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Business plan: A preliminary approach to an unknown genre

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Abstract

The business plan has been widely included in the curricula of economics degrees and is key to business practice worldwide, but has not been studied from a socio-discursive perspective yet due to restrictions in its social, spatial, and temporal circulation. Based on interviews and a qualitative analysis of a corpus of 38 texts written in Spanish, I aim to provide a preliminary description of the genre. Results indicate that a chain of four phases is associated to a continuum of social settings organized through entrepreneurial/corporate and expert/training variables; its rhetorical structure includes “describing present/potential situation of the company and market” and “describing future processes of strategic actions regarding the marketing, production, and financial plans”. This analysis offers methodological innovations to account for occluded genres, encourages the contrastive study of the business plan in different cultural and linguistic environments, and assists business teachers with a situated picture of the genre.

Key words: professional discourse analysis, genre analysis, Spanish for specific purposes, rhetorical structure, business writing.

Resumen

Plan de negocios: análisis preliminar de un género desconocido

El plan de negocios ha sido ampliamente incluido en el currículum de las carreras de economía y es fundamental en las prácticas de negocios alrededor del mundo. Sin embargo, aún no ha sido estudiado desde una perspectiva sociodiscursiva debido a las restricciones en su circulación social, espacial y temporal. Partiendo de entrevistas y del análisis cualitativo de un corpus de 38

textos escritos en español, intentaré brindar una descripción preliminar del género. Los resultados muestran que el plan de negocios integra una cadena de cuatro etapas que se asocia a un continuo de entornos sociales organizados según las opciones emprendedor/corporativo y experto/estudiantil; su estructura retórica incluye los movimientos “describir la situación presente/potencial de la compañía y el mercado” y “describir procesos futuros de acciones estratégicas para el plan de marketing, producción y financiamiento”. Este análisis ofrece innovaciones metodológicas para el estudio de los llamados géneros ocultos, promueve el estudio contrastivo del plan de negocios en distintos marcos culturales y lingüísticos, y brinda a los docentes de economía una descripción contextualizada del género.

Palabras clave: análisis del discurso profesional, análisis de géneros, español para fines específicos, estructura retórica, escritura de negocios.

1. Introduction

Professional discourse consists of a range of genres that carry out the specific goals of the private and state organizations they belong to. These genres are dominant, standardized, and institutionally regulated communicative practices that play a key role in disciplinary and professional cultures (Hyland, 2004 [2000]) and therefore must be acquired by newcomers. They can be sorted out according to their setting (academic vs. non-academic), their level of expertise (training vs. expert) and their predominant mode (written vs. oral) (Navarro, 2012).

The business plan (BP) is a professional genre of the utmost importance to the business practice (Adamovsky, 2009). It aims to present the method or strategy to conduct certain business in a period of time, usually trying to convince the reader of both the feasibility of the business idea and the benefit of their participation in it.

This genre has been widely included in the curricula of university degrees such as economics and management in Argentina and also worldwide, as well as related postgraduate studies and small business incubators that aim to strengthen entrepreneurs (Miguez, 2007). In addition, entrepreneurship policies in Latin America have grown substantially during the last decade, although “the number of growth-oriented and innovative ventures in our region is limited” (Kantis & Federico, 2012: 2), and they usually include the preparation and evaluation of a business plan to be implemented. Therefore, research literature on the genre written by experts in management has been

increasing lately, and also a greater amount of printed and online resources explaining how to write successful BPs is now available.

MacMillan and Subba Narasimha (1987) study a corpus of 82 BPs supplied by five New York City venture capital firms to identify the characteristics of the financial projection and the plan structure in funded plans (27 out of the 82). Regarding structure, they count the number of pages for each section in the corpus and find that successful BPs show a balance between marketing, finance, management and production. As can be noticed, this study pays no attention to linguistic or rhetorical variables such as content, style, communicative goals or cultural environment.

Karlsson and Honig (2009) show quantitative data about the importance of the business plan for new ventures since the 1970s: 10 million business plans are written each year and many prestigious universities hold BP competitions. Nevertheless, these authors challenge the common assumption that this genre is necessarily linked to successful business performance. They analyse six new projects in a university-associated business incubator in Sweden, claiming that writing a BP is “part of a symbolic act to gain legitimacy for their actions” (Karlsson & Honig, 2009: 28), especially when confronted with university-educated actors; however, later on, entrepreneurs stop updating their BPs and insulate their daily work from a formal plan (in what these authors call “loose coupling”). Although these claims are relevant to understand the actual use of BPs in new businesses from a strategic institutional perspective on a multiple case study, the article does not analyse social or discursive features of the genre, nor does it study the BP as a genre family and chain.

Kirsch, Goldfarb and Gera (2009) try to determine how the presentation and content of the BP influence funding decisions in an unusually large corpus of funding requests (including BPs as well as other related genres) from the United States. Based on a literature review of previous findings, they establish a list of content clues that might be linked to endorsement; for example, “business planning documents that reference team information are more likely to receive funding”. Nonetheless, when these clues are then tested in the corpus, little evidence to support the hypothesis above can be found. In sum, they claim that there are “limited external benefits accrue from the production of formal business planning documents” as to submit such texts “is, at best, a ceremonial act” (Kirsch et al., 2009: 509), a conclusion in line with Karlsson and Honig’s (2009) position. They

hypothesize that since writing BPs has become an accessible, standardized practice, investors rely on other channels for decision-making. However, Kirsch et al. (2009) do not study genre dimensions either, such as how the different subgenres in their corpus (BP, executive summary, PowerPoint presentation, company profile, etc.) are rhetorically related. In addition, they take the BP's rhetorical structure for granted as "the sections commonly referred to in entrepreneurship textbooks" (2009: 499). This position understands genres as frozen, monolithic, non-situated text structures, and writing as a transparent, self-evident activity.

On the contrary, other researchers such as Delmar and Shane (2003) find a correlation between planning documents and business success. They study business planning in 223 new ventures in Sweden. However, like the previous articles, these authors are only interested in the role of planning in the creation of new organizations, but not on the BP as a genre. In fact, they do not analyse BPs; they just ask interviewees if a written BP has been completed. On the other hand, they focus on planning, whereas writing is considered a simple process of "documenting" (2003: 1165) the analysis, evaluation and development of the project. What's more, they do not pay attention to cultural variables: "our theory for the value of business planning is based on the general characteristics of human beings and [...] does not depend on the culture or institutional environment in which new venture creation occurs" (2003: 1183).

Additionally, there is a wide range of textbooks that explain how to develop a business venue following step-by-step instructions. McKeever's book, for instance, considers that writing is the very way to develop business projects: "usually one person has the vision and energy to take an idea and turn it into a business by writing a business plan" (2007: 2); thinking of business and writing about it are considered part of the same process. Therefore, these books do provide interesting insights into the genre's goals, circulation and structure because they aim to scaffold the actual writing process. However, they are essentially not pieces of research; they tend to offer "tips" based on personal experiences or shared knowledge, together with prototypical examples of the BP genre. In conclusion, although these textbooks offer valuable insights on the characteristics of the BP, their claims are still to be investigated.

As this short literature review shows, it is hard to find studies of the BP from a linguistic or discursive point of view, despite the genre's professional, academic, institutional, pedagogic, and economic relevance. It is striking how

little is known about the socio-discursive features of a genre required in numerous business courses. Scientific journals interested in applied linguistics, languages for academic purposes, discourse studies, writing studies or academic and professional literacy have not yet identified this research gap. The widespread circulation of the BP in academic settings poses additional challenges as to how professional genres are hybridized for pedagogical reasons and how professional skills and genres are institutionalized in the academic curricula (Cassany & López, 2010; Parodi, Ibañez, Venegas & González, 2010).

Generally speaking, professional discourse analysis, although a growing field (Bhatia, 2002), still needs to accommodate its diverse theoretical influences, methodologies, and targeted social settings and genres to develop a solid, common framework. In particular, Spanish for specific purposes lacks visibility and development (Cassany, 2004), it has so far overlooked many professional, non-academic genres (Montolío, 2007; Montolío & López, 2010), and it has only recently focused on discourse features.

I have studied the BPs written in academic and professional settings since 2010 and have presented some preliminary results elsewhere (Navarro, 2012, 2013). This research is framed within an innovative writing program for advanced university students in Argentina (Moyano & Natale, 2012). In this paper, I aim to provide a comprehensive socio-discursive description of the BP in (Argentine) Spanish. In particular, I attempt to address the following research questions:

- 1) Which are the BP's settings?
- 2) What is the chain of subgenres that complete the BP?
- 3) Which are the BP's subtypes depending on their circulation and socio-rhetorical goals?
- 4) What is the basic rhetorical structure of the BP?

The answers to these questions can draw a first clear picture of an unknown, occluded genre that business students, entrepreneurs and executives have to write worldwide. Due to the relative lack of actual exemplars of the genre, it is necessary to elucidate these research questions with textual but especially ethnographically-informed evidence. This includes in-depth interviews with BP's writers and teachers and critical review of textbooks written by field experts, as explained below.

This account will help understand the Spanish BP genre configuration and design specific writing courses and textbooks. In addition, this study will enhance our knowledge of professional communication practices and genres among other disciplinary and professional cultures. For instance, a better understanding of the contrast between professionally-oriented and pedagogically-oriented subtypes of the same genre provides a useful perspective for classifying genres and designing appropriate courses according to their institutional setting.

2. Corpus and methodology

An ethnographically-informed (Gardner, 2008), textography approach (Swales, 2004) to the analysis of the corpus is adopted. This approach provides a situated, contextualized basis for textual descriptions and combines discourse analysis with interviews, institutional documents, and textbooks. As Gu (2002) points out, the analysis of isolated texts underestimates the social active processes where texts are produced. Indeed, an ethnographically-informed approach is particularly relevant when studying genres that circulate within disciplinary and professional cultures the discourse analyst does not belong to. Within Spanish for specific purposes, Montolío (2007) advocates the importance of studying the communicative context of text production and the need to collaborate with the writing expert when studying professional genres.

On the one hand, interviews provide enriching participants' insights that can support claims about the genre as long as research context and methodological detail is provided by the analyst (Mann, 2011). On the other, a critical approach to institutional and teaching materials such as textbooks, syllabi and entrepreneurship competitions' requirements can help uncover and systematize implicit, non-technical perspectives on the linguistic features of the genre. In particular, occluded and confidential genres (Swales, 1996) pose a particular challenge to corpus construction and analysis. Many business genres such as the BP are strictly confidential and therefore textual corpora are usually small. An ethnographically-informed perspective can help balance the relative lack of real samples.

For this paper, eight formal semi-guided interviews in Spanish have been carried out between 2010 and 2012. I interviewed business, economy and engineering professors in public and private university degrees (A, B, C);

graduate students (D, E); coordinators, professors and entrepreneurs in business incubators (F, G); and a professor and dean of a private Economy Faculty (H). Interviews were face-to-face at or near the institutions and companies where the interviewees work or study and lasted for around 45 minutes each. The BP is closely linked to educational contexts, either within formal degrees or business incubators. This is the reason I focused on interviewees associated to teaching and learning environments: university deans, professors and students, on the one hand, and business incubators directors, professors and students, on the other. Accordingly, the results presented in this paper are especially relevant to educators, students and researchers that belong or are interested in those settings. In addition, many of the interviewees are or have been entrepreneurs themselves as this inside know-how and experience is relevant to obtain a teaching position or a learning vacancy.

Questions cover curricular positioning of the BP genre (subjects and degrees, professors' profiles, pedagogic strategies, common mistakes and misunderstandings, evaluation and feedback), academic and professional genre features (cultural and situational contexts, rhetorical structure, extension, flexibility, modes, types, writing models), and contrasts (cross-cultural academic-professional differences). The answers to the questionnaire, together with syllabi and writing guides, are essential to render experts and students perspectives as actual writers and readers of the genre.

The textual corpus consists of 38 texts written originally in Argentine Spanish. There are three text groups: public syllabi and writing guides associated with universities and training centres (9), including two Argentine published textbooks (Miguez, 2007; Adamovsky, 2009); available BP models or fictional examples (4); and actual samples (25). These texts are also distinguished according to their setting and scope: undergraduate university training (16); entrepreneurial training (6); expert entrepreneurial (11), many of which have obtained financial support or started actual business; and expert corporate (5) (see below for more details on these categories). Entrepreneurial training is a borderline category as the genre samples include both pedagogic (learning how to write a BP) and professional (writing a feasible BP) goals at postgraduate studies or small business incubators. Actual expert BPs in the corpus, assisted or not, are scarce (11) because of their brief and confidential circulation, but for the purposes of this paper they are sufficient. These particularly hard to find texts were mostly obtained

through private, laborious requests to individual entrepreneurs and small business competition winners.

Genres are staged, goal-oriented, purposeful, socially-situated activities (Martin & Rose, 2008). I therefore aimed to depict the hierarchical and sequential rhetorical structure (Swales, 1990, 2004) of functions or stages that are teleologically oriented. As this first textual approach to the genre is exploratory, I qualitatively analysed the sections each sample explicitly shows; I identified the function or functions of each section and I tried to link them to a more abstract stage; and I eventually developed a prototypical rhetorical structure most samples follow to a greater or lesser degree. Metadiscourse signals such as titles, subtitles and frame markers (Hyland, 2005) were taken into account as they usually label stages and make functions explicit. The study of other textual and visual elements, albeit enriching for further analysis of the genre, was beyond the scope of this study.

The general labels I use for each stage emerged mainly from the interviews but were later adjusted and specified in subcategories based on textual analysis. The resulting prototypical structure shows remarkable coincidences in most samples regarding general stages and sequence, but there is variation as to which specific subfunctions each general stage covers.

3. Results and discussion

3.1. The social context of the BP

Cultures involve potentially definable sets of genres that are recognizable by their members (Martin & Rose, 2008). The BP genre is related to economics and management. Based on interviews and institutional materials, it is possible to refine this agreed wide social context and identify different settings where the genre varies its main goals and, accordingly, its textual features. The following four settings are organized in a continuum, ranging from professional performance to academic training: corporations, entrepreneurship, small business incubators, and business university degrees. All the interviewees belong or have belonged to one or more of these settings and they naturally refer to them; this means both that the distinction is clear to BPs writers and readers and that the settings are not totally independent, at least in Argentina.

First, the BP can be found in the market of entrepreneurship and corporations. The dichotomy between corporations and entrepreneurship, although not clear-cut, distinguishes large, solidly-founded companies from small emerging business. Readers include other entrepreneurs, consultants, investors, “business angels”, bank managers, potential partners, small business competition juries, managers of existing companies and corporations, employees, etc.

The textual features of a given BP will vary depending on whether it is meant to circulate within existing companies that are looking to expand into new business units or to seek funding to create a new company, as explained below.

Second, the BP can be found in small business incubators, entrepreneurial centres, and professionally-oriented postgraduate studies (Míguez, 2007). This entrepreneurial training is a borderline category as it provides training, assistance, and support, often associated with academic centres for specific professional goals. These courses are aimed at professional entrepreneurs with different skills and expertise, academic or not. As a result, writing teams are highly multidisciplinary, and management roles are specialized. Professors and assistants also display varied multidisciplinary backgrounds including management, entrepreneurship, and academic expertise. Pedagogic goals such as learning how to write a BP strictly depend on writing one that is feasible and can actually be implemented. The writing process is framed by writing guides, text models, and checklists. It may also be assisted by specific software, but the use of actual BPs is rare.

Finally, the BP can be found in undergraduate subjects pertaining to most university degrees and related to business and economics. In this setting, the BP is an advanced training genre that aims to teach undergraduate students how to develop and conduct certain professional business as a working team. This pedagogic turn of the genre’s original goal impacts on many of its textual features, as explored below. The genre usually displays a more general curricular goal that recycles, integrates, and puts into practice skills and knowledge (for example, legal, financial, and statistical) acquired in previous subjects (Adamovsky, 2009). The resulting text sums up relevant contents of the syllabus, establishes links with students’ future professional performance, and usually guarantees graduation. Students work in teams, brainstorm, and evaluate different business ideas. They develop and write the BP and are permanently assisted by professors with a workshop methodology.

3.2. The scope of the BP genre

Academic genres are usually visible, published texts that aim to reach as many readers as possible for as long as possible. Only recently occluded or restricted genres have drawn the attention of discourse analysts (Swales, 1996). However, this is a common feature of professional, non-academic genres that seriously obstructs corpus construction and analysis (Parodi et al., 2010). In addition, this feature challenges many of our assumptions about professional writing and our established methodologies to study it. It is therefore relevant to study the genre's scope, lifespan, and accessibility.

The BP shows a very restricted scope. On the one hand, texts remain unpublished and are strictly confidential. The contents of the BP often include sensitive information about companies and markets, and may incorporate profitable ideas. Therefore, they are limited to a few readers. In the case of expert entrepreneurial BPs (see below), readers must execute a confidentiality agreement (Miguez, 2007) before getting access to the actual text.

On the other hand, the BP's restricted scope refers to its limited temporal and spatial circulation. The BP's strategy is based on updated market data, especially in the case of the corporate BP that can afford to gather such data, so its life span is extremely short.

In addition, it usually reaches a small number of readers that have previously met the writer in a shorter presentation. Interviewees emphasize the importance of adapting and adjusting entrepreneurial BPs to every specific reader's needs, expectations, and background. Indeed, the lack of specific reader-orientation of the BP is a common, significant shortage.

3.3. The BP chains

The BP proper is just the main phase of a genre chain (Swales, 2004) with a specific chronological order. This chain includes four sequential phases (Miguez, 2007) that depend on the reader's interest and access to the whole document. First, the (five-line or sixty-second) "elevator pitch", which provides the reader/hearer a short summary of the business idea in order to eventually move to the next phase. Second, the (two-to-three-page) executive summary, which persuades the reader of the potentiality of the business opportunity and strategy based on key data about the market, the company, the necessary funding, and the estimated profit. Third, the (ten-slide)

multimodal presentation (PowerPoint), where the BP team tries to persuade the audience through a one-on-one meeting. Fourth, the (thirty-page) BP proper. Advanced textbooks and interviewees agree on this sequence:

Lo más común es de menor a mayor. [...] [El primer contacto,] si es alguien que no conocés, sería un elevator pitch o lo mismo en resumido. [...] Y es un seguir con un resumen o sumario ejecutivo. Y pasar de eso ya es como que, bueno, si [hay] un inversor y está interesado, va a querer ver más detalle. Entonces ahí te reunís, o se lo pasás en un Powerpoint y el tipo te empieza a preguntar, o le mandás el plan de negocios. El resumen ejecutivo ya filtra un montón. (*interviewee F*)

[It usually expands gradually. [...] [The first contact], if it's someone you don't know, would be an elevator pitch or the same but short. [...] And that's followed up by an executive summary. And moving on from that is like, well, if [there's] an investor and is interested, he will want to see more details. Then you meet, or you show a PowerPoint and the guy starts asking, or you send him the business plan. The executive summary already filters a lot].

Some of these phases can be enlarged, combined, inverted or omitted depending on the kinds of BP (see below). In educational settings, for instance, the academic and entrepreneurial BP usually combines the executive summary and the BP proper in one single phase before the PowerPoint presentation.

The total length of the BP also varies: shorter in the professional setting, longer in academically-based settings.

3.4. The BP family

The BP is actually not a single genre but an umbrella term for a genre family or system (Martin & Rose, 2008) with a core of common features. A genre family is different from a genre chain. The latter refers to a sequence of genres that need to occur so as to reach a common goal whereas the former refers to slightly different genres for slightly different goals.

The BP family basically aims to present the method or strategy to conduct and manage certain business in a period of time. Within this family, there are two general types of BPs: the entrepreneurial BP, which aims at starting up new companies, and the corporate BP, which aims at managing existing companies. According to an interviewee:

Existen los planes de negocios para presentar a inversores cuyo principal objetivo es dar a conocer una oportunidad a interesados en invertir en proyectos de alto potencial. [...] En general tiene un formato de comunicación muy orientado a conseguir recursos. [...] Además están los planes de negocios corporativos dentro de grandes empresas o PyMes de más antigüedad, que generalmente son preparados por distintos miembros de un equipo pero con fuerte centralización de un gerente o líder de proyecto. En términos de comunicación es similar [al primer plan de negocios], pero no tiene marketing hacia afuera; va hacia adentro, porque es un documento de trabajo hacia adentro, orientado a los empleados o a los directorios y accionistas. Estos últimos [planes de negocios] están más focalizados en la estrategia para la acción de una empresa en marcha. (*interviewee B*)

[There are business plans to show to investors; their main goal is to present an opportunity to those interested in investing in high-potential projects. [...] In general, they have a communicative format oriented to obtain funding. [...] On the other hand, there are the corporate business plans within large companies and older SMEs, which are generally written by different members of a team but with a clear control of a manager or project leader. They are similar [to the former BPs] in communicative terms, but have no marketing outwards; it goes inwards because it's an internal working document, oriented towards employees or managers and shareholders. These [BPs] are more focused on the action strategy of an ongoing company].

These different specifications of a common general goal redound to multiple differences (explored below) between both genre types. At the same time, the genre's goal can either focus on training future professionals or developing actual BPs that are supposed to be implemented. This new set of variables distinguishes between academic training and an expert BP. In truth, training BPs are always entrepreneurial so the genre family includes three types: training entrepreneurial, expert entrepreneurial, and expert corporate, which are associated with the continuum of the four social settings explored above and the genre's goals. This is shown in the following table:

Focus	academic training		professional performance	
	undergraduate business university degrees	postgraduate university studies and small business incubators	entrepreneurship	companies and corporations
Social setting				
Genre goals	teach how to develop a business	seek funding with institutional support	seek funding	expand into new business units
Genre types	training entrepreneurial		expert entrepreneurial	expert corporate

Table 1. The BP family and its social settings.

The expert corporate BP is written by the manager of an existing and usually large company. It aims to present the method or strategy to conduct and manage a new service or product in a period of time, so it implies the creation of a new business unit within the company. In this regard, it mirrors the entrepreneurial BP except that the new company is based on an existing one. Readers are generally in-house, usually employees or other managers within the company as it is normally a working document about corporate actions. Its main goal is managing and informing its internal readers, but not persuading – as in entrepreneurship – because the company already has the necessary resources to financially support the plan after it is technically approved. However, the corporate BP can sometimes aim at external readers of the company when new investors and strategic partners are sought.

Corporate BPs show a high level of management know-how and experience as well as updated market information. As an interviewee points out:

La empresa cuenta con muchas más fuentes y mayor calidad de información para abastecer el plan de negocios; el plan de negocios suele ser más extenso y más rico en análisis de mercado, porque la empresa corporativa tiene acceso a mucha más información cara que el emprendedor no está en condiciones de pagar. (*interviewee G*)

[A company has many more sources and better information quality to inform the business plan; the business plan is usually longer and richer in market analysis because the corporate company has access to much more expensive information that the entrepreneur cannot afford].

Moreover, the level of uncertainty of business success – a key factor in entrepreneurship – is relatively low. Its location within an existing, resourceful company enables an accurate depiction of the new business unit's situation and needs. This highly valuable information also explains why managing and informing is its main goal.

The expert entrepreneurial BP is written by an entrepreneur or a usually multidisciplinary entrepreneurial team. This BP type aims at presenting the method or strategy to conduct and manage a new company in a period of time. This presentation seeks to persuade: the project needs to convince the reader of both the feasibility of the business idea and the benefit of their participation in it. In this way, the entrepreneurial team searches for financial support and strategic know-how and contacts in the target market to actually create the company.

There are hybrid, borderline cases between the expert corporate and entrepreneurial BPs. In such cases, the BP is an in-house document that helps systematize the project and share it with the entrepreneurial team and specialized advisors. The BP can also aim to help already existing small and medium enterprises that after a period of growth decide to systematize or reconsider their business idea and are looking for investors or partners.

Readers – investors and “business angels”, bank managers, potential partners, small business competition juries – are in general external, not familiarized with the project, the entrepreneurial team, or even the business area, but usually specialized in entrepreneurship and high-risk investments.

Entrepreneurship involves creativity and innovation to offer a product or service that the current market allegedly lacks. But the BP manages a future, still inexistent company. In addition, the entrepreneurial team does not have enough resources to provide comprehensive market information (although professional entrepreneurs are usually familiar with the product or service), and management experience is usually not extensive. As a result, the entrepreneurial BP does not focus on providing comprehensive, up-dated data. Instead, it tries to persuade the reader about the commitment and involvement of the entrepreneurial team handling the business project.

The following table sums up the main contrasts between the expert corporate and entrepreneurial BPs.

	Expert corporate	Expert entrepreneurial
Circulation	internal	external
Company	existing	potential
Writer	manager	entrepreneurial team
Main reader	managers/employees	investors/potential partners
Focus	sensitive information	commitment
Management experience	+	-
Market knowledge	+	-
Uncertainty	-	+
Funding	+	-

Table 2. Contrasting the expert corporate and entrepreneurial BPs.

The BP taught at undergraduate management programs is the entrepreneurial kind. However, this setting shifts from its original goal: it aims to train students on how to present the method or strategy to conduct and manage certain business in a period of time, work with partners in teams, integrate previous knowledge, and put it in practice. Although many

discursive features of the training entrepreneurial type emulate the expert entrepreneurial one, there are a number of relevant differences. First, the entrepreneurial team is highly homogenous as it consists of classmates from the same program, so multidisciplinaryity is poor. Second, instructors evaluate previous skills and knowledge. As a result, some aspects of the BP such as the financial analysis are especially stressed. As an interviewee explains:

Por ahí el [plan de negocios] del estudiante lo podría llegar a encontrar más sólido desde la cuestión técnica, formal, y en el otro [el plan de negocios experto] me parece que voy a encontrar más la pasión de la persona, va a escribir en términos más de pasión porque es [sobre] lo que le interesa hacer.
(*interviewee C*)

[I may find the student's [BP] more solid from a technical, formal point of view, and it seems to me that I'm going to find more of the person's passion in the other [the expert BP], he/she is going to write more in terms of passion because it is [about] what he/she wants to do].

Third, students have a basic understanding of the market's specificity; therefore key aspects for an actual business are neglected: investor's return rates, realistic risks, initial plan of actions to set up the business, etc. Fourth, students tend to use typically academic genres, strategies, and resources when writing the text, such as impersonal structures and academic introductions. Fifth, the actual readers of the training entrepreneurial BP (the course instructors) are highly familiar with the business concepts because they have been tutored during its writing process. However, the texts show less targeted readers than those of the expert BP.

3.5. The rhetorical structure of the BP

Although fully accounting for the complex rhetorical structure of the BP's family and its potential variations exceeds the scope of this paper, in this section I attempt to start pinpointing its major features and rationale.

All the informants seem to have a clear idea of the specific rhetorical structure of the entrepreneurial BP – or the hybrid entrepreneurial-corporate BP for small and medium enterprises (SMEs) – in both expert and academic types. This explicitness is probably due to the fact that the structures they refer to usually organize their courses and publications. In the case of the academic BP, an interviewee explains that the course is sequenced according to the genre sections advanced students have to hand in:

La parte 1 es la definición del negocio, que brinda las características básicas, la parte 2 es el análisis del mercado, y la parte 3 es el plan de marketing; esa es la primera entrega, esas tres. Y después viene la parte de producción, recursos humanos, y financiera, que es la segunda [entrega] y final. Y un plan de negocios anda entre las 60 y las 100 páginas. (*interviewee C*)

[Part 1 is the definition of the business, which provides its basic features, part 2 is the market analysis, and part 3 is the marketing plan; this is the first deadline. And then there’s the production section, human resources, and the finances, which is the second and last [deadline]. And a business plan may be around 60 to 100 pages long].

Based on the “sections” the interviewees mention and the textual analysis, it is possible to depict an abstract, sequenced rhetorical structure of common and minimally-required functions and subfunctions, as shown in the following table. The table distinguishes three fields whenever necessary: functions, subfunctions, and labels normally used for functions/subfunctions in Spanish.

Function	Subfunction	Label
1. Identifying the plan	1.1. frame	cover (<i>carátula</i>)
	1.2. contents	table of contents (<i>índice</i>)
2. Summarizing the plan		executive summary (<i>resumen ejecutivo</i>)
3. Describing present/potential situation	3.1. company (<i>compañía</i>)	
	3.2. market (<i>mercado</i>)	
4. Describing future processes of strategic actions	4.1. marketing plan (<i>plan de marketing</i>)	
	4.2. production plan (<i>plan de producción</i>)	
	4.3. financial plan (<i>plan financiero</i>)	
5. Providing further information		appendix (<i>anexos</i>)

Table 3. Entrepreneurial BP’s rhetorical structure.

“Identifying the plan” is the first sequenced function of the genre and shows multimodal elements that help identify the BP’s general variables (authors and functions, contact information, company, company logo, date, title, list of contents, and relative position in the main text). It includes the cover of the main text and its table of contents. The second function is “summarizing the plan” and consists of a mini (2 or 3 pages long) BP that is read independently as a previous phase in the genre chain and includes full relevant information to persuade the reader of the value of the business concept. This key function is labelled “executive summary”.

An extract is provided below. It's the first paragraph of a two-page long summary of a blueberry crop project in Entre Ríos, Argentina, from 2006.

1) El proyecto C consiste en una plantación de 40 has. de arándanos con una inversión total de \$4.81 millones (U\$1.55 millones al cambio del 28/03/06) en un período de cuatro años. La TIR [tasa interna de retorno] estimada del proyecto es de 25.6% (a 25 años) con un VAN [valor actual neto] de \$1.96 millones (tasa de corte 20%). Dado que se espera vender la producción de primera calidad como fruta fresca para exportación, los ingresos estarán ligados al dólar, solo sujetos a variaciones de precio en los EE.UU., y por ende la TIR se puede considerar también en dólares. (*C BP, 2006*)

[C project consists of a 40 hectares blueberries plantation covering a total investment of \$ 4.81 million (U\$1.55 million on 03/28/06 exchange rate) during a four-year period. The estimated project IRR [internal rate of return] is 25.6% (in 25 years) with a \$1.96 million NET [net present value] (20% rate cut). As the first quality production is expected to be sold as export fresh fruit, the incomes will be bounded to the dollar, only subject to price variations in the USA, and therefore the TIR can also be considered in dollars.]

In this paragraph, the project is explained through metadiscourse resources (*consists of*). In addition, detailed financial figures that may sound appealing to investors are provided. As a result, this extract aims to attract the reader's attention with a direct and efficient description of the project, the necessary investment and the possible profit.

“Describing present/potential situation” and “Describing future processes of strategic actions” are the core functions of the BP. They can be better differentiated as descriptions of the present or potential static situation (of the company and the market) and of the future process of development. “Describing present/potential situation” provides a relevant depiction of actual contextual variables and the existent/potential company's organization. It covers at least two subfunctions. “Company” locates the company within the market sector or industry and introduces its main features: the business concept, product/service, structure, size, culture, staff, and resources.

The following paragraph appears after “Definición del negocio” [Business definition] label. The 39-page-long BP was written within an entrepreneurship course supported by the Government of the City of Buenos Aires in 2009, and the writing process was computer-aided. The

business is currently developing, with some customers but without partners or investors yet.

2) F es una nueva consultora de Comunicación, que se especializa en brindar asesoramiento, diagnóstico, planificación estratégica e implementación de acciones comunicacionales personalizadas en relación a las necesidades del cliente.

El esfuerzo está focalizado en trabajar simultáneamente con el cliente para elaborar planes de trabajo y soluciones a medida de acuerdo con las necesidades comunicativas que la coyuntura requiera. Cuenta con la tecnología, los recursos y las ideas necesarias para abastecer a profesionales, [y] pequeñas y medianas empresas ya sea potenciando, reconfigurando o estableciendo nuevos patrones para el desarrollo de su negocio. (*F BP, 2009*)

[F is a new communication consultant, which specializes in providing assessment, analyses, strategic planning and communicational action implementation according to the clients' needs.

The effort is placed on working simultaneously with the client to elaborate working plans and custom solutions according to communicative needs that the context requires. It counts with the necessary technology, resources and ideas to provide professionals, [and] small and medium enterprises either potentialising, reconfiguring or establishing new patterns to develop your business.]

This text states clearly the target client of the company and its service. Several metadiscourse and evaluative resources help understand the scope (*specializes in...*), the relevant aspects (*the effort is placed on...*) and its value (*necessary*). The client ambiguously moves from a third-party position (*the client*) to a direct interlocutor (*your business*).

“Market” explores external aspects regarding, if relevant, the macroenvironment (political, social, economic, and legal variables) and especially the microenvironment (market’s size, potential sales, competitors, and clients). The following extract is taken from an 18-page-long 2009 BP that aimed to found a publishing house that designed and published high quality books, magazines and newspapers. The process of developing the business plan was supported by the Government of the City of Buenos Aires and the business currently exists:

3) Comparación con la competencia

- Los equipos de arte de las editoriales están saturados de trabajo y nosotros les podemos ofrecer resolución de proyectos a costos acotados por nuestra estructura flexible.
- Los estudios de diseño editorial son pocos, tienen más experiencia en el negocio que nosotros. Son nuestros competidores directos.
- Los estudios de diseño que se dedican al diseño gráfico general pueden resolver las publicaciones, pero muchas veces los profesionales del área buscan diseñadores especializados, ya que tiene sus propios códigos y convenciones.
- Las empresas editoras suelen tener estructuras más grandes que la nuestra porque se agrega la actividad comercial.
- Con respecto a los diseñadores independientes contamos con mucha experiencia en el área y manejo de equipos de trabajo editorial. Nuestra debilidad sería que nuestros precios sean mas altos. (*E BP, 2009*)

[Competence comparison

- Publisher's art teams are overworked and we can offer them project solutions at low prices based on our flexible structure.
- Publishing design studios are scarce, they have more business experience than us. They are our direct competitors.
- Design studios dedicated to general graphic design can assist with publications, but professionals in the area frequently look for specialized designers as they have their own codes and conventions.
- Publishing houses usually have larger structures than ours because they have commercial activity.
- Regarding independent designers, we have a lot of experience in the area and in handling editorial teams. Our weakness would be that our prices are higher.]

This bullet list explores different categories of competitors. Each of them is analysed in terms of their strengths and weaknesses and compared to the project's. Quantifiers (*scarce*), frequency adverbs (*usually*), comparative structures (*larger structures*) and modals (*can offer*) realize that goal. As a consequence, the reader can have a clear idea of the position of the business within the specific market.

“Describing future processes of strategic actions” presents the specific strategies and actions to take in order to set up – or relaunch – and develop

the company. The “marketing plan” describes aspects such as price, sales, service, communication, distribution, and positioning strategies. The “production plan” specifies material resources (equipment, supplies, facilities, location) and specific operations (stock management, production cycles) to develop and produce/provide the product or service. The “financial plan” is more technical and expands on previous contents. It analyses variables such as investments, sales projection, cash flow, benefits, etc., and monitors possible deviations of expectations and risks.

The following extract is taken from a 37-page-long BP that won NAVES (a small business incubator) 2010 entrepreneurship competition in “best business idea” category. It aims to produce biodiesel from micro-algae and is currently developing.

4) ESTRATEGIA GENERAL DE MARKETING

A nivel local, se entregarán muestras del producto durante la etapa de instalación y puesta a punto de las instalaciones con objeto de dar a conocer el nuevo producto y de recibir retroalimentación sobre las necesidades y usos que encuentren los potenciales clientes. En el largo plazo, la estrategia general de marketing para el mercado externo consistirá en desarrollar contactos directos con compradores, dando a conocer los productos a través de la participación en eventos o ferias internacionales, con la ayuda de Fundación ExportAr y/u otras instituciones de promoción comercial. (*A BP, 2010*)

[GENERAL MARKETING STRATEGY

Locally, product samples will be delivered during the establishment and improvement of the facilities so as to introduce the new product and obtain feedback on the needs and uses potential clients find. In the long term, the general marketing strategy for the foreign market will consist of direct contact development with purchasers and product presentations through participation in international events or fairs with the support of ExportAr Foundation and/or other commercial promotion institutions].

This short extract explains how the project will introduce its production both locally and internationally. The strategy covers very specific steps to be followed, associated with very particular events.

Each of the contents explored above may deserve a subsection of their own depending on each BP. In a sample in Spanish, for instance, the labels *business and company* as well as *product cover company* whereas *financial plan, offer to investors*, and *risks* cover the *financial plan*.

Finally, “providing further information” is a marginal function that provides additional data on the contents of previous sections, including the complete CVs of the team members, bibliographical sources, etc. Some professional samples offer further information on demand or attach files within an email, instead of providing it beforehand in the text.

There are some variables that might modify the BP’s prototypical rhetorical structure and each function’s relative length and depth. For instance, an interviewee distinguishes between products and services as the focus of the business, but also expands this distinction even further:

La tipología puede ser tan amplia como industrias existan. Una vez que dividís en productos y servicios, dentro de productos podés diferenciar en consumo masivo o productos de marca y de lujo, y en servicios podés categorizar por negocios a negocios (empresas que le venden a empresas) o por empresas que le van a vender a personas (a consumidores finales). [...] Genéricamente y en ítems a desarrollar, hay mucha diferencia entre un plan de negocios de productos y uno de servicios. (*interviewee G*)

[The typology can be as wide as industries exist. Once you distinguish between products and services, within products you can differentiate between mass consumption or branded and luxury products, and within services you can categorize into business to business (companies that sell to companies) or into companies that sell to people (to end users). [...] Typologically and regarding items to write, there’s a lot of difference between a product business plan and a services one].

Other variables include existing or potential SME, an investor or partner as reader, and academic training or professional performance as main goal. Further research should determine the relative impact of these distinctions on the rhetorical structure of the genre.

4. Conclusion

Many advanced university students are required to write a BP to put in practice their expertise and obtain their degree. Entrepreneurs need to write solid, persuasive BPs to obtain financial support and add strategic partners. Small and medium enterprises write BPs to relaunch the company after a period of growth. Managers have to write in-house BPs to start additional business units when new products or services are to be offered. As this

summary of the BP continuum of varied social settings discusses, the genre has a fundamental professional, academic, institutional, pedagogic, and economic importance. This situation is not limited to Argentina.

The BP is an unknown genre within discourse studies, probably due to its very limited scope, lifespan, and accessibility. Texts remain unpublished and are strictly confidential, readers are selected cautiously, and BPs are worthy only for a very short period of time before they become out-of-date and need to be rewritten. As a result, corpus development is really challenging, and discourse analysis demands creative ways of dealing with the genre. This is why I claim that understanding the BP as a genre contributes to our more general understanding of how to study professional genres. The findings presented in this paper show the importance of an ethnographically-informed approach that critically includes those findings involved in text production and considers other textual, indirect sources.

In addition, the BP simply cannot be studied without referring to the complex genre chain and family it implies. The BP proper is just the main and last phase of a genre chain with a specific chronological order that includes three previous phases. This genre chain shows variations according to the specific genre type and social setting within the BP family. The most salient contextual variables distinguish between training/expert and entrepreneurial/corporate BPs, although other variables (related to the business type) modify its textual features.

The expert entrepreneurial BP is probably the most interesting type, as it plays a key role in entrepreneurship and is used in educational settings. It aims to present the method or strategy to conduct and manage certain new business in a period of time, and seeks to convince the reader of both the feasibility of the business idea and the benefit of their participation in it. Its basic hierarchical and sequenced rhetorical structure includes two core functions (“describing present/potential situation of the company and market” and “describing future processes of strategic actions regarding the marketing, production, and financial plans”).

This paper’s initial findings need to be tested in follow-up studies, multicultural corpora need to be enlarged, and detailed textual evidence needs to be explored. In addition, it would be enriching to expand the occupations of interviewees, especially regarding large companies and entrepreneurs unfamiliar with the formal education system. However, they provide an appealing albeit preliminary picture of a complex and unknown

genre that has not been studied before from a socio-discursive perspective. What's more, this paper offers methodological innovative strategies to account for occluded, confidential genres and to distinguish subtypes within a genre family.

From an educational point of view, this analysis of the business plan can be helpful for students in specific training courses, as previous interdisciplinary experiences with other genres in the same institutional setting suggest (Navarro & Chiodi, 2013). When the social circulation, the goals and the rhetorical structure of the genre are explicitly taught, students find it easier to write consistent texts because they can understand and satisfy the expectations of the expert members of the community. Teaching more delicate differences between genre subtypes and social contexts is also enlightening as students can write situated variations of the same general genre.

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Appendix - Interview questionnaire

Plan de negocios en la universidad

1. ¿En qué materias y carreras se utiliza?
2. ¿Qué perfil tienen esas materias en relación con el resto de materias del grado?
3. ¿Qué perfil tienen los docentes?
4. ¿Qué rol tiene? ¿Qué objetivo persigue su enseñanza?
5. ¿Cómo se elabora? ¿Expansión de una idea o escritura sucesiva?
6. ¿Qué tipo de correcciones y feedback se brinda?
7. ¿Qué errores típicos pueden hallarse?
8. ¿Cómo se evalúa?
9. ¿Qué partes o apartados tiene (optativos, obligatorios, orden, etc.)?
10. ¿Qué extensión tiene? ¿Qué soporte se usa?
11. ¿Qué modelos tienen los alumnos?
12. ¿Leen trabajo de otros alumnos? ¿Tienen pautas de escritura?
13. ¿Cómo se inserta el género en el resto de tareas de escritura del grado?

Plan de negocios en la empresa

1. ¿Qué tipos de planes de negocios hay?
2. ¿Cuál es el objetivo del género?
3. ¿Qué partes tiene? ¿Qué grado de flexibilidad presentan las partes?
4. ¿Cómo circula?
5. ¿Qué modelos y estándares existen?
6. ¿En qué se diferencia el género escolar del profesional?
7. ¿Qué dificultades encuentran los alumnos al insertarse profesionalmente?

Plan de negocios en español

1. ¿Qué particularidades tiene el plan de negocios en la lengua local?
2. ¿En qué se diferencia de los modelos anglosajones o de otro origen?
3. ¿Qué particularidades de cultura empresarial local explican las particularidades discursivas?
4. ¿Qué dificultades enfrentan los emprendedores cuando tienen que escribir planes de negocios en otros idiomas y ámbitos?

