

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

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The article titled "Qualitative Approach to Analyze Business Disclosures – A Content Analysis Perspective" attempts to delve into the realm of business disclosures through a content analysis lens. While the paper provides a structured approach to dissecting business disclosures, it suffers from a fundamental flaw by predominantly focusing on quantitative content analysis rather than exploring qualitative methodologies such as hermeneutics.

The strength of the article lies in its systematic approach to content analysis, which can be valuable in deciphering patterns, trends, and sentiments within business disclosures. The authors demonstrate a clear understanding of quantitative methods and provide insights into how these approaches can be applied to analyze textual data effectively. The discussion around the importance of transparency and accountability in business disclosures is pertinent and underscores the relevance of the study.

However, the primary limitation of the article lies in its **neglect of qualitative content analysis methodologies, particularly hermeneutics**. While quantitative analysis offers valuable insights into numerical patterns and frequencies, it often falls short in capturing the nuanced meanings, contexts, and interpretations embedded within textual data. Hermeneutic approaches, on the other hand, emphasize understanding the deeper layers of meaning and the socio-cultural contexts surrounding textual artifacts, which are essential in the analysis of business disclosures.

By solely focusing on quantitative content analysis, the article overlooks the richness and depth that qualitative methodologies can offer in unraveling the complexities of business communications. Incorporating hermeneutic perspectives would have enabled the authors to explore the underlying motivations, ideologies, and discursive strategies that shape business disclosures. This oversight limits the comprehensiveness of the study and detracts from its potential contributions to the field.