

Peer Review

Review of: "Corporate Voices Through Crisis: Length, Readability, and Tone Shifts in Integrated Reports Pre-, During-, and Post-Pandemic"

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The paper looks at an important question and uses a strong design, covering three time periods from 2018–2023, with a large sample (1,481 reports) and standard measures.

A few things need to be clearer. The paper switches between saying “integrated reports” and “letters to shareholders,” but it’s not always clear which text was actually used for the analysis. A short explanation of how the text was collected and prepared would help. Also, some sentences sound like COVID-19 directly caused the changes, but other things (like new reporting rules or changing reporting habits) could also explain part of the difference. Using more careful wording would make the conclusions stronger. Finally, since report lengths vary a lot, it would help to say if very long or unusual reports were treated differently.

Declarations

Potential competing interests: No potential competing interests to declare.