



Appendix F

Graphics Checklist

This checklist will help those responsible for preparing graphics to assess whether they have followed basic conventions or established practice. If they have checked the “no” column, preparers should ensure that they have a valid reason for adopting a different practice.

Checklist for Preparing Accurate Graphics	Yes	No
Step 1 - Determine the Message		
1. Has a specific message been identified?		
2. Is a graphic (for example, column, bar, line, pie) appropriate for conveying the intended message?		
3. Has an independent person reviewed and clearly understood the intended message?		
Step 2 - Select Type of Graphic		
4. If the intended message is to depict specific item amounts or compare the size of several items, has a column or bar graphic been used?		
5. If the intended message is to display trends or changes over time, has a column, bar or line graphic been used?		
6. If the intended message is to show proportionate relationships, has a column, bar, line or pie graphic been used?		
Step 3 - Design the Graphic		
7. Is the graphic properly titled and labeled?		
8. Is the title located above the graphic?		
9. Are axes and gridlines included in the graphic?		
10. If axes are not included, are the amounts shown immediately above column and line graphics and at the right-hand end of bar graphics?		
11. If there are dual or multiple axes, can the information be readily understood?		
12. Are the amounts included even where axes are provided?		
13. Is there a proper balance (for example, a ratio of 1 to 1.5) between the vertical and horizontal axis?		

Checklist for Preparing Accurate Graphics	Yes	No
14. Is the number of intervals on the scale adequate for the purpose and not excessive?		
15. Is there a zero baseline, and has it been clearly labeled?		
16. If axes are not included, is a zero base specifically stated?		
17. Are negative amounts clearly identified and has the zero baseline been emphasized (for example, in bold-faced type)?		
18. Is the background plain (white) or light-shaded so that it does not dominate the main graphic?		
19. For any three dimensional graphics, or other unusual presentations of graphics or backgrounds, have any potential distracting or confusing aspects been eliminated?		
20. For time-series graphics, is the oldest year on the left (or top) and the current year on the right (or bottom), for column and line graphics (bar graphics)?		
21. In the case of column and line graphics, have steeply sloping specifiers been avoided (using slopes no greater than 45°)?		
22. In grouped and stacked graphics, has the number of items covered been kept to a minimum?		
23. Are the columns (bars) of uniform width and evenly spaced, and not disproportionately long and narrow or short and wide?		
24. Is the number of segments in a pie chart small enough (say five or less) to enable users to differentiate among the relative values portrayed?		
25. Are the pie sectors in size order, beginning at a central point and descending clockwise, with any miscellaneous section being placed last?		
26. Have colours used for data segments been chosen, and kept to a minimum, to avoid potential distraction or confusion?		
27. In such instances, have the colours been chosen so that colour-deficient users can still make sense of the graphic?		
28. If data segments have been shaded, can they be clearly differentiated?		

Checklist for Preparing Accurate Graphics	Yes	No
Step 4 - Review for Accuracy		
29. Prior to their inclusion in a corporate report or presentation, have the final graphics been reviewed by those responsible for their initial preparation?		
a) the finance group?		
b) the investor relations group?		
c) the legal group?		
d) senior management (CEO, CFO et al)?		
e) the internal/external auditors?		
30. Have the graphics been presented to the audit committee for its consideration?		