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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"

Samanta Varela Castro[1,2]

1. Technology and Information Policy Institute - Moody College of Communication, The University of Texas at Austin, USA; 2. El Colegio Mexiquense, Mexico City, Mexico

The article shows interesting evidence that South African companies changed their communication during and after the COVID pandemic. The integrated reports of companies listed on the Johannesburg Stock Exchange show changes in length, tone, readability, and sentiment.

The topic is important because it helps understand crisis communication over a long period of time. The method is original and interesting. The amount of documents justifies the choice of method.

My first suggestion is to explain more clearly the two theoretical frameworks: stakeholder theory and impression management. The author can clarify the main premises of both, empirical grounding, epistemological compatibility, and especially, the causal relations. For example, how does length adjust to stakeholders' needs, to which stakeholders, and why? Is readability the key to creating trust, or is it the type of information being communicated? Maybe it is the valence of language? These clarifications can help the reader assess the pertinence of using either or both approaches. Perhaps a table or another type of visual aid can help readers see how the results of the analysis fare with regard to the theories.

The author could also present a visual aid to help readers understand the process of hypothesis construction, especially because this will help clarify the theoretical expectations. Please note that some of the conjectures are drawn from literature that is outside the scope of the theories; for example, on page 5, the author cites Hassan et al. to link length with transparency. The article by Hassan et al. draws on agency theory and social psychology.

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The connection between the aspects measured through the text-as-data method and the claims about narrative tone and narrative disclosures is weak. A narrative is a thread made of characters, actions, and relationships spread over space and time. I suggest that you consult texts about narrative communication or about the Narrative Policy Framework. Otherwise, you can strengthen the claims of how the method helps infer a narrative. Even though the way of measuring tone is creative, this reviewer wonders about internal validity since the characteristics of a narrative are not apprehended by the "tone" measure. Furthermore, the reader may need more evidence of how company reports are narrative. Maybe providing an example of the text analyzed will help. An explanation or example of the unit of analysis can also help.

On page 2, the author claims that the goal of the article is examining whether the reporting styles of a company mirrored its financial performance and the unpredictable environment, yet that goal is not related to the hypotheses.

While the analysis results in interesting findings and is sufficient to conclude that communication changed, it only suggests, but doesn´t prove, that such changes align with stakeholder theory.

On page 23, the author claims that the contribution is particular to the context of emerging markets, but there is no literature review section summarizing other studies and clearly showing the gap. The same is true for statements such as "While prior studies have explored the impact of crises on corporate communication, there is still a gap in the understanding of how companies modify their reporting styles ..." (see page 3).

Some statements written in speculative form need strong argumentative support. The author can thoroughly revise that aspect of the piece and also avoid repeating ideas. See page 4: "As a pandemic creates unprecedented levels of uncertainty, stakeholders demand more transparent and accessible information...

In the conclusions, implications, etc., section, there are claims that should be made from the data and the analysis itself, yet they come from literature. Those claims could be better placed at the beginning. See "By tailoring language to manage impressions, companies demonstrated a careful balance between realism and optimism... (p. 22).

Overall, with clearer explanations and precisions, this piece can enhance its contribution.

Declarations

Potential competing interests: No potential competing interests to declare.