

# 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 title of the article is very suitable and appropriate. It is good research work on the relevant topic which would be helpful for researchers and practitioners conducting content analysis in their studies for disclosure purposes. The abstract of the article is comprehensive.

The topic of the present study is interesting, and the paper is generally well written. The objective of the research paper is well addressed in the manuscript.

Each section of the manuscript covers the required contents. More current references should be added in the literature review section and discussion section.

This is a good manuscript, and I approve of its publication.