

# Structured Big Data in Business: the Audit Report from a Cross-linguistic Perspective

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# Outline

- Context and justification
- Theoretical framework
- The corpus: ACTRES C-AuRs
- Method
- Analyses
  - Rhetorical level
- Conclusions

# Context & Justification

- **ACTRES Research Project**
  - LEO25A09 – Regional Government CyL
  - FFI2009-08548 – Ministry of Science and Technology
- **DESCRIPTION of LSP**
  - **Business discourse community**
    - **Audit Report**
    - **Meeting minutes (V CILC, Alicante 13 March 2013)**
- **APPLICATIONS**
  - **ESP authentic materials [pedagogy] - USEFULNESS**
    - **Writing tool**
      - **GInA (TISLID'14, Ávila 8 May 2014)**
  - **Workplace communication [training] - USABILITY**  
(Rabadán, 2008)

# Theoretical framework

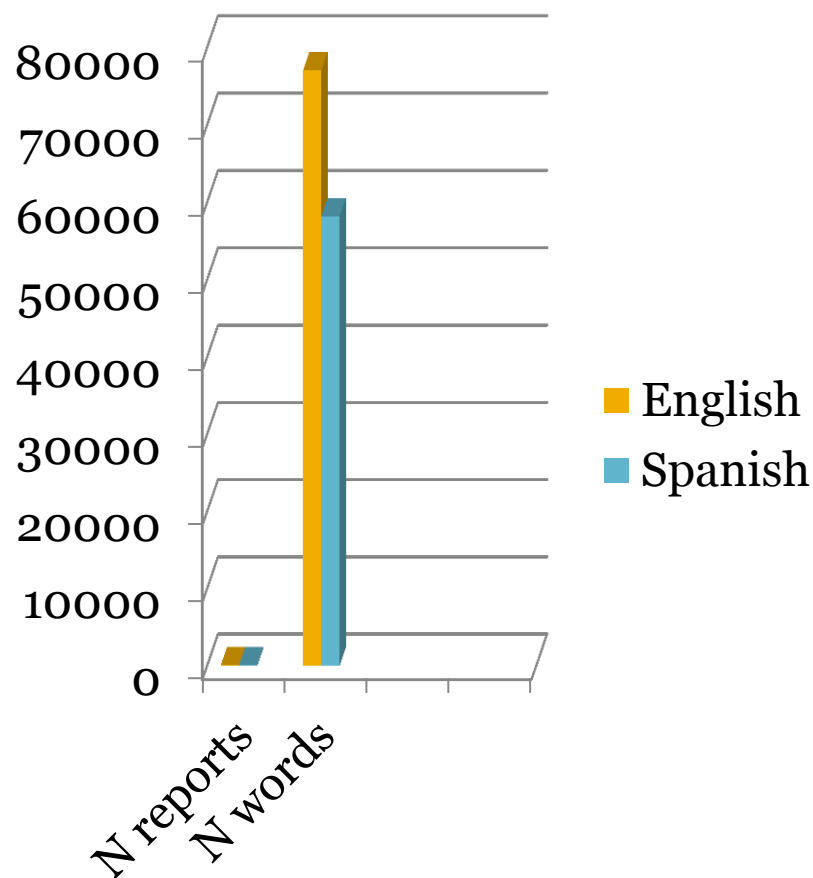
- Discourse Analysis
  - Bhatia's multi-perspective model (2004) for discourse analysis
    - As text
    - **As genre**
    - **As professional practice**
    - As social practice
  - Professional Genres (Bhatia, 2008)
    - Audit Report
      - Inform and assure readers of the accuracy of financial statements prepared by company
      - Written, discursive practice

# Theoretical framework [ii]

- ESP approach to Genre Analysis
  - “knowing how to perform a genre [...] involves knowing both its schematic structure, or *staging*, on the one hand, and the specific form-function correlations of each stage, on the other” (Flowerdew & Wan 2010:80)
- Contrastive Rhetoric
  - Writing is socially situated
  - Disciplinary culture interacts with national culture
  - Differing meaning mapping across languages
    - (Connor, 2008)

# The Corpus: ACTRES C-AuRs

- Comparable
- Ad-hoc
- Authentic AuRs
  - Spanish & British/American company websites
  - 2003-2011
- 100 English AuRs
  - 77,069 words
  - 771/text
- 100 Spanish AuRs
  - 58,232 words
  - 582/text



TOTAL N words: **135,301**

# Method

- **Tagging**
  - Manual pre-tagging
  - Semi-automatic tagging
- **Browsing**
  - KWIC concordancer
  - MOVE-STEP concordance-aligner
- **Contrast [corpus-driven]**
  - Lexico-grammatical level
  - Discourse/genre level

# ACTRES Tagger

The screenshot displays the ACTRES Tagger web application interface. The browser address bar shows the URL: `contracts2.unileon.es/apps/tube/app.php/tagger/taggersudtrep`. The page header features the "ACTRES TAGGER" logo and the user name "Marlén Izquierdo".

The main content area is an email editor with a tabbed interface. The active tab is "Respon". The editor contains the following XML-formatted text:

```
<open>Independent Auditors Report
To the members of Cobham plc</open>

<sum>We have audited the financial statements which comprise the consolidated profit and loss
account, the balance sheets, the consolidated cash flow statement, the statement of total
recognised gains and losses and the related notes and the accounting policies set out in the
statement of accounting policies. We have also audited the disclosures required by Part 3 of
Schedule 7A to the Companies Act 1985 contained in the directors' remuneration report ('the
auditable part').</sum>

<respon>Respective responsibilities of directors and auditors
<dirres>The directors' responsibilities for preparing the annual report and the financial
statements in accordance with applicable United Kingdom law and accounting standards are set out
in the statement of directors' responsibilities. The directors are also responsible for preparing
the directors' remuneration report.</dirres>
<audres>Our responsibility is to audit the financial statements and the auditable part of the
directors' remuneration report in accordance with relevant legal and regulatory requirements and
United Kingdom Auditing Standards issued by the Auditing Practices Board.</audres></respon>
```

On the right side of the editor, there is a control panel with the following elements:

- Select Storage**: A dropdown menu.
- Select directory**: A dropdown menu.
- File name**: A text input field containing `[006AflwsCO040318BsnsEn].txt`.
- Save as draft**: A checkbox.
- Respon**: A dropdown menu.

At the bottom of the page, there is a blue bar with a "validated" status indicator.



# Tagging

- Move 1 – Opening
  - Step 1.1. Title of Audit Report
- Move 2 – Executive summary
- Move 3 - Addressees
- Move 4 – Responsibilities
  - Step 4.1. Directors’ responsibilities
  - Step 4.2. Auditors’ responsibilities
  - Step 4.3. Disclaiming responsibilities
- Move 5 – Purpose
  - Step 5.1. Analysis of Financial Statements
    - 5.1.1. Truthfulness of Financial Statements
    - 5.1.2. Data preparation
  - Step 5.2. Analysis of Directors Report
    - 5.2.1. Consistency of report
    - 5.2.2. Suitability of records
    - 5.2.3. Information provided
    - 5.2.4. Undisclosed information
  - Step 5.3. Auditors’ Tasks
    - 5.3.1. Reading
    - 5.3.2. Reviewing
    - 5.3.3. What is not required
  - Step 5.4. Others
- Move 6 – Opinion
  - 6.1. Basis of opinion
    - 6.1.1. Accordance with Auditing Standards
    - 6.1.2. Definition of Audit Report
    - 6.1.3. Actual action
  - 6.2. Date of fiscal year ending
  - 6.3. Final opinion
    - 6.3.1. About Financial Statements
    - 6.3.2. About Directors’ Report
  - 6.4. Other
- Move 7 – Specifics
  - 7.1. Particular situation
  - 7.2. Other situation
- Move 8 – Closing
  - 8.1. Auditing company
    - 8.1.1. Signer of AuR
    - 8.1.2. Name of Auditing Company
    - 8.1.3. Postal address
    - 8.1.4. Registration data
  - 8.2. Submission date
  - 8.3. Legal note

**RHETORICAL MACROSTRUCTURE**

**TERTIUM COMPARATIONIS FOR CONTRAST AT DISCOURSE LEVEL**

# Browsing

- KWIC concordancer

The screenshot shows a web browser window with the URL `contrast2.unileon.es/apps/suite/app.php/browser3/`. The application interface includes a search bar with the text "Buscar" and a "Corpus & Storage space" section with dropdown menus for "Select Corpus:" (Business - Audit Report) and "Select a StorageSpace:" (Business\_audit\_report). Below this is a "Subcorpus operations" section with tabs for "Rhetorical filter" and "Text Search". The "Text Search" tab is active, showing a "Type of search" dropdown set to "Word" and a "Search" button. The "Search configuration" section has "Word" set to "statement" and "Corpus" set to "English".

Below the search settings is a table displaying KWIC concordancer results. The table has four columns: line number, text snippet, search term, and context snippet. The search term "statement" is highlighted in blue in the original image.

6	We review whether the	statement	on pages 42 to 45 reflects the company's complian
7	annual report, including the corporate governance	statement	and the unaudited part of the directors' remunera
9	n report to be audited are free from material mis-	statement	, whether caused by fraud or other irregularity or
<b>[002ARwsBT030521BsnsEn].xml</b>			
3	group and company balance sheets, group cash flow	statement	, group statement of total recognised gains and lo
6	rities and Exchange Commission are set out in the	statement	of directors' responsibilities.
9	headlines, Chairman's message, Chief Executive's	statement	, Business and Financial reviews, Five-year financ
10	review>We review whether the corporate governance	statement	reflects the company's compliance with the seven
14	e financial statements are free from material mis	statement	, whether caused by fraud or other irregularity or
<b>[003ARwsSN050223BsnsEn].xml</b>			
16	n Report to be audited are free from material mis	statement	, whether caused by fraud or other irregularity or
<b>[004ARwsAT050307BsnsEn].xml</b>			
3	d loss account, the balance sheets, the cash flow	statement	, the statement of total recognised gains and loss
6	m law and accounting standards are set out in the	statement	of Directors' responsibilities. The Directors are

# Browsing [ii]

- MOVE Concordance-aligner

The screenshot shows a web browser window with two tabs: "Actres - Tools Launcher" and "Actres - Corpus Browser". The address bar shows the URL "contraste2.unileon.es/apps/suite/app.php/browser3/". The main content area is titled "Subcorpus operations" and includes a "Rhetorical filter" section with a "Text Search" tab. Below this, there are dropdown menus for "Move" (set to "Summary"), "Step" (set to "--"), and "S-Step" (set to "--"), along with a "Filter" button. An "Options" section has a checkbox for "Show inner tags".

Below the filter section, there are two columns of document previews, each with a "Apply to whole corpus" checkbox. The left column shows three documents:

- [009ARwsMF040218BsnsEs].xml**: Contains a summary in Spanish: "1. Hemos auditado las cuentas anuales consolidadas de MAPFRE MUTUALIDAD de Seguros y Reaseguros a Prima Fija y sus Sociedades Dependientes (apartado 2 de la memoria), que comprenden el balance de situación consolidado al 31 de diciembre de 2003, y la cuenta de pérdidas y ganancias consolidada y la memoria consolidada correspondientes al ejercicio anual terminado en dicha fecha, </summ>"
- [010ARwsCU040228BsnsEs].xml**: Contains a summary in Spanish: "Hemos auditado las cuentas anuales de CAJA DE AHORROS DE MURCIA que comprenden el balance de situación al 31 de diciembre de 2003, la cuenta de pérdidas y ganancias y la memoria correspondientes al ejercicio anual terminado en dicha fecha, </summ>"
- [011ARwsIB040407BsnsEs].xml**: Summary text is partially visible.

The right column shows two documents:

- [007ARwsME040301BsnsEn].xml**: Contains a summary in English: "We have audited the financial statements which comprise the consolidated profit and loss account, the balance sheets, the consolidated cash flow statement, the consolidated statement of total recognised gains and losses, the note of Group historical cost profits and losses and the related notes which have been prepared under the historical cost convention (as modified by the revaluation of certain fixed assets) and the accounting policies set out in note 1. We have also audited the disclosures required by Part 3 of Schedule 7A to the Companies Act 1985 contained in the remuneration report ("the auditable part%uFFFFD). </summ>"
- [008ARwsUM040602BsnsEn].xml**: Contains a summary in English: "We have audited the financial statements on pages 13 to 37. We have also audited the information in the Directors' Remuneration Report that is described as having been audited. </summ>"

The Windows taskbar at the bottom shows the system tray with the date "03/03/2015" and time "17:54".

# Contrast

- Tertium Comparationis
  - Functional, structural chunks
- Corpus-driven
- Top-down
  - Discourse level
    - Rhetoric function/ move
  - Lexico-grammatical level
    - Verbalization patterns/move
- Qualitative & quantitative

# Contrast [ii]

	<b>Move</b>	<b>English</b>	<b>Spanish</b>
1.	Opening	100	100
2.	Summary	100	100
3.	Addressees	90	100
4.	Responsibilities	100	100
4.1.	Directors' Responsibilities	99	99
4.2.	Auditors' Responsibilities	99	98
4.3.	Disclaiming responsibilities	91	90
5.	Purpose	99	98
5.1.	FS Analysis	92	89
5.2.	DR Analysis	92	53
5.3.	Auditors' tasks	85	86
6.	Opinion	100	100
6.1.	Basis of opinion	81	67
6.2.	Date of fiscal year	100	100
6.3.	Final Opinion	100	100
7.	Specifics	19	49
8.	Closing	100	100
	<b>Total</b>	<b>100</b>	<b>100</b>

Table 1. Occurrence of moves and steps in AuRs per language

# Analysis

- MOVE 5. Purpose
  - Mirror auditing process
  - Actions taken by auditors
    - Professional practice. How is it verbalized?

<b>move5 - STEPS</b>	<b>English</b>	<b>Spanish</b>
5.1. FS Analysis	92	89
5.1.1. truthfulness of FS		
5.1.2. preparation of documentation		
5.2. DR Analysis	92	53
5.2.1. consistency of report		
5.2.2. suitability of report		
5.2.3. information provided		
5.2.4. undisclosed information		
5.3. Auditors tasks	85	86
5.3.1. we read		
5.3.2. we review		
5.3.3. not required		
<b>Total occurrences M5 in corpus</b>	<b>99</b>	<b>98</b>

# Analysis: Move 5, Step 5.1.

[083ARwsZA080407BsnsEn].xml

<af> We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Acts, 1963 to 2006 </af>

- Auditors: overt subject of the reporting
- Active sense
  - report
  - give a true and fair view
- Reference to legal framework
  - Contextual element present in text

[078ARwsCO100226BsnsEs].xml

<af> que requieren el examen, mediante la realización de pruebas selectivas, de la evidencia justificativa de las cuentas anuales consolidadas y la evaluación de su presentación, de los principios contables aplicados y de las estimaciones realizadas. </af>

- No mention of auditors
- Financial statements: personified subject
- Passive sense
- No verb but nominalization
  - examen
  - realización de pruebas
- No reference to legal framework

**Authority**

**Intertextuality**

professional context element

# Analysis: Move 5, Step 5.2.

[053ARwsHB050405BsnsEn].xml

<dranalysis> We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company and other members of the group is not disclosed. </dranalysis>

- Specification of analysis criteria
  - consistent
  - proper
  - received info specified by law
  - information is not disclosed

- Auditors: agents

## Disparity of content

- Functional correspondence in jeopardy
- Really comparable?

[025ARwsGS050329BsnsEs].xml

<dranalysis> 2. Los Administradores del Banco presentan, a efectos comparativos, con cada una de las partidas del balance de situación, de la cuenta de pérdidas y ganancias y del cuadro de financiación, consolidados, además de las cifras del ejercicio 2004, las correspondientes a los dos ejercicios anteriores. </dranalysis>

- No specification of analysis criteria
- Company's members: agents

**Specification**  
**Authority**  
**Informativity**



# Analysis: Move 5, Step 5.3.

[008ARwsUM040602BsnsEn].xml

<atask> **We** review **whether** the statement on pages 38 and 39 reflects the Company's compliance with the seven provisions of the Combined Code specified for our review by the Listing Rules, and **we** report **if** it does not. **We** are not required to **consider whether** the Board's statements on internal control cover all risks and controls, or form an opinion on the effectiveness of the Group's corporate governance procedures or its risk and control procedures. **We** read the other information contained in the Annual Report, including the Corporate Governance statement and the unaudited part of the Directors' Remuneration Report, and consider whether it is consistent with the audited financial statements. **We** consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements</atask>

- Auditors: overt subject
- Specification of tasks
- Active sense
- Hypothetical wording
  - review whether
  - consider whether
  - report if
- Factual wording
  - read

[090ARwsEC110411BsnsEs].xml

<atask> **Nuestro trabajo** como auditores se limita a **la verificación** del informe de gestión consolidado con el alcance mencionado en este mismo párrafo</atask>

- Auditors: indirect agency
  - **Nuestro trabajo**
- Restriction of tasks:
  - **se limita a**
- Passive sense
  - **Nominalisation**
    - **verificación**
- Confirmation of hypothesis!

**Specification**  
**Authority**  
**Hypothetis-Fact**

# Analysis [ii]

- Move 6. Opinion
  - Obligatory
  - Specific, communicative goal of genre
    - What the auditing is conducted for
    - What the stakeholders are interested in

<b>move6 - STEPS</b>	<b>English</b>	<b>Spanish</b>
6.1. Basis of opinion	81	67
6.1.1. Accordance with Auditing Standards		
6.1.2. Definition AuR		
6.1.3. Actual action		
6.2. Date of fiscal year	100	100
6.3. Final Opinion	100	100
6.3.1. about Financial Statements		
6.3.2. about Directors' Reports		
<b>Total occurrences M6 in corpus</b>	<b>100</b>	<b>100</b>

# Analysis [ii]: Move 6, Step 6.1. (+6.2.)

[001ARwsBF041110BsnsEn].xml

<basis> BASIS OF AUDIT OPINION We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements and the part of the directors' remuneration report to be audited. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's circumstances, consistently applied and adequately disclosed. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements and the part of the directors' remuneration report to be audited are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the directors' remuneration report to be audited. </basis>

- Significant differences
- Low frequency in Spanish
- Recurrent formulaic sequence in English

[015ARwsAC040326BsnsEs].xml

<basis> Nuestra opinión se refiere exclusivamente a las cuentas anuales consolidadas del ejercicio 2003. Con fecha 20 de marzo de 2003 emitimos nuestro informe de auditoría acerca de las cuentas anuales consolidadas del ejercicio 2002, en el que expresamos una opinión sin salvedades. La auditoría consiste en el examen, con base en pruebas selectivas, de la evidencia que soporta las cifras y revelaciones de los estados financieros; asimismo, incluye la evaluación de las normas de información financiera utilizadas, de las estimaciones significativas efectuadas por la administración y de la presentación de los estados financieros tomados en su conjunto. El alcance de una revisión limitada es sustancialmente menor que el de una auditoría y, por consiguiente, no permite asegurar que todos los asuntos significativos que podrían ser identificados en una auditoría lleguen a nuestro conocimiento. Por tanto, no expresamos una opinión de auditoría sobre los estados financieros intermedios adjuntos. </basis>

- **6.1.1. Authority divergences**
- **6.1.2. Greatest similarity**
- **6.1.3. Differences regarding content specification**

# Analysis [ii]: Move 6, Step (6.2.) + 6.3.

[004ARwsAT050307BsnsEn].xml

<fopinion> Opinion, **In our opinion**: – the financial statements give a true and fair view of the state of affairs of the Company and the Group *at 31 December 2004* and of the profit and cash flows of the Group for the year then ended; – the financial statements have been properly prepared *in accordance with the Companies Act 1985*; and – those parts of the Directors' remuneration report required by Part 3 of Schedule 7A to the Companies Act 1985 have been properly prepared in accordance with the Companies Act 1985.  
</fopinion>

- Auditors' opinion overtly stated
  - **our/nuestra opinion**
- Reference to legal framework
- Complex clauses

[003ARwsBV040203BsnsEs].xml

<fopinion> 4. **En nuestra opinión**, las cuentas anuales consolidadas adjuntas *del ejercicio 2003* expresan, en todos los aspectos significativos, la imagen fiel del patrimonio y de la situación financiera de Banco Bilbao Vizcaya Argentaria, S.A. y Sociedades que componen el Grupo Banco Bilbao Vizcaya Argentaria y de los resultados consolidados de sus operaciones y de los recursos consolidados obtenidos y aplicados *durante el ejercicio anual terminado en dicha fecha* y contienen la información necesaria y suficiente para su interpretación y comprensión adecuada, *de conformidad con principios y normas contables generalmente aceptados que guardan uniformidad con los aplicados en el ejercicio anterior*. Hemos verificado que la información contable que contiene el citado informe de gestión concuerda con la de las cuentas anuales consolidadas del ejercicio 2003.  
</fopinion>

- Grammar complexity
  - **English: at sentence level**
    - **Noun characterization**
    - **Of-PP**
  - **Spanish: across sentences**
    - **Noun characterization**
    - **Relative clauses**

# Conclusions

- Generic Structure across languages
  - Qualitative & quantitative differences
- Variety of data within AuR
  - Various rhetorical functions
    - Different verbalization Eng-Spa
- Discourse varies per move
  - The goal pursued in each chunk is different

# Conclusions [ii]

- Authority, specification, informativity
- Accurate reporting of the auditing process
  - Greater degree of specification in English
    - N words/ genre
  - Spanish AuRs take more information for granted
    - Avoid redundancy
    - Informativity

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Questions? or Comments!

THANK YOU FOR YOUR ATTENTION

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