



**International
Standard**

ISO 24896

Notation for business reporting

**First edition
2026-06**

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Published in Switzerland

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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 document 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).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

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 www.iso.org/members.html.

Introduction

Authors must 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.

As this document builds on the foundation for plain language in ISO 24495-1:2023 [\[1\]](#), it is assumed that the principles of plain language will be applied to the whole report.

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

Without consistent notation, the visual design in business reporting depends on individual design preferences and the capabilities of tools used. Two authors can each create a different design to show the same business facts. The audience then needs to familiarize themselves 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, as follows:

- 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 document is intended to be used by:

- 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.

This document is based on suggestions for consistent business reporting notation developed by the International Business Communication Standards (IBCS) Association. These suggestions have been successfully used in practice for many years. [\[2\]](#)

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Notation for business reporting

1 Scope

This document establishes a standardized notation with consistent design requirements for the 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;
- the labelling of content.

This document is applicable 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^[3] and ISO/IEC 23859:2023^[4].

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <https://www.electropedia.org/>

3.1 General terms

3.1.1 notation

formal syntax and associated semantics for the representation of information

EXAMPLE Music notation, notation of maps, notation of electric circuits, notation of construction plans.

Note 1 to entry: A formal syntax consists of a set of symbols and the rules for their use.

Note 2 to entry: A formal syntax is often intended for machine processing.

[SOURCE: ISO/IEC 11179-3:2023^[5], 3.2.36, modified — Example replaced.]

3.1.2 business reporting

process by which business information is exchanged between individuals or systems using a common system of symbols, signs or behaviour

[SOURCE: ISO 5127:2017^[6], 3.1.8.04, modified — Term “communication” replaced by “business reporting”, “business” added.]

**3.1.3
report**

information item that describes the results of activities such as investigations, observations, assessments or tests in *business reporting* (3.1.2)

Note 1 to entry: Reports include *presentations* (3.1.4) and *dashboards* (3.1.5).

[SOURCE: ISO/IEC/IEEE 15289:2019 [7], 3.1.22, modified — “in business reporting” added. Note 1 to entry added.]

**3.1.4
presentation**

verbal communication of information on a specific topic to a specific audience

**3.1.5
dashboard**

software application for analysing information on a specific topic for a specific audience

EXAMPLE Financial dashboard, human resources dashboard.

**3.1.6
author**

individual or organization who develops or helps develop a *report* (3.1.3)

[SOURCE: ISO 24495-1:2023 [1], 3.4, modified — “documents” replaced by “a report”. Example deleted.]

**3.1.7
reader**

member of the intended audience for a *report* (3.1.3)

[SOURCE: ISO 24495-1:2023 [1], 3.2, modified — “a document” replaced by “a report”. Notes to entry deleted.]

3.2 Report structure

**3.2.1
visual**

graphical and textual representation of information that can stand alone

EXAMPLE Chart, table, text object or image.

**3.2.2
visual component**

element including graphical symbol, arrow, text, numeral, illustration, colour and shape

EXAMPLE Columns, bars, lines, axes, legends and data labels in charts, rows and columns in tables, as well as key messages, titles and annotations.

[SOURCE: ISO 28564-2:2016 [8], 3.3, modified — “in a sign” deleted. “Element” in the term and “component” in the definition exchanged. Examples added.]

3.3 Visual components

**3.3.1
key message**

main statement the *author* (3.1.6) wants to convey with an entire *report* (3.1.3) or a single page, a slide or a screen from it

EXAMPLE Detections, explanations or recommended actions.

Note 1 to entry: Also refers to the *visual component* (3.2.2) that contains the message.

3.3.2

title

words or symbols at the head of an entire *report* (3.1.3), a page, slide or screen of it or a single *visual* (3.2.1) that identify its content

Note 1 to entry: Titles do not contain any evaluative aspects.

[SOURCE: ISO 5127:2017 [6] 3.7.4.01 modified — “a document” replaced by “an entire report, a page, slide or screen of it or a single visual”, “that identify it and normally distinguish it from other documents” replaced by “that identify its content”. Note 1 to entry replaced.]

3.3.3

annotation

information added to primary data, independent of its representation

[SOURCE: ISO 24612:2012 [9], 2.3, modified — “linguistic” at the beginning of the definition deleted.]

3.4 Characteristics of numerical figures

3.4.1

business dimension

dimension

set of one characteristic area composed of individual, non-overlapping elements categorizing data points

3.4.2

structure dimension

structure

business dimension (3.4.1) composed of elements other than *business measure* (3.4.4), *scenario* (3.4.5) and time period

EXAMPLE Companies, regions, sales channels or products.

3.4.3

category

element of a *business dimension* (3.4.1)

EXAMPLE “Sales”, “Budget”, “January”, “Canada”, “Bicycles”.

Note 1 to entry: Also used as designation for segments of a category axis representing elements of a *business dimension* (3.4.1).

3.4.4

business measure

measure

variable to which a value is assigned as the result of measuring an organization’s performance

EXAMPLE “Sales”, “Inventory”, “Employee turnover rate”.

[SOURCE: ISO/IEC/IEEE 15939:2017 [10], 3.15, modified — “business” added to the term, “result of measurement” replaced by “result of measuring an organization’s performance”. Note 1 to entry deleted. Example added.]

3.4.5

scenario

data layer to be compared

EXAMPLE “Actual”, “Previous year”, “Plan”, “Budget”, “Forecast” or benchmarks such as competitor data or market averages.

Note 1 to entry: Sometimes a scenario is also referred to as data type or version.