

Readability As A Key To Communication In Tourism CSR Reporting: A Sectoral Analysis

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Abstract— This study examines the readability of Corporate Social Responsibility (CSR) reports within the tourism sector, focusing on their effectiveness in communicating with diverse stakeholder groups, including investors, employees, non-governmental organizations, regulatory bodies, and the general public. The findings reveal significant variation in textual accessibility across industries, indicating that specific CSR reports may present comprehension challenges for non-expert audiences and thereby hinder transparency and engagement. A combination of syntactic and semantic metrics was applied to evaluate readability. Three categories of textual features were analyzed: (1) text length indicators, such as average words per sentence, characters per word, and sentences per paragraph; (2) syntactic properties based on part-of-speech (POS) distribution; and (3) semantic characteristics, including average term familiarity and conceptual difficulty. Readability scores were derived from contextual, frequency-based, and conceptual measures, capturing both surface-level and deep-level comprehension demands. The results underscore the importance of incorporating readability considerations into CSR reporting frameworks to ensure more inclusive and transparent communication. By enhancing the clarity of CSR reports, organizations can foster stronger stakeholder relationships and contribute more effectively to sustainability goals within the tourism industry. This study provides evidence-based insights for practitioners, policymakers, and scholars interested in advancing responsible and accessible sustainability reporting.

Keywords—Big Data, communication, content analysis, CSR, readability reporting, tourism

I. INTRODUCTION

In the context of communication for sustainable development, the readability of CSR reports plays a crucial role, as it influences how stakeholders receive and understand information related to companies' social, environmental, and economic commitments. Clear and accessible communication is essential to ensure that Corporate Social Responsibility (CSR) reports effectively convey a sense of accountability and support sustainable decision-making. Readability represents the ability of the target audience to easily comprehend the content, which is particularly critical when addressing complex topics such as sustainability and global challenges. Therefore, CSR reports must utilize clear and understandable language that resonates with diverse audiences, from investors to the general public, including those without expertise in sustainable development.

Given the growing importance of sustainable development in the global business environment, communication through CSR reports plays a fundamental role in promoting transparency and engagement. Effective reports should be structured to connect corporate strategy with sustainability goals and demonstrate the company's impact on society and the environment. Transparent and readable communication reduces the risk of misinterpretations and enhances the company's credibility. At the same time, it fosters positive sentiment among stakeholders, as ethical and comprehensible reports evoke a

sense of trust and support long-term partnerships. Thus, companies must implement clear and transparent communication strategies that enhance the readability and effectiveness of CSR reports, promoting positive perceptions of their commitments to sustainable development. Additionally, CSR reports serve as an important tool in transforming companies into responsible and sustainable actors in the global environment. Through appropriately formulated reports, companies can inform about their sustainable initiatives and actively promote behaviour change among the public and the business community. Such reports provide an overview of corporate policies and motivate broader societal engagement in sustainable solutions, contributing to global sustainable development goals.

The aim of our study was to examine the readability of Corporate Social Responsibility (CSR) reports within selected tourism sectors, highlighting the implications for communication with various stakeholders. This focus on tourism is justified for several reasons. Firstly, the tourism sector is highly competitive, making it essential for businesses to effectively communicate their CSR initiatives to distinguish themselves from competitors and attract customers. Clear communication of CSR efforts can enhance brand reputation and consumer trust, ultimately influencing customer choices. Secondly, tourism significantly impacts local communities, culture, and the environment. Companies can foster trust among residents and stakeholders by emphasizing transparency in CSR reports, leading to improved relationships and community support. Effective communication is crucial in bridging the gap between businesses and the communities they affect.

Additionally, as consumer behaviour shifts towards a stronger significant demand for corporate responsibility, readable CSR reports can influence decision-making and promote responsible tourism. Communicating these values can engage consumers and encourage them to support businesses that align with their ethical standards. Furthermore, the growing regulatory landscape around sustainable development requires tourism businesses to provide transparent and clear information about their CSR practices. This transparency is vital for compliance and can enhance stakeholder confidence. Investor expectations also impact communication; as sustainability becomes a priority in investment decisions, clear and persuasive CSR reports can make companies more appealing to potential investors. Moreover, with tourism's environmental impact, companies must communicate their measures to mitigate this impact and promote sustainable practices effectively. Effective communication can help stakeholders understand the efforts made towards sustainability. The dynamic nature of the tourism sector also presents opportunities for innovation in CSR practices, leading to new business models that can be communicated clearly through readable reports. Lastly, tourism serves as a platform for educating consumers about sustainability and environmental issues, with readable CSR reports playing a key role in this educational process. Clear communication informs stakeholders and fosters a shared commitment to sustainability within the tourism sector.

In the context of communication for sustainable development, the readability of reports plays a key role, as it influences how stakeholders receive and understand information regarding companies' social, environmental, and economic commitments. Clear and accessible communication is essential to ensure that CSR reports effectively convey a sense of accountability and support sustainable decision-making. With the increasing importance of sustainable development in the global business environment, companies must enhance the readability of their CSR reports. As a result, the likelihood that stakeholders will accurately understand and accept information about companies' social and environmental commitments increases. Insufficient readability can lead to misunderstandings of key messages, misinterpretations, and a loss of trust in companies.

It also limits companies' ability to effectively communicate their sustainability initiatives and reduces the potential for positive perceptions of their commitments. Therefore, it is crucial to analyze the readability of CSR reports to verify whether they are sufficiently understandable for the target audience, such as investors, shareholders, regulatory authorities, and the general public.

The purpose of this study stems from the need to improve communication regarding sustainable development. By examining the readability of CSR reports, this research aims to contribute to developing more effective communication strategies. These strategies will enable companies to inform stakeholders about their practices and promote responsible behaviour among their partners and customers. Furthermore, this study enhances the theoretical understanding of communication in the context of sustainable development and highlights the necessity for further research in this area. Ultimately, these efforts will strengthen the credibility and reputation of businesses.

To achieve these objectives, we have formulated specific research questions that guide our investigation. The focus on the readability of CSR reports is critical, as it directly impacts how well stakeholders — including investors, regulatory bodies, and the general public — can understand and engage with the information presented. Thus, the research questions aim to assess the current state of readability in selected tourism sectors and explore potential disparities in comparison to a reference sample.

Objectives and Research Questions:

Research Objectives:

1. Assess the current readability of CSR reports in selected tourism sectors.
2. Identify potential differences in readability across sectors and compare to a reference sample.

Research Questions:

- 1.RQ1: What is the readability of CSR reports in selected tourism sectors?
- 2.RQ2: What are the differences in the readability of reports across various tourism sectors compared to a reference sample?

II. METHODS

2.1 Data Foundation

The research's data foundation consists of Corporate Social Responsibility (CSR) Reports, which are annual publicly published reports providing a detailed overview of the company and its economic, social, and environmental impacts on society (Adámek, 2013). These reports are published on company websites. Extracting relevant information from textual data enables better decision-making (Zhang et al., 2021). The sample database was created through web scraping, an automated method for acquiring large amounts of data from websites. Most of these data are unstructured in HTML format, which is then converted into structured data in a spreadsheet or database for use in various applications. HTTP libraries load the page content (e.g., requests), and a library (e.g., BeautifulSoup) extracts data from the HTML document.

Manual downloading of PDFs - if the site has restricted access. Downloading from the web is legal if the downloaded data are publicly available online (Fodranová et al., 2023). The European Union and the United Kingdom have recently approved the EU Digital Services Act lex Regulation (EU) 2022/2065 to create a unified digital market with shared regulations. Articles 3 and 4 of this regulation state that "the reproduction of publicly available content is not illegal."

2.1.2 Sample Selection

The sample database was created using web scraping. For the purposes of measuring readability and sentiment analysis, we created a sample consisting of randomly downloaded reports from the Internet. The study used the technique of non-proportional quota sampling. According to Rukmana (2014), non-proportional quota sampling is a non-probability sampling method where samples are selected based on a probability that is not proportional to the distribution of the variable in the population.

The final sample consists of 703 CSR reports in English from 2018 to 2023, which were divided into four groups:

- Sample 1: Hotels consisted of 86 reports from hotels.
 - Hotels are commercial establishments that provide short-term accommodation, dining, and other services for guests, such as travellers.
- Sample 2: Airlines consisted of 102 reports from airline companies.
 - An air operator is any person, organization, or business that undertakes domestic or international commercial air transport operations directly or indirectly through leasing or other arrangements.
- Sample 3: Travel Operators consisted of 25 reports from travel operators, including reports from travel agencies (Travel Agencies SIC 4725 / NAICS 56151) and tour operators (SIC 4725 / NAICS 56152):
 - Travel Agencies SIC 4724 / NAICS 56151
 - These establishments provide travel information and act as agents in securing travel, transportation, car rentals, and lodging for travellers.
 - Tour Operators SIC 4725 / NAICS 56152
 - These establishments primarily organize and assemble tours for sale through travel agencies. This sector also includes tour operators primarily selling their tours directly to travellers.
- Sample 4: Reference Sample consisted of 490 reports from entities in industries other than tourism.

The purpose of the reference sample was to obtain representative readability score values from companies not included in samples 1, 2, and 3.

The imbalance in the sample is due to the fact, as previously mentioned, that the reporting obligation is determined by attributes such as balance sheet total, net sales, and the average number of employees, which travel operators—being primarily small and medium-sized enterprises in the tourism sector—essentially do not meet.

2.2 Methods and Methodology

The research study is descriptive empirical quantitative research. According to Aliaga and Gunderson (2002), quantitative research seeks to explain phenomena by collecting numerical data, which are analyzed using mathematically based methods (especially statistics). As a type of quantitative research, the descriptive research design utilizes deduction by formulating hypotheses based on theory and analyzing collected data for statistical hypothesis testing (Blessing & Chakrabarti, 2009).

For data analysis, 703 reports were used, which were divided into four sets: hotels (Hotel sample), airlines (Airline sample), travel operators (Travel operators), and a reference sample of reports from sectors other than those mentioned (Reference sample). Readability scores were tested using the following methods (Table 1):

Table 1. Readability Assessment Methods. Source: Authors.

Readability Metric	Formula	Explanation
Flesch-Kincaid Readability Test (FK)	$FK = 0.39(w/s) + 11.8(y/w) - 15.59$	Estimates grade level needed to understand text. Uses words per sentence (w/s) and syllables per word (y/w).
Automated Readability Index (ARI)	$ARI = 4.71(c/w) + 0.5(w/s) - 21.43$	Estimates readability based on characters per word (c/w) and words per sentence (w/s).
Coleman-Liau Index (CLI)	$CLI = 5.39(cc/w) - 29.5(s/w) - 15.8$	Uses characters per word (cc/w) and sentences per word (s/w) for readability.
Flesch Reading Ease (FRE)	$FRE = 206.835 - 1.015(w/s) - 84.6(y/w)$	Scores range 0-100, higher scores mean easier readability. Uses words per sentence (w/s) and syllables per word (y/w).
Gunning Fog Index (FOG)	$FOG = 0.4(w/s + 100(d/w))$	Estimates education years needed. Uses words per sentence (w/s) and difficult words percentage (d/w).
Lix Formula	$Lix = (w/s) + (lw/w * 100)$	Commonly used in Scandinavia, measures words per sentence (w/s) and long words percentage (lw/w).
SMOG Index	$SMOG = 1.043\sqrt{(d^{30}/s)} + 3.1291$	Measures education level needed, focusing on polysyllabic words (difficult words per 30 sentences).

Measuring readability involves gathering key metrics of the text and processing them through mathematical formulas. Syntactic (sentence-based) and asemantic (dictionary-based) dimensions, such as sentence length and syllable count, were used to calculate readability. Generally, shorter sentences and simpler words increase the readability of the text. In our readability measurement, three types of textual elements were used: (1) text length, characterized by average counts of words per sentence, characters per word, and sentences per paragraph; (2) syntactic properties, which included parts of speech (POS), with POS categories consisting of nouns, verbs, pronouns, proper nouns, particles, articles, determiners, symbols, punctuation, possessive adjectives, prepositions, adverbs, and adjectives; and (3) semantic features, which included average familiarity scores of terms and concepts. Three types of scores were used in this study: contextual term scores, frequency-based term scores, and conceptual concept scores. The scores of the two terms reflect string-level difficulty for consumers, while the concept score reflects concept-level difficulty for consumers. The score measures the likelihood that laypeople will understand a term or concept.

III.RESULTS

3.1 Determining the Levels of Readability of CSR Reports in Selected Sectors of Tourism

This section presents the descriptive statistics used to analyze the readability levels of CSR reports across selected sectors within the tourism industry. The analysis encompasses a dataset of 703 CSR reports categorized into four distinct groups: hotels, airlines, travel operators, and a reference sample from other sectors.

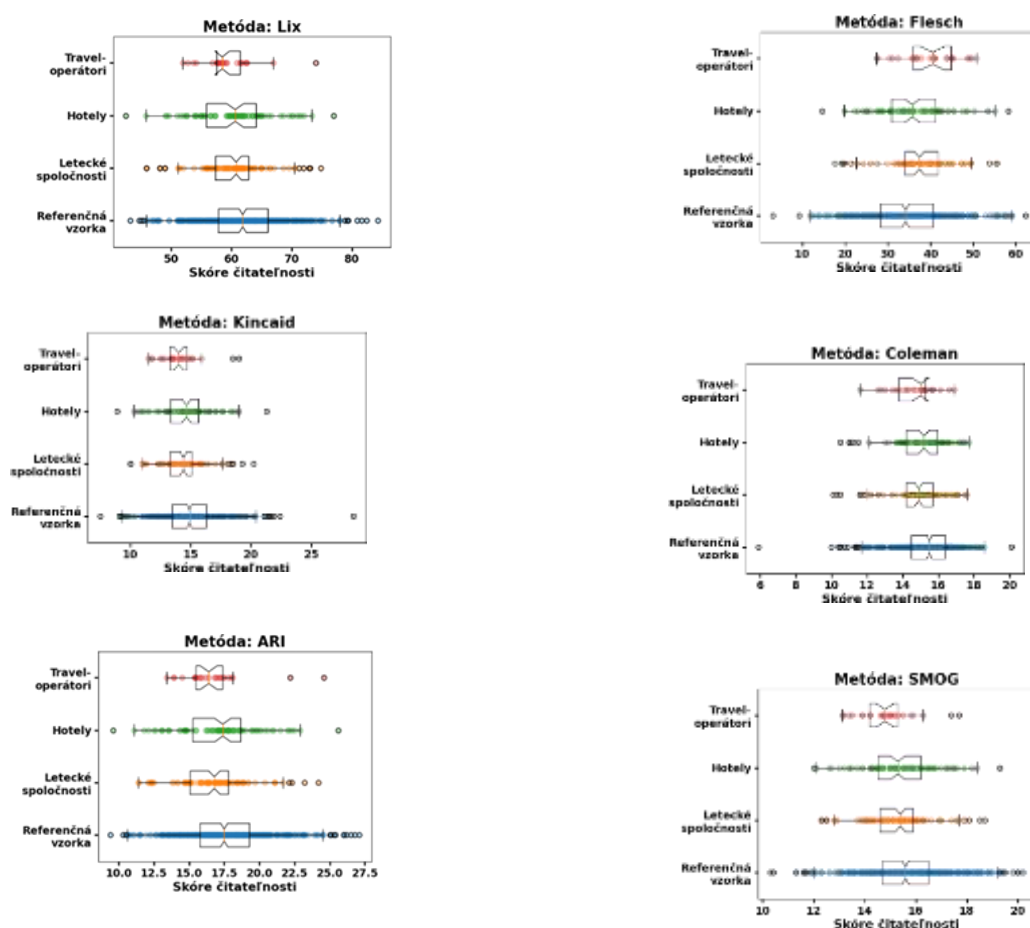
Table 3 presents the descriptive statistics, which includes key metrics such as the average scores, interquartile range (IQR), lower and upper bounds, and quartile values (Q1, median, Q3). These statistics offer quantitative insights into each sample group's central tendencies and variability of readability scores.

Table 3. Descriptive Statistics. Source: AuthorS

Method	Sample	Average	IQR	Lower Bound	Upper Bound	Whisker High	Whisker Low	Q1	Median	Q3
Kincaid	Reference Group	15.2	2.80	14.70	15.10	20.40	9.30	13.50	14.90	16.30
	Hotels	14.68	2.32	14.26	15.4	19.00	10.30	13.35	14.65	15.67
	Airlines	14.33	1.80	14.12	14.68	17.60	11.00	13.30	14.40	15.10
	Travel Operators	14.9	1.40	13.56	14.44	15.90	11.50	13.30	14.00	14.70
ARI	Reference Group	17.62	3.50	17.25	17.75	24.50	10.60	15.80	17.50	19.30
	Hotels	17.20	3.40	16.82	17.98	22.90	11.10	15.27	17.40	18.68
	Airlines	16.71	2.70	16.38	17.22	21.70	11.40	15.10	16.80	17.80
	Travel Operators	16.73	1.90	15.80	17.00	18.10	13.40	15.50	16.40	17.40
Coleman	Reference Group	15.29	1.90	15.37	15.63	18.60	11.70	14.50	15.50	16.40
	Hotels	15.00	1.78	14.90	15.50	17.70	12.10	14.20	15.20	15.97
	Airlines	14.80	1.50	14.67	15.13	17.60	12.00	14.20	14.90	15.70
	Travel Operators	14.62	1.50	14.53	15.47	16.90	11.60	13.80	15.00	15.30
Flesch	Reference Group	34.46	12.40	33.32	35.08	59.10	11.70	28.30	34.20	40.70
	Hotels	36.17	10.30	34.01	37.49	55.10	19.80	30.95	35.75	41.25
	Airlines	37.44	7.70	36.20	38.60	49.50	22.70	34.10	37.40	41.80
	Travel Operators	39.70	8.90	37.71	43.29	50.80	27.40	36.00	40.50	44.90
Fog	Reference Group	18.76	2.70	18.41	18.79	23.90	13.30	17.30	18.60	20.00
	Hotels	18.35	2.60	17.76	18.64	23.00	13.20	17.00	18.20	19.60
	Airlines	18.12	1.90	18.00	18.60	21.50	14.40	17.20	18.30	19.10
	Travel Operators	17.72	1.60	17.10	18.10	19.60	14.90	16.60	17.60	18.20
Lix	Reference Group	61.96	8.20	61.32	62.48	78.00	45.90	57.90	61.90	66.10
	Hotels	60.39	8.25	59.25	62.05	73.40	45.80	55.90	60.65	64.15
	Airlines	60.26	5.50	59.94	61.66	70.50	51.10	57.40	60.80	62.90
	Travel	59.38	3.90	57.28	59.72	67.00	51.90	57.60	58.50	61.50

	Operators									
SMOG	Reference Group	15.66	1.80	15.47	15.73	19.20	12.00	14.70	15.60	16.50
	Hotels	15.40	1.67	15.2	15.58	18.40	12.10	14.53	15.30	16.20
	Airlines	15.27	1.30	15.20	15.60	17.70	12.80	14.60	15.40	15.90
	Travel Operators	14.88	1.10	14.45	15.15	16.30	13.10	14.20	14.80	15.3

Figure 1, on the other hand, visually represents these statistics through box plots. The box plots depict the distributions of readability scores for each sector, illustrating the median and quartiles and highlighting potential outliers. This visual format complements the numerical data presented in Table 1, allowing for a more intuitive understanding of the differences in readability among the samples. Together, the table and the box plots facilitate a holistic interpretation of the readability characteristics of CSR reports in the selected sectors.



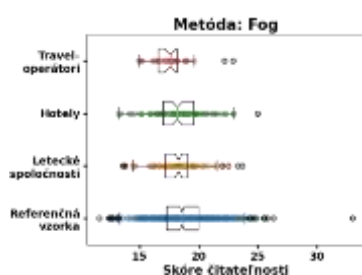


Figure 1. Box plots of tested CSR reports. Source: Authors

Based on the stated average scores (mean and median) according to the Kincaid, ARI, Coleman, Fog, Lix, and SMOG methods, the sample of Travel Operators consistently has the lowest average scores across various readability measures (Kincaid 14.09; ARI 16.73; Coleman 14.62; Flesch 39.7; Fog 17.72; Lix 59.38; SMOG 14.88),

indicating that it likely has the most straightforward text to read among the tested samples. In contrast, the Reference sample has the highest, and therefore the most challenging, readability scores in all tested readability measures (Kincaid 15.02; ARI 16.76; Coleman 15.29; Flesch 34.46; Fog 18.76; Lix 61.96; SMOG 15.66), suggesting a more incredible difficulty in readability compared to the other samples. Although the readability scores do not specify a particular audience, they indicate the level of education required to understand the text. The airlines and hotels samples fall between the readability levels of the Travel Operators sample (the simplest) and the Reference sample (the most difficult) based on the calculated readability scores. The airline sample consistently has readability scores higher than the travel operator sample but lower than the reference sample across multiple readability measurements. This result suggests that the airline sample suits an audience with moderate reading skills and familiarity with the subject matter. The hotel sample also falls within a similar range as the airline sample, with readability scores higher than the travel operator sample but lower than the reference sample. Based on the measured values, we can conclude that CSR reports from the tourism sectors are appropriate for readers with moderate reading skills and a moderate level of knowledge about the subject, thereby being able to inform a larger portion of the population compared to CSR reports that created the reference sample from reports in other sectors.

3.2 Comparison of Measured and Recommended Readability (FRE=60) in Selected Sectors of Tourism

The standard for understanding text can vary depending on factors such as the target audience, the purpose of the text, and the context in which it is presented. Readability formulas, however, provide general guidelines for assessing the complexity of written material and estimating the level of education or skills needed to comprehend the text. Several authorities (e.g., Cutts, 2013; Fakhfakh, 2015) have proposed an FRE (Flesch Readability Ease) score of 60 as the standard readability score (see Table 4). This standard FRE score relates to a readability level at which the text is considered generally understandable for most readers (Cutts, 2013; Fakhfakh, 2015). If there are deviations in the formula or interpretation, it may be due to specific adjustments or versions of the Flesch Reading Ease formula used in different contexts or tools.

Table 4. Seven Levels of Flesch Reading Ease Score. Processed According to Readability Formulas. Source: Adapted from ReadabilityFormulas.com.

90-100:	Very easy to read. Understandable for a 5th-grade student.
80-89:	Easy to read. Understandable for a 6th-grade student.
70-79:	Fairly easy to read. Understandable for a 7th to 8th-grade student.
60-69:	Standard readability. Understandable for high school students.
50-59:	Fairly difficult to read. Understandable for college students.
40-49:	Difficult to read. Understandable for college graduates.
0-29:	Very difficult to read. Understandable for graduate students and professionals.

From the measured values (Table 3), the Travel Operators sample has the highest FRE score (39.70), indicating the most straightforward text among the tested CSR reports. However, regarding the Flesch Reading Ease score, the text is considered difficult to read. The hotel sample shows an even lower readability score of 36.17, while the airline sample has a score of 37.47. The Reference Sample has the lowest score (34.46), approaching the lower limit of the range, suggesting it contains the most challenging text. Variations in the Flesch-Kincaid scores reflect differences in readability among the samples. The Gunning-Fog Index estimates the years of formal education needed to understand the text. The Reference Sample has the highest Gunning-Fog Index score, indicating the most demanding text, while the Travel Operators sample has the lowest, signifying the most straightforward text. The Lix score denotes the reading level required to comprehend the text. Again, the Reference Sample has the highest Lix score, suggesting the most challenging text, while the Travel Operators sample has the lowest, indicating the most straightforward text. The SMOG score estimates the U.S. grade level required to understand the text. The Reference Sample possesses the highest SMOG score, denoting the most challenging text, while the Travel Operators sample has the lowest, indicating the most straightforward text.

The measured data from the mentioned readability samples collectively suggest differences in readability levels, with the Reference Sample typically representing the more challenging text and the Travel Operators sample reflecting the more straightforward text.

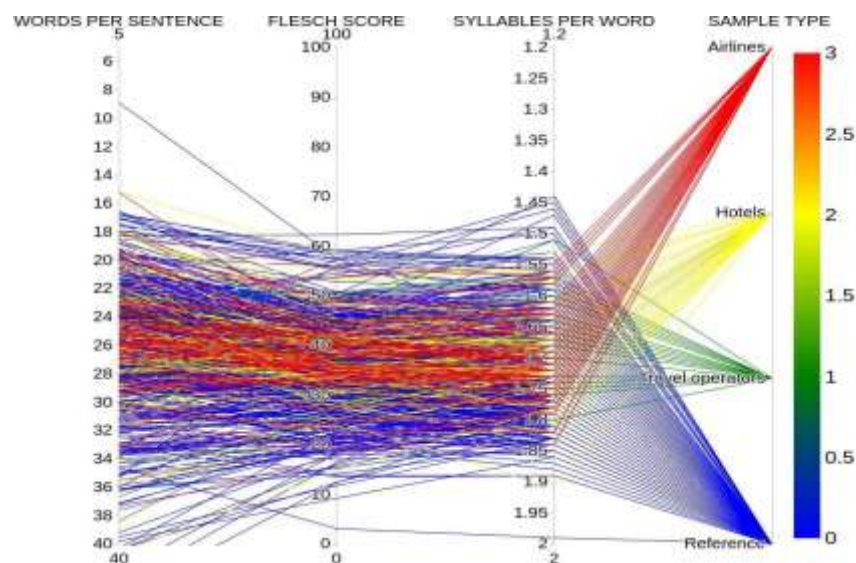


Figure 2. Comparison of Flesch Readability Scores Across Selected Sectors. Source: Author.

Figure 2 illustrates a comprehensive view of the final sample, which includes 703 CSR reports from 2018 to 2023, divided into four distinct groups: hotels, airlines, travel agencies, and a reference sample. Notably, the readability scores of CSR reports from sectors outside tourism, as represented by the reference sample, show the most expansive range measured on the Flesch scale (3 to 63). The result indicates significant variability in readability levels across different sectors, reflecting diverse linguistic styles or content complexity. In contrast, CSR reports from airlines exhibit the narrowest range regarding sentence structure and syllable count, suggesting a higher degree of consistency in readability among these reports. However, the graph's CSR reports from travel agencies show varying readability levels, highlighting different linguistic characteristics or communication styles within this sector. The graph also revealed considerable variability in the number of words per sentence in hotel CSR reports, indicating variability in sentence length within this category. This variability suggests that while some hotel CSR reports use concise and straightforward language, others employ more complex or detailed sentence structures. Understanding this variation in sentence length is crucial for assessing the overall readability and comprehensibility of hotel CSR reports, as it directly affects reader engagement and understanding of the content. Therefore, the analysis of sentence length and readability scores provides a holistic understanding of CSR reports' linguistic characteristics and communication effectiveness across different sectors. It emphasizes the importance of considering sector-specific factors when evaluating readability and highlights the need for tailored communication and presentation practices in CSR reports across various industries. In general, a Flesch Reading Ease score between 50 and 70 is recommended as a standard. This range indicates a level of readability that makes the content accessible while maintaining a level of sophistication appropriate for use in business and professional contexts. However, the recommended readability score for CSR reports may vary depending on the target audience and the report's objectives. It should achieve a level of readability that makes the report accessible to a diverse audience, including stakeholders with varying expertise and subject knowledge. From this perspective, the measured values of all tested samples do not reach optimal readability levels. CSR reports can be categorized as difficult-to-read texts in terms of readability.

IV. DISCUSSION

The industry thus conditions readability scores: however, the definitive conclusions regarding what other phenomena they correlate with remain relatively unexplored. Smeuninx et al. (2016) concluded that differences in readability scores cannot be explained by industry differences or environmental and social sensitivity. Richards and Bohlke (2011) tested the readability of corporate communications from companies listed on stock exchanges in Australia and New Zealand. They found no relationship between readability and the operational sector of the company. On the other hand, many research studies have shown that management tends to be more courteous when disclosing information when the company performs well but is motivated to obfuscate information when the company's performance is poor (Schrand & Walther, 2000). Nam et al. (2024) found that companies with less readable annual reports have lower subsequent profits, suggesting that management tries to hide poor future performance from investors by increasing the complexity of annual reports. The obfuscation strategy thus indicates that lower readability of CSR reports suggests less favourable future CSR performance, a finding supported by the research of Martinez-Ferrero et al. (2018), which showed that

companies with the worst sustainability performance publish less readable information, unlike companies with higher CSR performance that offer comparable and reliable information. This correlation also supports our theoretical framework based on signalling theory; more apparent sustainability reports send a positive signal indicating higher underlying quality (Varda, 2014) and suggest more genuine reporting with less obfuscation (Yang et al., 2018). The findings thus indicate that companies with better sustainability performance strive to signal the superiority of their performance by publishing more readable reports. A universal CSR reporting framework streamlines the reporting process. It facilitates stakeholders' understanding and comparison of different companies' social and environmental performance, but it should be designed to respect heterogeneity among sectors, industries, and individual companies. Heterogeneity in this context refers to businesses' diverse nature, operations, and social and environmental impacts. A universal approach may not be practical or meaningful, given the unique characteristics of various organizations. A CSR reporting framework that respects heterogeneity recognizes the diversity among businesses and provides a basis for meaningful, context-specific reporting. It aligns with the idea that CSR is not a universal concept and encourages companies to address their specific social and environmental responsibilities in a manner that makes sense for their industry and operational context, allowing for consistency and comparability in CSR. What is considered essential or relevant for CSR reporting may vary significantly between industries. A flexible framework acknowledges that different issues may be significant for companies based on their sector, size, and operations. Different industries face distinct challenges and opportunities regarding environmental, social, and governance issues. A framework that respects heterogeneity allows for customizing reporting criteria to address industry-specific issues.

Analyzing corporate social responsibility reports in the tourism sector using readability can offer several advantages for both science and practical applications. Examining the readability of CSR reports in tourism enables comparative studies across various tourism companies to identify patterns and trends in readability and sentiment, thereby contributing to the academic literature on communication and CSR practices. The readability of a CSR report not only helps meet regulatory transparency requirements but also ensures an accurate understanding of the content of the information provided, ultimately contributing to the research on effective communication strategies in the context of CSR reporting. Monitoring changes in readability over time can help researchers track the development of CSR reporting strategies and their impact on stakeholders. Clear communication is crucial for building trust among all actors. Many government agencies have established specific readability requirements for documents to protect user interests. For instance, the U.S. Department of Defense requires that all documents issued by the department pass a standard readability test using the Flesch Index to ensure these documents are readable to the general public (Si & Callan, 2001). The immaturity of social performance measures thus hinders the transparency of social reports. Moreover, the ambiguity caused by the broader scope and relative subjectivity of social data complicates the quantification of the data. Thus, with more significant ambiguity and novelty of standards, companies are likely to manipulate the readability of CSR reports to reveal CSR practices related to social partners.

V.CONCLUSION

Readability analysis, along with distribution differences, can identify areas for improvement. Suppose specific sectors consistently produce less readable corporate social responsibility (CSR) reports. In that case, these sectors may be able to enhance their communication strategies to make their sustainability efforts more accessible to a

broader audience. Our findings signal to regulatory bodies the need to regulate narrative disclosure of CSR practices, particularly for socially related activities and achievements in CSR, to help readers understand the content more objectively. Formulating and implementing more criteria and standards is essential to improve the consistency and comparability of corporate social responsibility reports. Providing guidelines with more explicit reporting standards for social CSR dimensions can yield less ambiguous information and increase the difficulty of manipulating information. Readability indexes could be another option to support more apparent CSR reports for many readers.

In practice, it is crucial to balance standardization and flexibility. Despite the effort to standardize reporting practices in CSR reports, a universal framework may not capture the specificity and relevance to the unique characteristics and challenges of various sectors; it may discourage innovation and the adoption of best practices specific to a given industry (it may not encourage companies to go beyond the basic requirements outlined in standard reporting); it may not capture the diverse expectations and interests of stakeholders in different industries and regions; it may not fully capture the severity of certain issues for specific businesses; it may not fully take into account cultural differences and regional disparities in CSR expectations and practices, and it increases the risk of greenwashing, where companies focus more on meeting minimum requirements than on genuine sustainability efforts. There is a need to improve the readability of CSR reports; it is essential to ensure that the content is accessible and understandable to a wide range of stakeholders, including investors, employees, customers, and the general public. Therefore, it is necessary to use clear and straightforward language and avoid jargon and technical terms that may be difficult for the general public to understand. If the report must include such terms, it is important to avoid passive verbs, emphasize active language, and break the content into short paragraphs to prevent information overload.

Optimizing the readability of CSR reports is crucial for creating effective communication with stakeholders and maximizing the impact of corporate social responsibility initiatives. The recommendations highlight the importance of using clear, accessible language to express the organization's commitment to social responsibility. By implementing these recommendations, companies can enhance the effectiveness of

their CSR communication, which will strengthen stakeholder engagement, build trust, and contribute to a favourable perception of the organization's values and impact.

In the dynamic landscape of social responsibility, prioritizing readability in CSR reports is a strategic move and a genuine commitment to transparent and impactful communication that resonates with a diverse audience. Embracing these principles ensures that the narrative of corporate social responsibility is effectively communicated, thereby supporting a collective journey toward a more sustainable and socially conscious future.

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