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

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Qualitative Approach to Analyzing Business Disclosures – A Content Analysis Perspective

Keywords: Content analysis, accounting research, disclosure research, disclosure index, reliability, validity.

1. Introduction

"...For instance, examining the presence '1' and absence '0' of significant accounting policies in business reports (Pistoni, et al., 2018)."

I suggest that the authors review the section previously mentioned in their research, as the analysis proposed by Pistoni et al. (2018) uses a Likert-type quadrant for assessment ranging from 0 to 5 points, meaning it is not binary but continuous.

It is not advisable to use the following expressions in an article introduction:

"...The existing literature has rarely discussed qualitative research methodology, particularly regarding aspects of non-financial business disclosure research such as sustainability accounting research, green business practices, integrated reporting practices, etc.,..."

"...refine and **redevelop** the methodology, especially in integrated business disclosures."

2. Methodological Aspects Involved in Content Analysis

The understanding is clear and the content robust.

3. Application Areas of Content Analysis in Accounting and Disclosure Research

The content is objective and clear.

4. Disclosure Indices in Accounting Research

The content is objective and clear.

5. Procedure for Constructing Disclosure Indices

The understanding is clear and the content robust.

6. Types of Disclosure Indices

6.1. Unweighted Disclosure Indices

6.2. Weighted Disclosure Indices

The proposed contents are objective and clear.

7. Weight Assignment for Constructing Weighted Disclosure Index

The understanding is clear and the content robust.

8. Reliability and Validity of Disclosure Indices

8.1. Reliability Test for Content Analysis Tool

8.2. Validity Test for Disclosure Indices

8.3. Internal Consistency Reliability

8.4. Validity Testing Procedures

The proposed contents are objective and clear.

9. Statistical Tools Can Be Applied for Data Analysis in Disclosure Studies

9.1. Statistical Tools Can Be Used for Data Collected in Content Analysis

9.2. Statistical and Econometric Tools Can Be Used for Data Collected from Content Analysis and Index Construction

The understanding is clear and the content robust.

10. Conclusion

It is recommended to further develop this section, given the substantial volume of relevant information presented and the practical outcomes expected from the proposal.

References

It is recommended to publish more up-to-date references, preferably within the last five years.