



PARTICIPANT MATERIAL MODULE 10: LANGUAGE SENSITIVITY

Writing a 'social audit' report in an objective, yet critical way

Analysis of non-financial information reporting (NFIR) should attempt to be **objective** and **critical** at the same time. While this might sound contradictory, the conflicting aims can be resolved if analysts make **conscious decisions** and **transparently document** them.

In this case it should be distinguished between **descriptive** and **prescriptive** formulation. By **describing** the given information, its structure, completeness and consistency in the first step, the analyst lays a neutral foundation. In the following, we call this the '**factsheet**'. The factsheet can then serve as a basis to build **chains of argumentation** leading to a **critical assessment** at their ends. In the following, we call this the '**conclusive statement**'. Dividing the analysis in these two parts makes it more likely that only the conclusive statement will be discussed when the results of the analysis are presented to a person or party with different positions or values. If in the analysis facts and opinions are mixed up, the analyst runs danger for the 'social audit' report to be discredited as a whole. When both parties can agree on the correctness of the 'factsheet' as a common denominator this can provide a starting point for a result-oriented discussion focused on the NFIR, its implications and further development. Beyond that it is helpful to formulate demands and propose solutions in order to foster a constructive discussion on concrete issues it is.

In order to carry out an objective and critical analysis useful for social dialogue one should therefore:

1. Be aware of decisions made in the analysis process
2. Transparently document and explain decisions
3. Use neutral wording for the factsheet
4. Formulate stringent chains of argumentation leading to a conclusive statement
5. Finish with a concrete demand and propose a solution if possible

Decisions

We continuously take decisions every day. Sometimes this happens rather consciously, for example when we buy a new car. In these cases we can explain quite well why we decided one way or another when asked. For the vast majority of decisions that we take every single day this is different however, most of them we do not even perceive as such. This is because routines help us to

Using the CENOFIA-Tool one has to make decisions when answering questions. In many cases, the answer is not 100% clear, anyway decisions are always partly subjective. It is thus very important to be aware of your decisions and to document them. The goal is not to leave aside your opinions but to show where they start, where they end and how big their impact was on the decision. This can best be done by using



Language sensitivity and neutral wording

judgmental vs. descriptive

Examples:

Unfortunately, the KPI is not included.

The KPI is not included.

The KPI is missing in the report.

The KPI is considered material by the company, but cannot be found in the report.

The way the company reported on the KPI is not good.

Some aspects of the KPI are not reported as required by the referenced framework.

The report structure is of bad quality and it is impossible to find the right information.

Some information cannot be found on the pages where it is stated in the index. For some indicators the information is not listed in the same order as it is corresponding to some indicators is

bad, good, false, right, little, important, a lot, does not make sense, has to, positive, negative, unfortunately, luckily, hopefully, it is essential

Argumentation and conclusion

Transparency → Make clear where your position enters. Example: “The workers representatives at company xyz believe that the equal remuneration of women and men is crucial for establishing general gender equality at the company xyz...”

Verifiability → Develop a “chain” of argumentation → Proceed step by step

Stringent → Accuracy → Point out specific issues or key aspects for topics



Co-funded by the
Erasmus+ Programme
of the European Union

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