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Peer Review

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

Joanna Zimmer[1]

1. Wrocław University of Science and Technology, Wrocław, Poland

The authors of the reviewed article address the important and timely topic of changing the narrative structure of investor reports in response to the COVID-19 pandemic. The article is compelling, and the significant amount of work put into it is commendable. The longitudinal study design, spanning a six-year period, and the attempt to quantitatively assess aspects such as report length, readability, and narrative tone are particularly commendable. However, several issues should be addressed.

The proposed research hypotheses (H1–H4) are non-directional. This means they do not specify how the crisis will influence reporting changes, although research suggests this. It would be more beneficial for the article to indicate the direction of change in the hypotheses. Furthermore, it seems justified to relate the research to crisis management theory. The COVID-19 pandemic was undoubtedly a profound systemic shock; therefore, an analysis of changes in corporate communication would find its conceptual justification in crisis management methods.

Regarding the selection of the research sample, there is some uncertainty. The article compares data from three periods (before, during, and after the COVID-19 pandemic), and the sample composition differs between years and is not controlled for. These changes in the structure of reports may also result from changes in the structure of the research sample, which, due to factors such as mergers or acquisitions, also changes and may be independent of the COVID-19 pandemic itself. In short, sample variability may skew the results. It would be a good idea to analyze only those organizations that were present in all three periods. The article still lacks a detailed explanation of how the variables were operationalized. For example, was the Flesch-Kincaid formula adapted to the specific language of financial reporting?

Technical note: The tables and figures used in the article lack information about their sources, and the axes in the figures are unlabeled, making the results difficult to understand.

Finally, I suggest further elaboration of the conclusions, particularly regarding theoretical and practical implications, as well as study limitations and directions for future research.

Declarations

Potential competing interests: No potential competing interests to declare.