written, but it needs some improvement in terms of language and writing style. A professional proofreading could enhance the flow and the quality of writing.

It seems to be an overview of the literature, but the methodology used to review previous contributions using content analysis is not clear. I think that, in order to improve the reliability of your research, a section focused on article gathering could be useful. I refer to databases analysed, keywords, inclusion/exclusion criteria.

Then, in recent years, accounting scholars have witnessed the advent of machine learning and deep learning, which has significantly affected content analysis research. In my opinion, it could be useful to include a specific section dedicated to this recent stream of literature.

In the end, in the conclusion section, it should include some new potential research areas that can benefit from content analysis application.

Thank you for your time and effort.