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Introduction

This draft standard is based on national and international discussions. Your comments on this draft are invited and will assist in the preparation of the consequent standard.

For international standards, comments will be reviewed by the relevant UK national committee before sending the consensus UK vote and comments to the international committee, which will then decide appropriate action. If the international standard is approved, it is usual for the text to be published as a British Standard.

For national standards, comments will be reviewed by the relevant UK national committee and the resulting standards published as a British Standard.

UK Vote

Please indicate whether you consider the UK should submit a negative (with supporting technical reasons) or positive vote on this draft. Please indicate if you are aware of any reason why this draft standard should not be published as a British Standard.

Submission of Comments

- **Annotated drafts are not acceptable and will be rejected.**
- All comments should be submitted online at <https://standardsdevelopment.bsigroup.com/>. You will need to register in order to comment.

Template for comments and secretariat observations

Date: xx/xx/20xx	Document: ISO/DIS xxxx
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1	2	(3)	4	5	(6)	7
MB	Clause No./ Subclause No./Annex (e.g. 3.1)	Paragraph/ Figure/Table/Note	Type of comment	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
	3.1	Definition 1	ed	Definition is ambiguous and needs clarifying.	Amend to read '...so that the mains connector to which no connection...'	
	6.4	Paragraph 2	te	The use of the UV photometer as an alternative cannot be supported as serious problems have been encountered in its use in the UK.	Delete reference to UV photometer.	



DRAFT International Standard

ISO/DIS 24896

Notation for business reporting

ICS: 01.140.20

ISO/TC 37

Secretariat: **SAC**

Voting begins on:
2025-10-13

Voting terminates on:
2026-01-05

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 37, *Language and terminology*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at <https://www.iso.org/about/members>.

Introduction

Authors need to make decisions about the best way to present information – by text, visuals or a combination of both – to ensure it is easily understood and effectively conveys the intended message.

This document will help improve the clarity of business reporting by establishing consistent design requirements - a standardised notation - for data visuals, such as charts and tables, and for text objects that add associated meaning.

This document builds on the foundation for plain language in ISO 24495-1 and focuses on the need for consistent notation in business reporting that applies, among others, to written reports, dashboards and presentations.

Without consistent notation, the visual design in business reporting depends on individual design preferences and the capabilities of tools used. Two authors may each create a different design to show the same business facts. The audience then needs to familiarize with the author-specific design before they can understand the content. This delay adversely affects the time needed for understanding and endangers the quality of decision making. This applies specially when busy business managers need to read several written reports, see presentations and check dashboards from various authors.

This inconsistency contrasts with notation practices in other disciplines. For example, two musicians writing the same melody in the same key will produce nearly identical scores.

Consistent notation assists the audience to recognize patterns and grasp the meaning quickly, clearly and accurately. Also organizations will save time and money as it will be quicker for authors to use an existing standard rather than having to develop custom notations and then negotiate them with internal stakeholders.

Consistent notation enhances the clarity of business reporting not only within an organization, but also for external recipients such as customers, suppliers, financial institutions, supervisory bodies, public authorities and other interested parties.

There are two types of requirements in this document:

- a) Universal requirements that define common notation to be used by all organizations to assist communication.
- b) Organizational requirements that allow an organization to choose a notation, provided it is applied consistently. In this case, this document also recommends effective practices, occasionally referencing corresponding ISO guidelines.

This ISO document is based on suggestions for consistent business reporting notation developed by the International Business Communication Standards (IBCS) Association, an ISO/TC37 A-liaison. These suggestions have been successfully used in practice for many years [\[1\]](#).

Notation for business reporting

1 Scope

This document establishes a standardized notation with consistent design requirements for all results of business reporting, including written reports, presentations and dashboards. The notation specifies requirements for the visual appearance of: recurring visual aspects, such as the layout of charts, tables and text; their characteristics; and the labelling of content.

All requirements in this document apply to business reporting regardless of an organization's type, size, location or the nature of products and services delivered.

For further guidance on accessibility requirements refer to Web Content Accessibility Guidelines 2.2 (WCAG 2.2) and ISO/IEC 23859:2023 Information technology — User interfaces — Requirements and recommendations on making written text easy to read and understand.

This document will benefit:

- organizations seeking to make their business reports more understandable and efficient;
- certification bodies assessing individuals, tools, and organizational compliance with business reporting standards;
- buyers evaluating business reporting tools;
- software developers providing tools for business reporting;
- trainers delivering education or training in report design;
- consultants providing professional services for dashboard design and implementation.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 4217:2015, *Codes for the representation of currencies*

ISO 5116-2:2021, *Improving transparency in financial and business reporting — Harmonization topics — Part 2: Guidelines for data point modelling*

ISO 5127:2017, *Information and documentation — Foundation and vocabulary*

ISO 8601-1:2019, *Date and time — Representations for information interchange — Part 1: Basic rules*

ISO/IEC 11179-3:2023, *Information technology — Metadata registries (MDR) — Part 3: Metamodel for registry common facilities*

ISO/IEC/IEEE 15289:2019, *Systems and software engineering — Content of life-cycle information items (documentation)*

ISO/IEC/IEEE 15939:2017, *Systems and software engineering — Measurement process*

ISO 17874-4:2006, *Remote handling devices for radioactive materials — Part 4: Power manipulators*