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**Report  
on the implementation  
of surveys of  
renting and business services  
- Statistics Sweden's experiences**

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Annex 1: The model survey questionnaire of the advertising and market research and public opinion polling services industries

## 1. Introduction

NACE 71-74 in 1994	During 1994 Statistics Sweden run a comprehensive mail questionnaire survey, which covers all the sectors in the renting and business services industries, 71-74 according to NACE Rev 1. The period measured is the year of 1993. One aim with the survey was to test the model surveys designed by the Voorburg group.
Model surveys	Each sub sector in our survey has its own questionnaire, so we can get information on sector specific variables. Three questionnaires are much more wide spread than the rest because of our test of model surveys. We follow the model surveys as far as possible for the sectors of advertising and market research including public opinion polling services (NACE 74.4 and 74.13) and computer services (NACE 72). For the architectural and engineering services and related technical consultancy and technical testing and analysis industries (NACE 74.2 and 74.3) we follow several of the modules in the two model surveys mentioned above. The activity classification used is NACE Rev 1.
Other questionnaires	The rest of the questionnaires are set up according to our own model for multi annual surveys, which we have used for the service industries since 1985. It's a questionnaire of two pages and it contains different specifications of figures on revenues, costs, type of customers, investments and employment. New for this year is that a yes or no question about research and development is included.
CPC	In the divisions of revenues our intention was also to test the Central Product Classification (CPC) as far as possible.
Time table	<p>The questionnaires were planned during the autumn in 1993 and were carried out in March this year. Enclosed were comprehensive instructions including definitions, especially to all the CPC items. Each sub sector received its sector specific questionnaire and instructions. The enterprises in the samples were obliged to answer our questionnaires.</p> <p>So far we have carried out two written remarks to the enterprises we haven't heard from. We are planning for a third reminder. According to our plan the work with the survey will be finished in February/March 1995 and a complete report will be published.</p> <p>This report principally describes the design of the questionnaires, our experiences so far and our suggestions of some developments and improvements for coming surveys with emphasis on the model surveys.</p> <p>As the surveys aren't finished yet, we can just describe our experiences of the surveys so far. We have been in contact with business organisations and companies in the sectors covered by each questionnaire, especially for the model surveys, while planning the surveys and designing the questionnaires. We have also worked with the filled in questionnaires, seen the problems, answered questions and received the respondents' viewpoints and comments.</p>

## 2. Scope of the surveys

Our multi annual surveys of the service industries are taken place within a period of three to five years. The time period may vary from sector to sector, mostly depending on how expansive the different sectors are but also on Eurostat's timetables for its pilot surveys.

### Statistical units

In 1994 (measuring the year of 1993) the whole renting services and business services industries are covered. The units covered are enterprises, companies and sole proprietorships that have their main activity in these sectors according to our business register. All units within the same sub-sector receive the same questionnaire.

The samples of the survey of 1994, were stratified by sub-sector and by size class after number of employees. The size classes are as follows:

	0	employees
1 -	5	employees
5 -	19	employees
20 -	49	employees
50 -		employees

### Sample

Every enterprise with 50 or more employees is included while the rest is surveyed via sample. The total sample size varies between different sectors. The size of the sample is 3 482 which corresponds to almost 8 per cent of the population. The sizes of the samples and populations of the different sectors that are surveyed are as follows:

NACE	Sector	Frame	Sample	Sample, per cent
<b>Mail questionnaires:</b>				
71	Renting of machinery and equipment without operator and of personal and household	2 883	373	12.9
72	Computer services	4 609	516	11.2
73	Research and development	436	60	13.8
74.11	Legal activities	2 122	251	11.8
74.12	Accounting, book-keeping and auditing services and tax consultancy	5 850	156	2.7
74.13	Public polling opinion	238	97	40.8
74.14	Business and management consultancy	6 023	237	3.9
74.2	Architectural and engineering services and related technical consultancy	10 488	532	5.1
74.3	Technical testing and analysis	187	35	18.7
74.4	Advertising and market research	4 897	292	6.0
74.6	Investigation and security	250	70	28.0
74.7	Industrial cleaning	2 948	302	10.2
74.81	Photographic activities	1 523	144	9.5
74.82	Packaging activities	56	41	73.2
74.83	Secretarial and translation services	660	101	15.3
74.84	Other business activities n e c	2 562	126	4.9
<b>Total</b>	<b>(excluding 74.15 and 74.5)</b>	<b>45 714</b>	<b>3 333</b>	<b>7.3</b>

**Only information from official annual reports:**

74.15	Management activities of holding companies	317	104	32.8
74.5	Labour recruitment and provision of personnel	60	45	75.0
<b>Total</b>	<b>(including 74.15 and 74.5)</b>	<b>46 091</b>	<b>3 482</b>	<b>7.6</b>

**Response rate**

The goal is to reach a total response rate of at least 80 per cent. So far the total response rate is 77 per cent. There is not a general pattern in each size class. The response rate varies pretty much from sub-sector to sub-sector and between size classes.

### **3. User needs of model surveys**

There is an obvious interest for these kind of surveys from users who need detailed information on different industries/sectors. These kind of users are for example enterprises active in the surveyed industry or persons which plan to set up a business within this sector. Also firms of accountants are interested in these kind of surveys. Other users are mass media, researchers, members of the Parliament and different ministries.

Also the National Accounts find these kind of surveys interesting but with the reservation that they prefer annual surveys to multi annual as their main interest is annual development figures. However, they find these kind of surveys very useful when they are in the situation to revise something in the system for example levels, weights and input-output tables. They are most interested in the modules concerning revenues, costs and category of customers.

Also the staff working with development of price indices has shown interest to these kind of surveys. They use the split up of the revenues for their "weights".

### **4. General changes of the model surveys - before carrying out the questionnaires**

**Contact persons**

We were in contact both with business organizations and probable respondents in order to adapt the questionnaires and instructions of the model surveys into Swedish conditions and to use the language and definitions that the respondents use and understand. Maybe the sectors in Sweden didn't operate in the same way as proposed in the model surveys. And maybe we had used the wrong conceptions or maybe there were other better notions to use. Other viewpoints were on the texts - if they were easily understood.

The questionnaires became thoroughly dealt with and in this way they were adjusted to Swedish conditions.

We could not take into account all comments like: "Too comprehensive! Hard to break down the revenues according to the product classifications. Don't have the revenues split up in the book-keeping systems. Can just make rough estimations of the divisions - is that really relevant?" etc. as our aim was to test the model surveys and CPC.

#### Alterations

However we made some changes in the questionnaire design. We started out from the original model surveys but also took notice to our own questionnaires from our multi annual surveys and did some additions. The order of the modules was rearranged a bit. Some modules were excluded and some were shortened. But in general one could say that we followed the model surveys as far as possible.

#### Module 2 - costs

The most important alteration and also improvement (according to our point of view) that we made was to change of module 2, division of operating costs into Swedish conditions. In Sweden almost all enterprises keep their books according to a basic chart of accounts, where the costs are organized in another way than they are in module 2. We followed the basic chart of accounts instead when designing module 2.

We also took into consideration how the enterprises are to fill in the form of profit loss accounts to the tax authorities. This tax form is adapted very well to the basic chart of accounts.

**We adjusted the cost module to Swedish conditions on the expense of international comparability as we were of the opinion that it was necessary.** The order of the variables was altered but the specification became more detailed than it was in the original questionnaire because of our intention to show the results according to the structure of module 2 as well.

Our opinion is that module 2 became the part of the questionnaire that the enterprises understood the best. The enterprises have had no problems to fill in our revised module 2, but we have got comments as: Why so detailed? Why not take this information directly from the tax authorities?

**Conclusion: As there are different book-keeping principles and systems in different countries the module on costs may be difficult to apply in all details. Probably the different countries must adjust this module into their own conditions. Maybe it is valuable to construct some key figures as some basis for comparisons between different countries.**

#### Additions

Other major additions for all the model surveys were:

1. one special type of cost: training (education) of the staff
2. a section for depreciation as total operating costs don't include depreciation costs
3. work in progress in the module of inventories
4. a module where the revenues are to be reported by type of customers

5. yes or no question on research and development (already a module on R&D in the computer services model survey)
6. some more variables under the heading of other revenues among the different classifications of revenues
7. condition of ownership (Swedish/foreign)
8. intangible assets, especially software

**Proposal:** Of these additions we suggest 1, 2, 4 and 8 to be included in the model surveys.

Accrual basis excluded

Generally module 5 was excluded as it was felt as unnecessary. In Sweden the enterprises are obliged to keep their accounting according to generally accepted principles. For instance these principles mean allocation of revenues and costs to the right periods, that is accrual basis of accounting.

## 5. General experiences and proposals

On the whole we are satisfied with the outcome of the surveys so far. We are positive about our present inflow of 77 per cent. Most of the respondents have answered the questionnaires very well. During the data collection period we also had a lot of contacts with respondents both by telephone and by mail. We also sent back questionnaires that hadn't been answered at all or that had been answered badly.

Respondents' point of views

When designing a questionnaire we tried to have the respondents' point of views in mind. The starting point then must be to use the same concepts and language as the respondents use. The questions must be adapted to the conditions in the sectors surveyed. Conditions can also vary from country to country, which is very important to remember. **Therefore we see it as a necessity to let possible respondents and business organizations take part in the designing work and also test the questionnaires.**

However some of the respondents have misunderstood the questions a lot and of course some haven't been willing to understand. We have got many questions, mostly by telephone. Many of these could have been excluded if the respondents had read the instructions. Maybe the instructions were too heavy. On the other hand they may have been very useful since most of the questionnaires were OK.

Some general misunderstandings are that the respondents give data for the wrong time period, or give data in SEK instead of in thousands of SEK or specify data for the whole group of companies instead of the enterprise included in the sample. This type of errors is mostly corrected by the one that registers all the figures, but all faults can not be detected of course.

Comments from small enterprises

Since we have got many reactions and complaints, mostly concerning the questionnaires being too comprehensive, from the sole proprietorships and other small enterprises we think it's more advisable to give these question-



naires that are less extensive. Usually respondents in these small enterprises don't know so much about economics. They often buy book-keeping services and rely on these companies and their accountants. Many of the small enterprises were put in the dilemma "who knows and who pays?". The respondents couldn't answer our questions because they didn't have the background and education of economics and because they couldn't afford the bills of their accountants. We often got the answer that if we were willing to pay their accountant we would get the information we wanted. Unfortunately we didn't have that opportunity. Conclusion: it would be better to have questionnaires of different extent for different sizes of enterprises.

**But we also have found that the smaller enterprises find it easier to break down the revenues since they don't provide that many different kind of services.** It's much harder for the larger enterprises to split up the revenues on different products, especially if they have many offices spread out in the country and each office can become specialists in different fields.

Too comprehensive

When one sends out comprehensive questionnaires concerning for example both economic information and employment figures one must have in mind that the burden on the enterprises increases. Usually it takes more than one person to answer the questions. This is a source of error. The figures given might concern different periods or different economic entities. There is also the risk that the questionnaire is put between two chairs or that it never reaches us. **The less persons that need to be involved in the answering process the better.**

A general and always existing comment/question is that the questionnaires are too hard to answer because of the companies' not so detailed book-keeping systems. This concerns mostly the different specifications of revenues. It has been very hard to motivate the respondents to estimate. They couldn't understand that we are fully satisfied with estimates. According to their point of views the statistics will be completely irrelevant and misleading if it's based on estimations. **But in these kind of surveys one must be allowed to make valuations.** We can't urge the respondents to go through every single invoiced amount. Of course it would be much easier for the respondents if there was a basic chart of accounts that contained all the different product classifications.

Activity classification

We already knew that business services was a difficult field concerning activity classifications (has been stated in earlier Voorburg group meetings). The re-classification from the Swedish activity classification SNI 69 to SNI 92 (NACE Rev 1) has caused a whole lot of problems. We find the share of enterprises with wrong industry classification to be larger this year.

The last page was omitted

The last page of the model survey questionnaires, mostly containing the module of fixed assets, was the part that was left out a lot or filled in with many errors. Maybe we had squeezed in too much information in just one page. We didn't want to split it up into two pages and make the questionnaire even thicker. Why were the answers of the fixed assets questions beneath contempt? We believe it is a sign of tiredness - that the questionnaires of the

model surveys were too comprehensive. In fact those questions should not be that difficult to answer.

**From all these comments we have come to the conclusion that it's not to recommend to use all the modules in one survey.**

But looking at the response rate one can not find the connection two pages questionnaire higher response rate and four to six pages questionnaire lower response rate. There is another connection though. The less comprehensive questionnaires were better filled in as they reached us the first time. This means that we haven't had as much extra work with these surveys than we have had with the model surveys.

The enterprises that have questioned the survey the most are in the sectors of legal activities, advertising and market research services and photographic activities.

## **6. The questionnaires - experiences and suggestions**

### **6.1. Model survey on advertising and market research and public opinion polling services**

#### **Summary:**

- Most of the enterprises managed to fill in all modules of the questionnaires.
- It is necessary to make adjustments to national conditions in advance.
- The modules of specification of costs for goods and services only for resale and subcontracting, employment and fixed assets caused most problems.
- It is too comprehensive to have all modules in the same survey.

#### **6.1.1. Background**

We have tested the model survey for the sectors of advertising and market research and public opinion polling. The model survey is developed by France and it was presented at the Voorburg group meeting in the autumn of 1993.

We followed the proposal as far as possible. All modules except two were included in the Swedish survey. Module 5 "Supplementary question concerning the basis of accounting" was excluded as most Swedish enterprises are to account on an accrual basis according to law and principles for accounting. Module 8 "Advertising revenues" was replaced with the module "Specification of revenues by category of customers". Here the companies were asked to divide their revenues expressed as a percentage into different types of customers (sectors) in Sweden and also the total of foreign sales. We also added some variables as accounting year, condition of ownership, research and development and division of revenues by category of customers.

The sequence of variables got the following order:

- Activities of the enterprise
- Accounting year
- Condition of ownership
- Research & development (R&D)
- Employment
- Specification of operating revenues
- Split up of revenues by category of customers
- Total export
- Exports
- Total import
- Imports
- Division of operating costs
- Depreciation
- Specification of costs for goods and services only for resale and subcontracting
- Work in progress and inventories
- Fixed assets
- Leasing
- Other information
- Name of contact person and telephone number

The companies have without exception more or less filled in the survey well. No module has been totally misunderstood as far as we can see at this moment. Certain modifications and improvements can yet be done to the model survey. Below follows a report of what we have done, changed etc.

In the following text we make comments on the modules of the model survey and we follow the order of the original questionnaire.

A copy of the questionnaire is placed in annex 1.

#### 6.1.2. Module 0 - Activities of the enterprise

We chose to modify module 0 according to the first proposal by France, that is we asked for both primary and secondary activities (see annex 1).

We use this module to check if the company is classified to the right industry.

#### Activity classification

**This module caused no problems.** Many companies have ticked both one main activity and one or more secondary activities. It will probably be difficult for the companies to tick only one alternative, especially if they have as many activities to choose from as in model survey rev nr 1, 10.10.1993. Examples on what advertising space or time the companies intermediate are TV, advertising spaces on buses, daily- and popular press etc. **Many companies have stated that they intermediate all media.** Other advertising services were for example demonstrations, telemarketing, design and illustrations.

Split-up of revenues

### 6.1.3. Module 1 - Division of operating revenues

**The companies' accountings are not planned according to our questions and they have often difficulties to split up their revenues on different types of revenues. But most companies still have succeeded pretty well to fill in this part of the questionnaire. A few enterprises couldn't divide their revenues on the lines of the group "creating, planning and consultative services etc."**

#### *Section 1: Marketing research and public opinion polling services*

According our contacts' point of views we didn't split marketing research services into consumers' products and intermediary goods and we excluded economic studies. Instead we chose the following distribution: marketing research, public opinion polling and other researches, please specify. Examples on other researches were testing and office research.

**Conclusion: this section has worked well.**

#### *Section 2: Inter mediation of advertising space or time*

CPC 87110 B "Sale or leasing services of advertising space or time by media buying agencies" doesn't exist in Sweden and therefore this line was deleted. Instead we added a line "Advice on the choice of media".

Explanatory notes  
are needed

"Sale of advertising space or time by middlemen" is misread of some enterprises as it says that the advertising space or time is intermediated by middlemen. **Where should the companies who both sell and lease advertising space or time without middlemen put their revenues? The CPC 87110 A must be clearer and more specified.** Perhaps we could strike out the words "by middlemen" in Sweden (just "Sale or leasing services of advertising space or time")? We propose that this classification is divided into three separate classes:

- Sale or leasing of advertising *time* (TV, radio, cinema)
- Sale or leasing of advertising *space* (newspapers, magazines and other publications)
- Sale or leasing of *other advertising media* (outdoor advertising, direct mail and other)

Then you could see how large the revenues are from different types of media.

**The text to CPC 87110 C "Auxiliary services to advertising space management" should also be explained further.**

#### *Section 3: Creating, planning and consultative services etc.*

No changes have been done to this section. The word "placement" was neglected because this service doesn't exist in Sweden. Advertising agencies can give advise on which media to choose. Only a couple of advertising agencies in Sweden are allowed to intermediate advertising space or time. Some companies couldn't divide their revenues on the different types of revenues. All these services are included in a package of services (complete campaign). **The**

companies had some difficulties to split complete campaigns into separate creative services.

*Section 4: Direct advertising and other advertising services*

CPC 87190 D "Direct advertising by visit" hardly exists in Sweden and therefore this line was excluded. CPC 87190 F "Aerial advertising services" didn't get a line of its own as it is not very common either. It is included in "Other advertising services, please specify" instead.

**This section was not difficult to fill in.** Examples on other advertising services were text, logotypes, signboards and market education etc.

*Section 5: Other non advertising activities*

Nothing is changed in this module and there is nothing to comment. No problems to fill in this part.

*Section 6: Other operating revenues*

Adjustments to national conditions are needed

"Production added to fixed assets" was removed from the survey as the enterprises wouldn't understand the definition of it. They didn't understand it due to different accounting principles. The rest of the section was also adjusted to Swedish conditions, both due to book-keeping principles and on request from our national accounts. We asked for:

- income from rents
- licenses and royalties
- commission from media
- other sales of services, not mentioned above, please specify:
- other sales of goods, not mentioned above, please specify:
- remaining operating revenues, please specify:
- received subsidies

**Conclusion: section 6 must probably be adjusted to national conditions.**

**6.1.4. Module 2 - Division of operating costs**

This module follows the Swedish basic chart of accounts, which has lead to that most enterprises have filled in this module well. For further information about this module, see chapter 4.

Education/training costs

**One type of cost was added: expenses for education and training of the personnel. We find this cost to be very important as we see it more as an investment. In business services enterprises the staff and its knowledge is the most valuable asset. Therefore it is of utmost importance to collect this information.**

**6.1.5. Module 3 - Specification of costs for goods and services only for resale and subcontracting**

A problematic module

**A. Back payments or usage right paid to the owners of advertising media by the media representative**

B. Purchase or renting of advertising space or time on the account of the advertising agencies or the media central buying agencies

Those two lines were put together to "purchase of advertising space or time on an advertiser's account". **In Sweden just a few advertising agencies are approved to intermediate advertising space or time.** Space or time services are intermediated by intermediaries instead. Advertising agencies can give advice on the choice of media. There aren't any media buying agencies in Sweden. Most buyers of advertising make direct businesses with special intermediary companies.

The remaining parts of the module were included.

**There have been problems with this module. It has often been omitted. The aim of the module needs to be explained better in the explanatory notes and also how it should be used.**

#### 6.1.6. Module 4 - Inventories

Few inventories

In this module we have added a line "work in progress". Work in progress is the type of stock that is the most occurring in the sector of business services.

We have found out that goods for resale hardly exist in this industry in Sweden. **Many companies don't have any work in progress or inventories.** They have put zeros on both beginning and ending inventory.

#### 6.1.7. Modules 6 & 7 - Exports & Imports

No changes are done here except that we only used the column for percentages. We have also added a section above where we ask for the total amounts of export and import in thousands of SEK.

What is export?

**Some respondents within this sector have had difficulties to understand what export really is.** They see their sale of goods/services to enterprises who resale the same goods/services to companies abroad as export. Rather than the sale of their own they see to the final destination of the good/service.

#### 6.1.8. Module 9 - Employment

In order to keep comparability over time we added a question about number of persons employed (number of year persons). Also the annual accounting data contain information on this figure.

We also asked for the number of persons employed on December 31 1993 split up into males/females and full time/part-time (according to module 9 in the model survey).

Average number of wage-earners per trimester was removed from the survey. We didn't think that we would get any relevant figures here.

At Statistics Sweden the definition of part/full time is less/more than 35 hours a week. We have used these definitions.

How define working partners?

This module has caused some problems. A lot of companies have misunderstood what a working proprietor/partner is. Better explanations are needed.

Distribution of number of persons employed on December 31 1993: Most of the companies have filled in this part of the survey very well. A few companies weren't able to report figures of December 31 but stated another date (for example November 30) which we accepted.

#### 6.1.9. Module 10 - Fixed assets

The module of fixed assets, additions and disposals was adjusted into Swedish conditions and got the following structure:

	Additions	Disposals	Book value
<b>Tangible assets</b>			
Motor vehicles and other transport equipment			
Furniture and fixtures			
Computer equipment			
Other machinery and equipment			
<b>Intangible assets</b>			
Software			
Other intangible assets			
<b>Leasing</b>			
Addition of leased assets (machinery and equipment including motor vehicles and other transport equipment) during the year			

We did not divide buildings into residential/non residential. What does it mean? to live in? or domestic?

Intangible assets

**We added intangible assets to the module.** Software is usually not regarded as tangible and we found this question to be very interesting.

The principles for leasing are not quite settled in Sweden. Nobody could give us clear information on this matter. Therefore we **decided just to ask for the total addition of leased assets during the year.** With addition we meant purchase price (acquisition value) according to the leasing contract.

**Otherwise module 10 caused a whole lot of problems. It was the part of the total questionnaire that contained the worst replies.**

The page of module 10 became a little too compact and apparently the column headings weren't read by the respondents.

The enterprises found it very hard to specify the amounts of different kind of assets too as this information wasn't easily found in their accounting systems. It was very common with brackets around the first four lines, machinery and equipment.

**The utmost reason for the bad answers must be that the respondents were tired of the questionnaire when they reached the last page. Conclusion: the questionnaire was too comprehensive.**

## **6.2. Model survey on computer services**

### **Summary:**

- The model survey as a whole worked out pretty well.
- The module of costs of goods and services for resale seems to have caused most problems for the respondents. There have also been difficulties for the modules of employment and fixed assets.
- It was easier for small enterprises than larger ones to answer the module of revenues.

### **6.2.1. Background**

The computer services questionnaire was designed as this:

1. Form of activity
2. Accounting year
3. Ownership - foreign/Swedish
4. Employment numbers
5. Revenues (from the sale of goods and services)
6. Packaged software products revenues
7. Revenues by category of customers
8. Exports
9. Operating costs (goods and services used in the operations)
10. Depreciation
11. Costs of goods and services for resale
12. Research and development
13. Work in progress and inventories
14. Fixed assets, additions and disposals
15. Leasing
16. Other information
17. Name of contact person (respondent) and phone number

We followed the model survey on computer services proposed by Canada which also had been tested by France, New Zealand and Finland. Our aim was to test the model survey as far as possible.



Module 5 was excluded as most of the enterprises are obliged to keep their accounting according to generally accepted principles, for instance accrual basis of accounting.

Module 7, imports, was also excluded as it was irrelevant to put it in just this sector.

As research and development (R&D) is covered by other comprehensive surveys also carried out by Statistics Sweden module 11 was reduced quite a bit.

We added some questions as well. We asked the companies to describe their main activity as we wanted to check if the enterprises were classified properly.

The revenues are split up by category of customers too. Our national accounts are satisfied with this module as it helps them with their input-output calculations.

There was also a demand for data on ownership. How large is the share of foreign owned enterprises within the sector of computer services in Sweden? Swedish National Board for Industrial and Technical Development (NUTEK) was very interested in this matter.

As a conclusion we excluded some modules and added some. The structure was also reorganized a bit because of lay out and order matters. The major thought of our structure was:

1. background data
2. revenues
3. costs
4. balance sheet data

In the following text only the modules from the model survey are commented.

#### **6.2.2. Module 1 - Revenues from the sale of goods and services**

We made some minor changes in module 1. The structure became to look like this:

<b>Section 1: Revenues from the provision of computer services</b>	
	<b>(CPC)</b>
<b>Packaged software products of own design</b>	
Systems and user tools software	8411
Applications software	8412
<b>Professional computer services</b>	
Consultancy services related to the installation of hardware	8421
Systems and technical consulting services	8422
Custom software development services	8423
Systems analysis and programming services	8425
Computer facilities management services	8426
Other professional computer services	8429

**Computer related training services (education)****Computer processing services**

Data processing and tabulation services	8431
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Data entry services	8432
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Other computer processing services	8439
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<b>Data base services</b>	<b>844</b>
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**Network/telecommunication services**

<b>Computer repair and maintenance services</b>	<b>845</b>
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<b>Other computer services, please specify</b>	<b>849</b>
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**Section 2: Sale or rental/lease of goods and intermediary of services within computer services**

Resale of packaged software

Resale of hardware

Resale of computer services

Rental/leasing of computer hardware

**Section 3: Revenues from other sources**

Income from rentals (letting offices/houses)

Royalties and patent fees received

Income from other services, not mentioned above, please specify

Income from other goods, not mentioned above, please specify

Remaining operating revenues, please specify

Operating subsidies

Network and training services were placed under section 1 instead of 2 as we changed the heading of 2. This order felt more natural. Telecommunication was included in network services due to many recommendations from our contacts of possible respondents. Concerning section 3 our national accounts are very interested in the split up of other revenues into income from rentals, other services and other goods. We have noticed that we contrary to our expectation would have had use of the variable "services to related parties" as it sometimes was specified among other revenues.

Difficulties to split  
up revenues

**Module 1 worked out pretty well.** We have received some comments on the CPC though. Some respondents found it difficult to see the difference between CPC 8426 and 8431. Some thought that CPC 8421 and 8422 were not possible to be divided from each other. The same argument was raised for CPC 8423, 8424 and 8425. There were also the same kind of comments concerning network, telecommunication and data base services.

We have got some point of views on the service of documentation and manuals. It was argued that this should be a CPC of its own. We raised the same question to our contacts before the questionnaires were carried out. Then we got the answer that it was a minor service compared to the whole industry and that it was integrated in the different computer services. Anyhow, documentation has been reported specially pretty often.

There haven't been any other specific difficulties. We believe that the detailed instructions have been of a lot of help, especially in this module since every CPC was described.

*Some general comments have been:*

- The enterprises don't have this kind of information in their accounting systems.
- It's hard to make relevant estimations.
- Many enterprises account the revenues as projects. One project may contain almost all different computer services...
- Some large enterprises contained of very many local units that were spread out all over Sweden. It was therefore impossible to break down the revenues, as different local units were specialized in different services.

Difficulties because  
many local units

**In our opinion it was easier for the smaller enterprises than the large ones to answer this module.** Smaller enterprises don't supply that many services or goods and don't have to make that large efforts to go through their bills. On the other hand large enterprises have more resources to answer questions like these.

How to explain  
network services?

**We found it hard to understand and define network services on our own. We would like explanations and examples to the lines among the division of revenues that aren't classified as CPC as well.**

After all contacts we also have to suggest that network and telecommunications services are put together in the future. We are not sure if documentation is a large part and therefore deserves a CPC of its own.

**As a conclusion of this chapter: most of the respondents have been able to divide their revenues according to module 1. The product classifications therefore seem to suit the computer services sector.**

#### **6.2.3. Module 2 - Goods and services used in the operations**

Costs or purchases?

As already described in chapter 4 module 2 was changed completely due to the book-keeping principles and the basic chart of accounts in Sweden.

**We see costs of training of the staff** as an investment and it is therefore very important to measure this kind of cost. For more information about this see part 6.1.4.

#### **6.2.4. Module 3 - Purchases of goods and services for resale**

We asked for costs instead of purchases because of the accrual principles of accounting. The costs in this module were a part of the total operating costs in module 2.

**The module of costs of goods and services for resale has caused many problems.**

We found some impossible connections in the questionnaires:

- income from resale but no costs for goods and services resold and contrariwise
- costs for goods and services resold in module 3 but no costs for these goods and services among the operating costs in module 2
- large amounts as costs for goods and services in module 2 but no costs specified in module 3 (possible but not probable)
- etc.

Many respondents have neglected this module. It could be because they haven't resold any goods or services. But we can't be sure of this. Maybe questions about costs for resale are too sensitive to put. The enterprises might not want to expose their margins.

**We have reached to one conclusion: Better explanations are needed! Maybe the specifications could be placed directly in module 2 as "of-posts". Another possibility is to put the specifications in connection with module 1 where the revenues from resale are given.**

#### **6.2.5. Module 4 - Inventories**

Work in progress

As described in chapter 6.1.6 work in progress is a common type of stock in business services industries. Therefore **work in progress** was included in module 4.

**Most of the answers concern work in progress.**

We haven't had any other problems than that many respondents have skipped this module.

#### **6.2.6. Module 6 - Exports**

Module 6 was followed exactly. **There haven't been any specific problems.** Export doesn't seem to be very common in the Swedish computer services industry. For some more information see chapter 6.1.7.

#### **6.2.7. Module 8 - Supplementary questions regarding packaged software products revenues**

**This module hasn't caused any particular troubles.** But of course not all respondents have understood the connection between this module and packaged software products of own design and resold in module 1.

We have one question. Is it possible to report revenues from packaged software products of own design on some other line than on the line for revenues derived from the sale of "the organization covered by this report"? It would be illogical. As understood we find some part of this module to be unnecessary. We have received a comment on the second part of this module: "It should be adapted to the client server technology."

#### **6.2.8. Module 9 - Employment numbers**

We followed the module completely, but we added some information ahead of this module. This section concerned average number of persons employed. To get more information about this see chapter 6.1.8 where also definitions of part and full time are given.

In the other section (=module 9) we asked for number of persons employed on December 31 1993.

Too detailed!

**The respondents found this module as rather complicated. There were probably too many specifications in just one table.** The sum of the specifications could turn up to be completely different from the total.

**We had problems of defining computing personnel** just as the respondents had. They also found it hard to see the clear difference between working proprietors and partners and paid employees.

#### **6.2.9. Module 10 - Fixed assets, additions and disposals**

There was just one addition from what is told in chapter 6.1.9. For the computer services industry we also asked for **the value of investments and book value in development of software** among the intangible assets. We found this question to be very interesting, especially in this sector.

#### **6.2.10. Module 11 - Software research and development**

As the field of research and development (R&D) is deeply surveyed by another part of Statistics Sweden we chose to modify module 11 a bit. We asked if the companies had done any research and development or not during 1993. If no, module 11 was done. If yes, the enterprise had to answer one more question.

The R&D survey's sample will be based on the information from this module and from the other questionnaires with similar questions about R&D.

**Some respondents didn't understand the definition of R&D. Otherwise there weren't any specific problems concerning this module.**

### 6.3. "Model survey" on architectural and engineering services and related technical consultancy and technical testing and analysis

#### Summary:

- As a whole this adopted model survey worked out well.
- The modules of fixed assets and employment were most problematic.
- The split-up of operating revenues seems to be very close to the enterprises' revenues.

#### 6.3.1. Background

The questionnaire concerning NACE 74.2 and 74.3 (Rev 1) is composed of modules from the other model surveys (advertising, market research and public opinion polling services and computer services), but it isn't as comprehensive as those.

The structure of the questionnaire is as follows:

1. Form of activity
2. Accounting year
3. Ownership - foreign/Swedish
4. Employment numbers
5. Division of operating revenues
6. Revenues by category of customers
7. Division of operating costs
8. Research and development
9. Depreciation
10. Work in progress and inventories
11. Fixed assets, additions and disposals
12. Leasing
13. Other information
14. Name of contact person (respondent) and phone number

The survey has worked out quite well. The response rate is more than 80 per cent and it will increase further. The small enterprises have filled in the questionnaire as well as the large ones. In this survey the ability to answer is not connected to size of enterprise. The only module which has caused considerable problems is the one of fixed assets.

#### 6.3.2. Split-up of operating revenues

The specification of operating revenues is built up according to experiences from earlier surveys and from comments from earlier respondents. It is partly based on CPC.

Enterprises with architectural design were of the opinion that it was important to separate pre-design from project. In that way the result from the survey would be of greater interest for them. For the other sub-sectors "project man-

agement" is the most important new type of revenue. The structure became to look like this:

<b>CPC</b>	<b>Type of revenues</b>
<i>Section 1: Revenues from architectural services</i>	
86712	Architectural design services
Part of 86712	- of which pre-design
Part of 86712	- of which project
-	Interior designer
-	- of which pre-design
-	- of which project
86740	Urban planning and landscape architectural services
Part of 86711	Advisory architectural services
<i>Section 2: Revenues from constructional engineering services</i>	
86722	Engineering design services for the construction of foundations and building structures
86723	Engineering design services for mechanical and electrical installations for buildings
-	Structural engineering control and contract inspection
Part of 86721	Advisory and consultative engineering services
-	Project management
-	Other constructional engineering services
<i>Section 3: Revenues from technical engineering services</i>	
86724	Engineering design services for the construction of civil works
86725	Engineering design services for industrial process and production
86730	Integrated engineering services for turnkey project
86726	Engineering design services n.e.c.
86750	Related scientific and technical consulting services
-	Development and consultative services in electronics and computer system
Part of 86721	Advisory and consultative engineering services
-	Project management
86729	Other engineering services
<i>Section 4: Technical testing and analysis services</i>	
86761	Composition and purity testing and analysis
86762	Testing and analysis of physical properties
86763	Testing and analysis of integrated mechanical and electrical systems
86764	Technical inspection services
86769	Other technical testing and analysis services

In the questionnaires there were also lines for other revenues as income from rents, sales of other services, sales of other goods and operating subsidies.

The module seems to work. The most - but not all - enterprises which have filled in at the lines "Architectural design services" and "Interior designer" have also filled in the lines "- of which pre-design" and "- of which project". Many of the enterprises have filled in "copying" at the line "Other sales of services than mentioned above ...".

Most of the enterprises have their revenues concentrated to only one of the sections. Small enterprises often have just one or two type of revenues.

We have had many phone calls concerning section 1 and 2. The respondents have had problems to give exact figures. Then we have asked them to give estimates and they have accepted to do so.

#### **6.3.3. Division of operating costs**

This module follows the Swedish basic chart of accounts. The enterprises have, with few exceptions, been able to fill in the division of operating costs. For further information about this module, see chapter 4.

#### **6.3.4. Fixed assets, additions and disposals**

This module has been the most problematic one for the enterprises. Many of the respondents have filled in their total assets as investments and not the new assets for the accounting year. Other enterprises have had problems to split up their assets on types. Transport equipment, buildings and land have not been problematic. The problems have been for inventories for the office, computer equipment and other machinery and equipment. See chapter 6.1.9 for some more information.

#### **6.3.5 Other comments**

There have been some confusion concerning the employment module. Perhaps some of the mistakes could have been avoided with more clear instructions. The added variable concerning ownership has worked out well.

### **6.4. Other surveys within renting and business services - experiences of Central Product Classification**

#### **6.4.1. Renting of machinery and equipment without operator and of personal and household services**

For the sector of renting of machinery and equipment without operator and of personal and household services (71 according to NACE Rev 1) the division of operating revenues was **not fully adapted to the CPC**. We put some of the activities together and split one of them into two classifications. The CPC's we used in the survey were:



<b>CPC</b>	<b>Leasing and rental services concerning:</b>
83101	private cars and light vans
83102	goods transport vehicles without drivers
83103	vessels without operators
83104	aircraft without operators
83105	other vehicles and transport equipment without operators
83106	agricultural machinery and equipment without operators
83107	machinery and equipment without operators
83108	office machinery and equipment without operators
83109	other machinery and equipment without operators
83201	televisions, radios, video cassette recorders and related equipment and accessories
83202	video tapes
83203	furniture and other household appliances
83204	pleasure and leisure equipment
83209	other personal and household goods

In the questionnaire we put the CPC 83102-83105 together to leasing and rental services concerning other transport vehicles and equipment and CPC 83203-83209 together to leasing and rental services concerning other personal and household goods.

We divided CPC 83109 into two activities: Leasing and rental services concerning industrial machinery and leasing and rental services concerning other machinery and equipment without operators.

Because of the **demand for information about computer services** from our users we made a **subgroup** to the CPC 83108, leasing and rental services concerning computers, computer equipment and software.

We also made a group, leasing and rental services concerning vehicles and machinery **with personal (operators)**. In our previous survey we found out that enterprises filled in rental services with operators in activities where personal shouldn't be included.

We also added **financial leasing** as it is a product that is closely related to this sector and we didn't want it to be put in any of the leasing or rental lines.

In the questionnaires there were also lines for other revenues as income from rents, sales of others services, sales of goods and operating subsidies.

#### Experience of the CPC

**Our distribution of activities worked out very well.** Enterprises with their primary activity in leasing and rental services didn't have any problems to fill in these specifications.

#### Other problems

This sector had a low response rate. It was especially low for the enterprises with renting of household products as their main activity. We also had problems with enterprises who were wrongly classified.

#### 6.4.2. Research and development

The research and development services sector consists of the following central product classifications:

<b>CPC</b>	<b>Research and development services on:</b>
85101	physical sciences
85102	chemistry and biology sciences
85103	engineering and technology
85104	agricultural sciences
85105	medical sciences and pharmacy
85109	other natural sciences
85201	cultural sciences, sociology and psychology
85202	economics
85203	law
85204	linguistics and languages
85209	other social sciences and humanities
85300	Interdisciplinary research and development services

In the questionnaires there were also lines for other revenues as income from rents, sales of others services, sales of goods and operating subsidies.

Experiences of the CPC      We asked for the same classifications as CPC and the enterprises had no problems to fill in the questionnaire.

Other problems      However there were very many of the enterprises that were classified in the wrong industry.

#### 6.4.3. Legal activities

The division of operating revenues in the questionnaire have been adapted to the CPC to a little extent, as Statistics Sweden already uses a distribution that has been prepared in consultation with the Swedish solicitors' organization. Some adjustments have been made though to the CPC. The CPC written in the left column below and the written sentences to the right are for that reason not really comparable. Our specification of revenues were:

<b>CPC</b>	<b>Classifications</b>
86111	Criminal case
Part of 86119	Real estate law
Part of 86119	Family law
86120	Administrative law
86130.1 (CPA)	Patent and copyright services
86130.2 (CPA)	Legal documentation and certification services
87902	Insolvency services
Part of 87909	Receivership services
86190	Other legal advisory and information services

In the questionnaires there were also lines for other revenues as income from rents, sales of other services, sales of goods and operating subsidies.

Experiences of the CPC	<b>The enterprises have had problems to answer the classifications. More work has to be done to make the next questionnaire better. As in all the other examined industries the questionnaires for legal activities would have to be adapted to the CPC and contact would have to be taken with probable respondents.</b>
Other problems	We have discovered that many solicitors are organized differently than enterprises in other industries. This was nothing we knew before we carried out the questionnaires. A number of solicitors run activity in a trading company. But they also have limited companies on their own. By the end of the accounting year they move the profit from the trading company to the limited company. The limited company pays some expenses and the solicitor's salary.
Difficulties with statistical units!	This organization model is a problem for us. Sometimes we have got just one limited company and sometimes both the trading- and the limited company in our sample. We can't add revenues, employed persons etc. from all these statistical units. In that case we would make the sector twice as big as it is. We are not interested in the limited companies as they don't run any activity. If we had been aware of this problem from the beginning we would just have chosen the trading companies. Now we have been forced to make other solutions which has caused us and the enterprises a lot of extra work.

#### **6.4.4. Accounting, book-keeping and auditing services and tax consultancy**

The division of operating revenues in the questionnaire are designed to the CPC but have also been influenced by the Canadian experiences, described in "Accounting services and the CPC" from July 30, 1992. Above the classifications from the CPC 862 and 863 we have also used classifications from the CPC 865 and 84. The specification looked as the following:

<b>CPC</b>	<b>Classifications</b>
86211	Financial auditing services
86212	Accounting review services
86213	Compilation of financial statements
86220	Bookkeeping services, except tax returns
86219	Other accounting services
86301, 02	Corporate tax planning, preparation etc.
86303	Individual tax preparation and planning services
	Commodity services
86309	Other tax related services
86501	General management consulting services
86502	Financial management consulting services
	Financial consulting services by receivership
84	Computer services

In the questionnaires there were also lines for other revenues as income from rents, sales of other services, sales of goods and operating subsidies.

Experiences of the CPC      **Enterprises with less than 50 employees had no difficulties to understand or estimate the classifications. It also seems like all classifications have been used.**

However, some of the enterprises with more than 50 employees were not able to specify their revenues. These enterprises have several local units in the country and they don't have that detailed book-keeping systems.

#### **6.4.5. Business and management consultancy activities**

The specification of operating revenues in the questionnaire was designed according to the CPC. Above the classifications from the CPC 865 we also used classifications from the CPC 863, 872 and 84. Our distribution:

<b>CPC</b>	<b>Classifications</b>
86501	General management consulting services
86502	Financial management consulting services
86503	Marketing management consulting services
86504	Human resources management consulting services
86505	Production management consulting services
86506	Public relations services
86601	Project management services other than for construction
87201, 02	Executive search and placements services
	Training
86602	Arbitration and conciliation services
Part of 86609	Holding
84	Computer services
863	Taxation services

In the questionnaires there were also lines for other revenues as income from rents, sales of other services, sales of goods and operating subsidies.

Experiences of the CPC      **It seems to be difficult for the enterprises to know to which classifications their activities belong and we don't always know either. Some of the enterprises answered that all their revenues belong to one single variable. But on the same questionnaire where they told us about their main activity, they specified several different activities. We are planning to get in contact with these enterprises by telephone.**

Two other examples that show some of the confusion with the classification are:

\* Where is the limit between financial management consulting and accounting?

\* Where does management renting belong? Some enterprises include it in human resources consulting, some in executive search and placement services, some in general management consulting and some in other revenues. We have included it in general management consulting if it has been specified.

Anyhow the classifications seem to work out quite well. However it might be easier to understand them if there are some more examples on what they mean.

Other problems

20 per cent of the replies have a wrong industry classification and unfortunately these are not only smaller enterprises. 40 per cent of the enterprises with more than 50 employees have wrong industry classification. Most of these enterprises belong to NACE 74.150 and 91.111 (Rev 1) instead.

#### 6.4.6. Investigation and security activities

For the sector of investigation and security services (74.6 according to NACE Rev 1) the specification of operating revenues was **fully adapted to the CPC**. The distribution that we have used in an earlier survey in this sector did not quite follow these product classifications. The product classifications we used in the survey of 1993 were:

CPC	Classifications
87301	Investigation services
87302	Security consultation services
87303	Alarm monitoring services
87304	Armoured car services
87305	Guard services
87309	Other security services

In the questionnaires there were also lines for other revenues as income from rents, sales of other services, sales of goods and operating subsidies.

Experiences of the CPC

**This module has worked out very well. The enterprises haven't had any problems to fill in these specifications.** One explanation of why there haven't been any problems though must be that the division is not very detailed. All services have been used. But the classification of investigation services, CPC 87301, plays a minor role. **CPC 87305, guard services is the classification that has been used most frequently.**

There has been some misunderstandings. Some of the enterprises have specified income from entrance guard services, cloakroom attendant services, patrol services and shop control services on the line of other revenues. We found these activities to be typical guard services. Therefore all these kind of activities were moved to CPC 87305.

Other problems

This sector has a very low response rate.

Suggestions

**Maybe the classification of guard services could be split up into some more activities. It is a very comprehensive activity. It also seems as the enterprises in the survey (at least some of them) find it better to specify their kind of guard services. Of course all respondents wouldn't appreciate a further division of the service as it would be more difficult for them to break down their revenues on more detailed classifications.**

In our survey of 1985 wholly 39 per cent of the total revenues derived from guard services. (34 per cent of the total weren't broken down by the classifications - just a total was given.) The classifications that concerned guard services then were guard services (35 %), shop control services (1 %), construction site guard services (0 %) and night watch services (3 %). The outcome of this specification wasn't very successful. But we propose some kind of division of the guard services anyhow.

#### **6.4.7. Industrial cleaning services**

For the sector of industrial cleaning services (74.7 according to NACE Rev 1) the specification of operating revenues was **not fully adapted to the CPC**. In earlier surveys we used a finer distribution, and our choice was to follow the earlier specification. We did some adjustments to the CPC. The classifications we used in the survey of 1993 were:

<b>CPC</b>	<b>Classifications</b>
87401	Disinfecting and exterminating services
87402	Window cleaning services
87403.1	Traditional cleaning services
87403.2	Specialised cleaning services
87409.1	Furnace and chimney cleaning services
87901.2	<i>Other cleaning services</i>

*The specification we used in the survey was:*

- Drain cleaning services
- Refuse and latrine collecting services
- Street and road cleaning services
- Furnace and chimney cleaning services
- Disinfecting and exterminating services
- Traditional and window cleaning services
- Chemical and oil dispersing services
- Destruction of ecologically harmful refuse
- Recycle of glass, papers, batteries etc.
- Other cleaning services

There were also lines for other revenues as income from rents, sales of other services, sales of goods and operating subsidies.

#### **Experience of the CPC**

Nearly seventy percent of answering enterprises had their major income from traditional and window cleaning services (CPA 87402 and 87403.1). Maybe we should have split this group and adapted the CPC fully. But by experience we know that the most of these enterprises are small, do both activities and can not divide this revenue.

**Our specification of specialized cleaning services has worked out quite well.** Most of the enterprises have found a line to fill in their revenue. The

**CPC 87409.2 of other cleaning services was not used by many enterprises.**

Other problems

This sector has a low response rate. This is related to the large amount of small enterprises this sector.

Suggestion

**Maybe the classification of specialized cleaning services could be split up into some more activities. Our distribution of this activity seemed to work very well. Otherwise it could be difficult for the enterprises to know if their head activity is specialized cleaning services or other cleaning services.**

#### **6.4.8. Photographic activities**

The photographic services sector consists of the following CPC:

<b>CPC</b>	<b>Classifications</b>
87501	Portrait photography services
87502	Advertising and related photography services
87503	Action photography services
87504	Specially photography services
87505	Photography processing services
87506	Motion picture processing services not related to the motion picture and television industries
87507	Restoration, copying and retouching services of photography
87509	Other photographic services

In our survey we asked for:

<b>CPC</b>	<b>Classifications</b>
87501	Portrait photography services
87502	Advertising and related photography services
87503-87504	Press- and other photography services
87505-87509	Photographic laboratory services

There were also lines for other revenues as income from rents, sales of others services, sales of goods and operating subsidies.

In Sweden we have added one level to the NACE rev 1. This 5-digit level is the one we have followed in our survey, as seen above. There aren't any big differences between the CPC and NACE rev 1 (5-digit level). Some of the classifications are put together into one group though.

We put CPC 87503 and 87504 into press- and other photography services. This didn't cause any problems except that a few didn't know that aerial photography services should be included here. They put aerial photography services on the line of remaining operating revenues instead.

**CPC 87409.2 of other cleaning services was not used by many enterprises.**

Other problems

This sector has a low response rate. This is related to the large amount of small enterprises this sector.

Suggestion

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**Therefore the Swedish survey consists of :**

<b>CPC</b>	<b>Classifications</b>
87903	Telephone answering services
87904	Duplicating services
87905	Translation services
87905	Interpretation services
87906	Mailing list compilation and mailing services
no CPC	Other secretarial services

There were also lines for other revenues as income from rents, sales of others services, sales of goods and operating subsidies.

**The companies have succeeded quite well to divide their revenues on these different services. There haven't been any specific problems.**

**6.4.11. Other business activities n e c**

The other business services industry consists of the following CPC:

<b>CPC</b>	<b>Classifications</b>
87901	Credit bureau services
87902	Collection agencies services
87907	Specially design services
87909	Other business services n e c

We only asked for "sales of services, please specify" as we wanted to wait and see what kind of services the enterprises would state here. Next time when we are to survey this industry, we will relate to these answers. This year the companies have stated for example exhibition, graphical and other design, interior decorating services and collecting services.

If we will split up this CPC some time, we think that it would be better to follow the division of NACE rev 1 (graphical design, other design activities, debt collecting and credit rating activities, exhibition, trade fair, congress and day conference activities and various other business activities) instead. It suits our conditions better.

There were also lines for other revenues as income from rents, sales of others services, sales of goods and operating subsidies.

The figures accounted below are classified as secret according to chapter 9 law of secrecy (SFS 1980:100). The enterprises are obliged to give the information below according to SCB-FS 1994:6. The delegation on the provision of information by enterprises has been consulted.

## SERVICE STATISTICS 1993

Return to Statistics Sweden by 14 April 1994

Name of the survey  
ES/TN 744

Industry according to Statistics Sweden's Business Register

### ACTIVITIES OF THE ENTERPRISE

Main activity (tick only one entry)	Secondary activities	
<input type="checkbox"/>	<input type="checkbox"/>	Marketing research services
<input type="checkbox"/>	<input type="checkbox"/>	Public opinion polling services
<input type="checkbox"/>	<input type="checkbox"/>	Advertising activity
<input type="checkbox"/>	<input type="checkbox"/>	Intermediation of advertising space or time. Please specify what sort of advertising space or time You intermediate: ..... .....
<input type="checkbox"/>	<input type="checkbox"/>	Other activities concerning the advertising services, please specify: ..... .....
<input type="checkbox"/>		Our enterprise does not belong to this industry. Give a description of the main activity of the enterprise and continue with applicable parts of the questionnaire: ..... ..... ..... .....

PLEASE READ ENCLOSED INSTRUCTIONS FOR FURTHER INFORMATION!

## ACCOUNTING YEAR

Year refers to	<input type="checkbox"/> Calendar	Year	Month	Year	Month
	<input type="checkbox"/> Other period $\Rightarrow$				

The information should concern the enterprise, not the possible group of enterprises.

## CONDITION OF OWNERSHIP

Was the enterprise during the main part of the accounting year wholly or partially foreign owned?

☐ No ☐ Yes, part .....%

The information concerns the calendar year of 1993.

## RESEARCH & DEVELOPMENT (R&D)

Has the enterprise carried out any R&D activities during the accounting year?

☐ No ☐ Yes

## EMPLOYMENT

Average number of persons employed during the year	SCB code	Number of yearpersons
Working proprietors or partners .....	011	
Employees .....	012	

Owner or co-owner of private company, sole proprietor, trading company etc and members of a family who work permanent in the company without being employed are counted as working proprietors or partners.

Number of persons employed on December 31st 1993 (including employers)	SCB code	Number
	021	

The president and similar in a company is counted as an employee.

Distribution of number of persons employed on Dec 31st 1993	SCB code	Males	Females
		1	2
Working full time	03		
proprietors part time	04		
or partners			
Employees full time	05		
part time	06		
TOTAL	07		

Freelance employees are not counted as employed personnel.

Full time employment means 35 hours or more per week.

PLEASE READ ENCLOSED INSTRUCTIONS FOR FURTHER INFORMATION!

## OPERATING REVENUES

	SCB code	1000 SEK
TOTAL operating revenue .....	100	

The information about the total operating revenues can be collected from the enterprises annual report of 1993.

Do not include the financial and extraordinary gains or VAT. However rents, tenancy and commission should be included.

The information about the division of operating revenues may be estimated.

## DIVISION OF OPERATING REVENUES

	SCB code	1000 SEK
<b>Marketing research- and public opinion polling services</b>		
Marketing research .....	101	
Public opinion polling .....	102	
Other researches, please specify: .....	103	
<b>Intermediation of advertising space or time</b>		
Sale of advertising space or time by middlemen .....	104	
Advice on the choice of media .....	105	
Auxiliary services to advertising space management .....	106	
<b>Creating, planning and consultative services etc</b>		
Advertising campaign planning etc performed by advertising services ..	107	
Advertising consulting services .....	108	
Services of advertising creation .....	109	
<b>Direct advertising and other advertising services</b>		
Sales promotion (except direct advertising and telemarketing) .....	110	
Telemarketing .....	111	
Point of sale advertising .....	112	
Direct advertising .....	113	
Other advertising services, please specify: .....	114	
Transport sum	999	

	SCB code	1000 SEK
Transport sum	999	
<b>Other non advertising activities</b>		
Advertising publishing .....	115	
Manufacture of advertising artefacts	116	
Advertising and related photography services .....	117	
Advertising mailing .....	118	
Services of advertising window setters and decorators .....	119	
Production of advertising movies .....	120	
<b>Other operating revenues</b>		
Income from rents .....	121	
Licenses and royalties .....	122	
Commission from media .....	123	
Other sales of services, not mentioned above, please specify: .....	124	
Other sales of goods, not mentioned above, please specify: .....	125	
Remaining operating revenues, please specify: .....	126	
Received subsidies .....	127	
TOTAL operating revenue (=code 100)	150	

PLEASE READ ENCLOSED INSTRUCTIONS FOR FURTHER INFORMATION!

## DIVISION OF REVENUES BY CATEGORY OF CUSTOMERS

Domestic sales	SCB code	Per cent
Manufacturing enterprises .....	171	
Merchandising enterprises .....	172	
Bank, financial- and insurance enterprises .....	173	
Other service enterprises .....	174	
Government and local authorities .....	175	
Household/private persons .....	176	
Organizations .....	177	
Foreign sales .....	178	
<b>TOTAL</b>		<b>100%</b>

← Per cent of total operating revenues (code 150).

The information may be estimated.

Example of other service enterprises can be transport, business service, advertising, post, tele, hotels, restaurants etc.

← Government and local companies and public enterprises are included as enterprises and not as authorities.

← Only invoicing made to foreign countries is counted as foreign sales. Invoicing to foreign companies subsidiary or agents in Sweden is counted as domestic sales.

## TOTAL EXPORT

	SCB code	1000 SEK
TOTAL export	187	

## EXPORTS

	SCB code	Per cent
Marketing research and similar services .....	181	
Public opinion polling services .....	182	
Sales of advertising space or time .....	183	
Services of advertising agencies .....	184	
Other advertising services .....	185	
Other goods and services, please specify:	186	
<b>TOTAL EXPORTS</b>	<b>190</b>	<b>100%</b>

Per cent of total exports.

The information about exports may be estimated.

## TOTAL IMPORT

	SCB code	1000 SEK
TOTAL import	280	

## IMPORTS

	SCB code	Per cent
Marketing research and similar services .....	281	
Public opinion polling services .....	282	
Sales of advertising space or time .....	283	
Services of advertising agencies .....	284	
Other advertising services .....	285	
Other goods and services, please specify:	286	
<b>TOTAL IMPORTS</b>	<b>290</b>	<b>100%</b>

Per cent of total imports.

The information about imports may be estimated.

PLEASE READ ENCLOSED INSTRUCTIONS FOR FURTHER INFORMATION!

## OPERATING COSTS

	SCB code	1000 SEK
TOTAL operating costs .....	200	

## DIVISION OF OPERATING COSTS

Business costs (used in the operation)	SCB code	1000 SEK
Goods and material .....	201	
-of which software and system goods to computers .....	202	(.....)
Services .....	203	
<b>Costs for employees</b>		
Wages, salaries and benefits .....	204	
Benefits in kind .....	205	
Payroll, pension etc .....	206	
Training of personnel .....	207	
Other personnel costs (incl costs compensation) .....	208	
<b>Other operating costs</b>		
Hire of premises .....	209	
Rent/leasing of assets .....	210	
Fuel, energy and water .....	211	
Consumption of equipment and material .....	212	
Stationery and matter .....	213	
Repair and maintenance .....	214	
Automatic data processing services .....	215	
Other external services .....	216	
Telecommunications and mail .....	217	
Transportation, freight, transport and travels .....	218	
Special sales costs, advertising and PR .....	219	
Company insurance/risk costs .....		
Administration costs .....	220	
License fees, royalties and patent fees paid .....	221	
Other miscellaneous costs .....	222	
Land taxes .....	223	
Other land costs .....	224	
Other operating costs, please specify .....	225	
TOTAL operating costs (=code 200)	250	

The information about the total operating costs can be collected from the enterprises annual report of 1993.

Do not include depreciation, financial and extraordinary costs, VAT or discounts in the operating costs.

References to the basic chart of accounts are found in the enclosed instructions.

All purchase costs which concern the operating of activity will be accounted here (codes 201, 203)

## DEPRECIATION

	SCB code	1000 SEK
Depreciation	260	

Concerns both depreciation according to plan and supplementary depreciation, i.e. depreciation for income tax.

## SPECIFICATION OF COSTS FOR GOODS AND SERVICES ONLY FOR RESALE AND SUBCONTRACTING

	SCB code	1000 SEK
Purchase of advertising space or time on an advertiser's account .....	261	
Purchase of researches/analyses .....	262	
Purchase of creative services .....	263	
Purchase of sales promotion and direct advertising .....	264	
Purchase of production (printing, illustration, photo, sound) .....	265	
Other purchases, please specify: .....	266	
TOTAL	270	

The specification may be estimated.

PLEASE READ ENCLOSED INSTRUCTIONS FOR FURTHER INFORMATION!

# **WORK IN PROGRESS AND INVENTORIES**

	SCB code	Beginning inventory 1000 SEK	Ending inventory 1000 SEK
		1	2
Work in progress .....	50		
Goods for resale .....	51		
Goods for own use .....	52		
Other inventories .....	53		
<b>TOTAL</b>	<b>54</b>		

← The amount booked at the beginning respectively at the end of the accounting year according to the balance sheet. Mark sign (+/-) for work in progress.

Has the company bought real estate (also land) during the accounting year? (new-, rebuilding and addition should not be included)

☐ No  
☐ Yes state sum ..... KSEK

## **FIXED ASSETS**

	SCB code	Investments (gross) 1000 SEK	Disposal (gross) 1000 SEK	Closing balance book value 1000 SEK
		1	2	3
<b>Tangible assets</b>				
Means of transport .....	60			
Office equipment .....	61			
Computer equipment .....	62			
Other machinery and equipment .....	63			
Buildings .....	64			
Land and other real estate .....	65			
Other tangible assets, please specify:				
	66			
<b>TOTAL tangible asset</b>	<b>69</b>			
<b>Intangible asset</b>				
Software .....	70			
Other intangible assets, please specify:				
	71			
<b>TOTAL intangible assets</b>	<b>72</b>			

## **LEASING**

	SCB code	1000 SEK
The amount of new signed leasing contracts for leased machinery, equipment and motor vehicles .....	801	
- of which computers and computerised equipment .....	802	

← Give purchase price by leasing contract. The information should only concern started contracts during the year.

## **OTHER INFORMATION** (Please, use the backside of the form too if necessary)


Contact person at the enterprise (PLEASE TEXT)

Telephone (area code and subscriber number)

**PLEASE READ ENCLOSED INSTRUCTIONS FOR FURTHER INFORMATION!**